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MEMORANDUM

TO: All Legislative Fiscal Officers
All Legislative Personnel Officers

FROM: Kathleen D. Baxter
State Comptroller 

DATE: January 14, 2020

SUBJECT: 2019 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 2019, refer to the memorandum titled "2019 Wage and Tax Statement, Form W-2." This memo is 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 salary (LEGIS)
 - + Taxable travel (TXTRV)
 - + Prior Year Ins Refund (PRYRR)
 - 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 3 “Social Security wages” is the amount of wages subject to Social Security tax and should not exceed \$132,900. This box is calculated as follows:

- + Legislative salary (LEGIS)
- + Taxable travel (TXTRV)
- + Prior Year Ins Refund (PRYRR)
- Exempt Health Insurance premiums
- = **Social Security Wages**

Box 4 “Social Security tax withheld” is the amount withheld from employees’ wages for Social Security tax. It is calculated by multiplying the amounts in Box 3 by 0.062

Box 5 “Medicare wages and tips” is the amount of wages subject to Medicare tax. This box is calculated as follows:

- + Legislative salary (LEGIS)
- + Taxable travel (TXTRV)
- + Prior Year Ins Refund (PRYRR)
- Exempt Health Insurance Premiums
- = **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 up to \$200,000 by 0.0145 and wages in excess of \$200,000 by 0.0235.

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 salary (LEGIS)
- + Prior Year Ins Refund (PRYRR)
- 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.

KB/shk

Attachment