



LOS ANGELES UNIFIED SCHOOL DISTRICT
MEMORANDUM

TITLE: 2019 Wage and Tax Statement (Form W-2)

NUMBER: MEM-4090.14

ISSUER: V. Luis Buendia, Controller
 Accounting and Disbursements Division

DATE: January 21, 2020

PURPOSE: The purpose of this Memorandum is to provide information to employees to assist in understanding the Wage and Tax Statement (Form W-2) for calendar year 2019.

INSTRUCTIONS: Administrators are requested to post this memorandum at their site or provide a copy to each employee.

ROUTING
 All Schools and Offices
 Administrators
 Time Reporters

I. W-2 FORM DELIVERY PROCEDURES

Wage and Tax Statements for calendar year 2019 will be mailed on January 28, 2020 via U.S. mail to employee home addresses on file.

Wage and Tax Statement returned by the United States Postal Service (USPS) and received by Payroll Administration before January 31, 2020, will be mailed to the forwarding address if information is available. A W-2 returned by USPS after January 31, 2020 will be held by Payroll Administration for employee pick-up.

All returned items without forwarding addresses or insufficient addresses will be held for employee pick-up, or mailed once employee provides a correct and complete mailing address.

II. 403(b) AND 457(b) TAX SHELTERED ACCOUNTS

The total amount of 403(b) and 457(b) reductions for calendar year 2019 will appear in box 12 identified as code “E” and code “G” respectively. These amounts *are not included* in box 1, “Wages, tips, other compensation,” or box 16, “State wages, tips, etc.”

III. VEHICLE USE AND OTHER FRINGE BENEFITS

The fringe benefit values for vehicle use and other fringe benefits determined to be taxable for calendar year 2019 appear in box 14 identified as “VEH FR” and/or “FB OTHR”. The fringe benefit values *are included* in box 1, “Wages, tips, other compensation” and box 16, “State wages, tips, etc.” for Federal and State income tax reporting



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purposes. If applicable, this value is also included in box 3, "Social security wages" and box 5, "Medicare wages and tips" and the corresponding tax amount of the value is reflected in boxes 4 and 6, "Social security tax withheld" and "Medicare tax withheld," respectively.

IV. TRANSIT SUBSIDY FRINGE BENEFIT

For Federal income tax reporting for calendar year 2019, commuting benefit transit Carpool Subsidy (C2) is not excludable from wages and is included in box 1, "Wages, tips, and other compensation" of affected employees.

If applicable, this amount is also included in box 3, "Social security wages" and box 5, "Medicare wages and tips," and the corresponding tax amount of the value is reflected in boxes 4 and 6, "Social security tax withheld" and "Medicare tax withheld," respectively.

For California income tax reporting for calendar year 2019, both Carpool Subsidy (C2) and Mass Transit Subsidy (B2) are exempt from gross income and are not included in box 16, "State wages, tips, etc."

V. WORKERS' COMPENSATION PAYMENTS

The total amount of temporary disability payments for Workers' Compensation for calendar year 2019 appears in box 14 identified as "TD." These temporary disability payments are *not included* in box 1, "Wages, tips, other compensation," or box 16, "State wages, tips, etc."

This amount is not subject to Social Security and Medicare tax and is not reflected in box 3, "Social security wages," box 5, "Medicare wages and tips," box 4, "Social security tax withheld," and box 6, "Medicare tax withheld," respectively.

VI. DEPENDENT CHILD CARE BENEFITS

The total amount of pre-tax contributions made to Section 125, Dependent Care Flexible Spending account, appears in box 10, "Dependent care benefits." This amount *is not included* in box 1, "Wages, tips, other compensation," box 3, "Social security wages," box 5, "Medicare wages and tips," or box 16, "State wages, tips, etc."

VII. DOMESTIC PARTNER HEALTH BENEFIT

The total value of Domestic Partner coverage for calendar year 2019 will appear in box 14 identified as "DP GR." This amount *is included* in



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box 1, “Wages, tips, other compensation” and box 16, “State wages, tips, etc.” of affected employees for Federal and State income tax reporting purposes. Domestic Partners who are registered with the State of California are exempt from State income tax and the amount of the coverage shown in box 14 is not included in box 16 “State wages, tips, etc.”

