

Geauga County Auditor

MEMORANDUM

To: Elected Officials Department

Heads Accounting/Payroll

Personnel

From: Beth A. McCaffrey

Subject: Taxable IRS Fringes

Date: September 22, 2006

An updated "Fringe Benefit Summary" ls available on the Auditor's website: www.auditor.co.geauga.oh.us.

Revisions have been made to the taxes that apply to the fringes. All fringes will be taxed for Federal, State, Medicare, City (if applicable), and School District (if applicable).

Also, there is not affidavit requirement for Hospitalization waivers.

Should you have any questions, please feel free to contact me.