

Subject Form W-2 (Wage and Tax Statement) for Calendar Year 2012

Purpose To inform agencies of the content information for the 2012 Form W-2.

Background According to IRS Publication 15, Circular E for 2012, and the Instructions for Form W-2 (Wage and Tax Statement), employers are required to furnish each employee with a Form W-2 by January 31, 2013.

2012 Form W-2 Content 2012 Form W-2s will include earnings paid in paychecks dated:
Administration: **1/04/12** through **12/19/12**

Institution: **1/12/12** through **12/27/12**

Employees who worked for more than one agency in the same company during the year [for example, State of New York (NYS) or City University of New York (CUNY)] will receive only one (1) Form W-2.

Employees who worked for more than one agency in multiple companies (for example both NYS and CUNY) will receive a Form W-2 for each company.

[Attachment A](#) provides a detailed breakdown of the information that will appear in each box on the Form W-2 Statement.

Additional Employee Information Employees should retain their last paycheck/direct deposit advice statement for 2012 for a record of amounts paid in 2012 for the following that are excluded from Boxes 1, 3 and 5 and do **not** appear on Form W-2.

- Non-Taxable Health Insurance
- NYS-Ride Transportation Benefit Program
- CUNY Pre-Tax and After-Tax Transit Benefit
- CUNY Transit Benefit Transportation Spending Account Program.

Deductions for Dependent Care, Health Care Flexible Spending Account and Non-taxable Health Insurance for CUNY employees

are reported in Box 14 as IRC125.

Taxable [Attachment B \(Taxable Gross Calculations\)](#)

Gross

Calculations

W-2

Distribution

The agency address will be used as the return address for all 2012 Form W-2 Statements.

OSC will mail Form W-2s to the employees' mailing address currently in PayServ. If no mailing address exists, the form will be mailed to the employee's home address.

Note:

IMPORTANT TAX DOCUMENT ENCLOSED appears on the outside of the Form W-2 Statement.