



THE STATE OF FLORIDA
JUSTICE ADMINISTRATIVE COMMISSION

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MEMORANDUM HR23-2022

To: Agency Administrators
From: Carolyn Horwich, Esq., Director of Human Resources
Subject: Non-Cash Taxable Fringe Benefits
Date: November 1, 2022

It is time to report Non-Cash Taxable Fringe Benefits for the special accounting period of November 1, 2021 through October 31, 2022. Please complete the attached worksheet for any non-cash fringe benefits your employees have received during this reporting period and return the worksheet to JAC Payroll Group via email at payrollgroup@justiceadmin.org by the close of business Monday, November 14, 2022.

The employee portion of FICA due will be deducted from the employee's November 2022 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 Monday, November 21, 2022. 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.

If you have any questions please contact Jamie Johnson or Jennifer Bond at Jamie.Johnson@justiceadmin.org, Jennifer.Bond@justiceadmin.org.

Attachment (1)