

Know Your W-2 Wage and Tax Statement



NYS COMPTROLLER
THOMAS P. DiNAPOLI

Know Your W-2

Basic Information

- According to IRS Publication 5 (Circular E) 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 of the following year.
- 2021 W-2s will include earnings paid in paychecks dated:
 - 01/06/2021 - 12/22/2021 Administration
 - 01/14/2021- 12/30/2021 Institution



Know Your W-2

Basic Information (cont.)

- Employees who work for more than one agency in the same company will receive *ONE* Form W-2
 - State of New York (NYS) **or** City University of New York (CUNY)
- Employees who work for more than one agency in multiple companies will receive a Form W-2 for each company
 - State of New York (NYS) **and** City University of New York (CUNY)



Know Your W-2

Basic Information (cont.)

- Starting with the 2020 Form W-2s, the IRS allowed employers to mask the first 5 digits of the employee's Social Security number on their printed W-2s.
- Reprinted W-2s, either through New York State Payroll Online(NYSPO) or by agencies, as well as W-2s on the ***View W-2s*** page in PayServ, will have the employee's full Social Security number.



Know Your W-2

Basic Information (cont.)

- The agency address will be used as the return address on the Form W-2 Statements.
- For employees that did not opt out of receiving a paper form W-2, OSC will mail the W-2 to the employee's mailing address listed in PayServ. If no mailing address exists, then the form will be mailed to the employee's home address.



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Basic Information (cont.)

- Bulletin 1890 informs agencies of the content information for 2020 For W-2.
- Attachment A lists all the boxes on the Form W-2 and their descriptions.
- Attachment B shows what deductions are taken before calculating an employee's taxable gross for Federal and Social Security and Medicare.



Form W-2 Wage and Tax Statement 2020		7 Social security tips	1 Wages, tips, other compensation 73,524.92	2 Federal income tax withheld 10,667.61		
c Employer's name, address, and ZIP code STATE OF NEW YORK 110 STATE STREET ALBANY NY 12207		8 Allocated tips	3 Social security wages 77,713.07	4 Social security tax withheld 4,818.21		
			5 Medicare wages 77,713.07	6 Medicare tax withheld 1,126.84		
		10 Dependent care benefits	11 Nonqualified plans	12a See instructions for box 12 DD 5,754.55		
e Employee's name, address, and ZIP code MINNIE MOUSE 123 DISNEY LANE ORLANDO, FL 32801		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	14 Other 414H 4,188.15	12b		
		b Employer identification number (EIN) 14 - 6013200	12c			
		a Employee's social security number XXX-XX-0489	12d			
15 State	Employer's state ID number	16 State wages 73,524.92	17 State income tax 4,378.93	18 Local wages	19 Local income tax	20 Locality name
NY	146013200					

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This information is being furnished to the Internal Revenue Service.
OMB No. 1545-0008

Dept. of the Treasury - IRS
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Form W-2 Wage and Tax Statement 2020		7 Social security tips	1 Wages, tips, other compensation 57,094.55	2 Federal income tax withheld 5,250.58		
c Employer's name, address, and ZIP code STATE OF NEW YORK 110 STATE STREET ALBANY NY 12207		8 Allocated tips	3 Social security wages 102,947.53	4 Social security tax withheld 8,382.75		
			5 Medicare wages 102,947.53	6 Medicare tax withheld 1,492.74		
		10 Dependent care benefits 4,999.92	11 Nonqualified plans	12a See instructions for box 12 E 18,500.00		
e Employee's name, address, and ZIP code DESIARNEZ 321 S MAIN ST ALBANY, NY 12209-2511		13 Statutory employee Retirement plan Third-party sick pay X	14 Other 414H 8,852.98 NYSPFL 196.72	12b DD 24,249.94		
		b Employer identification number (EIN) 14 - 8013200		12c G 19,500.00		
		a Employee's social security number XXX-XX-8340	12d			
15 State NY	Employer's state ID number 146013200	16 State wages 57,094.55	17 State income tax 3,170.72	18 Local wages	19 Local income tax	20 Locality name

