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**MEMORANDUM**

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

**FROM:** Thomas L. White, Jr.  
State Comptroller

**DATE:** January 10, 2013

**RE:** 2012 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 2012, refer to the memorandum titled "2012 Wage and Tax Statement, Form W-2", 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 monthly expense allowance
- + Legislative per diem (\$50 day)
- + Legislative salary (\$10 day)
- + Taxable travel
- 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)
- + Taxable travel
- = **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
- + 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