

PAYROLL BULLETIN
Office of the State Comptroller
Bureau of State Payroll Services



Payroll Bulletin No. 1890

Subject: Form W-2 (Wage and Tax Statement) for Calendar Year 2020

Date Issued: January 6, 2021

Purpose:

The purpose of this bulletin is to inform agencies of the content information for the 2020 Form W-2.

Affected Employees:

All employees who receive a Form W-2 Wage and Tax Statement for calendar year 2020 are affected.

Background:

According to IRS Publication 5, (Circular E) for 2020, and the Instructions for Form W-2 (Wage and Tax Statement), employers are required to furnish each employee with a Form W-2 by January 31, 2021.

Effective Dates:

2020 Form W-2s will include earnings paid in paychecks dated:

Administration: 01/08/2020 through 12/23/2020

Institution: 01/02/2020 through 12/31/2020

Employees who worked for more than one agency in the same company during the year, for example, State of New York (NYS) or City University of New York (CUNY), will receive only one (1) Form W-2.

Employees who worked for more than one agency in multiple companies, for example, both NYS and CUNY, will receive a Form W-2 for each company.

[Attachment A](#) provides a detailed breakdown of the information that will appear in each box of the Form W-2 Statement.

Additional Employee Information:

Employee's should retain their last paycheck/direct deposit advice statement for 2020 as record of amounts paid in 2020 for the following that are excluded from Boxes 1, 3, and 5 and do **not** appear on Form W-2:

- Nontaxable Health Insurance
- NYS-Ride Transportation Benefit Program
- CUNY Pre-tax and After-tax Transit Benefit
- CUNY Transit Benefit Transportation Spending Account Program
- Tax deductible Union Dues

For CUNY employees only, deductions for Dependent Care, Health Care Flex Spending Account, and Nontaxable Health Insurance are reported in Box 14 as IRC 125.

Starting with the 2020 Form W-2s, the IRS is allowing employers to mask the first 5 digits of employee's Social Security numbers on their printed W-2s. Reprinted W-2s, either through New York State Payroll Online (NYSPO) or by agencies, will have the employee's full Social Security number.

Taxable Gross Calculations:

The [Taxable Gross Calculations attachment](#) shows the components of the Federal, Social Security, and Medicare Taxable Gross amounts.

W-2 Distribution:

The agency address will be used as the return address for the 2020 Form W-2 Statements.

For employee's who did not opt out of receiving a 2020 paper form W-2, OSC will mail Form W-2 to employee's mailing address currently listed in PayServ. If no mailing address exists, the form will be mailed to the employee's home address.

Note: IMPORTANT TAX DOCUMENT ENCLOSED will appear on the outside of the Form W-2 Statement.

Questions:

Questions regarding this bulletin may be directed to the Tax and Compliance mailbox.

2020 Form W-2

Employer's Name and Address

This information will be printed on all copies of the Form W-2. The box will include the Federal Identification Number for one the following companies:

14-6013200 - New York State

13-3893536 - City University of New York

14-6019701 - SUNY Construction Fund

Box a Employee's masked Social Security Number

Box 1 **Wages, Tips and Other Compensation**

The total Federal taxable gross wages.

Box 2 **Federal Income Tax Withheld**

The total Federal income tax withheld.

Box 3 **Social Security Wages**

The total wages subject to Social Security tax, not to exceed \$137,700.00.

Box 4 **Social Security Tax Withheld**

The total Social Security tax withheld, not to exceed \$8,537.40.

Box 5 **Medicare Wages**

The total wages subject to Medicare tax.

Box 6 **Medicare Tax Withheld**

The total Medicare tax withheld. This amount includes 1.45% Medicare tax withheld on all Medicare wages and 0.9% additional Medicare Tax on wages above \$200,000.00.

Box 10 **Dependent Care Benefits**

The total dependent care benefit.

Box 12

Certain deductions, elective deferrals and/or reimbursed amounts

Codes:

E- Section 403(b) contributions.

G- Section 457(b) deferred compensation contributions.

BB- Designated Roth Contributions under 403(b) plan.

DD- Cost of employer-sponsored health coverage. This is the aggregate cost of employer and employee share of health care cost. This is informational only.

EE- Designated Roth (after-tax) contributions under a governmental Section 457(b) plan.