If applicable, this value is also included in box 3, “Social security wages” and box 5, “Medicare wages and tips” and the corresponding tax amount is reflected in boxes 4, 6, and 14, “Social security tax withheld”, Medicare tax withheld” and “SDI TX” (State Disability Insurance Tax), respectively.

For inquiries pertaining to Domestic Partner Imputed Income, please call Benefits Administration customer service at 213-241-4262.

VIII. HEALTH INSURANCE

The total cost of District-paid health coverage will appear in box 12 identified as code “DD”. The amount is displayed on the Form W-2 for information only and is not subject to any type of payroll tax.

IX. IMPACT OF OVERPAYMENTS ON W-2 DATA

If you were overpaid in 2019 and repaid the overpayment timely to post in 2019, your 2019 W-2 will not reflect the wages overpaid in the calendar year.

If you repaid a prior year overpayment during the 2019 calendar year there is no impact to your 2019 W-2 wages or tax withholding. Instead, you will receive a statement noting the amount you repaid in 2019 which you may use when filing your 2019 tax forms.

X. NON-RECEIPT OF FORM W-2

Employees who have not received a 2019 Form W-2 by February 7, 2020 must submit a request for a duplicate using the Request for Duplicate Form W-2 (Attachment A) provided in this memorandum. This form is also available online and can be accessed through the LAUSD website using this web address: <http://achieve.lausd.net/Page/1090>. Employees should send the completed form via fax to 866-761-7413.



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Requests for duplicate W-2s will be processed weekly beginning the week of February 10, 2020. All requests submitted during the week prior to noon each Thursday will be available for pick-up in the Payroll Administration office on Friday of the following week. All W-2's that not picked up from Payroll Customer Services will be mailed the following Monday.

W-2 copies will also be available through the Employee Self Service (ESS) site after February 14, 2020. Employees may log online at <https://ess.lausd.net> with Single Sign On and password and select My W-2.

All related system support can be obtained by contacting the ITD Help Desk at 213-241-5200 option 4 then option 2.

XI. W-2 DATA INQUIRIES

Every attempt has been made to ensure the accuracy of the information on the W-2. However, any employee who feels the information is inaccurate may complete the W-2 Inquiry Form (Attachment B) provided in this memorandum. This form is also available online and can be accessed through the LAUSD website using this web address: <http://achieve.lausd.net/Page/1090>. Submit the completed form via fax to 866-761-7413.

Employees are asked to provide detailed information as to their specific issues and concerns with the W-2 received. If additional information is necessary, the employee will be contacted by a member of the payroll team. Employees will be notified of the outcome of District research via the contact information provided on the inquiry form.

ASSISTANCE:

Employees who require further information regarding a duplicate W-2 or a W-2 Inquiry should contact Payroll Customer Services at (213) 241-2570, between the hours of 8:00 am – 4:30 pm.



Request for Duplicate Form W-2

Employee Name _____

Employee Number _____

Document(s) Requested

2019 W-2

Requests received before noon on Thursday will be available for pick-up on Friday, the following week. W-2s not picked-up will be put in the U.S. Mail on the following Monday.

Prior Year W-2

Year(s):

Note: Generation of W-2's will only go back to 2015 and can require up to 10-14 days for processing and distribution.

Mailing Instruction

All duplicate requests for W-2's not picked-up will be mailed to the home address on file. Please complete below for address changes

Home Address _____

City, State Zip _____

Address Change (Your address on record will be updated.)
Change of address for retired employee must be processed through Benefit Administration by completing Retiree Change of Address Form before a duplicate request can be forwarded to a new address.

Telephone Number _____

Email Address _____

Signature _____

Date _____

Please fax completed form to 866-761-7413



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ATTACHMENT B

2019 W-2 Inquiry Form

Employee Name

Employee Number

Box number
in question
(Please check)

	Box 1	Wages, tips, other compensation
	Box 2	Federal income tax withheld
	Box 3	Social Security wages and tips
	Box 4	Social Security tax withheld
	Box 5	Medicare wages and tips
	Box 6	Medicare tax withheld
	Box 16	State wages, tips, etc.
	Box 17	State income tax
	Others:	

Reason for Inquiry

Mailing Instruction

All W-2c's, if applicable, will be mailed to the home address or the updated address if provided below.

Home Address
City, State Zip

Address Change (Your address on record will be updated.)

Telephone Number
Email Address
Signature
Date

Please fax completed form to 866-761-7413