

## **RESOLUTION 23-001**

## A RESOLUTION TO CHANGE THE POSITION OF MAYOR AND CITY COUNCIL MEMBER TO CITY EMPLOYEES FOR TAX WITHHOLDING AND PAYROLL PURPOSES

WHEREAS, the Mayor and City Council members are elected officials that are compensated for their services to the City; and

WHEREAS, the Internal Revenue Service states that individuals who serve as public officials are government employees, and that the government entity is responsible for withholding and paying Federal income tax, social security and Medicare taxes; and

**WHEREAS**, it is in the best interest of the City of Owens Cross Roads and those individuals serving as an elected public official to change their compensation structure to a payroll with withholding process; so,

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of Owens Cross Roads, Alabama to adopt the above resolution.

APPROVED AND ADOPTED THIS 10 DAY OF JANUARY 2023.

Approved By: Attest by:

Tony K. Craig, Mayor Christie D. Eason, City Clerk

