
(DATE)

MEMORANDUM

TO: Office of the State Controller-
Payroll Section

FROM: _____/
(Agency Name/Number)

SUBJECT: Over Collection of Social Security and Medicare
Taxes Due to Wage Adjustment(s).

The purpose of this memorandum is to certify that I have not claimed and will not claim a refund or a credit for the amounts of the Social Security and Medicare Tax over collections caused by the wage adjustments on my W-2C. Listed below are the adjustment amounts.

EMPLOYEE NAME _____

EMPLOYEE SOCIAL SECURITY NUMBER _____

REFUND YEAR _____

(Employee Signature)

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To be completed by Payroll Officer

	WAGES SUBJECT	TAX AMOUNT
Social Security (OASDI) *	\$ _____.	
\$ _____.		
(NOTE - WAGES SUBJECT X 6.2% = TAX AMOUNT)		
Medicare Wages (HI)	\$ _____.	\$ _____.
(NOTE - WAGES SUBJECT X 1.45% = TAX AMOUNT)		
Total Tax Adjustment		\$ _____.

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WAGES SUBJECT AND PERCENTAGES BY YEAR

YEAR	WAGES SUBJECT		PERCENT	
	OASDI	HI	OASDI	HI
2001	\$80,400	NO CEILING	6.20	1.45
2002	84,900	NO CEILING	6.20	1.45
2003	87,000	NO CEILING	6.20	1.45
2004	87,900	NO CEILING	6.20	1.45

* (Note that an OASDI adjustment may not be required in situations where an employee has exceeded the wages subject ceiling. The adjustment would still be made for HI because there is no ceiling for this category.)

