


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"/>		12b <input type="checkbox"/>	
				14 Other		12c G 250.00			
				IMRF 456.75 VA 98.84		12d			
15 State Employer's state ID number IL 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	

Form **W-2** Wage and Tax
Statement

2008

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.

This information is being furnished to the Internal Revenue Service.

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	

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