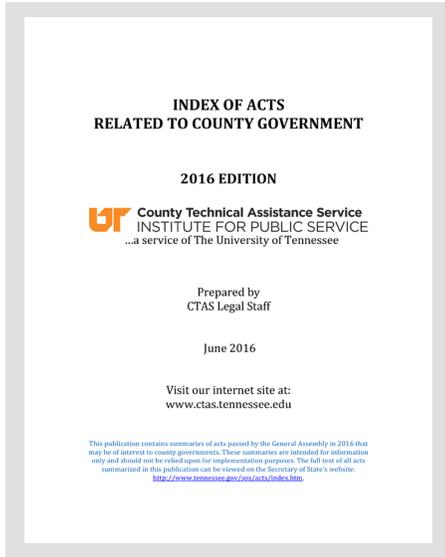


County Technical Assistance Service **INSTITUTE FOR PUBLIC SERVICE** **COUNTY OFFICIALS E-NEWS**

Promoting better county government through direct assistance to county officials and their associations.

June 2016 Volume 81

Index of Acts is Now Available



The 2016 edition of the Index of Acts is now available on the CTAS website: <http://ctas.tennessee.edu/content/legislation>. This publication contains summaries of acts passed by the General Assembly in 2016 that may be of interest to county governments. These summaries are intended for information only and should not be relied upon for implementation purposes. The full text of all acts summarized in the Index of Acts can be viewed on the Secretary of State's website: <http://www.tennessee.gov/sos/acts/index.htm>.

We have also created a new InfoByte to go along with the Index of Acts. The InfoByte highlights some of the more important acts that were passed in 2016. You may view it here:

<http://ctas.tennessee.edu/content/infobytes>.

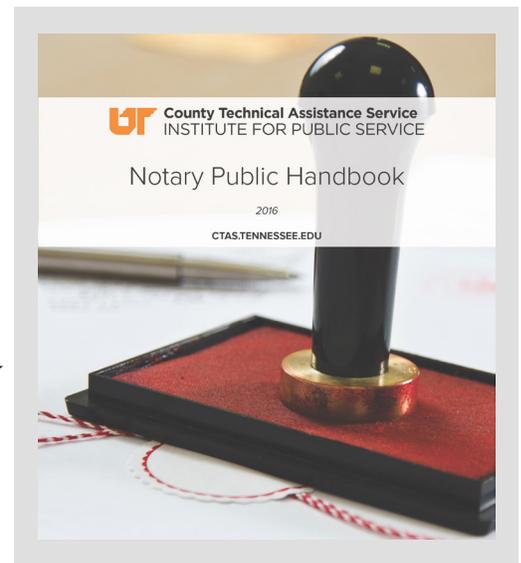


Notary Public Handbook Updated

CTAS has published a handbook for county clerks to provide to individuals seeking to become a notary public. This handbook contains useful information including requirements to become a notary, the process involved, and how to carry out notary public duties. This updated handbook includes the 2015 changes to the fees and recording requirements for notaries.

Notaries public are statutorily state officials, not county officials. We provide this handbook as a courtesy to county clerks. If you have any questions about this handbook or notaries public in general, please contact your [County Government Consultant](#).

Click [HERE](#) to view the updated Notary Public Handbook.



In This Issue...

Transition to New COCTP.....	Page 2
Upcoming Training Opportunities.....	Page 3
County Spotlight: Weakley County.....	Page 3
BEP Enhancement.....	Page 3
IRS Issues Guidance on Election Worker Payroll Taxes.....	Page 4



TRANSITION TO NEW COCTP

COUNTY OFFICIALS CERTIFICATE TRAINING PROGRAM

- * 4 CORE CLASSES
All Classroom Training
- * 40 ELECTIVE CREDITS
Classroom or Online Training

NO MORE
Category A/Category B!

Risk
Purchasing
Budget Personnel
Ethics

- * COUNTY GOVERNMENT OVERVIEW
- * EXIT EXAM
- * CAPSTONE

NO CHANGES

NO CHANGE TO RECERTIFICATION

All participants will transition without losing any credits or hours earned!



County Technical Assistance Service
INSTITUTE FOR PUBLIC SERVICE

226 Capitol Boulevard, Suite 400, Nashville, Tennessee 37219 | (615) 532-3555 | ctas.tennessee.edu

CTAS Training | Fax: (615) 523-2033 | ctas.training@tennessee.edu

TRAINING OPPORTUNITIES



County Spotlight Weakley County

Date & Time	Class Title	Location
Jul 22 - Jul 25	NACo 81st Annual Conference	Long Beach, California
Jul 25- Jul 29	TN Sheriffs Association Annual Conference	Sevierville - Convention Center & Wilderness at the Smokies
Aug 2 8:30am - 12:30pm CDT	Diversity Issues	Jackson - Energy Authority
Aug 3 8:30am - 12:30pm CDT	Diversity Issues	Murfreesboro - Doubletree Hotel
Aug 4 8:30am - 12:30pm EDT	Diversity Issues	Knoxville - UT Conference Center
Aug 17 - Aug 19	Association of County Mayors Conference	Murfreesboro - Embassy Suites

To register, visit the [CTAS Training website](#).



