



To: Temple University Faculty, Staff, and Student Workers

From: Nancy L. Hinchcliff, Assistant Vice President
Human Resources – Payroll Management

Date: January 28, 2010

Subject: **Distribution of Calendar Year 2009 W-2 Forms**

Distribution Plan:

The federal government requires all employers to distribute W-2 forms annually by **January 31st**. On January 28, 2010 the **2009 W-2 Forms** were mailed to all faculty, staff, and students receiving paychecks from Temple University during calendar year 2009.

Address Changes:

During the calendar year of 2009, the University notified all current and former University faculty, staff and student workers to verify and change if necessary the address information we have on record by accessing the Employee Self-Service website at <http://ess.temple.edu> or by submitting the new information by e-mail to hrpayroll@temple.edu. We made every effort to make sure that all address changes received in the Human Resources Payroll Management Office by January 22, 2010 were reflected on the 2009 W-2 form. This information should be verified frequently and if you leave the University prior to year end, should provide the Human Resources department with updated address information as soon as possible.

Payments to Foreign Nationals:

If you are a foreign national classified as a nonresident alien for tax purposes and have claimed a tax treaty exemption or received any other payments (taxable non-qualified scholarships for room & board, prizes, or awards) in addition to receiving a W2 form for wages paid by Temple University during calendar year 2009, you will also receive a Form 1042-S. Please be advised, while the federal government requires that 1042-S forms be distributed by March 15, 2010, we will make every attempt to have these issued within the next couple of weeks.

2009 W-2 Form Instructions:

The 2009 W-2 Form is a laser printed document containing four individual forms on each sheet of paper, one copy for Federal, two copies for State/Local, and one Employee's copy. You may receive more than one W-2 form because of a change made in the type of State and/or Local taxes withheld from your pay during the year or you may have multiple entries in Box 14. Note: all residents of New Jersey receive two W-2 forms.

THIS IS AN OFFICIAL TAX DOCUMENT AND SHOULD BE RETAINED FOR YOUR RECORDS. The Internal Revenue Service only requires employers to retain this document for 4 years.

Following is a description of each box on the W-2 Form. We have provided you with a description of the various codes listed in Box 14:

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 \$106,800.

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 \$6,621.60.
3. **Box 16 and 17** contain the State wages and tax withheld for the State indicated in **Box 15**.
4. **Box 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 tax entity, i.e. Philadelphia Wage Tax (resident or nonresident) and Upper Dublin, Harrisburg or Abington, they will print on one W2, if you have more than 2, then multiple W2s will be issued.
5. Detailed explanations of the codes used in **Box 12** are printed on the back of the W-2 Form Copy B to be filed with the Federal Tax Return.
6. **Box 14 may include one or more of the following:**

MED - Pretax Medical and Dental Co pay	MVT – Taxable Moving Expenses
TRANS – Pretax Qualified Transportation	PAR – Pretax Parking
TUI – Tuition Reimbursement	CAR – Personal Use of Employer Provided Car
DMP- Domestic Partner	DUES- Union Dues
SUT – State Unemployment Tax	

As you review your W-2, please verify the social security number, name, and address reported on the W-2 form. This is the information that 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 that 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 2009.

Replacement W-2 Forms:

If a current year or previous year W-2 form needs to be replaced for any reason, a replacement fee is charged. This request must be submitted to us in writing. The request form and instructions can be obtained on the forms website at www.temple.edu/forms under Human Resources. The replacement for the 2009 Form W-2 will be **\$35.00**.

If you have any questions, please contact the Payroll Management Department at (215) 926-2244 or by e-mail at hrpayroll@temple.edu. We will make every attempt to respond to your inquiries within 24 hours. Thank you for your cooperation.