

# ELISE M. NIESHALLA, STATE COMPTROLLER

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## MEMORANDUM

TO: County Auditors

FROM: Janie Cope, Settlement Specialist

DATE: January 28, 2025

SUBJECT: Supplemental Salary for Judges

As required by [IC 33-38-5-6](#), counties that have adopted a supplemental salary for judges are required to remit payment amounts each quarter to the State Comptroller's Office to cover supplemental salaries under [IC 36-2-5-14](#) or [IC 36-3-6-3](#).

### Quarterly Remittance Schedule

Payment Quarter	Payment Due Date
Jan. 1 – Mar. 30	February 1
Apr. 1 – Jun. 30	May 1
Jul. 1 – Sep. 30	August 1
Oct. 1 – Dec. 31	November 1

The quarterly remittance amount, as provided in the schedule above, is equal to one-fourth of the supplemental salary and one-fourth of the employer's share of FICA (Medicare taxes and Social Security). The Medicare rate is 1.45% and the Social Security rate is 6.20% of the supplemental amount.

Please utilize [State Form 56578 Judges Salary Supplement and FICA Remittance](#) to assist with determining your remittances. Completed forms should be emailed to [LocalGovernment@comptroller.in.gov](mailto:LocalGovernment@comptroller.in.gov) at the time the remittance is paid based on the schedule above.

We are at your service to answer questions or concerns. Please contact the Local Government Division at 317-233-1712 or [LocalGovernment@comptroller.in.gov](mailto:LocalGovernment@comptroller.in.gov).