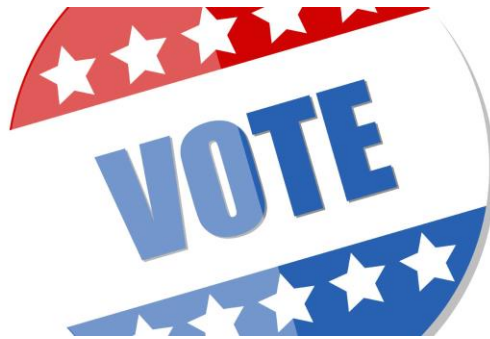




# *County Auditor Virtual Meeting October 2020*

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## Election Workers Payroll

Auditor Fall Conference - Virtual  
October 2020

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## Employee Definitions

- An employee is a person hired by an employer to do a specific job.
- An independent contractor is a person who provides specific services and contracts with one or more entities to provide those services as a non employee. Examples: Attorneys, Doctors, Accountants, Construction Contractors.
- The distinction becomes important
  - Reporting Compensation - W-2 versus 1099
  - Who is covered by employment and labor laws
  - Payment of employment taxes and benefits



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## Election Workers

- Specialized group of individuals hired by a County to perform services in connection with elections.
- IRS Requirements
  - <https://www.irs.gov/government-entities/federal-state-local-governments/election-workers-reporting-and-withholding>
- Indiana Code
  - IC 3-6-6-37 Independent Contractors
- County Budgets and Salary ordinances



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## Special Considerations

- No need for election workers to be on boarded or need to attend new worker training on topics that do not pertain to them (PTO, Pension etc.)
- No need for election workers to be trained on Internal controls (or to watch the video) IC 5-11-1-27
- Training by Election Board on election duties would be required



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## Election Workers

Classifications



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## Election Workers – Absentee Voting

- Absentee Voter Board Member, IC 3-11-10-38
  - Per Diem set by County Council
  - Travel Board Members receive a sum set for mileage by County Council
- Absentee Ballot Counter and Absentee Courier IC 3-11.5-7-2
  - Per diem set by County Commissioners
  - Courier's also receive sum for mileage set by County Council



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## Election Workers – Election Day

- Inspector, Poll Judge, Poll Clerk, Poll Assistant Clerk, Poll Sheriff
- IC 3-6-6-25
  - Per Diem Fixed by County Commissioners
- Vote Center Worker
  - Per Diem Fixed by County Commissioners
- Independent Contractors of the Election Board per Statute



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## County Election Board

- Compensation is determined by the County Council IC 3-6-5-9
- Election Board sets reasonable rate of compensation for Canvass Clerical Assistant and Write-In Counting Team IC 3-12-4-5
- Provisional Ballot Counter receives a per diem set by the County fiscal body. IC 3-11.7-3-7



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## Election Budgets



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## Election Budget

- IC 3-6-5-17 Budget estimate:
  - “Each county election board shall prepare annually a budget estimate itemizing its expenditures for the previous year and its estimates of the amount necessary to be appropriated for the next year. The board shall submit the budget estimate at the time and in the manner and form other county budget estimates are required to be filed.



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## Commissioners Budget Estimate

- IC 36-2-5-7 County Executive’s budget estimate:
  - “...the county executive shall prepare an itemized estimate of all money to be drawn by the members of the executive and all expenditures to be made by the executive or under its orders during the next calendar year. Each executive’s budget estimate must include: ...(7) the estimated number of precincts in the county and the amount required for election expenses, including compensation of election commissioners, inspectors, judges, clerks and sheriffs, rent, meals, hauling and repair of voting booths and machines, advertising, printing, stationery, furniture, and supplies;...”



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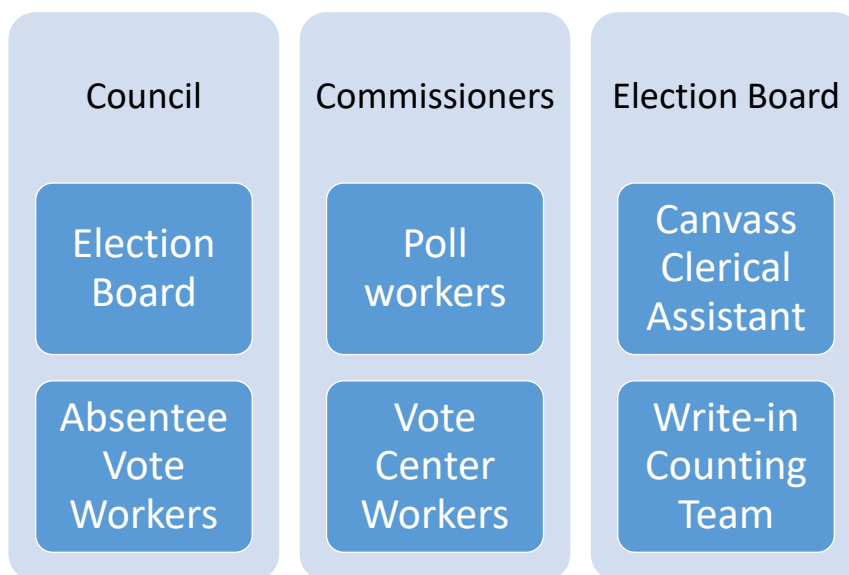
## County Budget

- IC 36-2-5-11 Tax rate and appropriations
  - (b) “At its annual meeting...the county fiscal body shall fix the county tax rate and make appropriations for the next calendar year...”
  - (c) “At its annual meeting...the county fiscal body ...shall adopt an ordinance, separate from those adopted under subsection (b) fixing (1) the compensation of all officers, deputies and other employees subject to this chapter; and (2) the number of deputies and other employees for each office, department, commission, or agency, except part-time and hourly rated employees, whose employment shall be limited only by the amount of the funds appropriated to pay their compensation.



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## Reporting Requirements



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## Reporting Requirements

- No reporting requirements
  - Only works the election and makes less than \$600 for the year
- W-2 Required
  - Only works the election and makes more than \$600 for the year
- Included on payroll claim
  - Employee of the County that works on election day
- Included on payroll and log to document hours
  - Clerk deputies working regular duties and election worker duties



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## Reporting Requirements Example 1

- No reporting required:
  - Betty Retired is hired to work the primary election as a poll clerk. She has consistently worked elections for her county and will probably work the fall election. Her total compensation for both the primary and the election will be \$550. She will not need a W-2 at year end.



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## Reporting Requirements Example 2

- Susie Coed decides to work the elections since all her classes are on-line and she has the time. She works as an Absentee Vote Counter and due to the increased number of absentee votes during the primary she works more hours than usual. Her pay for the Primary is \$950. Because Susie earns more than \$600, she needs a W-2 for her election earnings



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## Reporting Requirements – Example 3

- Joe County works for the County Health Department. The Courthouse is closed for the Primary and he decides to help out and works as a Poll Inspector. He has earned \$300 for the election work. His election earnings are below \$600 but you have to consider his compensation from the County for his regular job and when added to his election earnings his total compensation from the County exceeds \$600 for the year. His election earnings have to be included on a W-2 although the County could issue two separate W-2's.



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## Payment Method

- PRE-2 Statement of Expense of Precinct Election Officers
  - Workers on election day specified on form
- Form 17 Claim
  - Not needed to go through payroll, but not on the PRE-2 form
- Payroll Claim
  - Employees of the County



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## Lesson Learned

- Communication is key
- Have plans and back-up plans
- Don't forget your budget
- Take issues from the Primary and plan ahead for the Election



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