

## Mark Houston

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**From:** Shelton Vance  
**Sent:** Wednesday, December 10, 2014 11:32 AM  
**To:** Mark Houston  
**Subject:** Constables- AG Letter

Comments –

In September 2013, Madison County Board of Supervisors (MC) passed a resolution to pay the employer portion of PERS, on Constable Fees, for its Constables, under authority provided by Section 25-11-106(1)(b)(iii).

Each month, in accordance with PERS rules, Madison County withholds 11% of the gross fee from a Constable's Fees. This amount is the total of employee and employer PERS contribution due on Constable Fees and is paid to PERS on behalf of the Constable. This amount is reported to PERS in two components as employer contribution and employee contribution, but fully withheld from the Constable's Fees.

Question 1 –After passing the resolution referenced above, can Madison County directly pay the monthly employer portion of the PERS contribution on Constable Fees and withhold only the employee portion of the contribution from the Constable's Fees?

Question 2 – If, upon filing an Annual Financial Report (AFR), a Constable has personally paid both components of the PERS contribution, can Madison County refund to the Constable the portion of employer contribution previously paid by the Constable?