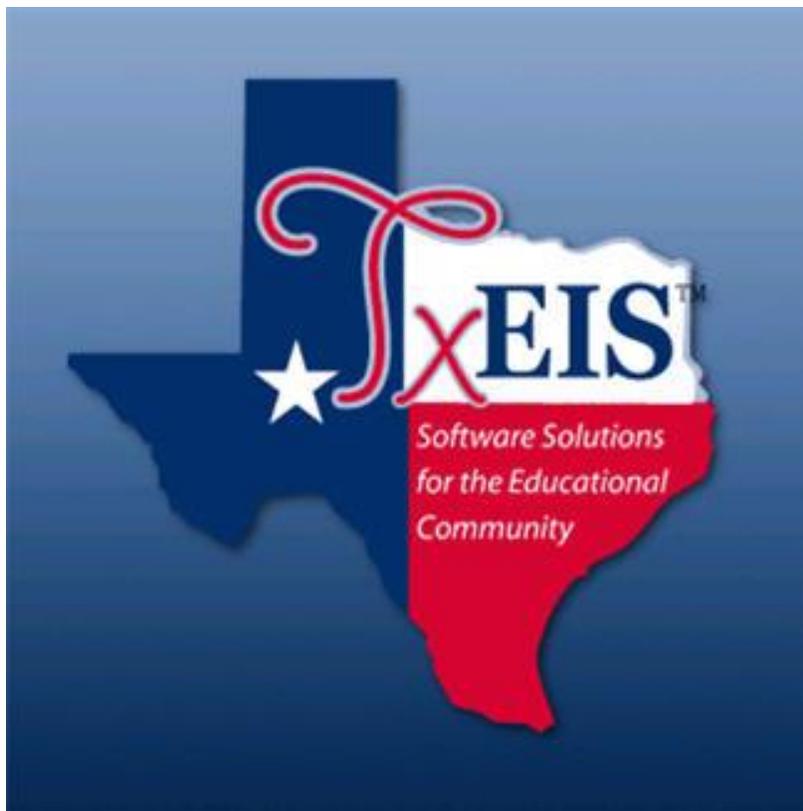


W-2 Checklist

January 1, 2020 – December 31, 2020



Presented by ESC, Region 14

December, 2020

Reminders from the *General Instructions for Forms W-2 and W-3 (2020)*:

Due date for filing with SSA. The due date for filing 2020 Forms W-2, W-2AS, W-2CM, W-2GU, W-2VI, W-3, and W-3SS with the SSA is February 1, 2021, whether you file using paper forms or electronically.

Future Developments For the latest information about developments related to Forms W-2 and W-3 and their instructions, such as legislation enacted after they were published, go to [IRS.gov/FormW2](https://www.irs.gov/FormW2).

The Taxpayer First Act of 2019, enacted July 1, 2019, authorized the IRS and Treasury to issue regulations that could reduce the 250 return limit to 100 and then to 10, potentially starting with respect to 2020 returns required to be filed in 2021. If those regulations are issued and effective for 2020 tax year returns, we will post an article at [IRS.gov/FormW2](https://www.irs.gov/FormW2) explaining the change. Otherwise, the same limits as applied last year will apply for tax year 2020, as reflected in these instructions. See <https://www.irs.gov/pub/irs-pdf/iw2w3.pdf#zoom=100>

W-2 information should be balanced and reviewed for accuracy before printing and distributing W-2 forms to employees or sending the W-2 file to the Social Security Administration (SSA.) If your district has multiple payroll frequencies, pull each report for all frequencies for balancing. Create a W-2 folder and save all reports, files and backups to it. The following reports will be used for balancing W-2s:

- Calendar YTD report for 2020
- 941 Worksheet for 2020
- W-2 Form Validation Report
- Tax Payment history for 2020 from the **EFTPS** website. <https://www.eftps.gov/>

_____ 1. **Generate the Calendar YTD Report for year 2020** from

Reports > HR Reports > YTD Reports > Calendar YTD (HRS3000.)

- Sort by Alpha,
- Enter Calendar Year
- Run Preview.

Human Resources
Version : 3.5 Build: 0206
User: pprovan Host: 10.52.4.141 Browser: GC 86.0

Tables Maintenance Payroll Processing Inquiry Next Year Self-Service

Reports > HR Reports > Year To Date Reports > Calendar Year To Date Report

Return to Reports

Report ID: HRS3000
Frequency: 6
User ID: PPROVAN

Parameter Description	Value
Sort by Alpha (A), Pay Campus (C), Primary Campus (P)	A
Calendar Year (YYYY)	2020
Pay Status Active (A), Inactive (I), or blank for ALL	
Pay Type 1-4, Exclude Subs (E), or blank for ALL	
Select Pay Campus(es), or blank for ALL	...
Select Primary Campus(es), or blank for ALL	...
Select Extract ID(s), or blank for ALL	...
Select Employee(s), or blank for ALL	...

Run Preview
Clear Options

Print the last page of the Calendar YTD report which shows the district totals. Totals circled below will be used in the balancing process.

