



# University of Pittsburgh

*Financial Operations*  
*Payroll Department*

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412-624-8070  
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To: University Employees

From: Payroll Department [www.bc.pitt.edu/payroll](http://www.bc.pitt.edu/payroll)

Date: January 30, 2009

Subject: Telephone Hotline for questions on your W2 or 1042S form.

A telephone hotline has been established to answer questions you may have on the subject forms.

To reach the hotline, please call **(412) 624-8070 and select option 9**. This option will be available **February 2, 2009 through April 15, 2009** between the hours of 9:00 am and 4:00 pm.

To expedite responses, a team has been established to complete a service request form on your inquiry and to answer any questions you may have. A Payroll Specialist will research your inquiry and will respond to you in a timely manner.

To assist you in understanding the W-2 Form, which has been mailed to the address on the payroll system, an illustration of a completed W-2 Form is available below.

Local wage information provided in box 18 relates to residents of municipalities where we are required to withhold local taxes. All other employees should follow the guidelines from their local municipality to determine appropriate wages for filing local returns.

Please use the hotline if you have any questions on Forms W-2 or 1042S. Questions regarding Form 1099 should be directed to Payment Processing at (412) 648-7845 and Form 1098T (Tuition Payment Statement) should be directed to 1-877-467-3821 or visit the website <http://www.1098T.com>.

Form **W-2** Wage and Tax Statement **2008**  
 Copy C for Employee's Records. (See Notice to Employee on back of Copy B)

OMB No. 1545-0008

1 Wages, tips, other compensation		<b>46,379.35</b>	2 Federal income tax withheld		<b>7,875.99</b>
7 Social security tips		<b>0.00</b>	3 Social security wages		<b>50,486.35</b>
8 Allocated tips		<b>0.00</b>	4 Social security tax withheld		<b>3,130.15</b>
9 Advance EIC payment		<b>0.00</b>	5 Medicare wages and tips		<b>50,486.35</b>
10 Dependent care benefits		<b>1,000.00</b>	6 Medicare tax withheld		<b>732.05</b>
11 Nonqualified plans		<b>.00</b>	12a See instructions for box 12		
12b <b>E</b>		<b>4,107.00</b>	12c <b>P</b>		<b>4,217.27</b>
13 Statutory emp			Retirement Plan		<b>x</b>
13 Third-party sick pay			14 Other		
14E		<b>260.00</b>	14G		<b>250.00</b>
14H		<b>600.00</b>	14A		<b>104.00</b>
14D		<b>50.00</b>			
This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.					
PA	25-0965591	50,908.35	1,562.88	50,908.35	1,018.16
				50,908.35	509.08
					PGH SCH
					PGH
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

**Box 1**

Wages, Tips & Other Compensation

\$51,333.35	Salary
+ 600.00	Benefit Credit
+ 50.00	Imputed WR
+ 160.00	Taxable Football Ticket
+ 260.00	Taxable Moving Expense
+ 1600.00	Taxable Scholarship
+ 250.00	University Provided Car
- 4,107.00	Tax Deferred Retirement
- 92.00	Parking
- 2,425.00	HlthCare Spending Fund
- 250.00	Med/Dent/Vision
- 1,000.00	Dependent Care
<hr/>	
= \$46,379.35	Amount subject to Federal Income Tax

**Box 3**

Social Security Wages (FICA)

\$51,333.35	Salary
+ 600.00	Benefit Credit
+ 50.00	Imputed WR
+ 160.00	Taxable Football Ticket
+ 260.00	Taxable Moving Expense
+ 1600.00	Taxable Scholarship
+ 250.00	University Provided Car
- 92.00	Parking
- 2,425.00	HlthCare Spending Fund
- 250.00	Med/Dent/Vision
- 1,000.00	Dependent Care
<hr/>	
= \$50,486.35	Amount subject to FICA (Social Security + Medicare)

**Note:** Total FICA Wage Base Not to Exceed \$102,000.00

**Box 5**

Medicare Wages

\$51,333.35	Salary
+ 600.00	Benefit Credit
+ 50.00	Imputed WR
+ 160.00	Taxable Football Ticket
+ 280.00	Taxable Moving Expense
+ 1 600.00	Taxable Scholarship
+ 250.00	University Provided Car
- 92.00	Parking
- 2,425.00	HlthCare Spending Fund
- 250.00	Med/Dent/Vision
- 1,000.00	Dependent Care
<hr/>	
= \$50,486.35	Amount subject to Federal Income Tax

**Note:** Total Medicare Wage Amount has no Maximum.

**Box 2**

Federal Income Tax Withheld FIT  
 Total Federal Income tax withheld for the tax year.

**Box 4**

Social Security Tax Withheld (FICA)  
 Amount in Box 3 X FICA rate of 6.2%.

**Box 6**

Medicare Tax Withheld  
 Amount in Box 5 X rate of 1.45%

**Box e**

Employee's Name & Address  
 Employee's name and address as it appears in the Payroll Master File.

### Box 9

#### Advance EIC Payment

Amount paid to the employee as Earned Income Credit advance payment (Form W-5).

### Box 10

#### Dependent Care Benefits

Amount paid for dependent care benefit.

### Box 11

#### Nonqualified plans

Taxable amount from a nonqualified deferred compensation plan.

### Box 12

#### Examples of Other Taxable & Non-Taxable Items

<u>Code</u>	<u>Description</u>
(BB)	Roth IRA
(C)	Imputed Group Life
(E)	403(b)
(J)	Third Party Sick Pay
(P)	Excludable Moving Expense

### Box 13

#### Retirement Plan

An "X" indicates that employee participated in retirement plan

### Box 14

#### Other:

<u>Code</u>	<u>Description</u>
14A	Taxable Basketball Football Tickets
14B	Scholar Med
14C	Scholar Med Refund
14D	Executive Misc Imputed General Income Imputed Medical WR Imputed Income WR Imputed Income 2
14E	NonQualified Moving Expense
14F	Pers Clubs
14G	Pers Company Car
14H	Scholarship Scholarship Dependent Scholarship1 Dependent
14I	Scholar ADD Scholar ADD Refund Scholar Life Refund
14J	Scholar Bus Pass Scholar Bus Pass Refund
X	Local Service Tax

### Box 16

#### State Wages, Tips, Etc.

	\$51,333.35	Salary
+	600.00	Benefit Credit
+	50.00	Imputed WR
+	1600.00	Taxable Scholarship
-	2,425.00	HlthCare Spending Fund
-	250.00	Med/Dent/Vision
=	\$50,908.35	Amount subject to State Income Tax

### Box 17

#### State Income Tax

Total state income tax withheld for the tax year.

### Box 18

#### Local Wages, Tips, Etc.

	\$51,133.35	Salary
+	600.00	Benefit Credit
+	50.00	Imputed WR
+	1,600.00	Taxable Scholarship
-	2,425.00	HlthCare Spending Fund
-	250.00	Med/Dent/Vision
=	\$50,908.35	Amount subject to Federal Income Tax

### Box 19

#### Local Income Tax

Total local income tax withheld for the tax year.