

TO: All Universities Employees

FROM: Payroll Office

RE: W-2 Federal Wage and Tax Statements

1. Earnings applicable to Employee Retirement Pick-up and Pre-Tax Purchase, Retirement Service Credit or Alternative Retirement Program, will not be included on your W-2 form in Box 1. These amounts are excludable from wages for Federal and State Tax purposes; however, these amounts must be included in taxable earnings for City Income Tax Box 18.
2. A School District Income Tax return is required for all individuals who reside in a school district that has an income tax. If you had a School District Income Tax withheld, the amount is shown at the bottom of the form in Box 19. The school district number is shown in box 20 and will be needed when you file your return.
3. Social Security- The amounts shown in Boxes 5 and 6 represent Medicare taxable Wages and applicable Medicare withholding for all employees (excluding some student employees) who began their employment on or after April 1, 1986.
4. Taxable amounts for Auto Leases or Graduate Class Fee Waivers for Employees and/or dependents are shown in Box 14. The Amount of pre-tax health care deductions is also shown in box 14 as 125(b).
5. Employer paid Health Benefits are shown in Box 12DD.
6. Non-Resident Aliens will be getting their 1042-S forms mailed to them in February.
7. Please review your tax withholding for Federal and State taxes to ensure that sufficient tax is withheld for your individual tax situation. If you need to change your tax withholding, forms are available on the Payroll web site <http://www.bgsu.edu/offices/payroll/index.html> or new forms may be completed in the Payroll Office, 322 Administration Building.
8. If you have any questions concerning your W-2 statement, please contact the Payroll Office at 372-2201.