

## **MEMORANDUM**

**TO:** Tom Carlson, Julie Smith, Roger Meyer, Edna Renick  
**FROM:** Harvey Rosen, Financial Services  
**CC:** Nancy Wells, CEO  
**DATE:** September 9, 2011  
**SUBJECT:** Mandatory Payroll Deductions

It has come to my attention that some employees believe that payroll deductions are optional. Please share the following information with the employees in your respective departments. It can be found on page 23 of our Personnel Manual

Professional Business Associates is required by law to make certain deductions from your paycheck each time one is prepared. Among these are your federal, state, and local income taxes and your contribution to Social Security as required by law. These deductions will be itemized on your check stub.

I've attached the Compensation section from our HR Manual for your reference. Highlights from this section are listed below.

1. Direct Deposit
2. Payroll Deadlines
3. Making Changes to Tax Withholdings (W-4)
4. W-2 Form by January 30 of each year, current and former employees are provided W-2 Form for income tax purposes

If any of your employees have questions, please let me know and I'll be more than happy to address them on an individual basis. Thank-you for your time and attention to this matter.

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Attachment