Date Run: 11-10-2020 11:54 AM		Calendar YTD (Jan 1 Thru Dec 31, 2020)					Program: HRS3000	
Cnty Dist: 030-903		ANYWHERE ISD					Page: 12 of 12	
Pay Period: 10-01-2020 thru 10-31-2020 Payrun Date: 10-15-2020							Frequency: 6	
Employee Name	Contract Health Ins	Non Contr Cafe 125	Supplement Tax Fr Ben	N-Tax Annu Med Gross	FICA Gross Med Tax	FICA Tax Unemp Tax	Unemp Grs TRS Sal Red	WH Tax Dep Care
Employee Number	Emp Bus Ex	Emp 457	Emplr 457	Taxable Grs	Tax Empr Ins	Tax Empr Grp	Mov Exp Re	457 Withdraw
Primary Campus ID	EIC	Non-Tax Bus Emplr Dep Care	Tax-Bus Ann Roth	N-TRS-Excs Emplr DC Tax	N-TRS-Base HSA Emp	TRS Suppl HSA Emplr	TEA Hlth Ins HIRE Exempt	N-Pay Bus Spon Hlth Covrg
	NT NP Bus Emplr FICA	Emplr Med Tax	Roth 457b					
TAYLOR, ELIZABETH	.00	18,272.82	2,441.64	.00	19,952.46	1,237.06	21,214.46	849.97
000127	.00	1,262.00	.00	19,952.46	289.32	.00	1,595.01	.00
700	.00	.00	.00	18,357.45	.00	.00	.00	.00
	.00	.00	500.00	.00	.00	.00	750.00	.00
	.00	.00	.00	.00	.00	.00	.00	3,024.00
	1,237.06	289.32	.00					
TRAVOLTA, JOHN	.00	.00	102.00	.00	102.00	6.33	102.00	.00
000488	.00	.00	.00	102.00	1.48	.00	.00	.00
700	.00	.00	.00	102.00	.00	.00	.00	.00
	.00	.00	.00	.00	.00	.00	.00	.00
	.00	.00	.00	.00	.00	.00	.00	.00
	6.33	1.48	.00					
WITHERSPOON, REESE	29,627.32	.00	6,170.62	800.00	.00	.00	36,297.94	2,080.71
000469	.00	2,408.00	.00	33,889.94	491.41	.00	2,756.44	.00
101	.00	.00	.00	30,333.50	.00	.00	.00	.00
	.00	.00	500.00	.00	.00	.00	600.00	.00
	.00	.00	.00	.00	.00	.00	.00	4,448.00
	.00	491.41	.00					
WOOD, NATALIE	.00	10,565.49	499.19	.00	8,585.68	532.31	11,064.68	153.37
000023	.00	2,479.00	.00	8,585.68	124.49	.00	851.98	.00
001	.00	.00	.00	7,733.70	.00	.00	.00	.00
	.00	.00	.00	.00	.00	.00	225.00	.00
	.00	.00	.00	.00	.00	.00	.00	1,066.00
	532.31	124.49	.00					
District Totals:	Contract Pay		1,607,529.06		Health Insurance		245.98	
	Non Contract Pay		457,297.29		Cafeteria 125		157,316.91	
	Supplemental Pay		217,869.06		Tax Expense		.00	
	Annuities		29,750.00		Medicare Gross		2,154,878.50	
	FICA Gross		524,147.31		Medicare Tax		31,245.78	
	Emp FICA Tax		32,497.17		Withholding Tax		167,321.53	
	Unemployment Gross		2,311,515.41		Dependent Care Reimbr		.00	
	Unemployment Tax		.00		Employee 457 Contrib		.00	
	TRS Salary Red		161,635.10		Employer 457 Contrib		.00	
	Employee Bus Expense		.00		Tax Emplr Grp Ins Contrib		.00	
	Taxable Gross		1,969,493.40		457 Withdraw		.00	
	Tax Emplr Ins Contrib		.00		Non-TRS Reimbr Excess		.00	
	Moving Exp Reimbr		.00		Non-TRS Reimbr Base		2,936.73	
	Non-TRS Non Tax Bus Allow		.00		TEA Health Ins Contribution		25,800.00	
	Non-TRS Business Allow		29,500.00		Non-TRS Non-Pay Bus Allow		.00	
	TRS Supplemental Comp		.00		N-TRS N-Tax N-Pay Bus Allow		.00	
	Earned Income Credit		.00		Employer Dependent Care		.00	
	Annuity Roth		.00		Employer Dependent Care Taxable		.00	
	HSA Emp Sal Redctn Contrib		55.00		HSA Employer Contribution		.00	
	HIRE Exempt Wages		.00		Employer-Sponsored Health Coverage		194,072.06	
	Employer FICA Tax		32,497.17		Employer Medicare Tax		31,245.78	
	Annuity Roth 457b		.00					

___ 2. **Generate the 941 Worksheet for calendar year 2020**

Reports > HR Reports > Quarterly/Annual Reports > 941 Worksheet (HRS5000)

- A for Alpha
- Pay date 01/01/2020, and to pay date 12/31/2020.
- Enter your Frequency
- Run Preview

Human Resources
Version : 3.5 Build: 0206
User: pprovan Host: 10.52.4.141 Browser: GC 86.0

Tables Maintenance Payroll Processing Inquiry Next Year Self-Service

Reports > HR Reports > Quarterly/Annual Reports > 941 Worksheet

Return to Reports

Report ID: HRS5000
Frequency: 6
User ID: PPROVAN

Parameter Description	Value
Sort by Alpha (A), Pay Campus (C), Primary Campus (P)	A
From Pay Date (MMDDYYYY)	01012020
To Pay Date (MMDDYYYY)	12312020
Select Frequency(ies), or blank for ALL	6
Select Pay Campus(es), or blank for ALL	
Select Primary Campus(es), or blank for ALL	
Select Employee(s), or blank for ALL	

Run Preview
Clear Options

Print the last page of the 941 Worksheet which shows the District Totals. Totals circled below will be used in the balancing process.

