Summary

The IRS Form W-2 reports taxable earnings paid to employees between January 1 and December 31 of each calendar year. Taxable earnings are gross payments less any tax deferred deductions, such as retirement plans, pre-tax parking, employee-paid health premiums, and Dependent/Health FSA. The W-2 also provides the Social Security Administration (SSA) with the necessary information so that employees’ earnings are properly credited. The SSA shares employees’ earnings and tax information with the Internal Revenue Service (IRS).

2010 W2 Distribution

The W-2 form is issued and distributed by UCSF Campus Payroll Services. There are two methods of distribution from which you may choose:

* On-line distribution – Employees who requested electronic W-2s by the December 31, 2010 deadline received an email on January 14, 2011 instructing them to log into the At Your Service (AYSO) website to securely view or print their 2010 W-2.

* Paper copy distribution - the W-2 form will be postmarked no later than January 31st of each year to the mailing address recorded in the Payroll Personnel System. Undeliverable W-2 forms may not be forwarded by the United States Postal Service; they are usually returned to Payroll Services.

Note: if you elected to receive a paper copy of your W-2, an electronic version will be made available via AYSO after February 15th 2011. The Payroll Office is unable to provide copies of W-2s until this date.

FAQ's regarding W-2s

How do I get a duplicate copy of my W-2? I lost it or never received it.

Employees who have elected the online W-2 delivery method have the convenience and security of printing their W-2 on demand via the At Your Service (AYSO) website, beginning January 14, 2011.

Those who still receive their W-2 via paper (and have not yet upgraded to the online W-2 delivery method) must wait for their W-2 to be delivered by the US Postal Service. These forms will be postmarked no later than January 31, 2010, and standard postal delivery times apply.

Employees who still haven’t received their 2010 paper W-2 by February 15, 2011 must log into the At Your Service (AYSO) website to securely view and print a duplicate copy for themselves after February 15, 2011. Please take the opportunity to elect the convenience and security of online W-2 delivery method for next year. Questions about duplicate W-2 forms can be directed to payroll@ucsf.edu, or by calling customer service at (415) 476-3836.
Can you fax me a copy of my W-2?

No. Privacy regulations prohibit the faxing of W-2s. After February 15, 2011, employees who need a duplicate W-2 must use the At Your Service (AYSO) website to view and print duplicate copies of their own Form W-2.

I did not work last year, so why did I receive a W-2 Statement?

For tax reporting purposes, wages are reported in the calendar year in which they are paid, rather than when they are earned. You may have worked during December and received your pay on the first banking day of the following year. Also, you may have received accrued vacation leave pay out (Terminal Vacation Pay) in a separate payment from your final earnings.

The Social Security Number, name, and/or address on my W-2 are not correct, what can I do?

The Social Security number and the name on the W-2 form must match the Social Security number and name on your Social Security card. If they do not, then the form W-2 form is incorrect and you may need a Form W-2C (corrected W-2) after your payroll record is updated.

A W-2C is not, however, required for a change in address. If the address is wrong or outdated on your W-2 form, you are encouraged to promptly correct your address by using the At Your Service (AYSO) website, or by asking your department to process the change in the Personnel/Payroll system, but a corrected Form W-2 will not be issued.

Why aren’t my December earnings reflected in my W-2?

For tax reporting purposes, wages are reported when they are paid, rather than when they are earned. December monthly earnings are paid on the first banking day in January and are therefore reported in the new tax year. Similarly, biweekly hours worked on or after December 13, 2010 were paid on Wednesday, January 6, 2011, and are not reflected on your 2009 W-2.

Why do the amounts on my W-2 form differ from my last earnings statement/check stub year-to-date information?

Payroll Services has time prior to issuing the W-2 form to make earnings adjustments. These adjustments may result from the processing or recovery of employee salary overpayments, as well as end-of-year processing of other earnings-related transactions and adjustments.

My tax preparation software asks me to put in my employer’s street address, but I don’t see that on my W-2. Which address should I use?

You can use the Payroll Office mailing address which is:

University of California, San Francisco
1855 Folsom St, Ste 425
San Francisco CA 94143-0812
Why doesn’t Box 1 agree with my annual salary?

Box 1 reflects your taxable gross earnings. Taxable gross earnings are your total gross earnings less any tax-deferred deductions or salary reductions, such as:

* DCP - Mandatory Defined Contribution Plan
* 403(b) and 457(b) - Voluntary contributions to tax deferred investment programs
* Salary reductions due to Furlough, Leave without Pay, or Worker’s Compensation payments from UC’s third-party administrator
* DepCare - Dependent Care deductions
* Health FSA - Health Care reimbursement Account contributions
* Pre-Tax parking deductions
* Employee-paid Health Insurance premium deductions

Will my union dues or agency fees deduction amount appear on my W-2?

No. Union dues are not disclosed on your W-2.

Is my fellowship/scholarship included on the W-2 form?

