

Memo

To: Board of Supervisors
From: Shelton Vance
Comptroller
CC:
Date: April 20, 2015
Re: Refund to Employees of Over-Withheld FICA/Medicare Taxes

After issuance and reporting of 2014 Forms W-2, I learned of a coding error in insurance withholding related to our Cafeteria Plan. This impacted 14 employees whose insurance withholding was not coded as a pre-tax deduction.

This has been corrected for future payroll processing.

Those impacted employees are now due a refund of the FICA and Medicare taxes withheld in error. Please approve refunds of these over-withheld taxes to the employees on the attached listing.

Amount to Refund

Emp #	Emp Name	1Q 2014	2Q 2014	3Q 2014	4Q 2014	1Q 2015	2Q 2015	Total
32	Edward Henry	73.16	73.16	73.16	73.16	48.78	0.00	341.43
1962	Michael Everett	0.00	40.46	80.93	80.93	86.71	0.00	289.03
2495	Josh Hardy	86.71	86.71	86.71	86.71	86.71	0.00	433.55
816	Lonnie Brooks	0.00	0.00	2.62	7.83	6.51	0.00	16.96
1190	Matthew Chastain	0.00	0.00	2.61	7.82	7.82	1.30	19.54
1925	Leslie Fleming	5.21	7.82	7.82	7.82	7.82	1.30	37.78
2512	Chadwick Hathcock	7.82	7.82	7.82	7.82	7.82	1.30	40.39
2687	Mark Houston	7.82	7.82	7.82	7.82	7.82	0.00	39.08
3429	Charles Mcneal	60.30	72.37	72.37	72.37	72.37	12.06	361.83
4463	Bobbie Richardson	7.82	7.82	7.82	7.82	7.82	0.00	39.08
4548	Kimberly Sievers	0.86	0.86	0.86	0.86	0.86	0.00	4.30
4575	Alice Westbrook	7.82	7.82	7.82	7.82	7.82	0.00	39.08
5500	Howard Young	0.00	0.00	0.00	7.82	7.82	1.30	16.94
4998	Jeffrey Waldrop	0.00	0.00	0.44	2.63	2.63	0.44	6.15
		257.52	312.65	358.78	379.21	359.29	17.71	1,685.16