Appendix B-3 (page 1 of 4)

Completed W-2 Wage and Tax Statement

Reporting an Elected Official's state stipend.

Member participates in Regular IMRF (not ECO nor SLEP) with an annual salary of \$20,000.00 and an elected official state stipend of \$2,000.00.

	e's social security number 1-01-1111	OMB No. 154	15-0008	Safe, accurate, FAST! Use	N		ne IRS website w.irs.gov/efile.		
b Employer identification number (EIN)				1 Wages, tips, other compensation 2 Federal income tax withh					
36-600xxxx				1,910.00 477.50					
c Employer's name, address, and ZIP code			3 80	3 Social security wages 4 Social security tax with					
CITY OF ANYWHERE			0.00 0.0						
			5 Me	edicare wages and tips	6	Medicare tax wit			
123 Main Street				0.00			0.00		
ANYWHERE, IL 60000			7 %	cial security tips	8	Allocated tipe			
d Control number			9 Ad	vance EIC payment	10	Dependent care	benefits		
e Employee's first name and initial Last name Suff.				11 Nonqualified plans 12a See instructions for box 12					
JOHN J.	DOE				d e				
			13 Statuto employ	ory Retirement Third-party yee plan sick pay	12b				
145 ELM STREET			14 Other 12c						
ANYWHERE, IL 6000	0 (d				
					12d				
f Employee's address and ZIP code									
15 State Employer's state ID number	16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Loc	al income tax	20 Locality name		
IL 36-600xxxx	1,910.00	57.	. 30						

The state reports the stipend and issues a single W-2 to the member.

Box 1, Wages	\$ 1910.00	(\$2000 stipend less \$90 IMRF contribution)
Box 2, Federal Withholding	\$ 477.50	(assume 25%)
Box 3, Social Security Wages	0.00	
Box 4, Social Security Withheld	0.00	
Box 5, Medicare Wages	0.00	
Box 6, Medicare Withheld	0.00	
Box 16, State Wages	\$ 1910.00	
Box 17, State Withholding	\$ 57.30	(assume 3% tax rate)

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Appendix B-3 (page 2 of 4) Completed W-2 Wage and Tax Statement

IMRF employer reports both the salary and stipend.

If the employer issues a single W-2 reporting both the \$20,000 salary and \$2,000 stipend:

a Employee's social security number 001-01-1111 CMB No. 154			45-00	EAG	, accura T! Use	ate, (ES:	N	ill)		e IRS website v.irs.gov/efile.	
b Employer identification number 36-600xxxx	(EIN)			1			ompensation 0.00	2	Federa		ax withheld \$.\$\$
				_				+-			
c Employer's name, address, and	ZIP code			3	 Social security wages 			4 Social security tax withheld			
CITY OF ANYW	יטסטטו			22,000.00 1,364.00							
				5	Medicare	wages a	nd tips	6	Medica	are tax wit	hheld
123 Main Str	eet				22	2,00	0.00			31	L9.00
ANYWHERE, IL	6000	00		7	Social sec	urity tip	9	8	Alloca	ted tips	
d Control number				9	Advance	EIC payr	nent	10	Depen	ident care	benefits
5-1	1 11		2.4	44	N			40	0		f 40
e Employee's first name and initial Last name Suff			Suff.	11	Nonqualifi	ed plans	3	0	n see in:	structions	for box 12
JOHN J. DOE								d e			
				13 3	tatutory mployee	Retirement plan	Third-party sick pay	12b	,		
145 ELM STRE	EΤ			14	Other			120			
ANYWHERE, IL	6000	0		14	Other			120	, 		
								120	4		
								0 0			
f Employee's address and ZIP co	de										
15 State Employer's state ID num	nber	16 State wages, tips, etc.	17 State incon	ne tax	18 Lo	cal wage	s, tips, etc.	19 Lo	cal incor	me tax	20 Locality name
IL 36-600xxx	X	19,100.00	\$\$\$.	. \$\$;						

Box 1, Wages	\$19,100.00 (\$2000 stipend less \$90 IMRF contribution)					
Box 2, Federal Withholding	Show only the amounts the employer deducted.					
Box 3, Social Security Wages	\$22,000.00					
Box 4, Social Security Withheld	\$ 1,364.00 (6.2% on \$22,000.00)					
Box 5, Medicare Wages	\$22,000.00					
Box 6, Medicare Withheld	\$ 319.00					
Box 16, State Wages	\$19,100.00					
Box 17, State Withholding	Show only the amounts the employer deducted.					

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Appendix B-3 (page 3 of 4) Completed W-2 Wage and Tax Statement

If the employer issues separate W-2s, the salary is reported on one and the stipend on another.

