Dave Ehlinger

From: Dave Ehlinger
Sent: Friday, April 15, 2022 10:27 AM
To: 'fr@frankrafflaw.com'
Cc: Candee Christen; Tim Swadley
Subject: Elected officials - Refusal of salary

Hello Frank,

Congratulations on your nomination and acceptance as a City Council Alderperson for the City of Stoughton.

As you may be aware, Wis. Stat. 66.0505(3) allows an elected official to refuse their salary.

Please note that the City of Stoughton is not allowed to offer tax advice to employees. With that said, the Internal Revenue Code is not clear as to constructive receipt of elected officials salary in regards to taxable income. As such, past practice at some of my former governmental employers, in the case where an elected official decided to refuse their salary under Wisconsin statutes, was to (a) claim the salary as taxable income, (b) have appropriate taxes withheld and (c) donate the remaining amount as a payroll deduction back to their employer.

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

Thanks,

Dave

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