



LOS ANGELES UNIFIED SCHOOL DISTRICT
MEMORANDUM

TITLE: 2021 Wage and Tax Statement (Form W-2)

NUMBER: MEM-4090.16

ISSUER: Joy Mayor, Controller
 Accounting and Disbursements Division

DATE: February 4, 2022

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 2021.

INSTRUCTIONS: Administrators are requested to post this memorandum at their site and 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 2021 was mailed on January 28, 2022, 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, 2022, will be mailed to the forwarding address if information was available. A W-2 returned by USPS after January 31, 2022, will be held by Payroll Administration to be forwarded to new address upon the employee updating their new address in Employee Self Service (ESS) site.

All returned items without forwarding addresses or insufficient addresses will be 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 2021 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. 457(b) ROTH PLANS

The total amount of 457(b) Roth contribution amounts *are not tax-exempt* and will appear in box 12 identified as code “EE”.



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IV. VEHICLE USE AND OTHER FRINGE BENEFITS

The fringe benefit values for vehicle use and other fringe benefits determined to be taxable for calendar year 2021 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 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.

V. WORKERS’ COMPENSATION PAYMENTS

The total amount of temporary disability payments for Workers’ Compensation for calendar year 2021 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 also 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.”

For tax year 2021 only, some employees received employer paid Dependent Care Benefits. The amount paid to the employee is listed in box 10. Only amounts over \$5,000.00 are included as taxable income in box 1.

VII. DOMESTIC PARTNER HEALTH BENEFIT

The total value of Domestic Partner coverage for calendar year 2021 will appear in box 14 identified as “DP GR.” This amount *is included* in box 1, “Wages, tips, other compensation” and box 16, “State wages, tips, etc.” of affected employees for Federal and State income tax reporting 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 is reflected in boxes 4, 6, and 14, “Social



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security tax withheld”, Medicare tax withheld” and “SDI TX” (State Disability Insurance Tax), respectively.

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.”

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 2021 and repaid the overpayment timely to post in 2021, your 2021 W-2 will not reflect the wages overpaid in the calendar year.

If you repaid a prior year overpayment during the 2021 calendar year, there is no impact to your 2021 W-2 wages or tax withholding. Instead, you will receive a statement noting the amount you repaid in 2021 which you may use when filing your 2021 tax forms.

X. NON-RECEIPT OF FORM W-2

W-2 duplicates and reprints are available through the Employee Self Service (ESS) site after February 4, 2022. 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 8.

Employees who do not have access to ESS 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>. Submit the completed form via fax to (866) 761-7413. Requests for duplicate W-2s will be processed weekly.



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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 – 4:00 pm.



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ATTACHMENT A

Request for Duplicate Form W-2

Employee Name _____

Employee Number _____

Document(s) Requested

2021 W-2

Requests are only for employees who do not have access to ESS website.

Prior Year W-2

Year(s):

Note: Generation of W-2's will only go back to 2017 and can require up to 10-14 days for processing and distribution.

Mailing Instruction

All duplicate requests for W-2's will be mailed to the home address or the 6 updated address if provided below.

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

2021 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
	Other	

Reason for _____

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