



LOS ANGELES UNIFIED SCHOOL DISTRICT
MEMORANDUM

TITLE: 2011 Wage and Tax Statement
(W-2 Form)

NUMBER: MEM-4090.5

ISSUER: Yumi Takahashi, Controller
Accounting and Disbursements Division

DATE: January 26, 2012

PURPOSE: The purpose of this memorandum is to provide information to employees to assist in understanding the Wage and Tax Statement (W-2 Form) for calendar year 2011.

INSTRUCTIONS: Administrators are requested to post this memorandum at their site or provide a copy to each employee.

ROUTING
All Schools and Offices
Administrators
Time Reporters

I. W-2 FORM DELIVERY PROCEDURES

Wage and Tax Statements (W-2 Forms) for calendar year 2011 were mailed via school mail to employees who receive their salary payments at their work location and via U.S. mail to employees who receive their salary payments at their home address. Secretaries/School Administrative Assistants who receive W-2 Forms for employees no longer assigned at their location should return the W-2 Form via school mail to the Employee Service Center, Beaudry Building, 1st Floor.

II. 403(B)AND 457(B) TAX SHELTERED ACCOUNTS

The total amount of 403(B) and 457(B) reductions for calendar year 2011 will appear in box 12a identified as code “E” and box 12c identified as code “G” respectively. These amounts *are not included* in box 1, “Wages, tips, other compensation,” or box 16, State wages, tips, etc.”

III. VEHICLE USE FRINGE BENEFIT

The total Vehicle Use fringe benefit value for calendar year 2011 will appear in box 14 identified as “VEH FR.” The Vehicle Use fringe benefit value *is included* in box 1 “Wages, Tips, other compensation” and box 16, “State wages, tips, etc.” of affected employees for Federal and State income tax reporting purposes. In addition and if applicable, this value is also included in box 3, “Social Security wages” and box 5, “Medicare wages and tips” and the corresponding tax amount of the value is reflected



LOS ANGELES UNIFIED SCHOOL DISTRICT

MEMORANDUM

in boxes 4 and 6, "Social Security tax withheld" and "Medicare tax withheld," respectively.

IV. TRANSIT SUBSIDY FRINGE BENEFIT

For Federal income tax reporting, only employer provided mass transit subsidies are exempt from gross income. All other employer provided transit subsidy payments such as car pool, drop-off, bicycle, and walkers are not exempt from and will be included in gross income.

For California income tax reporting, the value of all employer provided transit subsidy payments such as mass transit, car pool, drop-off, bicycle, and walkers are exempt from gross income.

The total transit subsidy fringe benefit value for car pool, drop-off, bicycle, and walkers for calendar year 2011 will only be included in box 1, "Wages, tips, and other compensation" of affected employees for Federal income tax reporting purposes.

In addition and if applicable, this amount is also included in box 3 "Social Security Wages" and box 5 "Medicare wages and tips," and the corresponding tax amount of the value is reflected in boxes 4 and 6, and "Social Security tax withheld" and "Medicare tax withheld," respectively.

V. WORKERS' COMPENSATION PAYMENTS

The total amount of temporary disability payments for Workers' Compensation which has been deducted from an employee's wages for calendar year 2011 will appear in box 14 identified as "TD." These temporary disability payments are *not included* in box 1, "Wages, tips, other compensation," or box 16, "State wages, tips, etc."

In addition and if applicable, this amount is not subject to Social Security and Medicare tax and is not reflected in box 3 "Social Security wages," box 5 "Medicare wages and tips," box 4 "Social Security tax withheld," and box 6 "Medicare tax withheld," respectively.

VI. INTEREST INCOME

The total amount of interest income earned, such as Attendance Incentive Plan interest, *is included* in box 1, "Wages, tips, other compensation," and box 16, "State wages, tips, etc."



LOS ANGELES UNIFIED SCHOOL DISTRICT

MEMORANDUM

VII. DEPENDENT CHILD CARE BENEFITS

The total amount of pre-tax contributions made to Section 125, Dependent Care Flexible Spending account, will appear in box 10, "Dependent Care Benefits." This amount *is not included* in box 1, "Wages, tips, other compensation," or box 16, "State wages, tips, etc."

VIII. DOMESTIC PARTNER HEALTH BENEFIT

The total value of Domestic Partner coverage for calendar year 2011 will appear in box 14 identified as "DP GR." This amount *is included* in box 1, "Wages, tips, other compensation" and box 16, "State wages, tips, etc." of affected employees for Federal and State income tax reporting purposes.

Note: Domestic Partners who are registered with the state of California are exempt from State income tax and the amount of the coverage shown in box 14 will not appear in box 16, "State wages and tips".

