

## Election Judge Wages – Flowchart

Wage Earner	Income Level	Taxes	Year-end Documentation	Method of Payment
Election Worker, not employed by township in any other capacity.	Receiving \$0-\$1799 for the calendar year	None, but worker may request withholding by filing a W-4 with Township	W-2 for wages	Must send through Payroll in order for CTAS to generate a W-2.
Election Workers – Employed as Elected Officers (Supervisors and Treasurers) This practice triggers the need for the Conflict of Interest documentation. MAT website C6000 for all the information.	If the combined wages (election judge and regular pay) for all activities reach \$600+ per calendar year.	<u>Election Judge wages are not subject to PERA or regular taxes.</u> <u>Employee may request withholding of regular taxes only.</u>	W-2 for all wages. Use CTAS overrides to eliminate need for 2 W-2's. This method requires two payroll checks. One for regular wages, one for election wages.	Must send through Payroll.  Use the override method of payroll in CTAS.
Election Workers - a) Employed as Appointed Officers by Option B (see GI 1000 for details. Applies to Clerks, Treasurers, Deputy Clerk, Deputy Treasurer only. b) Employed by the township in any other hired capacity	Combined wages (election judge and regular pay) for all activities reach \$600+ per year	Election Judge wages are not subject to PERA or regular taxes. Employee may request withholding of regular taxes	W-2 for all wages.  CTAS Overrides eliminate need for 2 W-2's. Though this method does require 2 payroll checks. One for regular wages, one for election wages.	Must send through Payroll.  Use the override method of payroll in CTAS to allow a single W-2 rather than 2 forms.

***All Election Workers***	If an Election Judge makes a yearly threshold <b>(\$1,800</b> in 2017) in <u>Election Judging wages only</u> for a calendar year. (Visit <a href="https://www.ssa.gov/slge/election_workers.htm">https://www.ssa.gov/slge/election_workers.htm</a> for the yearly updated number.)	You are required to apply Medicare and or FICA to those wages that not only reach or exceed the yearly threshold (\$1800/2017) but you need to go back and tax from dollar one (\$1). W-2 required for any Election Judge wages reaching \$600 or more in the calendar year but taxes calculated only when the total reaches the yearly threshold for the calendar year. (\$1800/2017)
----------------------------	--	---

Accounting	Coding			
	Worker Type	Fund	Account	Object Code
Election worker wages include training, preparation, testing, Election Day activities, recounts, absentee ballot boards or any activities related to the election.  Mileage is still paid via claim forms, but is not considered wages if township chooses to pay mileage.				
Type of Election Worker	Clerk	100	41960	103
	Deputy Clerk	100	41960	103
	Treasurer	100	41960	103
	Supervisor	100	41960	103
	Other Employees	100	41960	103
	Citizens	100	41960	103
Regular Clerk Duties; posting, etc.		100	41410	103
Mileage for Election Workers (usually election day or training)		100	41960	331

## Never use 1099-MISC to report Election Worker payments.

This document revised in accordance with tax laws 2018. Please review any other tax law changes each election year. We will try to alert you of updates.

### Additional Election Worker Documentation:

218 Agreements –At time of printing, Cheryl Keating, with PERA (she is one of the State Administrators for Social Security) told me that no individual Township has a Section 218 Agreement that relates to Social Security coverage for election judges. Minnesota does have a Section 218 Agreement that all Townships fall under (see the note about \$1,800 in pay above).

IRS Publication 963

SSA.gov

IRS Ruling 2000-6

IRS Publication 15

IRS Publication 15a

IRS Election Workers: Reporting and Withholding