

## 2019 W2 Information

It's W2 season! W2 distribution will begin on Friday, January 24, 2020. These tax documents will be sent to each building, and mailed out to individuals who receive a mailed check/paystub or who are no longer with the district. A few things to keep in mind when reviewing your information:

**Box 1:** This is your taxable wage amount which is the total of your calendar year earnings less all your pre-tax deductions. You may notice that your calendar year to date earnings on your 12/27/19 paystub does not match your W2 total in Box 1. Box 1 reflects taxable earnings while the check stubs reflect total earnings. Pre-tax deductions include health insurance, flex spending, and 403(b) contributions.

**Box 2:** This is the total amount of federal income tax withheld from your paychecks during 2019 and should match the calendar year "Federal" amount on your 12/27/19 paystub.

**Box 10:** This is the total amount contributed to your dependent care flexible spending account. It is noted separately from the medical flex spending amount as shown in Example 1 below.

**Box 12:**

Code DD: This is the total cost of the employer sponsored health coverage you received during 2019. This figure includes both the employee and employer share of health insurance premiums and is for informational purposes only.

Code E: This is the amount you contributed to your 403(b) retirement savings plan on a pre-tax basis and should match your total 403(b) contributions on your 12/27/19 paystub. (See Example 2 below.)

**EXAMPLE 1**

7 Social security tips		8 Allocated tips	9
10 Dependent care benefits 2000.00		11 Nonqualified plans	12a Code See inst for box 12 DD 20610.36
13 Stat employee	14 Other HEALTH 7516.35 DUES 706.99		12b Code E 1070.00
Retirement Plan X			12c Code
Third-party sick pay			12d Code
NY	156002184	57838.76	2777.21
15 State Employer's state ID no.		16 State wages, tips, etc.	17 State income tax
18 Local wages, tips, etc.		19 Local income tax	20 Locality name

Form W-2 Wage and Tax Statement

Dept. of the Treasury -- IRS

Deductions	Current Pay Period	Cal Year To Date	Fis Year To Date	Deductions	Current Pay Period	Cal Year To Date	Fis Year To Date
FICA	129.46	3,652.36	1,109.63	MEDI	30.28	854.20	259.53
FEDERAL	185.85	5,968.47	1,551.68	STATE	95.46	2,777.21	799.44
DentalInsLowFam	69.74	1,464.54	557.92	DUES - CUT	34.05	706.99	272.40
FLEX DEP CARE	95.20	2,000.00	761.88	FLEX HLTH	128.57	2,699.97	1,028.56
HLH INS-CUT FAM	167.28	3,351.84	1,338.24	TRS LOAN	218.00	4,208.00	1,744.00
TSAVOYA	50.00	1,070.00	420.00				
				<b>Totals</b>	1,203.89	28,753.58	9,843.28

**Box 14:**

414H: This is the amount you contributed to your state retirement savings plan (TRS or ERS) as a public employee. These funds are deducted on a pre-tax basis and should match your total TRS or ERS contributions on your 12/27/19 paystub (see Example 3 below.)

HEALTH: This is the amount contributed to your medical flexible spending account, and/or your employee contribution to health and dental insurance. These funds are deducted on a pre-tax basis and should match your total health-related contributions on your 12/27/19 paystub. (See Example 2 below.)

DUES: This is the total amount contributed to your optional union membership.

