



LOS ANGELES UNIFIED SCHOOL DISTRICT MEMORANDUM

TITLE: 2022 Wage and Tax Statement (Form W-2)

NUMBER: MEM-4090.17

ISSUER: David D. Hart, Chief Business Officer
Office of the Chief Business Officer

Joy Mayor, Controller
Accounting and Disbursements
Division

ROUTING

All Schools and Offices

DATE: February 27, 2023

PURPOSE: The purpose of this Memorandum is to provide information to employees to assist in understanding the Wage and Tax Statement (Form W-2) for calendar year 2022.

I. W-2 FORM DELIVERY PROCEDURES

Wage and Tax Statements for calendar year 2022 was mailed on January 30, 2023, via U.S. mail to employee home addresses on file.

Wage and Tax Statement returned by the United States Postal Service (USPS) and received by Payroll Administration before January 31, 2023, will be mailed to the forwarding address if information is available. A W-2 returned by USPS after January 31, 2023, will be held by Payroll Administration to be forwarded to the current address, upon the employee updating their address in the Employee Self Service (ESS) site.

All returned items without forwarding addresses or insufficient addresses will be mailed once the employee provides a correct and complete mailing address.

II. 403(b) AND 457(b) TAX SHELTERED ACCOUNTS

The total amount of 403(b) and 457(b) reductions for calendar year 2022 will appear in box 12 identified as code "E" and code "G" respectively. These amounts *are not included* in box 1, "Wages, tips, other compensation," or box 16, "State wages, tips, etc."

III. 457(b) ROTH PLANS

The total amount of 457(b) Roth contribution amounts *are not tax-exempt* and *are included* in box 1, "Wages, tips, other compensation" and box 16, "State wages, tips, etc.," for Federal and State income tax reporting purposes. They appear in box 12 identified as code "EE".



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IV. VEHICLE USE AND OTHER FRINGE BENEFITS

The fringe benefit values for vehicle use and other fringe benefits determined to be taxable for calendar year 2022 appear in box 14 identified as “VEH FR” and/or “FB OTHR”. The fringe benefit values *are included* in box 1, “Wages, tips, other compensation” and box 16, “State wages, tips, etc.,” for Federal and State income tax reporting purposes. If applicable, this value is also included in box 3, “Social security wages” and box 5, “Medicare wages and tips.”

V. TRANSIT SUBSIDY FRINGE BENEFIT

For Federal income tax reporting for calendar year 2022, commuting benefit transit Carpool Subsidy (C2) is not excludable from wages and is included in box 1, “Wages, tips, and other compensation” of affected employees.

If applicable, this amount is also included in box 3, “Social security wages” and box 5, “Medicare wages and tips,” respectively.

For California income tax reporting for calendar year 2022, both Carpool Subsidy (C2) and Mass Transit Subsidy (B2) are exempt from gross income and are not included in box 16, “State wages, tips, etc.”

VI. WORKERS’ COMPENSATION PAYMENTS

The total amount of temporary disability payments for Workers’ Compensation for calendar year 2022 appears in box 14 identified as “TD.” These temporary disability payments are *not included* in box 1, “Wages, tips, other compensation,” or box 16, “State wages, tips, etc.” This amount is also not subject to Social Security and Medicare tax and is not reflected in box 3, “Social security wages,” and box 5, “Medicare wages and tips,” respectively.

VII. DEPENDENT CHILD CARE BENEFITS

The total amount of pre-tax contributions made to Section 125, Dependent Care Flexible Spending account, appears in box 10, “Dependent care benefits.” This amount *is not included* in box 1, “Wages, tips, other compensation,” box 3, “Social security wages,” box 5, “Medicare wages and tips,” or box 16, “State wages, tips, etc.”

VIII. DOMESTIC PARTNER HEALTH BENEFIT

The total value of Domestic Partner coverage for calendar year 2022 will appear in box 14 identified as “DP GR.” This amount *is included* in box

1, “Wages, tips, other compensation” and box 16, “State wages, tips, etc.” of affected employees for Federal and State income tax reporting purposes. If applicable, this value is also included in box 3, “Social security wages” and box 5, “Medicare wages and tips.”



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Domestic Partners who are registered with the State of California are exempt from State income tax and the amount of the coverage shown in box 14 is not included in box 16 "State wages, tips, etc."

For inquiries pertaining to Domestic Partner Imputed Income, please call Benefits Administration customer service at (213) 241-4262.

