



Kay Ivey  
Governor

Bill Poole  
Finance Director

STATE OF ALABAMA  
Department of Finance  
Office of the State Comptroller

100 North Union Street, Suite 220  
Montgomery, Alabama 36130-2602  
Telephone (334) 242-7063 Fax (334) 353-0442  
www.comptroller.alabama.gov




Kathleen D. Baxter, PhD, CGFM, CPM  
State Comptroller

Michael G. Hudson, CGFM  
Deputy State Comptroller

**MEMORANDUM**

**TO:** All Legislative Fiscal Officers  
All Legislative Personnel Officers

**FROM:** Kathleen D. Baxter   
State Comptroller

**DATE:** January 12, 2023

**SUBJECT:** 2022 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 2022, refer to the memorandum titled “2022 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 Insurance 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 \$147,000. This box is calculated as follows:

- + Legislative salary (LEGIS)
- + Taxable travel (TXTRV)
- + Prior Year Insurance 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 Insurance 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 Insurance 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 Payroll Hotline at 334-242-2188.

KDB/ds

Attachment