# 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.

a Employee's social security number 22222 001-01-1111 OMB No. 15					Safe, accurate, FAST! Use	~file	Visit the IRS website at www.irs.gov/efile.	
b Employer identification number (EIN)					ges, tips, other compensation	2 Federa	l income tax withheld 477.50	
36-600xxxx								
c Employer's name, address, and ZIP code					3 Social security wages 4 Social security ta			
State of Illinois Stipend Issuer					0.00 0.			
101 West Jef				5 Me	5 Medicare wages and tips 6 Medicare tax withheld			
Springfield					0.00		0.00	
springrieid	TT (	02702		7 50	cial security tips	8 Allocat	ed tips	
d Control number 9 Advance EIC payment 10 Dependent care benefits						dent care benefits		
e Employee's first name and initial Last name Suff.				11 No	nqualified plans	12a See instructions for box 12		
JOHN J.	DOE				w Retirement Third-party	d.		
				13 Statuto employ	ory Retirement Third-party yée plan sick pay	12b		
145 ELM STRE	ET			14 08	ner			
ANYWHERE, IL	6000	0				12c		
						12d		
						od		
f Employee's address and ZIP code								
15 State Employer's state ID num	nber	16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages, tips, etc.	19 Local incor	ne tax 20 Locality name	
IL  36-600xxx	x	1,910.00	57	.30				
W_2 Wage and	d Tax		חכ	תר	Department o	f the Treasury-	Internal Revenue Service	
Form WV - C Statemen	it							

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#### 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)

# 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   22222 001-01-1111 OMB No. 15				45-0008	Safe, accurate, FAST! Use	~fi		e IRS website v.irs.gov/efile.	
b Employer identification number (EIN)				1 Wa	ges, tips, other compensation	2 Fe	deral income t		
36-600xxxx					19,100.00			\$.\$\$	
c Employer's name, address, and ZIP code				3 80	3 Social security wages 4 Social security tax w				
CITY OF ANYWHERE					22,000.00 1,364.				
123 Main Str				5 Me	Medicare wages and tips 6 Medicare tax withheld 319.00				
ANYWHERE, IL		חר		7.00	22,000.00		۔ ک located tipe	19.00	
ANTWIERE, IL	0000	50		/ 50	cial security tips	6 AI	located tipe		
d Control number				9 Ad	9 Advance EIC payment 10 Depen			dent care benefita	
e Employee's first name and initial Last name Suff.			Suff.	11 Nonqualified plans 12a See instructions for b			for box 12		
JOHN J.	DOE			13 Statute employ	yy Retirement Third-party yée plan sisk pây	12b	12b		
145 ELM STRE	om								
ANYWHERE, IL		0		14 Other 12c					
ANIWHERE, IL	0000	10				4			
						12d	1		
f Employee's address and ZIP code						*			
15 State Employer's state ID num			17 State incon	ne tax	18 Local wages, tips, etc.	19 Local	income tax	20 Locality name	
IL  36-600xxx	x	19,100.00	\$\$\$.	.\$\$					
Form W-2 Wage and Tax 2008				38	Department o	f the Trea	sury—Internal I	Revenue Service	

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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.				

# 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.

a Employee's social security number 22222 001-01-1111 OMB No.				45-0008	Safe, accurate, FAST! Use	~file		e IRS website v.irs.gov/efile.
b Employer identification number (EIN)					ges, tips, other compensation	2 Federa		ax withheld
36-600xxxx					19,100.00		\$\$	\$.\$\$
c Employer's name, address, and ZIP code					cial security wages	4 Social	security ta	ax withheld
CITY OF ANYWHERE				20,000.00 1,240 5 Medicare wages and tips 6 Medicare tax withhel				
123 Main Str	Pet							
ANYWHERE, IL	000	10		7 9.0	20,000.00 cial accurity tipe	8 Allocat		0.00
	0000			/ 80	cial security tips	6 Allocal	ed upe	
d Control number				9 Ad	9 Advance EIC payment 10 Dependent care t			benefits
e Employee's first name and initial Last name Suff.			Suff.	11 Nonqualified plans 12a See instructions for			for box 12	
JOHN J.	DOE			13 Statut enploy	ory Retirement Third-party vée plan sick pay	4 12b		
145 ELM STRE	FT			14 08		i		
ANYWHERE, IL		0		14 00	her	12c		
	0000	0				: 12d		
						20		
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 Local wages, tips, etc.	19 Local incor	ne tax	20 Locality name
IL  36-600xxx	x	19,100.00 \$\$\$		.\$\$				
			1					
Form W-2 Wage and Statement	d Tax 1t		200	38	Department o	f the Treasury-	-Internal f	Revenue Service

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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.				

# 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.

a Employee's social security number   22222 001-01-1111   OMB No. 15				45-0008	Safe, accurate, FAST! Use	≁fil		e IRS website w.irs.gov/efile.	
b Employer identification number (EIN)				1 Wa	ges, tips, other compensation	2 Fee	leral income f	tax withheld	
36-600xxxx									
c Employer's name, address, and ZIP code				3 Social security wages 4 Social security tax v				ax withheld	
CITY OF ANYW	игрг							0.00	
123 Main Str				5 Me	dicare wages and tips	6 Medicare tax withheld			
					2,000.00		124.00		
ANYWHERE, IL	6000	0		7 80	cial security tips	8 Allocated tipe			
					2,000.00		29.00		
d Control number				9 Advance EIC payment 10 Dependent care benef					
e Employee's first name and initial Last name Suff.			11 Nonqualified plans 12a See inst			e instructions	for box 12		
JOHN J.		DOE			y Retirement Third-party yée plan sick pay	12b			
				13 Statute employ	yée plan sick påy '				
145 ELM STRE	EΤ			14 Other 12c					
ANYWHERE, IL	6000	0				0 de			
						12d			
						o de			
f Employee's address and ZIP co	de								
15 State Employer's state ID num	mber 16 State wages, tips, etc. 17 State inco		17 State incon	me tax 18 Local wages, tips, etc.		19 Local in	ncome tax	20 Locality name	
IL  36-600xxx	x	1,910.00	57	.30					
Form W-2 Wage and Statement	d Tax nt		200	38	Department of	the Treas	ury—Internal	Revenue Service	

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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.)