Date Run: 11-10-2020 12:07 PM			941 Worksheet					Program: HRS5000		
Cnty Dist: 030-903			ANYWHERE ISD					Page: 29 of 29		
Beginning Quarter Date: 01-01-2020			Ending Quarter Date: 12-31-2020					Frequency: 6		
Employee Name	Check Dt	Check Nbr	Total Taxable Gross	Total Income Tax Withheld	Taxable FICA Gross	Emp FICA Tax	Emplr FICA Tax	Taxable Medicare Gross	Medicare Tax	EIC
	08-14-2020	008302	3,729.14	252.58	.00	.00	.00	4,173.69	60.52	.00
		Subtotal	30,333.50	2,080.71	.00	.00	.00	33,889.94	491.41	.00
WOOD, NATALIE										
000023	08-14-2020	008307	2,531.95	46.53	2,810.83	174.27	174.27	2,810.83	40.76	.00
	09-15-2020	008364	2,531.66	46.50	2,812.44	174.37	174.37	2,812.44	40.78	.00
	10-15-2020	008429	2,670.09	60.34	2,962.41	183.67	183.67	2,962.41	42.95	.00
		Subtotal	7,733.70	153.37	8,585.68	532.31	532.31	8,585.68	124.49	.00
Summary Totals:										
		Payroll 4 Totals	.00	.00	.00	.00	.00	.00	.00	.00
		Payroll 5 Totals	.00	.00	.00	.00	.00	.00	.00	.00
		Payroll 6 Totals	1,969,493.40	167,321.53	524,147.31	32,497.17	32,497.17	2,154,878.50	31,245.78	.00
District Totals:			1,969,493.40	167,321.53	524,147.31	32,497.17	32,497.17	2,154,878.50	31,245.78	.00
Total Number of Employees This Pay Period 01-01-2020 through 12-31-2020: 92										
End of Report										

3. Generate the W-2 Validation Report W-2 Forms for year 2020

Reports > HR Reports > Quarterly/Annual Reports > W-2 Forms (HRS5100.)

- Validation Rpt – V
- For Tax Year > 2018, Include Instructions (Y/N) or Print Instructions only (I)
- Final Run – N
- Sort by Alpha – A
- Tax Year (XXXX) – 2020
- Select Frequency – 6 (5 or 4)


Human Resources
Version : 3.5 Build: 0206
User: pprovan Host: 10.52.4.141 Browser: GC 86.0

[Tables](#) [Maintenance](#) [Payroll Processing](#) [Inquiry](#) [Next Year](#) [Self-Service](#) [Utilities](#) [Reports](#)

[Reports](#) > [HR Reports](#) > [Quarterly/Annual Reports](#) > [W-2 Forms](#)

[Return to Reports](#)

Report ID: **HR55100**
 Frequency: **6**
 User ID: **PPROVAN**

Parameter Description	Value
Validation Rpt (V); W2 Forms - Copy A (A), Non-preprinted 3 Up (N); or W2REPORT File (F)	<input type="text" value="V"/>
For Tax Year > 2018, Include instructions (Y/N) or Print instructions only (I)	<input type="text" value="N"/>
Final Run - Create W-2 Historical Record ? (Y/N)	<input type="text" value="N"/>
Sort by Alpha (A), SSN (S), or Pay Campus (C)	<input type="text" value="A"/>
Tax Year (####)	<input type="text" value="2020"/>
Select Frequency(ies), or blank for ALL	<input type="text" value="6"/> <input style="font-size: 8px; border: none; background: none; padding: 2px 5px;" type="button" value="..."/>

Print only the last page of the Validation report with the district Grand Totals. Totals highlighted below will be used in the balancing process.

SSN	Employee Name	Withhold Gross Tax Fringe Bnft	Withhold Tax 3rd Wh Tax	FICA Gross 457 Comp	FICA Tax Taxed Cont	Med Gross EIC	Med Tax Dep Care	Annuities HSA
585-63-0043	GINGER ROGERS	7,009.24	226.86	0.00	0.00	7,648.48	110.90	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00
458-87-5394	MEG RYAN	27,610.16	2,768.60	0.00	0.00	29,871.84	433.13	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00
465-19-7253	MERYL STREEP	28,104.53	2,157.23	0.00	0.00	30,844.00	447.23	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00
459-80-3188	TAYLOR SWIFT	232.00	20.00	232.00	14.38	232.00	3.36	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00
451-81-9768	ELIZABETH TAYLOR	18,357.45	849.97	19,952.46	1,237.06	19,952.46	289.32	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00
454-27-8452	JOHN TRAVOLTA	102.00	0.00	102.00	6.33	102.00	1.48	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00
519-04-6728	REESE WITHERSPOON	30,333.50	2,080.71	0.00	0.00	33,889.94	491.41	800.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00
455-33-7500	NATALIE WOOD	7,733.70	153.37	8,585.68	532.31	8,585.68	124.49	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals:		Withhold Gross	1,969,493.40	FICA Gross	524,147.31	Tax Fringe Bnft	0.00	
		Withhold Tax	167,321.53	FICA Tax	32,497.17	3rd Wh Tax	0.00	
		FICA Gross	524,147.31	Med Gross	2,154,878.50	457 Comp	0.00	
		FICA Tax	32,497.17	Med Tax	31,245.78	Taxed Cont	0.00	
		Med Gross	2,154,878.50	Annuities	23,750.00	EIC	0.00	
		Med Tax	31,245.78			Dep Care	0.00	
		Annuities	23,750.00			HSA	55.00	

_____ 4. **Print your district payroll tax deposit history.**

eftps.com website

- Select **Payments > Check Payment History (left side bar.)**
- In the search options, select **365 days**
- Search
- At the bottom of the report there is a **Printer Friendly Version**. Print payment listing
- Add all tax deposit amounts for the calendar year 2020 (Jan-Dec).

_____ 5. **Compare the following on the Calendar YTD, 941 Worksheet, and W-2 Process Validation Reports.** Complete the colored cells on the W-2 Balancing Worksheet with the amounts from the corresponding report. The worksheet will indicate whether or not you are balanced. If not, an adjustment will likely be needed on the 4th quarter 941. The worksheet compares the following:

- | | |
|-----------------------------------|-------------------|
| • Taxable Gross/Withholding Gross | • Withholding Tax |
| • Medicare Gross/Medicare Wages | • Medicare Tax |
| • FICA Gross/FICA Wages | • FICA Tax |

W-2 BALANCING WORKSHEET

Enter shaded fields only.				
	Calendar YTD	TxEIS 941 Worksheet	W-2 Proc. Validation Rpt	
	District Totals	District Totals	Grand Totals	
Taxable/Withholding Gross				BALANCED
Withholding Tax				BALANCED
FICA Gross/Wages				BALANCED
FICA Tax Employee				
FICA Tax Employer			-	BALANCED
Medicare Gross				BALANCED
Medicare Tax Employee				
Medicare Tax Employer			-	BALANCED
Payroll Taxes Owed for Calendar Year	-	-	-	
Payroll Taxes Paid via EFTPS Payments History: January thru December				
Payroll Taxes Due. Adjust 4th Qtr 941 report.			ZERO	
Over-payment of Payroll Taxes. Adjust 4th Qtr 941 report.			ZERO	
BALANCED - NO ADJUSTMENTS TO 4TH QTR 941 REPORT ARE REQUIRED				

6. **Enter the Third Party Sick Pay amounts if applicable.** Many companies do not send the Third Party Sick Pay information until late January. The amounts paid to the district employees must be entered on the employee's W-2 as well as the district 941 reporting.

