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MEMORANDUM

TO: Candidates and political committees
FROM: Michael J. Sullivan *MJS*
SUBJECT: Expenditures for payroll services

Candidates and political committees may use automated data payroll services to pay employees, but are required to ensure timely disclosure of such expenditures.

Depository committees making such payments disclose the expenditures by electronically filing a Payroll Itemization Report each time payroll expenditures are made.¹ The Report lists the vendor (the provider of the automated payroll service), the name of each employee, and the net amount paid to each employee). Taxes and fees paid through an automated system are disclosed in the twice monthly expenditure report filed by the bank, not in the Payroll Itemization Report. After the expenditure to the payroll vendor has been reported by the bank, the committee must then link the reported expenditure to the payroll itemization report.

Non-depository committees may also use automated data payroll services to pay employees, but these committees disclose the expenditures in regularly filed periodic reports. The same information that depository committees include in Payroll Itemization Reports (including the name of each person paid and the amount of each payment) must be listed in the committee's Expenditure schedule.

For further information and guidance with respect to this memorandum, please contact OCPF.

¹ OCPF previously advised depository committees that they could not utilize automated data payroll services to pay employees. Due to changes in OCPF's electronic filing system that now allow for accurate disclosure of payroll expenditures, however, depository committees may now use automated payroll services.