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Form W-2 Wage and Tax Statement 2020		7 Social security tips	1 Wages, tips, other compensation 82,789.80	2 Federal income tax withheld 11,275.70		
c Employer's name, address, and ZIP code STATE OF NEW YORK 110 STATE STREET ALBANY NY 12207		8 Allocated tips	3 Social security wages 83,826.02	4 Social security tax withheld 5,184.81		
			5 Medicare wages 83,826.02	6 Medicare tax withheld 1,212.58		
		10 Dependent care benefits	11 Nonqualified plans	12a See instructions for box 12 DD 9,954.10		
c Employee's name, address, and ZIP code MICHAL JORDAN 15150 10TH AVE FL 2 FLAGSTONE NY 11999-3104		13 Statutory employee Retirement plan Third-party sick pay X	14 Other	12b G 836.22		
		b Employer identification number (EIN) 14 - 6013200		12c		
		a Employer's social security number XXX-XX-4078		12d		
15 State	Employer's state ID number	16 State wages	17 State income tax	18 Local wages	19 Local income tax	20 Locality name
NY	148013200	82,789.80	4,330.00	82,789.80	2,992.04	NYC

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American Rescue Plan Act of 2021

- Took effect 04/01/2021
 - Different than NYS policy that permitted no charge to accruals for vaccines obtained as of 03/12/2021.
- Extends the tax credit to eligible employers through 09/30/2021 for leave taken by employees as of 04/01/2021 to obtain the Covid-19 vaccine.



American Rescue Plan Act of 2021

- Bulletin No. 1943 issued in September included a template for agencies to populate with the required vaccination information.
- Reflected on employee W-2s in Box 14 under paid sick leave or family medical leave.



COVID Leave on the W-2

19F – Paid Sick Leave

Form W-2 Wage and Tax Statement 2020		7 Social security tips	1 Wages, tips, other compensation	2 Federal income tax withheld
c Employer's name, address, and ZIP code STATE OF NEW YORK 110 STATE STREET ALBANY NY 12207		8 Allocated tips	3 Social security wages	4 Social security tax withheld
e Employee's name, address, and ZIP code [REDACTED]		9	5 Medicare wages and tips	6 Medicare tax withheld
		10 Dependent care benefits	11 Nonqualified plans	12a See instructions for box 12
		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	14 Other CLF 4,088.00	12b
		b Employer identification number (EIN) 14-6013200		12c
		a Employee's social security number [REDACTED]		12d
15 State NY	Employer's state ID number 146013200	16 State wages, tips, etc. [REDACTED]	17 State income tax [REDACTED]	18 Local wages, tips, etc.
				19 Local income tax
				20 Locality name

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COVID Leave on the W-2

19P & FMC – Paid Sick Leave and Family Medical Leave

Form W-2 Wage and Tax Statement 2020		7 Social security tips	1 Wages, tips, other compensation	2 Federal income tax withheld		
c Employer's name, address, and ZIP code STATE OF NEW YORK 110 STATE STREET ALBANY NY 12207		8 Allocated tips	3 Social security wages	4 Social security tax withheld		
		9	5 Medicare wages and tips	6 Medicare tax withheld		
		10 Dependent care benefits	11 Nonqualified plans	12a See instructions for box 12		
e Employee's name, address, and ZIP code [REDACTED]		13 <small>Statutory employee</small> <input type="checkbox"/> <small>Retirement plan</small> <input checked="" type="checkbox"/> <small>Third-party sick pay</small> <input type="checkbox"/>	14 Other	12b		
		b Employer identification number (EIN) 14-6013200	CLP 2,000.00 FMC 4,400.00	12c		
		a Employee's social security number [REDACTED]		12d		
15 State NY	Employer's state ID number 146013200	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
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Vaccination Leave Data Gathering

Vaccination Data Template

Payroll Bulletin No. 1943				
Attachment A - Employee Covid Vaccination Leave (4/1/2021-9/30/2021)				
<u>Department ID</u>	<u>Employee ID</u>	<u>Employee Record</u>	<u>Vaccination Leave Date</u>	<u>Number of Hours</u>



Questions

- Questions regarding W-2 information email: TaxandCompliance@osc.ny.gov
- Information regarding filing W-2s or tax returns contact:
 - IRS
 - NYS Tax and Compliance
 - Tax Professional