Maintenance > Calendar YTD Data > Third Party Sick Pay.

Enter data to match the report from your Third Party Administrator.

7. Enter FFCRA leave wages for applicable employees

Reports > HR Reports > Leave Information Reports > YTD Leave Transmittal Report (HRS7050)

- Pull for the entire calendar year (01/01/20XX – 12/31/20XX)
- Select the Leave Types associated with FFCRA leave only

Human Resources
Version : 3.5 Build: 0219
User: tcox Host: 10.52.4.141 Browser: FF 83.0

Tables Maintenance Payroll Processing Inquiry Next Year Self-Service Utilities Reports

Reports > HR Reports > Leave Information Reports > YTD Leave Transmittal Report

[Return to Reports](#)

Report ID: **HRS7050**
Frequency: **6**
User ID: **TCOX**

Parameter Description	Value
Sort by Alpha (A), Pay Campus (C), Primary Campus (P)	<input type="text" value="A"/>
From Pay Date (MMDDYYYY), or blank for ALL	<input type="text" value="01012020"/>
To Pay Date (MMDDYYYY), or blank for ALL	<input type="text" value="12312020"/>
Select Leave Type(s), or blank for ALL	<input type="text" value="C1,C2,C3"/> ...
Pay Type 1-4, Exclude Subs (E), or blank for ALL	<input type="text"/>

[Run Preview](#)
[Clear Options](#)

The report will show which employees used FFCRA leave and how many days of each type were used. Once this is known, you will need to manually calculate the value of the leave used. Some leave was granted at the full daily rate; other leave paid the employee 2/3 their normal daily rate and the employee was either docked the remaining 1/3 or used other leave types to cover. Calculate each leave type separately for each employee, enter into the correct box and **Save**.

Maintenance > Calendar YTD Data

Retrieve each applicable employee and manually enter the value for each leave type in the FFCRA Payments box.

- Employees who were paid EPSLA regular leave should have been paid at the full daily rate due to a positive Covid-19 diagnosis or need to quarantine due to potential exposure/symptoms

- Employees who were paid EPSLA two-thirds leave should have been paid at two thirds of their full daily rate due to an immediate family member receiving a positive Covid-19 diagnosis or need to quarantine due to potential exposure/symptoms
- EFMLEA leave would have been paid at two thirds the employee's daily rate for up to 12 weeks due to the closure/unavailability of school or childcare.

Human Resources
Version: 3.5 Build: 0219
User: tcox Host: 10.52.4.141 Browser: FF 83.0

Maintenance > Calendar YTD Data
SessionTimer: 54 min and 12 sec

Calendar Year: 2020 Employee: [REDACTED] Retrieve Directory

Calendar YTD Third Party Sick Pay W2 Inquiry

Calendar YTD Data		Unemployment Data	
Contract Pay:	0.00	Withholding Tax:	533.10
Non-Contract Pay:	11,584.52	Medicare Gross:	12,981.02
Supplemental Pay:	1,492.50	Emp Medicare Tax:	188.24
TRS Supplemental:	0.00	FICA Gross:	0.00
Tax Emplr Ins Contr:	0.00	Emp FICA Tax:	0.00
Non-TRS Bus Allow:	0.00	457 Emplr Contr:	0.00
Non-TRS Reimbr Excess:	0.00	Emp Business Expense:	0.00
N-TRS N-Pay Bus Allow:	0.00	Earned Income Credit:	0.00
Tax Emplr Grp Ins Contr:	0.00	TRS Deposit:	1,091.93
457 Withdraw:	0.00	Non-TRS Reimbr Base:	0.00
Annuities:	0.00	Non-TRS Non-Tax Bus Allow:	0.00
Cafeteria 125:	96.00	N-TRS N-Tax N-Pay Allow:	0.00
TRS Salary Red:	1,006.94	Health Ins:	0.00
457 Emp Contr:	0.00	Unemployment Tax:	0.00
Emplr Depend Care Taxable:	0.00	Unemployment Gross:	13,077.02
Taxable Gross:	11,974.08	Taxed Fringe Benefits:	0.00
		Dependent Care:	0.00

FFCRA Payments	
EPSLA Regular:	0.00
EPSLA Two-Thirds:	0.00
EFMLEA:	0.00

8. **Print and verify totals on the Third Party Sick Pay Report**

Reports > HR Reports > Quarterly/Annual > Third Party Sick Pay (HRS5200.)

- Sort by Alpha – A
- Calendar Year (YYYY) – 2020

9. **Enter employee taxable fringe benefits** (housing, travel, cell phone, vehicle or vehicle allowance) not included in the monthly payroll process.

Maintenance > Calendar YTD Data.