No, qualified fellowship/scholarship payments to individuals who are 100% appointed as a postdoctoral fellow/scholar are not considered income for services rendered and are therefore not included on the W-2 form. It is possible, however, for a postdoctoral fellow/scholar to have a postdoctoral scholar employee supplement. Any earnings, supplemental salary, or imputed income would reflect on a W-2.

Why is there a difference in the amounts in boxes 1, 3 and 5?

Box 1 contains your total federal taxable gross pay. Some deductions (such as DCP and 403(b)/457(b) deductions) reduce taxable gross but DO NOT reduce Social Security and Medicare grosses.

Box 3 contains your total wages that are subject to Social Security taxes. Social Security’s Old-Age, Survivors, and Disability Insurance (OASDI) program limits the amount of earnings subject to taxation for a given year. The 2009 limit, also known as the contribution and benefit base, is $106,800. The rate of taxation is 6.2%. This equals a maximum amount of $6,621.60 that is withheld from an employee for the OASDI program (amount shown in Box 4). UC, as the employer, would contribute the same amount on behalf of the employee. See www.ssa.gov for more information.

Box 5 contains your total wages subject to Medicare taxes. In contrast to OASDI, there is no annual limit on wages subject to Medicare withholding. The rate of withholding for Medicare is 1.45% of your total wages. This amount can be seen in box 6 and is also matched by UC.
What is the Other Income amount on my W-2 statement?
This amount is non-payroll income that is taxable. Common examples include: taxable travel, taxable moving expenses, or training and educational grants paid to you or on your behalf.

Where is State Disability Insurance (SDI) on my W-2 statement?
UC does not deduct SDI from your paychecks, so it is not reported on your W-2 statement. The DCP amount displayed in Box 14 is NOT UC’s equivalent to SDI. If your tax preparation software or tax professional asks you for information about SDI deductions, you should state that it UC does not deduct SDI. Also, please do not confuse SDI with OASDI as they are completely different.

TurboTax asks me to confirm that the DCP items in Box 14 are a type of mandatory tax. Is it a tax?
No. DCP (Defined Contribution Plan) is not a tax; it is a mandatory savings plan for retirement purposes. The DCP amount is listed in Box 14 for your information, but you do not need to enter this anywhere in your tax preparation software, since the amount of your DCP contributions (as listed) have already reduced your taxable wages listed in Box 1.

What do DCP-SH and DCP-REGULAR mean?
DCP-SH is the Defined contribution Plan for limited status employees, who are not members of the UC Retirement Plan. It is also referred to as the "Safe Harbor" plan.

DCP-REGULAR is the Defined Contribution Plan for career employees who are members of the UC Retirement Plan.

I am not a career employee, why is Box 13 - Retirement Plan, checked?
If you had any DCP deductions at any time during the year (DCP-SH, DCP-REGULAR or both) Box 13 will be checked. Participation in DCP is not optional. The only exceptions to DCP deductions are for students who are enrolled at least half time during academic sessions, and non-resident aliens who are present in the U.S. under the F-1 or J-1 visa programs.

I am a nonresident alien, and some of my earnings are exempt from Federal taxation due to an Income Tax Treaty between the US and my home country. Why did I receive a W-2?
Generally, nonresident alien employees will receive an IRS Form 1042-S to document earnings entirely covered by an approved tax treaty. However, it is common for nonresident alien employees also to receive a W-2 in cases where the employee has become a resident for tax reporting purposes, where tax treaty income dollar limits or time limits have been exceeded, and under other special circumstances. You may direct your nonresident alien-related questions by e-mail to payroll@ucsf.edu.
In February 2009, the UC Regents approved the restart of employer UCRP contributions, which had been suspended since November 1990. Employee contributions to UCRP resumed in May 2010 for unrepresented and certain represented staff, subject to collective bargaining. UCRP contributions will not be listed on your 2010 W-2. The retirement plan box 13 will be checked, but the amount of your contribution will not appear in Box 14. While the UCRP contributions will not be reported on the Form W-2, employees can get this information from their last earnings statement for 2010.

Note: Your UCRP contributions will already be factored in to your taxable income included in box 1.

The amount in Box 14 represents any DCP Contributions that you made prior to the UCRP restart. UCRP contributions will not be displayed in Box 14.

I am not a career employee, why is Box 13 - Retirement Plan, checked? Do the Payroll Office have tax forms?

If you had any DCP deductions at any time during the year (DCP-SH, DCP-REGULAR or both) Box 13 will be checked. Participation in DCP is not optional. The only exceptions to DCP deductions are for students who are enrolled at least half time during academic sessions, and non-resident aliens who are present in the U.S. under the F-1 or J-1 visa programs. Box 13 will also be checked for those employees that are contributing to the UC Retirement Program.

Whom can I contact if I have further questions about my W-2 and feel there is an error?

As the University cannot dispense tax advice, please refer tax-related questions to your tax professional. But, if you feel there is an error on your W-2 form, and your question cannot be answered by this FAQ, you may direct your question to payroll@ucsf.edu, or by calling (415) 476.3836.