



IMPORTANT 2013 W-2 INFORMATION

The 2013 W-2 form is basically the same as last year. Please refer to the back of Copy C for explanations to most questions.

Additional information:

Box 14 – Other:

UNION	=	Professional/Union Dues
W CMP	=	Worker's Compensation
CHRTY	=	Charity – United Way/CRCSD Foundation
DISAB	=	Disability
IPERS	=	Employee IPERS Withholding

How to reconcile your last December 2013, check stub to your W-2 Form. There are several factors that will affect the federal taxable wage. IPERS withholding and Tax Sheltered Annuities (TSA) are exempt from Federal and State Wages but are taxable to Social Security and Medicare wages.

Earnings Deductions	Federal Wages	State Wages	Social Security Wages	Medicare Wages
YTD Gross*	20,000	20,000	20,000	20,000
Minus TSA	500	500		
Minus Salary Reduction Cash**	500	500	500	500
Minus IPERS W.H***	740	740		
	=====	=====	=====	=====
Totals Reported On W-2 Form	18,260 <i>Box 1</i>	18,260 <i>Box 16</i>	19,500 <i>Box 3</i>	19,500 <i>Box 5</i>

* **YTD Gross:** Includes any Flex Cash that you received from your Flexible Benefits Spending Account, if allowed per working agreement.

** **Minus Salary Reduction Cash:** Insurance premiums deducted through Salary Reduction were deducted before taxes and, according to IRS regulations, **cannot be claimed as a deduction on your 2013 income tax return.** The certified staff has an adjustment to the flexible spending account withholding schedule in 2013-2014 to correct the advancement of pay.

*** **Minus IPERS Withholding:** Employee contributions made to IPERS in 2013 are not taxable for Federal income or Iowa income purposes.

DUPLICATE 2013 W-2 FORMS MUST BE REPRINTED ON THE EMPLOYEE SELF SERVICE (ESS). Replacement W-2's can be access on your Employee Self Service (ESS) under the W-2 History tab. If you need your four dig-it username you can contact Payroll at ext. 2105.