

1975 WL 29728 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

April 17, 1975

***1 In Re: Municipalities, FICA Tax Payments**

Honorable Woody Brooks
Division of Administration
Office of Local Government
The State House
Columbia, South Carolina 29201

Dear Mr. Brooks:

At your request I have reviewed and looked into the subject matter contained in a letter from the IRS to the Town of Scranton relative to payment of FICA taxes-by Scranton to the IRS.

It is my information from the Comptroller General's Office and from Honorable Purvis Collins of the Retirement System that municipalities, together with all other State political subdivisions, should pay FICA tax directly to the State Retirement System for forwarding to the proper Federal agency. Payment to the IRS is improper.

It is suggested that the Town of Scranton check statement I on the attached to the subject letter and return it to IRS. It is suggested also that Scranton look into the possibility of previous erroneous payments and apply for return of any such payments.

Very truly yours,

Joseph C. Coleman
Deputy Attorney General

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