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MEMORANDUM

TO: All Legislative Fiscal Officers
All Legislative Personnel Officers

FROM: Thomas L. White, Jr.
State Comptroller

DATE: January 11, 2012

RE: 2011 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 2011, refer to the memorandum titled "2011 Wage and Tax Statement, Form W-2", attached for your convenience.

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 (\$4,108)
- + 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 (\$4,108)
- + Legislative per diem (\$50 day)
- + Legislative salary (\$10 day)
- 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 call the GHRS Hotline at 334-242-2188.

TLWjr/SHC/dt

Attachment