- Type the amount of any **paid business allowances that was not subject to TRS deductions** during the current calendar year. The amount from this field is displayed in Box 14 (TXA) on the employee W-2. Enter the **taxable/reimbursed** amounts in **Non-TRS Bus Allow**;
- Type the amount of any **nonpaid business allowances that was not subject to TRS deductions** during the current calendar year. The amount from this field is

displayed in Box 14 (TXA) of the employee's W-2. Enter the taxable/non-paid benefit amount in the **N-TRS, N-Pay Bus Allow.**

Common Taxable & Non-Taxable Fringe Benefits

Fringe Benefit	Taxable	Non Taxable	Notes
Employer Provided Cell Phone for business purposes		X	Even personal use is not taxed as it is considered De Minimis.
Cell phones provided to promote goodwill or attract prospective employees	X		
Group-term life insurance		X	Unless the insurance is provided to less than 10 employees
Employer contributions to Health Saving Accounts		X	Up to \$3250 on single person coverage; Up to \$6450 on family coverage. Amounts over these limits are taxable.
Lodging		X	If provided for the benefit of the employer
De Minimis Meals		X	These are occasional or of little value. i.e. coffee, employee parties or picnics, etc...
Meals provided at work		X	If provided for the benefit of the employer
Meals furnished with lodging		X	Example: meals/reimbursement provided during a conference
Meals during regular business hours without lodging required	X		Example: meals/reimbursement provided during a one-day workshop at Region 14.
Moving expenses	X		Example: part of plan to get new Supt includes providing moving expenses. Includes any expenses during the move such as lodging and or meals provided.
Driving a non-personal use, school vehicle for personal travel such as traveling back and forth from work (school bus, specialized vehicles, vehicles clearly marked as safety vehicles such as security vehicles)	X		Unless De Minimis (occasional and short distance.) Taxable amount can be calculated using the Cents-Per-Mile or Commuting Rule. See Note below*
Employer provided vehicles	X		The Fair Market Value (amount the employee would have to pay a third party to lease the same or similar vehicle in your geographic area) is used. Employee must pay taxes on that amount.

Note: What's New

Cents-per-mile rule. The business mileage rate for 2020 is 57.5 cents per mile. You may use this rate to reimburse an employee for business use of a personal vehicle, and under certain conditions, you may use the rate under the cents-per-mile rule to value the personal use of a vehicle you provide to an employee. See Cents-Per-Mile Rule in section 3.

Maximum automobile value. You can't use the cents-per-mile rule for an automobile (including a truck or van) if its value when you first make it available to any employee for personal use in calendar year 2020 is more than \$50,400. For information about a transition rule for 2018 and 2019 for vehicles that had an FMV in excess of the maximum permitted amount when placed into service before 2018, see Notice 2019-34, 2019-22 I.R.B. 1257, available at [IRS.gov/irb/2019-22_IRB#NOT-2019-34](https://www.irs.gov/irb/2019-22_IRB#NOT-2019-34). If you and the employee own or lease the automobile together, see Regulations sections 1.61-21(e)(1)(iii)(B) and (C).

Commuting Rule: \$1.50 per mile driven one way (i.e. home to work or work to home, but not both.) You must also establish a written policy under which the employee is not allowed to use the vehicle for personal purposes other than for commuting or de minimis personal use (personal errand on the way between work and home).

Reference:

Publication 15-B, The Employer's Tax Guide to Fringe Benefits For use in 2020.

Found at: <https://www.irs.gov/pub/irs-pdf/p15b.pdf>. Last revised 2020

'Please select the pay date to be used for the pay history records':

When an amount has been changed in certain fields on this tab, the Please select the pay date to be used for the pay history records field displays. Click ▼ to select a date that is used for the pay and distribution history records. Be sure to select a pay date that is within the quarter in which you want to make the change. Changes are displayed on the Quarterly 941 Worksheet (HRS5000) report within the quarter attached to the pay date in the Pay Dates table. A pay date must be selected if you click **Save** to save the record.

Human Resources
Version: 3.5 Build: 0206
User: pprovan Host: 10.52.4.141 Browser: GC 86.0

Maintenance > Calendar YTD Data
SessionTimer: 59 min and 26 sec

Save

Calendar Year: 2020 Employee: 000518 : BROSNAN, PIERCE Retrieve Directory

Calendar YTD Third Party Sick Pay W2 Inquiry

Calendar YTD Data		Unemployment Data	
Contract Pay:	38,333.32	Withholding Tax:	5,402.92
Non-Contract Pay:	0.00	Medicare Gross:	36,847.96
Supplemental Pay:	0.00	Emp Medicare Tax:	534.30
TRS Supplemental:	0.00	FICA Gross:	0.00
Tax Emplr Ins Contr:	0.00	Emp FICA Tax:	0.00
Non-TRS Bus Allow:	0.00	457 Emplr Contr:	0.00
Non-TRS Reimbr Excess:	0.00	Emp Business Expense:	0.00
N-TRS N-Pay Bus Allow:	0.00	Earned Income Credit:	0.00
Tax Emplr Grp Ins Contr:	0.00	TRS Deposit:	3,200.84
457 Withdraw:	0.00	Non-TRS Reimbr Base:	2,041.45
Annuities:	0.00	Non-TRS Non-Tax Bus Allow:	0.00
Cafeteria 125:	1,485.30	N-TRS N-Tax N-Pay Allow:	125.00
TRS Salary Red:	2,951.68	Health Ins:	0.00
457 Emp Contr:	0.00	Unemployment Tax:	0.00

Unemployment Data

	Gross	Tax
First Quarter:	0.00	0.00
Second Quarter:	0.00	0.00
Third Quarter:	28,749.99	0.00
Fourth Quarter:	9,583.33	0.00

Please select the pay date to be used for the pay history records: 10-15-2020

Preview

When an amount has been changed, select the paydate. See above for more detailed information.

10. **Verify the Tax Fringe Benefits amount(s).** Generate the Calendar YTD Report for year 2020.

Reports > HR Reports > YTD Reports > Calendar YTD (HRS3000.)

If all postings are correct, print the report. Save in W-2 folder for documentation purposes.

