

**ORDER: APPROVE PAYMENT TO PERS FOR EMPLOYER SHARE OF CIRCUIT
CLERK'S SALARY**

Motion was made by Scott Allen, duly seconded by Tim Gordon, to approve payment to PERS for Employer Share of Circuit Clerk's salary.

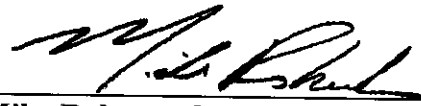
The vote on the motion was as follows:

Supervisor Brent Larson, voted yes
Supervisor John Morgan, voted yes
Supervisor Tim Gordon, voted yes
Supervisor Scott Allen, voted yes
Supervisor Greg Bynum, absent

After the vote, President Larson, declared the motion carried, this the 20th day of January, 2026.



**Brent Larson, President
Board of Supervisors**




Mike Roberts, Chancery Clerk

Retirement Contributions Calculation - Revenues Not Subject to the Salary Limitation

8	Amount on line 5 NOT TO EXCEED \$99,500	\$99,500.00	.00
9	Less: Wages Paid to Family Members Within the First Degree	\$.00
10	Clerk's Retirement Wage on Income Subject to Limitation (line 8 minus line 9)	\$99,500.00	.00
11	Revenues Not Subject to the Salary Limitation (page 2, line 42)	\$55,751.00	.00
12	Less Expenses (line 47)	\$.00
13	Net Income Not Subject to Salary Limitation (Line 11 minus line 12)	\$55,751.00	.00
14	Total Clerk's Retirement Wage (line 10 plus line 13, not to exceed \$347,500)	\$155,251.00	.00
15	Employee Contributions Due (9% of line 14)	\$13,973.00	.00
16	Less: Contributions Paid to PERS for Employee Share through Monthly Reports on Payroll Income	\$11,946.00	.00
17	Net Employee Contributions Due (NOT A FEE JOURNAL DEDUCTION)	\$2,027.00	.00
18	Employer Contributions Due (18.15% of line 14)	\$28,178.00	.00
19	Less: Contributions paid to PERS for Employer Share through Monthly Reports on Payroll Income	\$24,056.00	.00
20	Net Employer Contributions Due (FEE JOURNAL DEDUCTION FOR 2026 OR MAY BE PAID BY BOARD OF SUPERVISORS)	\$4,122.00	.00
	Check if paid by: Clerk <input type="checkbox"/>	\$2,027.00	
	Board <input checked="" type="checkbox"/>	\$4,122.00	
21	TOTAL CONTRIBUTIONS DUE (line 17 plus line 20)	\$6,149.00	.00
22	Less: Adjustments or Advance Payments made by the Clerk-Funds submitted with current AFR. NOT additional funds submitted by the Clerk	\$.00
23	NET CONTRIBUTIONS DUE	\$6,149.00	.00

THIS FORM MUST BE FILED WITH THE OFFICE OF THE STATE AUDITOR, P.O. BOX 956, JACKSON MS, 39205, BY APRIL 15, 2026. A copy of this form along with any payment due should be sent to PERS, Employer Reporting Branch, 429 Mississippi Street, Jackson, MS 39201-1005. If you amend your federal tax return, you must file an amended Annual Financial Report with the Office of the State Auditor and with PERS.

I certify the above information is true and correct.

Circuit Clerk:  Date: