



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](http://www.justiceadmin.org)

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**MEMORANDUM HR12-2025**

To: Agency Administrators  
From: Andy Snuggs, Director of Human Resources  
Subject: Overtime Wages – Tax Deduction 2025  
Date: December 22, 2025

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Attached, please find important information from the Department of Financial Services regarding Overtime Wages – Tax Deduction 2025.

This memo notifies all agencies that employee overtime wages will not be recorded as a separate item on an employee's Form W-2 for tax year 2025. Employees who were paid overtime wages in 2025 will be able to find their overtime wage total for the year on their Annual Earnings and Benefits Statement (AEBS).

Thank you, Andy