FF- QSEHRA Benefits.

T- Pre-Tax Adoption. Tax benefits for adoption include an exclusion from income for employer-provided adoption assistance.

Box 13

Checkboxes:

Retirement Plan

Checked for employees who are eligible to participate in a State of New York retirement plan.

Third Party Sick Pay

Checked for employees who received Third Party Sick Pay benefits.

Box 14

Other

Amounts to be reported:

414H All nontaxable retirement contributions made to New York State, City retirement systems or to TIAA. This amount must be reported for State and Local taxes. If there is a minus sign (-) with this amount, State and Local taxes have already been paid.

CPA The amount of Chaplain's Parsonage Allowance.

- EDA** Educational Assistance Payments.
- EXP** Taxable Expense. This code is used for payments of "lieu of expenses", non-overnight meal allowances, excess per diem reimbursements or personal car mileage.
- FRB** Taxable Fringe Benefit. This code is used for Certification and Licensure Exam Fee Reimbursement and/or SUNY Housing Payment.
- IMP** Imputed Income. The value of the employer contribution for employees with Domestic Partner Health Insurance.
- IRC125** For City University of New York (CUNY) employees only. This amount includes Dependent Care, Flexible Spending Account and Nontaxable Health Insurance and is excludable for Federal income tax, FICA and Medicare taxes. It is not included in Boxes 1, 3 and 5. This amount must be reported for State and Local taxes.
- MNA** The amount of military pay exempt from NYS income tax as provided by NYS Tax Law.
Note: This is applicable to members of the New York State organized militia only and paid in Agencies 01071 and/or 01072.
- PEV** The amount of personal use of an employer provided vehicle.
- PPL** Prepaid Legal Expense.
- TPS** The amount of sick pay paid by a Third Party Provider.
- TMV** Taxable Moving Expense
- **TME** (NYS)
- **UME** (CUNY)
- TXP** Taxable transportation fringe benefits (parking) in excess of IRS excludable amounts.
- UTA** Uniform/Tool Allowance
- WCX** Nontaxable employer paid Workers' Compensation leave payments.
- NYSPFL** The amount of New York State Paid Family Leave withheld from employees who are mandated to participate in this program.
- CLF, CLP, FMC** Qualified Sick leave wages or qualified family leave wages under the Families First Coronavirus Response Act:

CLF – Sick leave wages subject to the \$511 per day limit because of care you required;
CLP – Sick leave wages subject to the \$200 per day limit because of care you provided to another; and
FMC – Emergency family leave wages.

Box 15

State

A two-letter code as identified below indicating which State wages were reported to.

AL- Alabama
AK- Alaska
AZ - Arizona
CA - California
CO- Colorado
CT - Connecticut
DE - Delaware
DC - District of Columbia
FL - Florida
GA - Georgia
HI - Hawaii
IA - Iowa
ID - Idaho
IL - Illinois
IN - Indiana
KY - Kentucky
MA - Massachusetts
ME - Maine
MD - Maryland
MI - Michigan
MN - Minnesota
MO - Missouri
MS - Mississippi
NC - North Carolina
NH - New Hampshire
NJ - New Jersey
NM - New Mexico
NV - Nevada
NY - New York
OH - Ohio
OK - Oklahoma
OR - Oregon
PA - Pennsylvania
RI - Rhode Island
SC - South Carolina
SD - South Dakota
TN - Tennessee

TX - Texas
UT - Utah
VA - Virginia
VT - Vermont
WA - Washington
WI - Wisconsin
WV - West Virginia
WY - Wyoming

Box 15A Employer's State ID Number

The Employer's state ID number for the state indicated in Box 15

Box 16 State Wages

The State wages are the same amount required to be reported for Federal wages in Box 1 - Wages, Tips and Other Compensation.

Box 17 State Income Tax

The total State tax withheld.

Box 18 Local Wages

The total Local Wage(s).

Box 19 Local Income Tax

The total Local tax withheld.

Box 20 Name of Locality

The name of the Locality if Local tax was withheld.

