


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.

22222		a Employee's social security number 001-01-1111		CMB 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 1,910.00		2 Federal income tax withheld 477.50			
c Employer's name, address, and ZIP code State of Illinois Stipend Issuer 101 West Jefferson Springfield IL 62702				3 Social security wages 0.00		4 Social security tax withheld 0.00			
				5 Medicare wages and tips 0.00		6 Medicare tax withheld 0.00			
				7 Social security tips		8 Allocated tips			
				9 Advance EIC payment		10 Dependent care benefits			
d Control number				11 Nonqualified plans		12a See instructions for box 12			
e Employee's first name and initial Last name Suff. JOHN J. DOE 145 ELM STREET ANYWHERE, IL 60000				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b			
				14 Other		12c			
						12d			
f Employee's address and ZIP code				15 State Employer's state ID number IL 36-600xxxx		16 State wages, tips, etc. 1,910.00		17 State income tax 57.30	
				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

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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)

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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:

22222		a Employee's social security number 001-01-1111		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 19,100.00		2 Federal income tax withheld \$\$\$.	
c Employer's name, address, and ZIP code CITY OF ANYWHERE 123 Main Street ANYWHERE, IL 60000		3 Social security wages 22,000.00		4 Social security tax withheld 1,364.00	
		5 Medicare wages and tips 22,000.00		6 Medicare tax withheld 319.00	
		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 Last name Suff. JOHN J. DOE 145 ELM STREET ANYWHERE, IL 60000		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
f Employee's address and ZIP code				12d	
15 State Employer's state ID number IL 36-600xxxx	16 State wages, tips, etc. 19,100.00	17 State income tax \$\$\$.	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

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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.

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 19,100.00		2 Federal income tax withheld \$\$\$.			
c Employer's name, address, and ZIP code CITY OF ANYWHERE 123 Main Street ANYWHERE, IL 60000				3 Social security wages 20,000.00		4 Social security tax withheld 1,240.00			
				5 Medicare wages and tips 20,000.00		6 Medicare tax withheld 290.00			
				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 Last name Suff. JOHN J. DOE 145 ELM STREET ANYWHERE, IL 60000				11 Nonqualified plans		12a See instructions for box 12			
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b			
				14 Other		12c			
						12d			
f Employee's address and ZIP code									
15 State Employer's state ID number IL 36-600xxxx		16 State wages, tips, etc. 19,100.00		17 State income tax \$\$\$.		18 Local wages, tips, etc.		19 Local income tax	
								20 Locality name	

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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.

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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		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		2 Federal income tax withheld			
c Employer's name, address, and ZIP code CITY OF ANYWHERE 123 Main Street ANYWHERE, IL 60000				3 Social security wages 0.00		4 Social security tax withheld 0.00			
				5 Medicare wages and tips 2,000.00		6 Medicare tax withheld 124.00			
				7 Social security tips 2,000.00		8 Allocated tips 29.00			
				9 Advance EIC payment		10 Dependent care benefits			
d Control number				11 Nonqualified plans		12a See instructions for box 12			
e Employee's first name and initial Last name Suff. JOHN J. DOE 145 ELM STREET ANYWHERE, IL 60000				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b			
				14 Other		12c			
						12d			
f Employee's address and ZIP code				15 State Employer's state ID number IL 36-600xxxx		16 State wages, tips, etc. 1,910.00		17 State income tax 57.30	
				18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

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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.)