

2006 W-2 Information



Division of Human Resources
325 Whitmore Administration Building
University of Massachusetts
Amherst 01003
(413) 545-3761

www.umass.edu/humres

How Do I Get My W-2?

Current Employees - You will receive your W-2 in the department where you normally pick up your paycheck.

Former Employees – Campus departments are instructed to mail W-2s to the home address of employees who terminated/retired from service with the University no later than 1/31/07.

No W-2 Was Received

If you didn't get a W-2, immediately notify Human Resources by email: hrequest@admin.umass.edu or call (413) 545-3761 or (413) 545-0391. Be sure to leave your name, social security number and a phone number where we can contact you.

Requesting W-2 Copies

To request a copy of your W-2 for 2006, send an email to Human Resources: hrequest@admin.umass.edu or contact the Payroll Office by phone, FAX or mail (see next page). Please indicate whether you plan to pick-up the W-2 in our office or prefer having it mailed. Please allow one to two days for the W-2 to be reissued. If you plan to pick-up the W2, an ID is required.

Questioning the Amounts on a W-2

Questions concerning the dollar amounts shown on the W-2 should be directed to the Payroll Office by e-mail to: hrequest@admin.umass.edu or by calling (413) 545-3761 or (413) 545-0391.

52 Weeks of Payroll Activity

There are 52 weeks of payroll activity in tax year 2006 due to the fact that there were 26 pay checks issued in calendar year 2006.

Employer ID#

The Employer **State** Identification Number (EIN) is the **same as the Federal** EIN, 04-6002284.

Box 1 – Gross Taxable Federal Wages

The following deductions are withheld on a pre-tax basis and are EXCLUDED from the gross taxable federal wages shown in Box 1 on the W-2:

- State Retirement System contributions
- Optional Retirement Program (ORP) contributions
- Dependent Care Assistance Plan (DCAP) contributions
- 457 Deferred Compensation Plan
- 403(b) Tax Sheltered Annuity Plan
- Pre-Tax Parking
- Health Insurance Premium
- Basic Life Insurance Premium
- Health Care Spending Account
- Health Care Spending Account Fee

In general, the federal taxable wages (Box 1) are lower than the state taxable wages (Box 16) because contributions to a **retirement system/program** are withheld on a pre-tax basis – meaning the deduction is taken out before federal tax is calculated against the wages earned.

Box 16 – Gross Taxable State Wages

The following deductions are withheld on a pre-tax basis and EXCLUDED from the gross taxable state wages shown in Box 16 on the W-2:

- Dependent Care Assistance Plan (DCAP) contributions
- 457 Deferred Compensation Plan contributions
- 403(b) Tax Sheltered Annuity Plan
- Pre-Tax Parking Program
- Health Insurance Premium
- Health Care Spending Account
- Health Care Spending Account Fee

State Wages includes the value of tuition and fee waivers for graduate level courses for employee dependents. When filing the Massachusetts Income Tax Return, employees must use the amount in Box 16 for state wages.

Box 12a (if applicable)

E = Amount of elective employee contribution to a 403(b) tax sheltered annuity plan.

G = Amount of employee contribution to a 457(b) deferred compensation plan (administered by ING)

Box 14 – Other (if applicable)

C = Retirement contribution amount withheld on a pre-tax basis.

P = Total payment for parking paid on a pre-tax basis.

E = Total payment of Health insurance plan premium paid on a pre-tax basis.

Contacting the Payroll Office

Questions concerning your W-2 form should be directed the Payroll Office by sending an **e-mail** to:

hrequest@admin.umass.edu

or

FAX (413) 545-0483



- send a letter to Room 325, Whitmore Administration Building, University of Massachusetts, Amherst, MA 01003

- phone (413) 545-3761 or (413) 545-0391

Please provide the following information when making inquiries about your W-2 or requesting copies:

your name
social security number
mailing address if requesting a W-2 copy sent to you

or

the date you'll pick up it up at Human Resources
Room 325, Whitmore Administration Building

Foreign Employees and 1042-S Forms

Employees who claim an exemption from income tax withholding based on a tax treaty, will receive a 1042-S form for the exempted wages. Any taxable wages will be reported on a W-2. If you were not a U.S. citizen or U.S. resident for some portion of the tax year and received a vendor payment or certain scholarships/awards, you may receive more than one 1042-S form. Most 1042s are distributed shortly after W-2s are issued with the remainder being distributed by March 15, 2007 in accordance with IRS requirements.

Change of Address



Current employees, or those leaving University employment, should report any change of address to the Human Resources Information Center, Room 325, Whitmore Administration Building, to ensure that official personnel records are kept UP-TO-DATE.

Tax Information Online



Information about filing individual Federal and State tax returns, along with downloadable tax forms, instructions and publications can be found at the following websites:

Federal www.irs.ustreas.gov/

State (Massachusetts) <http://www.dor.state.ma.us/>

University Payroll Tax Guidelines

For information about the University's payroll tax guidelines on the following subjects, consult the University Treasurer's Office website: <http://www.umassp.edu/treasurer>

Nonresident Alien Employees
Personal Use of Automobiles
Employee Moving Expenses