THE STATE OF FLORIDA
JUSTICE ADMINISTRATIVE COMMISSION

227 North Bronough Street, Suite 2100
Tallahassee, Florida 32301

Alton L. "Rip" Colvin, Jr.
Executive Director

(850) 488-2415
FAX (850) 488-8944

www.justiceadmin.org

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MEMORANDUM HR27-2020

TO: Agency Administrators

FROM: Carolyn Horwich, Esq., Director of Human Resources

THROUGH: Rip Colvin, Executive Director

SUBJECT: Non-Cash Taxable Fringe Benefits

DATE: November 3, 2020

It is time to report Non-Cash Taxable Fringe Benefits for the special accounting period of November 1, 2019 through October 31, 2020. Please complete the attached worksheet for any non-cash fringe benefits your employees have received during this reporting period and return the worksheet to Justice Administrative Commission Payroll Group via email at payrollgroup@justiceadmin.org by the close of business Friday, November 13, 2020.

The employee portion of FICA due will be deducted from the employee's November 2020 salary warrant. The employer FICA match will be deducted from the salary account. Please be sure the employee is aware of this deduction and to expect that their November net will be lower than usual.

If you have an employee who has terminated but had the benefit and owes FICA money to the government, please be sure to send the check, payable to the Justice Administrative Commission or your office, to JAC at the mailing address above by the close of business Friday, November 20, 2020. Please make sure to round up the dollar amount when calculating the Medicare and Social Security taxes.

The procedures for calculating the benefit are the same as prior years. Information from the Bureau of State Payrolls Manual is attached as a reference.

Please return the form directly to Jamie Johnson at Jamie.Johnson@justiceadmin.org.

Attachment (1)

The Justice Administrative Commission administratively serves the judicial-related offices of State Attorney, Public Defender, Criminal Conflict and Civil Regional Counsel, Capital Collateral Regional Counsel, and the Statewide Guardian ad Litem Program. The JAC also performs compliance and financial review of court-appointed attorney and due process vendor bills.