

## Appendix B-2 Completed W-2 Wage and Tax Statement

Employer HAS NOT filed resolution to include Section 125 (cafeteria) amounts in IMRF earnings.

22222		a Employee's social security number 001-01-1111		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> .			
b Employer identification number (EIN) 36-600xxxx				1 Wages, tips, other compensation 9189.22		2 Federal income tax withheld 868.38					
c Employer's name, address, and ZIP code  CITY OF ANYWHERE 123 Main Street ANYWHERE, IL 60000				3 Social security wages 9,884.00		4 Social security tax withheld 612.81					
				5 Medicare wages and tips 9,884.00		6 Medicare tax withheld 143.32					
				7 Social security tips		8 Allocated tips					
d Control number				9 Advance EIC payment		10 Dependent care benefits					
e Employee's first name and initial JOHN J.		Last name DOE		11 Nonqualified plans		12a See instructions for box 12 G 250.00					
145 ELM STREET ANYWHERE, IL 60000				13 Statutory employee <input type="checkbox"/>		Retirement plan <input checked="" type="checkbox"/>		Third-party sick pay <input type="checkbox"/>		12b	
				14 Other IMRF 444.78				12c			
								12d			
f Employee's address and ZIP code				16 State wages, tips, etc. 9189.22		17 State income tax 179.67		18 Local wages, tips, etc.		19 Local income tax	20 Locality name
15 State IL		Employer's state ID number 36-600xxxx									

Sample calculation for an employer who has NOT filed a resolution to include Section 125 (cafeteria) amounts in IMRF earnings.

	W-2 Calculation	IMRF Calculation
Gross Salary	\$ 10,000.00	\$10,000.00
Section 125 (cafeteria or salary reduction plan)	-266.00	-266.00
Personal use of auto	+150.00	+150.00
Social Security and Medicare wages (Box 3 & 5)	9,884.00	
IMRF Earnings		9,884.00
IMRF contributions (4.5%)		- 444.78
Deferred Compensation (Box 12)	- 250.00	
IMRF Contributions (Box 14)	- 444.78	
Taxable Wages (Box 1 & 16)	TOTAL <u>\$ 9189.22</u>	