W-2 EXPLANATION

An employee who has worked for one (1) company, State of New York (NYS) or City University of New York (CUNY) during the year will receive only one (1) Form W-2. Employees who worked in more than one (1) company (for example, both CUNY and NYS) will receive a Form W-2 for each company.

The information which will appear on the Form W-2 Statement is described below:

Box 1
Wages, Tips and Other Compensation
The amount in this box is the Federal taxable gross wages.

Box 2
Federal Income Tax Withheld
The amount in this box is the Federal income tax withheld.

Box 3
Social Security Wages
The amount in this box is the wages subject to Social Security taxes, not to exceed $106,800.

Box 4
Social Security Tax Withheld
The amount in this box is the Social Security tax withheld, not to exceed $6,621.60.

Box 5
Medicare Wages
The amount in this box is the wages subject to Medicare withholding.

Box 6
Medicare Tax Withheld
The amount in this box is the Medicare tax withheld.
Box 9
Advance EIC Payments
The amount in this box is the total Earned Income Credit payments.

Box 10
Dependent Care Benefits
The amount in this box is the total dependent care benefit.

Box 12
Codes (Elected deferrals, certain deductions and/or reimbursed amounts. These amounts are not included in Box 1).
CC- HIRE exempt wages and tips
   (This is an employer credit only for City and State Universities of New York who hired qualified employees).
E - Section 403(b) contributions
G - Section 457(b) deferred compensation plan
P - Excludable moving expense reimbursements (not included in Boxes 3 and 5)

Box 13 Checkboxes
A check mark is placed in the Retirement Plan box and/or the Third Party Sick Pay box if you are eligible to participate in a retirement plan and/or have received Third Party Sick Pay benefits.

Box 14
Other
Amounts to be reported:
TPS
CPA The amount of sick pay paid by a Third Party Provider.
The amount of Chaplains Parsonage Allowance.
414 (h) All non-taxable retirement contributions made to New York State, City Retirement Systems or to TIAA/CREF. This amount must be reported for State and Local taxes. If there is a minus sign (-) with this amount, State and Local taxes have already been paid.

UTA Uniform/Tool Allowance.

EXP Taxable Expense. This code is used for payments of “lieu of expenses,” non-overnight meal allowances, excess per diem reimbursements or personal car mileage.

FRB Taxable Fringe Benefit. This code is used for the taxable value of personal use of an employer-provided vehicle and/or Certification and Licensure Exam Fee Reimbursement.

EDA Educational Assistance Payments.

TXP Taxable transportation fringe benefits (parking) in excess of IRS excludable amounts.

PPL Pre-Paid Legal Expense.

IMPI Imputed Income. The value of the employer’s contributions for employees with Domestic Partner Health Insurance.

WCX Workers’ Compensation excluded amount. This is the amount awarded by the NYS Workers’ Compensation Board which is excluded from the current year gross pay for a work-related injury.

IRC125 For City University of New York (CUNY) employees only. This amount includes Dependent Care, Flexible Spending Account and Non-Taxable Health Insurance and is
excludable for Federal income tax, FICA and Medicare taxes. It is not included in Boxes 1, 3 and 5. This amount must be reported for State and Local taxes.

MNA The amount of military pay exempt from NYS income tax as provided by NY Tax Law.  
Note: This is applicable to members of the New York State organized militia only and paid in Agencies 01071 and/or 01072.

Box 15  
State  
A two-letter code from the list below indicating which State income taxes were withheld:  
  New  
  NY -- New York  
  IL -- Illinois  
  DC -- District of Columbia  
  VA -- Virginia  
  CA -- California  
  FL -- Florida  
  GA -- Georgia  
  MA -- Massachusetts  
  MD -- Maryland  
  NJ -- New Jersey  
  PA -- Pennsylvania  
  SC -- South Carolina  
  TX -- Texas  
  PR -- Puerto Rico

Box 16 State Wages  
The State wages reported are the same as the amount of Federal wages required to be reported in Box 1 - Wages, Tips and Other Compensation.

Box 17 State Income Tax  
The amount in this box is the State tax withheld.

Box 18 Local Wages  
The amount in this box is the Local wages.
Box 19 Local Income Tax
The amount in this box is the Local taxes withheld.

Box 20 Name of Locality
The name of the locality if Local taxes were withheld.

<table>
<thead>
<tr>
<th>Locality</th>
<th>Locality Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>New York City</td>
<td>P0001</td>
</tr>
<tr>
<td>Yonkers</td>
<td>84000</td>
</tr>
<tr>
<td>Anne Arundel</td>
<td>003</td>
</tr>
<tr>
<td>Wilkes-Barre</td>
<td>851521</td>
</tr>
<tr>
<td>Philadelphia</td>
<td>City 1510012M</td>
</tr>
</tbody>
</table>

Employer’s Name and Address
This information will be printed on all copies of the Form W-2. The box will include the Federal Employer Identification Number for the following companies:
New York State 14-6013200
City University 13-3893536
NYS Environmental Facilities Corporation 14-1499804
NYS Foundation for Science, Technology and Innovation 86-1167163
SUNY Construction Fund 14-6019701
Industrial Exhibit Authority 16-1332929

Additional Employee Information
Employees should retain their last paycheck stub/direct deposit advice statement for 2010 for a record of Non-Taxable Health Insurance paid in 2010. Employees participating in the NYS-Ride Transportation Benefit Program should retain their last paycheck stub/direct deposit advice statement for 2010 for a record of participation in the program and verification of the amount paid. These amounts are excluded from Boxes 1, 3 and 5 to calculate the taxable gross wages for Federal income tax, Social Security and Medicare taxes. However, the amounts for the health insurance and the NYS-Ride Transportation Program do not appear on the Form W-2. CUNY employees with deductions for the Pre-Tax and After-Tax Transit Benefit should retain their last paycheck stub/direct deposit advice.
statement for 2010 for a record of participation and the amount paid in the CUNY Transit Benefit Transportation Spending Account Program.

The Pre-Tax Transit Benefit deduction is excluded from Boxes 1, 3 and 5 to calculate the taxable gross wages for Federal income tax, Social Security and Medicare taxes. However, the Pre-Tax and After-Tax Transit Benefit amounts do not appear on the Form W-2.

Deductions for Dependent Care, Health Care Flexible Spending Account and Non-taxable Health Insurance for CUNY employees are reported as IRC 125 in Box 14.