



LOS ANGELES COUNTY REGISTRAR-RECORDER/COUNTY CLERK

COMMUNITY ELECTION WORKER TAX REPORTING INFORMATION

The following is for general informational purposes only, and is not intended as tax advice. Please consult a tax professional with questions regarding your taxes and/or personal tax situation.

- **Form W-2:** If you have been paid \$600 or more for serving as an Election Worker in 2026, you should receive a Form W-2 from the County of Los Angeles ("County") on or before January 31, 2027. If you need to change your mailing address, please contact Election Worker Services at (800) 815-2666, Option 7.
- **Social Security and Medicare taxes:**
 - If you were paid less than \$2,300 for serving as an Election Worker in 2026, Social Security and Medicare taxes do not apply to your Election Worker compensation.
 - If you were paid \$2,300 or more for serving as an Election Worker in 2026, Social Security and Medicare taxes do apply to your Election Worker compensation. Beginning in 2024, the County will pay the related Social Security and Medicare taxes on your behalf, so you will not see any deductions on your Election Worker pay. The amount of the County's tax payment that was made on your behalf will be reported to taxing authorities and to you on a Form W-2.
- **Federal Income Tax:** Election Worker compensation is subject to Federal income tax, but is not subject to Federal income tax withholding.
- If you have any questions about your tax situation, please consult a tax professional.
- Additional information can also be found on the Internal Revenue Service's website at <https://www.irs.gov/government-entities/federal-state-local-governments/election-workers-reporting-and-withholding>