In addition and if applicable, this value is also included in box 3, "Social Security wages" and box 5, "Medicare wages and tips" and the corresponding tax amount of the value is reflected in boxes 4, 6, and 14, "Social Security tax withheld", Medicare tax withheld" and "SDI TX" (State Disability Insurance Tax), respectively.

IX. NON-RECEIPT OF W-2 FORM

Employees who have not received a 2011 W-2 Form by February 6, 2012 must submit a request for a duplicate W-2 Form using the form 'Request for Duplicate W-2,' Attachment A, provided in this memorandum. This form is also available online and can be accessed through the LAUSD website using this web address: <http://payroll.lausd.net>. Employees should send the completed form via fax to 866-761-7413. W-2 copies will also be available through the Employee Self Service (ESS) site after February 15. Employees may log online at <https://selfservice.lausd.net> with Single Sign on and password and select W-2 reprint for 2011.

District confirmation of receipt of your request will be provided via email to the email address provided on your form.

Requests for duplicate W-2s will be processed weekly beginning the week of February 6, 2012. All requests submitted prior to noon each Thursday will be available for pick-up in the Employee Service Center on Friday of



LOS ANGELES UNIFIED SCHOOL DISTRICT

MEMORANDUM

the following week. All W-2's not picked up from the Employee Service Center will be mailed the following Monday.

X. W-2 DATA INQUIRIES

Every attempt has been made to ensure the accuracy of the information. However, any employee who feels the information is inaccurate may complete the W-2 Inquiry Form, Attachment B, provided in this memorandum. This form is also available online and can be accessed through the LAUSD website using this web address: <http://payroll.lausd.net>. Employees should submit the completed form via fax to 866-761-7413.

Employees are asked to provide detailed information as to their specific issues and concerns with the W-2 received. Based on the information provided, the Payroll Services Branch will perform research to determine whether an additional interview with employee and/or issuance of a corrected W-2 (W-2C) is necessary. If an additional interview is necessary, an appointment will be scheduled with the employee by a member of the payroll team.

Employees will be notified of the outcome of District research via email to the email address provided on your inquiry form.

Please note: The actual wages reflected in Box 1 are 'taxable wages' not 'gross earnings.' Taxable wages are gross earnings reduced by FSA (flexible spending account), 403(B), 457(B), and retirement contributions. If an employee had overpayment issues during the 2010 calendar year, the W-2 reflects actual wages received during the year minus any timely received repaid amounts.

For inquiries pertaining to Domestic Partner Imputed Income, please call Benefits Administration customer service at 213-241-4262.

XI. IMPACT OF OVERPAYMENTS ON W2 DATA

If you were overpaid in 2011 and repaid the overpayment in 2011, your 2011 W-2 will not reflect the wages overpaid in the calendar year.

If you repaid a prior year overpayment during the 2011 calendar year there is no impact to your 2011 W-2 wages or taxes. Instead, you will receive a statement noting the amount you repaid in 2011 which you may use when filing your 2011 tax forms.



LOS ANGELES UNIFIED SCHOOL DISTRICT
MEMORANDUM

RELATED RESOURCES: None.

ASSISTANCE: Employees who require further information regarding a duplicate W-2 or a W-2 Inquiry should contact the Employee Service Center at 213-241-6670.

ATTACHMENT A



LOS ANGELES UNIFIED SCHOOL DISTRICT
MEMORANDUM

Request for Duplicate W-2 Form

Employee Name _____

Employee Number _____

Document(s) Requested

2011 W2

Requests received before noon on Thursday will be available for pick-up on Friday, the following [week](#). W-2s not picked-up will be put in the U.S. Mail on the following Monday.

Prior Year W-2

Year(s): _____

Note: Generation of W-2s will only go back to 2005 and will require an additional 10-14 days for processing and distribution.

All duplicate requests for W-2s not picked-up will be mailed to the home address on file. Please complete below for address changes.

Mailing Instruction

Home Address _____

City, ST ZIP _____

Address Change (your address on record will be updated)

Telephone Number _____

Email Address _____

Signature _____

Date _____

PLEASE FAX FORM TO: 866-761-7413

ATTACHMENT B



LOS ANGELES UNIFIED SCHOOL DISTRICT
MEMORANDUM

W-2 Inquiry Form

Employee Name _____

Employee Number _____

Box number in question (please check)	box 1	Wages, tips, other compensation
	box 2	Federal income tax withheld
	box 5	Medicare wages and tips
	box 6	Medicare tax withheld
	box 16	State wages, tips, etc.
	box 17	State income tax

Reason for inquiry _____

Mailing Instruction All W-2Cs will be mailed to the home address or the updated address if provided below.

Home Address _____
 City, ST ZIP _____

Address Change (your address of record will be updated)

Telephone Number _____

Email Address _____

Signature _____

Date _____

PLEASE FAX FORM TO: 866-761-7413