11. **Verify the Employer Health Insurance Benefits (if applicable.)**

Tables > Tax/Deductions > Deduction Cd tab

Verify the W-2 Health Care box is checked for health insurance deductions with Abbrev. Cds:

- a. HI – Health Insurance
- b. AC – TRS Health Insurance
- c. RI – Retiree TRS Care Surcharge

The screenshot shows the 'Deduction Cd' tab in the Human Resources software. The table below represents the data visible in the interface:

Deduction Code	Long Description	Abbrev Cd	Short Description	Deduct Chk	Wire	Vendor Name/Sort Key	Vendor Nbr	Extract Ded Cd	W2 Health Care
016	AC PRIMARY	AC TRS He	HEALTH INS	<input type="checkbox"/>	<input checked="" type="checkbox"/>	BLUE CROSS/BLUE SHEILD	00046	000016	<input type="checkbox"/>
017	AC PRIMARY +	AC TRS He	HEALTH INS	<input type="checkbox"/>	<input checked="" type="checkbox"/>	BLUE CROSS/BLUE SHEILD	00046	000017	<input type="checkbox"/>
018	BLUE ESSENTIALS-HMO	AC TRS He	HEALTH INS	<input type="checkbox"/>	<input checked="" type="checkbox"/>	BLUE CROSS/BLUE SHEILD	00046	000018	<input type="checkbox"/>
023	FIRSTCARE	AC TRS He	FIRST CARE-TRS	<input type="checkbox"/>	<input checked="" type="checkbox"/>	AETNA	02505		<input checked="" type="checkbox"/>
029	AETNA	AC TRS He	ACTIVE CARE 2	<input type="checkbox"/>	<input checked="" type="checkbox"/>	AETNA	02505		<input checked="" type="checkbox"/>
073	ACTIVECARE SELECT	AC TRS He	ACTIVECARE SELEC	<input type="checkbox"/>	<input checked="" type="checkbox"/>	AETNA	02505		<input checked="" type="checkbox"/>
102	ACTIVECARE HD	AC TRS He	HEALTH INS	<input type="checkbox"/>	<input checked="" type="checkbox"/>	BLUE CROSS/BLUE SHEILD	00046	000102	<input checked="" type="checkbox"/>
030	THE OMNI GROUP	AN Annuit	AMERICAN FUNDS	<input checked="" type="checkbox"/>	<input type="checkbox"/>	THE OMNI GROUP	02798		<input type="checkbox"/>
032	HORACE MANN 403B	AN Annuit	H MANN ANNUITY	<input checked="" type="checkbox"/>	<input type="checkbox"/>	THE OMNI GROUP	02798		<input type="checkbox"/>
045	NATIONAL LIFE GROUP ANNUITY	AN Annuit	ANNUITY	<input checked="" type="checkbox"/>	<input type="checkbox"/>	THE OMNI GROUP	02798	000045	<input type="checkbox"/>
047	AMERICAN FUNDS	AN Annuit	ANNUITY	<input checked="" type="checkbox"/>	<input type="checkbox"/>	THE OMNI GROUP	02798		<input type="checkbox"/>
071	MIDLAND NATIONAL LIFE	AN Annuit	ANNUITY	<input checked="" type="checkbox"/>	<input type="checkbox"/>	THE OMNI GROUP	02798		<input type="checkbox"/>
074	VOYA FINANCIAL INC	AN Annuit	ANNUITY	<input checked="" type="checkbox"/>	<input type="checkbox"/>	THE OMNI GROUP	02798		<input type="checkbox"/>
075	ANNUITY INVESTORS	AN Annuit	ANNUITY	<input checked="" type="checkbox"/>	<input type="checkbox"/>	THE OMNI GROUP	02798		<input type="checkbox"/>
095	DEPENDENT CARE	DC Depen	USB	<input checked="" type="checkbox"/>	<input type="checkbox"/>	USEBSG	02746	000095	<input type="checkbox"/>
004	HUMANA DENTAL	HI Health	DENTAL	<input checked="" type="checkbox"/>	<input type="checkbox"/>	USEBSG	02746	000004	<input checked="" type="checkbox"/>
039	AFA/ACCIDENT-USB	HI Health	AFA/ACCIDENT	<input checked="" type="checkbox"/>	<input type="checkbox"/>	USEBSG	02746	000039	<input type="checkbox"/>

If you find that the W-2 Health Care box was not checked for coverage that is required to be reported, those amounts must be hand calculated and manually added to Employer Sponsored Health Coverage at

Maintenance > Calendar YTD Data > Calendar YTD tab.

The amount reported in Box 12, Code DD should reflect total annual contributions for all HI, AC, & RI deductions including:

- Employee Contribution
- Monthly Employer Contribution
- \$75.00 State Contribution

**** Please check the attached IRS document for a complete list of coverage required to be reported on the W-2 Box 12, Code DD.**

_____ 12. **Print the W-2 Forms** from **Reports > HR Reports > Quarterly/Annual Reports > W-2 Forms (HRS5100)** using the following parameters:

- W-2 Forms – Non-preprinted 3 Up - **(N)**
- For Tax Year > 2018, Include instructions (Y/N) - **(N)**
- Final Run Create W-2 Historical Record – **(N)**
- Sort by Alpha - **(A)**
- Tax Year (####) - **2020**
- Select Frequency or Blank for all - **blank**
- Pay campuses - **blank**
- Select employees – **blank**
- Company Name - **District name**
- Company Street - **District street address**
- Company Location Address – **District physical address**
- Company City - **District city name**
- Company State - **District state (TX)**
- Company Zip - **District zip code**
- Resubmit W-2 Indicator - **0**
- Resubmit WFID sent by SSA - **blank**
- Problem Notification Code - Select how you prefer SSA to notify you if there are any problems with your electronic file.
 - **1** - Email/Internet
 - **2** - Postal Service
- Preparer Code – Other **(O)**

If you plan to file electronically, continue entering the following parameters:

- User ID - **Enter the User ID** that SSA assigned to you when you registered with Business Services Online (BSO) for electronic filing. New users can register on the BSO website at: <http://www.ssa.gov/bsowelcome.htm>

Person registered with BSO

- Contact Name –
- Contact Phone Number –
- Contact Phone Extension -
- Contact E-mail -
- Contact Fax -

- Business Terminated – **(N)**
- Kind of Employer – **(S)**

- _____ 13. **Verify that a form printed for every employee** and that all information on the W-2s is correct. **Reminder:** If you choose not to file electronically, you will need to obtain and complete a W-3 to mail with paper W-2's being sent to SSA.