County Seat: Dresden

Population: 35,021

County Government Consultant:

Mike Galey

mike.galey@tennessee.edu

Tennessee's governor from 1986 until 1994 was Ned Ray McWherter, a native of Dresden.

McWherter was proud of some of the things that he was able to accomplish, but he is most proud of a proposal that dramatically increased the amount of money that the state was spending in education, especially in rural parts of the state. Children going to a school in a sparsely populated part of the state can thank Governor McWherter for the fact that there aren't as many students in their class as there would have been before his Basic Education Program passed in 1991.

McWherter was known for saying, "Just give me a cup of coffee and four vanilla wafers, and I'll be ready to go to work." Vanilla wafers became the symbol of his administration.

For more information, please visit:

www.tnhistoryforkids.org

[Avoid Malicious Email.](#)
[Click here for tips on computer security.](#)

Basic Education Program (BEP) Enhancement

The Tennessee General Assembly recently passed the Basic Education Program (BEP) Enhancement Act (Public Chapter 1020). This Act amends Title 49, Chapter 3, Part 3 relative to the BEP, which provides for approximately \$200 million in additional state funding for education.

The amendment establishes the new component amount for instructional salaries at \$44,430 and provides for funding for medical insurance for 12 months for teachers.

The amendment also splits the BEP instructional component into two components (instructional salaries, and instructional benefits) to enable the state to measure whether new money is spent on salaries or benefits.

Further, the amendment doubles technology funding (\$20 million to \$40 million), makes changes to funding baseline provisions, and phases out cost differential factor and reallocates money to other BEP improvements.

To read more about the BEP Enhancement Act, please visit Governor Haslam's website here: <http://www.tn.gov/governor/article/2016-legislation-bep-enhancement-act>. If you have any questions about Public Chapter 1020 or the BEP in general, please contact your [County Government Consultant](#).



IRS Issues Guidance on Payroll Tax Treatment of Election Workers



The Internal Revenue Service (IRS) recently issued guidance on the payroll tax treatment of election workers, [Election Workers: Reporting and Withholding](#). This guidance describes the employment and compensation rules for employing election workers.

Election workers may be employed by a government entity exclusively for election work or they may work in other capacities as well. Compensation may be a set fee per day or a stipend for an election period. Training and meetings held prior to or after an election may be included in the definition of “election period.” Election workers may also be reimbursed for mileage or other expenses.

Election worker compensation is taxable as wage income for income tax purposes and may be treated as wages for Social Security and Medicare tax purposes. Reimbursements are also taxable income unless the reimbursements are made through an accountable reimbursement plan.

Compensation paid to election workers under a non-accountable plan isn’t subject to income tax withholding under [I.R.C. §3401\(a\)](#), according to the IRS. Election workers may request voluntary income tax withholding by completing and giving the employer [Form W-4, Employee’s Withholding Allowance Certificate](#).

There are special rules that govern whether compensation paid to election workers is subject to Social Security and Medicare (FICA) taxes. Local government employees may be covered for Social Security and Medicare either under mandatory coverage rules or through a [§218 agreement](#) between the State and the Social Security Administration:

- If election workers are covered by a §218 agreement, then the terms of the agreement determine whether compensation is subject to FICA. (Note: Some state §218 agreements exclude election workers whose compensation in a calendar year is below a threshold amount.)
- If there is no §218 agreement, then the mandatory coverage rules apply.

More details about these rules can be found in [I.R.C. §§3121\(b\)\(7\)\(E\); 3121\(F\)\(iv\)](#).

The IRS specifies certain reporting requirements for employers (i.e., government entities) of election workers. A Form W-2 must be filed for election workers who receive compensation of \$600 or more, even if no FICA and income tax are withheld [[I.R.C. §6041\(a\)](#)]. If an election worker’s compensation is subject to withholding of FICA tax, reporting is required regardless of the amount of compensation [[I.R.C. §6051\(a\)](#)]. For more information about these and other reporting requirements, please see [Revenue Ruling 2000-6 \(2000-1 C.B. 512\)](#).

If you have any questions about employing election workers, please contact your [County Government Consultant](#) or CTAS directly at (615) 532-3555.

 **County Technical Assistance Service**
INSTITUTE FOR PUBLIC SERVICE
226 Capitol Boulevard, Suite 400,
Nashville, Tennessee 37219
(615) 532-3555 | ctas.tennessee.edu

County Officials E-News is published every month to bring important information to county officials. For any questions or comments about the newsletter, please send Liz Gossett, CTAS E-Media & Information Specialist, an email at liz.gossett@tennessee.edu.