



Election Judge News

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"To the world you may be one person; but to one person you may be the world." - Dr. Seuss

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Training Sign-Ups

We are so pleased to see that so many of you have already been able to sign up for your refresher training classes or new election judge training. If you have not gotten a chance to sign up for a time slot yet, please do so as soon as possible.

Remember to sign up for refresher training for only the position you will be working on Election Day. If you are going to be a check-in judge, be sure to sign up in a check-in spot only. If you will be a ballot marking device judge, please sign up for only a ballot marking device training spot, etc. If you no longer have access to the link or need assistance signing up, feel free to contact the office at 240-313-2050.

Community Events

You may have seen the election board staff out and about in the community recently. We have attended and hosted multiple events and have several on the horizon as well! The November election is coming up fast and we have been busy recruiting additional election judges, offering voter registrations, and processing mail-in ballot applications, among all the other election related tasks.

We hosted our first Open House on August 1 for National Poll Worker Recruitment Day! The Open House was very well attended and a great success! Thank you to all who helped make the day so successful!

We manned a table at the Hagerstown Housing Authority

Community Fair, attended Back-to-School Night at Williamsport and Clear Spring high schools, gave presentations and provided Voter Registration Volunteer training at two separate local American Legions.

National Voter Registration Day is September 17 and we will be participating in Campus Takeover at HCC both Monday, September 16 and Tuesday, September 17. We will have voter registration applications with us, voting equipment for a demonstration, and be providing Voter Registration Volunteer Training.

Look for announcements and events for the upcoming National Voter Education Week in October and National Vote Early Day on October 29.

Let's Talk Taxes

Let me start out by saying that I am in no way a tax expert and highly encourage anyone experiencing issues with their tax documents to consult a tax professional. However, it seems to be a source of confusion for many that some election judges appear to have the opportunity to earn more than others during an election cycle and it boils down to how the county payroll and the federal tax laws work together. These federal tax laws govern how election workers are paid and how and which taxes are or are not deducted from an election worker's earnings. So, let's talk taxes and try to clear up a few questions you may have.

There is a specific tax law that applies to election workers. This tax law defines an election worker and explains which taxes their earnings are subject to and when. It can be very confusing, so bear with me and I'll try to break it

down.

The County Payroll Department is required to report how many and which employees will be earning less than \$600 in a taxable year. This threshold, set by the Internal Revenue Code, determines whether your earnings will be subject to income tax. Since election judges in Washington County have received a raise in daily earnings, it was in the best interests of the County and the employee (that's you) to complete the necessary tax forms for an individual earning more than \$600 in a taxable year. Even a new election judge who works just one day during the Primary Election earning \$250 for the day plus an additional \$50 for training and then earns the same in the fall for the General Election will earn the threshold of \$600 in the taxable year. This is why everyone was asked to "go on payroll" and complete tax forms this spring. So that takes care of income tax withholding.

There is, however, another part to this election worker tax law that includes another threshold of earnings to keep in mind, and here's where it gets a little more confusing. This is the \$2000 Federal threshold amount where Social Security and Medicare taxes begin. If an employee does not earn this threshold, they are not subject to these taxes, but if an employee will earn this \$2000 threshold in a taxable year, then his/her earnings are subject to Social Security and Medicare withholding from the first dollar earned, not simply all earnings after \$2000. If the employer (Washington County Government) does NOT begin withholding on the first dollar earned AND the employee (that's you) does meet and exceed the \$2000 threshold amount, "then the employer would be liable for the total amount of



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2024 Presidential General Election

Early Voting:

October 24-31, 2024
7AM-8PM

Election Day:

November 5, 2024 7AM-8PM



Election Judge News

Let's Talk Taxes Cont'd.

FICA taxes due." See how this is getting interesting? If it is anticipated that you will not earn over \$2000 in a taxable year, but you do, then the County is responsible for the taxes that were not withheld from all earnings starting with the first dollar! This is why the County Payroll Department together with the Election Board make every effort to anticipate which election workers will earn the Federal threshold amount or more in a calendar year and which will not.

There are both reporting requirements and tax requirements involved in employing an election judge and whether that individual will be earning under or over \$2000 in a taxable year. This is my interpretation of Internal Revenue Code section 3121(b)(7)(E) and (F)(iv) and the Section 218 Agreement.

This brings us to the big question: Who is in the category that is over \$2000? The amount of election workers who can be reported in the over \$2000 threshold is limited. Not everybody can be put in this category. The number of days and positions available make it impossible for all or even most election workers to fall into this category. Also, we have many election workers who are currently already in this category; therefore, the great majority of our election judges will be reported in the under \$2000 threshold. Being in the under \$2000 threshold will limit how many days election workers may work in a calendar year. If you find yourself being asked to limit your early voting days, it is likely that after working both the primary and the general election days, you will go over or come close to your threshold of earnings. This creates a lot of moving parts to ensure that each threshold is either met or not met by each individual election judge while being limited by how many work days are actually available.

Whoosh! That was a lot, I know. I hope if you did have questions about how many days you were being asked to work or why your

withholding may have changed that this could shine some light on why that might be the case.



Training Center

2.2 Equipment and Facility Security

Always follow security rules related to the equipment and facility. These rules include:

- Maintain physical security control over the voting equipment and electronic pollbooks. Follow procedures for securing the polling place.
- Protect and maintain control of the memory sticks, compact flash cards and ballots during the election process at all times.
- Make sure that the access compartments on the scanning units are secured before opening the polls and throughout the day.
- Look for any potential tampering or defacement of the voting equipment or electronic pollbooks. Report any problems to the chief judges right away. The chief judges must report problems to the Washington County Board Elections.
- Make sure that all voting equipment and electronic pollbooks are secured at the end of election night.

Reminders

Just some quick reminders for the upcoming election in November and what to expect:

- If you haven't scheduled your training or refresher training,

please do so as soon as possible.

- If you work outside of your regular precinct on Election Day and have not made a plan to vote yet, please consider Early Voting or by Mail-in Ballot.
- Don't forget that our website is full of useful information including Mail-in Ballot online applications.
- Have you moved? Changed your name or need to update any registration information? Help us keep your registration up-to-date by completing a voter update form online or stop in the office and ask how you can update your registration.



Trivia Question: Millard Fillmore, as a member of the Whig party, became the 13th President of the United States. In 1850, he was serving as Vice President, but became the President after Zachary Taylor died in office. Fillmore was the last U.S. President to not be a member of either the Republican or Democratic parties. In 1852, Millard Fillmore failed to earn the Presidential nomination of his party. In 1856, he made another bid for the White House but this time he ran as a member of what party?

Answer below:

