To: All Temple University Employees
From: Nancy L. Hinchcliff, Assistant Vice President
Human Resources – Operations
Date: January 28, 2013
Subject: Important 2012 W-2 Tax Information

The Internal Revenue Service (IRS) requires that W-2 forms be distributed annually to all employees by January 31st. In accordance with this regulation, on or before January 31, 2013, ADP W-2 Services will deliver the 2012 W-2 forms to university employees as follows:

- **Paper W-2 forms** will be mailed to all Temple University employees who did not provide consent to receive the 2012 Form W-2, Wage and Tax Statement electronically on the ADP W-2 Services website before December 31, 2012. The paper W-2 Form will be mailed to the permanent address on file with Human Resources as of December 31, 2012.

- **Electronic W-2 forms** will be available on the ADP W-2 Services website for those employees who provided consent to receive their W-2 electronically on or before December 31, 2012. You will receive a separate e-mail notification and instructions for accessing the 2012 W-2 form at the time the W-2 form is available online.

**Information on the 2012 W-2 Form**

The paper version of the 2012 W-2 Form is a laser printed document with four individual forms on each sheet of paper, one copy each for Federal, State, Local/City, and the Employee. You may receive more than one W-2 Form because of a change made during the year to State and/or Local taxes withheld from your pay.

Following is a description of each box on the 2012 W-2 Form including the explanation of Box 14 codes:

1. **Boxes 1, 3, and 5** contain the Federal, Social Security, and Medicare Taxable Gross Wages, respectively. The amount in Box 3 should not exceed $110,100.

2. **Boxes 2, 4, and 6** contain the Federal, Social Security, and Medicare income taxes withheld, respectively. The amount in Box 4 should not exceed $4,624.20.

3. **Boxes 16 and 17** contain the State wages and tax withheld for the State indicated in Box 15.

4. **Boxes 18 and 19** contain the Local wages and tax withheld for the Local entity indicated in Box 20. If you had local taxes withheld from more than one Local tax entity you will receive additional paper W2 forms.

**New PA Act 32 PSD Codes** – As a result of PA Act 32 regulations effective 1/1/2012, you may
have a 6 digit numeric local tax code displayed in Box 20 of your W-2 form. This is the PSD or Political Subdivision code for the municipality of the local tax withheld from your pay. This determination is based upon the residency certification you provided to us. For your convenience we have provided a link to the New PA website where you can obtain a listing of the PSD codes.

5. **Box 12** explanations of the codes are printed on the back of the W-2 Form Copy B to be filed with the federal tax return for those receiving a paper form.

   **New Box 12 Code DD** - As a result of the enactment of Health care reform, employers are required to report the total cost of an employee’s health care cost (both employee and employer portions) on the W-2 form in Box 12 as Code DD.

6. **Box 14 – Other** (one or more of the following optional codes may be displayed):

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>MED</td>
<td>Pretax Medical and Dental Co pay</td>
</tr>
<tr>
<td>MVT</td>
<td>Taxable Moving Expenses</td>
</tr>
<tr>
<td>TRANS</td>
<td>Pretax Qualified Transportation</td>
</tr>
<tr>
<td>PAR</td>
<td>Pretax Parking</td>
</tr>
<tr>
<td>TUI</td>
<td>Tuition Reimbursement</td>
</tr>
<tr>
<td>CAR</td>
<td>Personal Use of Employer provided car</td>
</tr>
<tr>
<td>DMP</td>
<td>Domestic Partner</td>
</tr>
<tr>
<td>DUES</td>
<td>Union Dues</td>
</tr>
<tr>
<td>PA SUI</td>
<td>PA State Unemployment tax</td>
</tr>
</tbody>
</table>

**Verification of Information Reported on the W-2 Form**

Please verify the Social Security number, name, and address reported on the form. This information will be sent to the Social Security Administration and the Internal Revenue Service. Any discrepancies in Social Security number and/or name should be reported to us immediately so we can notify the proper agencies. Please note: your name should appear as it does on your Social Security card in order for you to receive proper credit for the earnings reported in 2012.

**Requests for Replacement/Reissued W-2 forms**

Please allow sufficient time to receive the W-2 form for the current calendar year in the mail prior to requesting a replacement W-2 form.

- **W-2 forms for calendar years 2011 and 2012** are available electronically on the ADP W-2 Services website for registered employees at any time. ADP will maintain a maximum of 3 years of W-2 forms online in accordance with IRS regulations**.

- **W-2 forms for calendar year 2010 and 2009** can be obtained from the Payroll Management office. The electronic copy of the 2010 W-2 form in SSB on TUPortal will be removed effective February 18, 2013.

All requests for a previous year W-2 form must be in writing by submitting a Request for Replacement/Reissue Tax Document that can be obtained on the HR forms website.

**Internal Revenue Service regulations only require employers to retain copies of employee W-2 forms for three calendar years plus the current.**
Payments to Foreign Nationals – Additional Tax Documents

In addition to the Form W-2, Wage and Tax Statement that you will receive for wages paid during calendar year 2012, you may also receive a 1042S form if you have been granted a tax treaty exemption or received any other reportable payments (taxable nonqualified scholarships for room & board, prizes, or awards) during the calendar year. The 1042S form will be available on or before March 15, 2013. This form is distributed electronically through Glacier Tax Prep, tax preparation software provided for your convenience by the University. Please look for detailed instructions to follow directly from Glacier on behalf of the university.

For any additional questions, please contact the Temple University Payroll Management Office at (215) 926-2244.

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