



STATE OF ALABAMA
Department of Finance
Office of the State Comptroller

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Robert Bentley
Governor

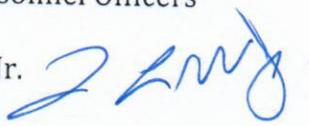
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State Comptroller

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MEMORANDUM

TO: All Legislative Fiscal Officers
All Legislative Personnel Officers

FROM: Thomas L. White, Jr.
State Comptroller 

DATE: January 15, 2014

RE: 2013 Form W-2 for Legislators

The following recaps the calculation of the boxes on the Form W-2 as it applies to State Legislators. This will assist you in responding to questions. If a legislator received pay other than for legislative service for 2013, refer to the memorandum titled "2013 Wage and Tax Statement, Form W-2", attached for your convenience. Use of the QPSM and QDSM screens in GHRS will also assist you in responding to questions.

- Box 1** -- "Wages, tips and other compensation" is the total wages subject to Federal tax and should be used on the Federal tax return. This box is calculated as follows:
- + Legislative monthly expense allowance (LEGEX)
 - + Legislative per diem (\$50 day) (PDIEM)
 - + Legislative salary (\$10 day) (LEGIS)
 - + Taxable travel (TXTRV)
 - Deferred Compensation contributions (DFCMP, 50DFC, C/UDC)
 - Exempt Health Insurance premiums
 - = **Federal Taxable Wages**
- Box 2** -- "Federal income tax withheld" is the total amount withheld from legislative earnings for Federal income tax.
- Box 5** -- "Medicare wages and tips" is the amount of wages subject to Medicare tax. This box is calculated as follows:
- + Legislative salary (\$10 day) (LEGIS)
 - + Taxable travel (TXTRV)
 - = **Medicare Taxable Wages**

- Box 6** -- "Medicare tax withheld" is the amount of tax deducted from Legislative earnings (salary only) Medicare tax. It is calculated by multiplying the amount in Box 5 up to \$200,000 by .0145 and effective January 1, 2013 wages in excess of \$200,000 by .0235.
- Box 16** -- "State wages, tips, etc." is the total wages subject to State tax and should be used on the State tax return. This box is calculated as follows:
- + Legislative monthly expense allowance (LEGEX)
 - + Legislative per diem (\$50 day) (PDIEM)
 - + Legislative salary (\$10 day) (LEGIS)
 - Deferred Compensation contributions (DFCMP, 50DFC, C/UDC)
 - Exempt Health Insurance premiums
 - = **State Taxable Wages**
- Box 17** -- "State income tax" is the total tax withheld from legislative earnings for State income tax.

If you have any additional questions, please call the GHRs Hotline at 334-242-2188.

TLWjr/SHC/dt