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## Congress of the United States

## House of Representatives

## Committee on House Administration

SUBCOMMITTEE ON ELECTIONS

717 O'NEILL HOUSE OFFICE BUILDING

WASHINGTON, DC 20515-6162

(202) 226-7616

September 16, 1994

Dear Colleague:


Here's some good news for you:

As a cosponsor of HR 1332, a bill to raise the \$100 exemption for poll workers to \$1000, you'll be pleased to learn that the essence of that bill was incorporated into HR 4277 (to make the Social Security Administration an independent agency) which passed both houses and was signed by the President on August 15. It is now PL 103-296.

The measure takes effect January 1, 1995. Indexing will begin ~~January 1, 2000. Polls who work at the polls on election day can~~ earn up to \$1000 a year (more than enough in most cases) without going through the hassle of being placed on payroll forms and having money deducted from their small paychecks. Election administrators needn't spend the time and money listing these people on time sheets and payroll forms, trying to determine ahead of time whether they'll make over \$100 in a calendar year.

Thanks to your help, Congress has remedied a serious mistake. From the mail and the phone calls I've received, I know that election administrators and poll workers appreciate it.

Sincerely,



Al Swift, Chairman  
Subcommittee on Elections

FEB 20 2003

RECEIVED

Ronnie



## Internal Revenue Service IRS.gov

DEPARTMENT OF THE TREASURY

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### FAQs regarding Election Workers

These frequently asked questions and answers are provided for general information only and should not be cited as any type of legal authority. They are designed to provide the user with information required to respond to general inquiries. Due to the uniqueness and complexities of Indian law and Federal tax law, it is imperative to ensure a full understanding of the specific question presented, and to perform the requisite research to ensure a correct response is provided.

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1. [How are payments to election workers treated?](#)
  2. [On what portion of an election worker's payments is FICA required?](#)
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#### How are payments to election workers treated?

Election workers are employees. Therefore, income earned by these workers is subject to federal income tax. Wages of an election worker are not subject to federal income tax withholding. However, election workers earning \$1,200 or more for the 2004 calendar year are subject to FICA tax. Payments of \$600 or more paid to these employees are reported on Form W-2 and not Form 1099 MISC, *Miscellaneous Income*.

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#### On what portion of an election worker's payments is FICA required?

If an election worker earns \$1,200 or more in a calendar year, all the worker's earnings, including the first \$1,200 are subject to the FICA taxes. If it is anticipated that an election worker may earn \$1,200 or more in a calendar year, a tribal government employer may choose to begin withholding FICA taxes on the first dollar earned. If the worker then earns less than \$1,200 in the calendar year, the worker would be entitled to a refund of the erroneously withheld FICA taxes. If the employer chooses not to begin withholding until after the worker earns \$1,200, the employer would be liable for the total amount of FICA taxes due. The employer could recover the employee's share of the FICA from the employee by withholding from future earnings or by other arrangements with the employee.

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For questions regarding tax return account matters, tax deposits or filing requirements, please contact our Customer Account Services staff toll-free at  
**1-877-829-5500.**

This call center is open 8:30am to 5:30pm Eastern Time.

For questions on any tribal tax matter, please [e-mail us](#). Be sure to include your name, your phone number and your email address so that we can respond to your question.

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