How W-2 Boxes Are Populated

W-2 Box	W-2 Report	Third Party Sick	Calculation (from Calendar YTD page)
1	Withhold Gross	WH Gross	Contract Pay + Non-Contract Pay + Supplemental Pay + TRS Supplemental + Tax Emplr Ins Contr + Non-TRS Bus Allow + N-TRS N-Tax Bus Allow + Non-TRS Reimbr Excess + N-TRS N-Pay Bus Allow + N-TRS N-Tax N-Pay Allow + Tax Emplr Grp Ins Contr + Emplr Depend Care Taxable + Annuities - Cafeteria 125 - TRS Salary Red - 457 Emp Contr - Third Party Sick Pay W/H Gross
2	Withhold Tax	WH Tax	Withholding Tax + Third Party Sick Pay Withholding Tax
3	FICA Gross	FICA Gross	FICA Gross + Third Party Sick Pay FICA Gross
4	FICA Tax	FICA Tax	FICA Tax + Third Party Sick Pay FICA Tax
5	Med Gross	Med Gross	Medicare Gross + Third Party Sick Pay Med Gross
6	Med Tax	Med Tax	Medicare Tax + Third Party Sick Pay Med Tax
10	Dep Care		Dependent Care + Emplr Depend Care
12C	Taxed Cont		Tax Emplr Grp Ins Contr
12E	Annuities		Annuities
12G	457 Comp		457 Emp Contr + 457 Emplr Contr
12J		Non Tax	Third Party Sick Pay Non-Tax
12L			Emp Business Expense
12P			Moving Exp Reimbr
12BB			Annuity Roth
12DD			Emplr Sponsored Health Covrg
12W	Health Savings Account		HSA Emp Sal Red Contr + HSA Emplr Contr
14(TRS)			TRS Salary Red
14(TXA)			Non-TRS Reimbr Base + Non-TRS Bus Allow + Non-TRS Reimbr Excess + N-TRS N-Pay Bus Allow
14(TFB)	Tax Fringe Bnft		Taxed Fringe Benefits + Tax Emplr Ins Contr
14(CAF)			Cafeteria 125
14(NTA)			N-TRS N-Tax Bus Allow + N-TRS N-Tax N-Pay Allow
14(HEALTH)			Health Ins

14. **Distribute W-2 forms** to employees no later than February 1, 2021. If an employee finds an issue on their W-2, corrections can easily be made, and a corrected W-2 provided to the employee. Because these corrections are sometimes needed, we recommend you choose to electronically submit your W-2 file to the Social Security Administration. This gives the most time possible to correct data before sending to the SSA, decreasing the likelihood of having to submit lengthy correction forms later.

15. **When you are ready to submit the W-2 file electronically, create the file**

Reports > HR Reports > Quarterly/Annual Reports > W-2 Forms.

Parameters should still be there from step #11. The only parameter to change will be the first parameter (**change from N to F.**) When the report is generated, save the file. The file name will be **w2report.txt**.

The screenshot shows the 'Human Resources' system interface. At the top, there is a navigation bar with 'Tables', 'Maintenance', 'Payroll Processing', 'Inquiry', 'Next Year', 'Self-Service', 'Utilities', and 'Reports'. Below this, the breadcrumb path is 'Reports > HR Reports > Quarterly/Annual Reports > W-2 Forms'. A 'Return to Reports' button is visible. The report details are: Report ID: HR55100, Frequency: 6, User ID: PPROVAN. A table of parameters is shown with a red box highlighting the first row. To the right of the table are 'Run Preview' and 'Clear Options' buttons.

Parameter Description	Value
Validation Rpt (V); W2 Forms - Copy A (A), Non-preprinted 3 Up (N); or W2REPORT File (F)	F
For Tax Year > 2018, Include instructions (Y/N) or Print instructions only (I)	N
Final Run - Create W-2 Historical Record ? (Y/N)	N
Sort by Alpha (A), SSN (S), or Pay Campus (C)	A
Tax Year (####)	2020
Select Frequency(ies), or blank for ALL	6

_____ 16. **Check your W-2 file through Accuwage**, a free software program, available for download from their website: <https://www.ssa.gov/employer/accuwage/index.html>. *AccuWage* will review the file and inform you of any errors it detects, which will reduce the chance of your file being rejected when it is sent to SSA.

_____ 17. **Submit the w2report.txt file online at** <https://www.ssa.gov/site/menu/en>
Select **Business Services** and follow the steps for **Employers W-2 Filing**.

_____ 18. **Complete the W-2 Final Run** in TxEIS to update the employee W-2 Inquiry tab.

Reports > HR Reports > Quarterly/Annual Reports > W-2 Forms.

- Change second report parameter 'Final Run – Create W-2 Historical Record' to **Y**
- Run Preview

Human Resources
Version : 3.5 Build: 0206
User: pprovan Host: 10.52.4.141 Browser: GC 86.0

Tables Maintenance Payroll Processing Inquiry Next Year Self-Service Utilities Reports

Reports > HR Reports > Quarterly/Annual Reports > W-2 Forms

Return to Reports

Report ID: HRS5100
Frequency: 6
User ID: PPROVAN

Parameter Description	Value
Validation Rpt (V); W2 Forms - Copy A (A), Non-preprinted 3 Up (N); or W2REPORT File (F)	F
For Tax Year > 2018, Include instructions (Y/N) or Print instructions only (I)	Y
Final Run - Create W-2 Historical Record ? (Y/N)	N
Sort by Alpha (A), SSN (S), or Pay Campus (C)	A
Tax Year (####)	2020
Select Frequency(ies), or blank for ALL	6

Run Preview
Clear Options

19. **Update the year in District EA Options.** For those districts that use the Employee Access:

Tables > District Employee Access

Update the year for the W-2's so the 2020 year will be available for your employees to print an official copy of their W-2.

