



STATE OF ALABAMA
Department of Finance
Office of the State Comptroller

100 North Union Street, Suite 220
Montgomery, Alabama 36130-2620
Telephone (334) 242-7050 Fax (334) 242-7466
www.comptroller.alabama.gov

Robert Bentley
Governor

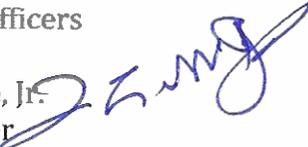
David A. Perry
Director of Finance

Thomas L. White, Jr.
State Comptroller

Janice A. Hamm
Deputy State Comptroller

MEMORANDUM

TO: All Chief Fiscal Officers

FROM: Thomas L. White, Jr. 
State Comptroller

DATE: July 13, 2011

RE: FICA/Medicare Tax on Non-Overnight Per Diem –
January 2011 through April 2011

The one-time charge for the FICA/Medicare tax on non-overnight per diem for the period of January 2011 through April 2011 will be processed on July 29, 2011 payroll for semimonthly current employees and August 1, 2011 payroll for semimonthly arrears employees. Tax amounts charged will be based on non-overnight per diem payments paid for January through April 2011 adjustment period. Charges for employees will be reflected on the employee's paycheck under FICA and Medicare tax. Agency charges will be reflected on the fringe benefit payroll journal voucher. These FICA/Medicare payments will be appropriately reflected on each employee's calendar year 2011 W-2. Normal monthly charges will resume with the August 15 and August 16, 2011 payrolls.

Please ensure all employees who are paid non-overnight per diem are aware of this charge. If you have any questions or need additional information, please contact the GHRS Hotline at 334-242-2188.

TLWjr/SHC/dt

CC: Ms. Janice A. Hamm, Deputy State Comptroller
Ms. Sandra H. Collins, State Payroll Administrator
File