


Appendix B-1

Completed W-2 Wage and Tax Statement

Employer HAS 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 www.irs.gov/efile .	
b Employer identification number (EIN) 36-600xxxx				1 Wages, tips, other compensation 9,177.25		2 Federal income tax withheld 866.58			
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		Suff.		11 Nonqualified plans		12a See instructions for box 12	
145 ELM STREET ANYWHERE, IL 60000		f Employee's address and ZIP code		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b		12c	
				14 Other IMRF 456.75		G 250.00		12d	
15 State IL	Employer's state ID number 36-600xxxx	16 State wages, tips, etc. 9,177.25	17 State income tax 179.31	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			

Sample calculation for an employer who has 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	
Personal use of auto	+150.00	+150.00
Social Security and Medicare wages (Box 3 & 5)	9,884.00	
IMRF Earnings		10,150.00
IMRF contributions (4.5%)		- 456.75
Deferred Compensation (Box 12)	- 250.00	
IMRF Contributions (Box 14)	- 456.75	
Taxable Wages (Box 1 & 16)	TOTAL \$ 9,177.25	