IX. HEALTH INSURANCE

The total cost of District-paid health coverage will appear in box 12 identified as code "DD". The amount is displayed on the Form W-2 for information only and is not subject to any type of payroll tax.

X. IMPACT OF OVERPAYMENTS ON W-2 DATA

If you were overpaid in 2022 and repaid the overpayment timely to post in 2022, your 2022 W-2 will not reflect the wages overpaid in the calendar year.

If you repaid a prior year overpayment during the 2022 calendar year, there is no impact to your 2022 W-2 wages or tax withholding. Instead, you will receive a remittance statement noting the amount you repaid in 2022 which you may use when filing your 2022 tax forms.

XI. NON-RECEIPT OF FORM W-2

W-2 duplicates and reprints are available through the Employee Self Service (ESS) site after February 14, 2023. Employees may log in online at <https://ess.lausd.net> with Single Sign On and password and select My W-2. Please note if you are going to access the ESS outside of the LAUSD network, you must first log in with the following link.
<https://lausd.gpcloudservice.com>

All related system support can be obtained by contacting the ITD Help Desk at (213) 241-5200 select Option 8.

Employees who do not have access to ESS must submit a request for a duplicate using the Request for Duplicate Form W-2 (Attachment A) provided in this memorandum. This form is also available online and can be accessed through the LAUSD website using this web address:

<http://achieve.lausd.net/Page/1090>. Submit the completed form via fax to (866) 761-7413. Requests for duplicate W-2s will be processed weekly.

XII. W-2 DATA INQUIRIES

Every attempt has been made to ensure the accuracy of the information on the W-2. However, any employee who feels the information is inaccurate may complete the W-2 Inquiry Form (Attachment B) provided



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in this memorandum. This form is also available online and can be accessed through the LAUSD website using this web address: <http://achieve.lausd.net/Page/1090>. Submit the completed form via fax to (866) 761-7413.

Employees are asked to provide detailed information as to their specific issues and concerns with the W-2 received. If additional information is necessary, the employee will be contacted by a member of the payroll team. Employees will be notified of the outcome of District research via the contact information provided on the inquiry form.

ATTACHMENTS:

Attachment A – Request for Duplicate Form W-2
Attachment B – 2022 W-2 Inquiry Form

ASSISTANCE:

Employees who require further information regarding a duplicate W-2 or a W-2 Inquiry should contact Payroll Customer Services at (213) 241-2570, between the hours of 8:00 am – 4:00 pm.



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ATTACHMENT A

Request for Duplicate Form W-2

Employee Name

Employee Number

Document(s) Requested

☐

2022 W-2

Requests are only for employees who do not have access to ESS website.

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Prior Year W-2

Year(s):

Note: Generation of W-2's will only go back to 2017 and can require up to 10-14 days for processing and distribution.

Mailing Instruction

All duplicate requests for W-2's will be mailed to the home address or the updated address if provided below.

Home Address

City, State Zip

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Address Change (Your address on record will be updated.)
Change of address for retired employee must be processed through Benefit Administration by completing Retiree Change of Address Form before a duplicate request can be forwarded to a new address.

Telephone Number

Email Address

Signature

Date

Please fax completed form to 866-761-7413



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ATTACHMENT B

2022 W-2 Inquiry Form

Employee Name

Employee Number

Box number
in question
(Please check)

| | | |
|--------------------------|--------|---------------------------------|
| <input type="checkbox"/> | Box 1 | Wages, tips, other compensation |
| <input type="checkbox"/> | Box 2 | Federal income tax withheld |
| <input type="checkbox"/> | Box 3 | Social Security wages and tips |
| <input type="checkbox"/> | Box 4 | Social Security tax withheld |
| <input type="checkbox"/> | Box 5 | Medicare wages and tips |
| <input type="checkbox"/> | Box 6 | Medicare tax withheld |
| <input type="checkbox"/> | Box 16 | State wages, tips, etc. |
| <input type="checkbox"/> | Box 17 | State income tax |
| <input type="checkbox"/> | Other | |

Reason for Inquiry

Mailing Instruction

All W-2c's, if applicable, will be mailed to the home address or the updated address if provided below.

Home Address

City, State Zip

☐ Address Change (Your address on record will be updated.)

Telephone Number

Email Address

Signature

Date

Please fax completed form to 866-761-7413