Locality	Locality Code
Anne Arundel	003
New York City	P0001
Yonkers	84000

**Taxable Gross Calculations
Additional Employee Information**

Other Than CUNY Agencies

Gross Salary	
- 414(h) Contributions and Arrears	
- Nontaxable Maintenance	
- 403(b) Contribution	
- Dependent Care	
- Nontaxable Health Insurance and Adj	
- Deferred Compensation	
- WC Excluded Amount	
Health Care Flex Spending Account	
- Pre-Tax Adoption	
- Pre-Tax Transit Benefit	
- Chaplain's Parsonage Allowance	
+ Imputed Income	
<hr/>	
= Federal Taxable Gross	

CUNY Agencies

Gross Salary	
- 414(h) Contributions and Arrears	
- Nontaxable Maintenance	
- 403(b) Contribution	
- Dependent Care	(IRC125)
- Nontaxable Health Insurance and Adj	(IRC125)
- Health Care Flex Spending Account	(IRC125)
- Pre-Tax Transit Benefit	(IRC132)
- Deferred Compensation	
+ Imputed Income	
<hr/>	
= Federal Taxable Gross	

Gross Salary

- Nontaxable Maintenance	
- Dependent Care	
- Nontaxable Health Insurance and Adj	
- WC Excluded Amount	
- Health Care Flex Spending Account	
- Pre-Tax Transit Benefit	
- Third Party Sick Exempt	
- Military Stipend Earnings	
+ Imputed Income	
<hr/>	
= Social Security/Medicare Taxable Gross	

Gross Salary

- Nontaxable Maintenance	
- Nontaxable Health Insurance and Adj	(IRC125)
- Dependent Care	(IRC125)
- Health Care Flex Spending Account	(IRC125)
- Third Party Sick Exempt	
- Pre-Tax Transit Benefit	(IRC132)
- Military Stipend Earnings	
+ Imputed Income	
<hr/>	
= Social Security/Medicare Taxable Gross	

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Payroll Bulletin No. 1943

Subject: COVID-19 Vaccination Leave Under the 2021 American Rescue Plan Act (ARPA)

Date Issued: September 17, 2021

Purpose:

The purpose of this bulletin is to provide agencies the process for reporting hours of paid leave used by employees to obtain the COVID-19 immunization under the American Rescue Plan Act (ARPA) of 2021. Under ARPA, the paid leave will be reflected on an employee's annual W-2 (Wage and Tax Statement) for 2021.

Affected Employees:

Employees utilizing paid leave to obtain COVID-19 immunization, subject to certain exceptions, between 04/01/2021 and 09/30/2021 are affected.

Background:

In March 2020, in response to the COVID-19 global pandemic, Congress passed the Families First Coronavirus Relief Act (FFCRA) that created two new emergency paid leave requirements: the Emergency Paid Sick Leave Act (EPSLA) and the Emergency Family and Medical Leave Expansion Action (EFMLEA). ARPA was enacted in March 2021, effective 04/01/2021. ARPA allows employers a credit against applicable employment taxes equal to 100 percent of the of qualified sick leave wages paid by the employer. Under ARPA, EPSLA was expanded to allow, among other things, employees to use paid sick leave to obtain COVID-19 immunization.

Effective Dates:

Effective 04/01/2021 through 09/30/2021.

Agency Actions:

Agencies must submit vaccination leave data to OSC by 10/22/2021. This leave is only permitted to be used for a maximum of 4 hours per injection, it is not appropriate to reflect this portion of COVID leave in the payroll system. Agencies must submit an excel spreadsheet ([Attachment A](#)) to the Tax and Compliance mailbox that contains a list of employees who charged vaccination leave in LATS between 04/01/2021 and 09/30/2021. The spreadsheet should list the DeptID, Employee ID, Employee Record, Leave date, and number of hours. If an employee has more than one leave date, please list them on separate lines of the spreadsheet.

OSC Actions:

OSC will compile the COVID vaccination leave information between 04/01/2021 and 09/30/2021 from agency-submitted spreadsheets and update the affected employees' W-2, Box 14 accordingly.

Tax Information:

These monies are taxable income and will be included in the employee's taxable gross income, subject to all employment and income taxes. In addition, an employee's COVID-19 leave wages for vaccination leave will be reported in Box 14 on the employee's 2021 Form W-2 (Wage and Tax Statement).

Questions:

Questions related to vaccination leave on the annual W-2 (Wage and Tax Statement) issued to employees may be directed to the Tax and Compliance mailbox. All other questions related to reporting COVID leave may be directed to an agency auditor.