This first W-2 shows a \$20,000 salary paid from the employer's payroll.

22222		e's social security number L-01-1111	OMB No. 154	15-000	Safe, accurate, 6 FAST! Use	irs e	∽file)		e IRS website v.irs.gov/efile.
b Employer identification number	(EIN)			1 \	Wages, tips, other compens		2 Federa		ax withheld
36-600xxxx					19,100.0	00		\$\$5	\$.\$\$
c Employer's name, address, and	IZIP code			3 8	3 Social security wages 4 Social security tax				x withheld
CITY OF ANYW	HERE				20,000.0				10.00
				5 1	Medicare wages and tips		6 Medica	re tax wit	hheld
123 Main Str	reet				20,000.0	0		29	0.00
ANYWHERE, II	4 6000	00		7 8	Social security tips		8 Allocat	ed tipe	
d Control number				9 /	Advance EIC payment		10 Depen	dent care	benefits
				_		_			
e Employee's first name and initial Last name Suff.			Suff.	11 Nonqualified plans 12a See instructions for box 1:				for box 12	
JOHN J.		DOE					d e		
50m 5.				13 Sta	atutory Retirement Third- iployee plan sick p	party ay	12b		
1.45 5114 655555				L		_	d e		
145 ELM STRE				14 (Other	- 1	12c		
ANYWHERE, IL	6000	10					d		
							12d		
							d		
f Employee's address and ZIP o									
15 State Employer's state ID nu		16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages, tips, e	tc. 19	Local incon	ne tax	20 Locality name
IL 36-600xxx	XX	19,100.00	\$\$\$	\$\$					

Box 1, Wages	\$19,100.00 (\$20,000 stipend less \$900 IMRF contribution)					
Box 2, Federal Withholding	Show only the amounts the employer deducted.					
Box 3, Social Security Wages	\$20,000.00					
Box 4, Social Security Withheld	\$ 1,240.00 (6.2% on \$20,000.00)					
Box 5, Medicare Wages	\$20,000.00					
Box 6, Medicare Withheld	\$ 290.00 (1.45% on \$22,000.00)					
Box 16, State Wages	\$19,100.00					
Box 17, State Withholding	Show only the amounts the employer deducted.					

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Appendix B-3 (page 4 of 4) Completed W-2 Wage and Tax Statement

If the employer issues separate W-2s, the salary is reported on one and the stipend on another.

This second W-2 shows a \$2,000 stipend paid by the state.

22222		e's social security number -01-1111	OMB No. 154	15-000	E 4	afe, accura AST! Use	te, IRS	N	illə		e IRS website v.irs.gov/efile.
b Employer identification number	(EIN)			1	Wages, t	ips, otherco	mpensation	2	Federa	l income t	ax withheld
36-600xxxx											
c Employer's name, address, and	ZIP code			3	3 Social security wages 4 Social security tax					x withheld	
CIMV OF ANYW	ממחוו			0.00 0.00					0.00		
CITY OF ANYW				5	Medicar	re wages ar	nd tips	6	Medica	are tax wit	hheld
123 Main Str	eet					2,00	0.00			12	24.00
ANYWHERE, II	6000	0 (7	Social a	ecurity tips		8	Allocat	ted tips	
						2,00	0.00			2	29.00
d Control number				9	Advance	e EIC paym	ent	10	Depen	dent care	benefits
e Employee's first name and initial Last name Suff.			11	Nonqua	lified plans		12a	See in	structions	for box 12	
JOHN J.		DOE						d			
DOE			13 g	tatutory mployee	Retirement plan	Third-party sick pay	12b)			
							d				
145 ELM STRE				14	Other			120	,		
ANYWHERE, IL	6000	0						d			
								120	1 .		
								d			
f Employee's address and ZIP co	de										
15 State Employer's state ID nur	nber	16 State wages, tips, etc.	17 State incom	ne tax	18	Local wages,	tipe, etc.	19 Lo	cal incor	ne tax	20 Locality name
IL 36-600xxx	X	1,910.00	57.	.30							
]								

Box 1, Wages	\$ 0.00	(Taxable amount is reported by the state.)
Box 2, Federal Withholding	\$ 0.00	(Federal withholding reported by the state.)
Box 3, Social Security Wages	\$ 2,000.00	
Box 4, Social Security Withheld	\$ 124.00	(6.2% on \$2,000.00)
Box 5, Medicare Wages	\$ 2,000.00	
Box 6, Medicare Withheld	\$ 29.00	(1.45% on \$2,000.00)
Box 16, State Wages	\$ 0.00	(Taxable amount is reported by the state.)
Box 17, State Withholding	\$ 0.00	(State withholding reported by the state.)

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