EXAMPLE 2

7 Social security tips		8 Allocated tips		9	
10 Dependent care benefits 2000.00		11 Nonqualified plans		12a Code See inst for box 12 DD 20610.36	
13 Stat employee		14 Other HEALTH 7516.35 DUES 706.99		12b Code E 1070.00	
Retirement Plan X				12c Code	
Third-party sick pay				12d Code	
NY	156002184	57838.76	2777.21		
15 State Employer's state ID no.		16 State wages, tips, etc.		17 State income tax	
18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

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Deductions	Current Pay Period	Cal Year To Date	Fis Year To Date	Deductions	Current Pay Period	Cal Year To Date	Fis Year To Date
FICA	129.46	3,652.36	1,109.63	MEDI	30.28	854.20	259.53
FEDERAL	185.85	5,968.47	1,551.68	STATE	95.46	2,777.21	799.44
DentalInsLowFam	69.74	1,464.54	557.92	DUES - CUT	34.05	706.99	272.40
FLEX DEP CARE	95.20	2,000.00	761.88	FLEX HLTH	128.57	2,699.97	1,028.56
HLH INS-CUT FAM	167.28	3,351.84	1,338.24	TRS LOAN	218.00	4,208.00	1,744.00
TSAVOYA	50.00	1,070.00	420.00				
				<b>Totals</b>	1,203.89	28,753.58	9,843.28

1464.54 (dental insurance) + 3351.84 (health insurance) + 2699.97 (medical flexible spending) =7516.35

EXAMPLE 3

7 Social security tips		8 Allocated tips		9	
10 Dependent care benefits		11 Nonqualified plans		12a Code See inst for box 12 DD 8472.96	
13 Stat employee		14 Other 414H 1514.92 HEALTH 306.16 DUES 706.99		12b Code E 2140.00	
Retirement Plan X				12c Code	
Third-party sick pay				12d Code	
NY	156002184	41403.77	1903.39		
15 State Employer's state ID no.		16 State wages, tips, etc.		17 State income tax	
18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

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This information is being furnished to the Internal Revenue Service.

Deductions	Current Pay Period	Cal Year To Date	Fis Year To Date	Deductions	Current Pay Period	Cal Year To Date	Fis Year To Date
FICA	112.65	2,793.64	965.00	MEDI	26.35	653.33	225.72
FEDERAL	174.43	4,315.29	1,479.13	STATE	77.91	1,903.39	640.63
DUES - CUT	34.05	706.99	272.40	HLH INS-CUT IND	15.28	306.16	122.24
TRS	54.97	1,514.92	476.18	TSALEG	100.00	2,140.00	840.00
				<b>Totals</b>	595.64	14,333.72	5,021.30

**Box 17:** This is the total amount of state income tax withheld from your paychecks during 2019 and should match the calendar year "State" amount on your 12/27/19 paystub.

**Have additional questions or concerns? Please email [payroll@cortlandschools.org](mailto:payroll@cortlandschools.org)**

\*\*\*SAMPLE W2 FORM\*\*\*

<b>Copy B-To Be Filed With Employee's FEDERAL Tax Return.</b>		<b>2019</b>	OMB No. 1545-0008
a Employee's social security number 123-45-6789	1 Wages, tips, other comp <b>45633.33</b>	2 Federal income tax withheld <b>5150.12</b>	
b Employer ID number <b>15-6002184</b>	3 Social security wages <b>47773.33</b>	4 Social security tax withheld <b>2961.97</b>	
c Employer's name, address, and ZIP code <b>CORTLAND ENLARGED CITY SCHOOLS 1 VALLEY VIEW DRIVE  CORTLAND, NY 13045</b>			
d Control number <b>CORTLAND HIGH SCHOOL</b>			
e Employee's name, address, and ZIP code  <b>Employee Name Employee Mailing Address</b>			
7 Social security tips	8 Allocated tips	9	
10 Dependent care benefits	11 Nonqualified plans	12a Code See inst for box 12 <b>DD 20610.36</b>	
13 Stat employee	14 Other <b>HEALTH 4351.84 DUES 706.99</b>	12b Code <b>E 2140.00</b>	
Retirement Plan <b>X</b>		12c Code	
Third-party sick pay		12d Code	
<b>NY</b>	<b>156002184</b>	<b>45633.33</b>	<b>2054.67</b>
15 State Employer's state ID no.	16 State wages, tips, etc.	17 State income tax	
18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

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