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**MEMORANDUM**

TO: Legislative Fiscal Officers,  
Personnel Officers

FROM: Thomas L. White, Jr.  
State Comptroller

SUBJECT: 2010 Forms 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 2010, refer to the attached memo pertaining to the Form W-2 for State employees.

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
- + Legislative per diem (\$50 day)
- + Legislative salary (\$10 day)
- + Non-overnight Per Diem paid on voucher
- Deferred Compensation Contributions
- 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)  
= **Medicare Taxable Wages**

Box 6 -- "Medicare tax withheld" is the amount of tax deducted from the Legislative earnings (salary only) for Medicare tax. It is calculated by multiplying the amount in Box 5 by .0145.

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 (\$4108)  
+ Legislative per diem (\$50 day)  
+ Legislative salary (\$10 day)  
+ Non-overnight Per Diem paid on voucher  
- Deferred Compensation Contributions  
- 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 contact Sandra Horn at (334) 242-2188.

TLW/sh