This field should not be updated until the district has run and finalized its W-2s.

The screenshot shows the 'Human Resources' system interface. At the top, there is a navigation bar with 'Tables > District EA Options' and a session timer of '58 min and 43 sec'. Below the navigation bar, there are tabs for 'Employee Access Options' and 'Leave Campuses'. The 'Employee Access Options' tab is active, showing a 'Retrieve' and 'Print' button. Below these buttons, there are radio buttons for 'Use: Employee Number' (selected) and 'Social Security Number'. There are two columns of checkboxes: 'Enable' and 'Messages'. The 'W-2 Print - Latest Year' field is highlighted with a red box and contains the value '2020'. Other fields include 'Number of Days Prior to Pay Date That Earnings Are Viewable' (0), 'Employee Access URL' (https://www.bxeis14.net/EmployeePortal/login?distid=1234567), 'Set Prenote Indicator', 'Number of Direct Deposit Accounts Are Allowed' (0), 'Use PMIS for Supervisor Levels', 'Force Entry of Leave Hours Requested', and 'Meal Break for Leave Calculation' (0.00).

W-2 Forms – Due Dates

Due to Employees:

February 1, 2021

Due to SSA:

February 1, 2021 – paper submission

February 1, 2021 – electronic submission

Resources

www.irs.gov

Current Forms & Publications

Select Forms & Instructions

- Form W-2
- Instructions W-2 & W-3

<https://www.irs.gov/forms-pubs-search?search=Pub+15>

- Pub 15 – Circular E, Employers Tax Guide
- Pub 15 A – Employer’s Supplemental Tax Guide
- Pub 15 B – Employer’s Tax Guide to Fringe Benefits



Form W-2 Reporting of Employer-Sponsored Health Coverage

The Affordable Care Act requires employers to report the cost of coverage under an employer-sponsored group health plan. Reporting the cost of health care coverage on the Form W-2 does not mean that the coverage is taxable. The value of the employer's excludable contribution to health coverage continues to be excludable from an employee's income, and it is not taxable. This reporting is for informational purposes only and will provide employees useful and comparable consumer information on the cost of their health care coverage.

Employers that provide "applicable employer-sponsored coverage" under a group health plan are subject to the reporting requirement. This includes businesses, tax-exempt organizations, and federal, state and local government entities (except with respect to plans maintained primarily for members of the military and their families). However, federally recognized Indian tribal governments are not subject to this requirement.

Transition Relief

For certain employers, types of coverage and situations, there is transition relief from the requirement to report the value of coverage beginning with the 2012 Forms W-2. This transition relief first applied to the 2013 Forms W-2 that were issued in 2014. The relief applies for the 2015 tax year and will continue to apply to future calendar years until the IRS publishes additional guidance. (Note: employers generally are required to provide employees with the 2015 Forms W-2 in January 2016.) Any guidance that expands the reporting requirements will apply only to calendar years that start at least six months after the guidance is issued. See the "Optional Reporting" column in the below chart for the employers, types of coverage, and situations eligible for the transition relief.

Reporting on the Form W-2

Employers that are subject to this requirement should report the value of the health care coverage in Box 12 of the [Form W-2](#), with Code DD to identify the amount. There is no reporting on the Form W-3 of the total of these amounts for all the employer's employees.

In general, the amount reported should include both the portion paid by the employer and the portion paid by the employee. See the chart, below, and the [questions and answers](#) for more information.

An employer is not required to issue a Form W-2 solely to report the value of the health care coverage for retirees or other employees or former employees to whom the employer would not otherwise provide a Form W-2.

The chart below illustrates the types of coverage that employers must report on the Form W-2. Certain items are listed as "optional" based on transition relief provided by [Notice 2012-9](#) (restating and clarifying [Notice 2011-28](#)). Future guidance may revise reporting requirements but will not be applicable until the tax year beginning at least six months after the date of issuance of such guidance.

The chart reviews the reporting requirements for Box 12, Code DD, and has no impact on requirements to report these items elsewhere. For example, while contributions to Health Savings Arrangements (HSA) are not to be reported in Box 12, Code DD, certain HSA contributions are reported in Box 12, Code W (see [General Instructions for Forms W-2 and W-3](#)).

Form W-2 Reporting of Employer-Sponsored Health Coverage

Coverage Type	Form W-2, Box 12, Code DD		
	Report	Do Not Report	Optional
Major medical	X		
Dental or vision plan not integrated into another medical or health plan			X
Dental or vision plan which gives the choice of declining or electing and paying an additional premium			X
Health Flexible Spending Arrangement (FSA) funded solely by salary-reduction amounts		X	
Health FSA value for the plan year in excess of employee's cafeteria plan salary reductions for all qualified benefits	X		
Health Reimbursement Arrangement (HRA) contributions			X

Health Savings Arrangement (HSA) contributions (employer or employee)		X	
Archer Medical Savings Account (Archer MSA) contributions (employer or employee)		X	
Hospital indemnity or specified illness (insured or self-funded), paid on after-tax basis		X	
Hospital indemnity or specified illness (insured or self-funded), paid through salary reduction (pre-tax) or by employer	X		
Employee Assistance Plan (EAP) providing applicable employer-sponsored healthcare coverage	Required if employer charges a COBRA premium		Optional if employer does not charge a COBRA premium
On-site medical clinics providing applicable employer-sponsored healthcare coverage	Required if employer charges a COBRA premium		Optional if employer does not charge a COBRA premium
Wellness programs providing applicable employer-sponsored healthcare coverage	Required if employer charges a COBRA premium		Optional if employer does not charge a COBRA premium
Multi-employer plans			X
Domestic partner coverage included in gross income	X		
Governmental plans providing coverage primarily for members of the military and their families		X	
Federally recognized Indian tribal government plans and plans of tribally chartered corporations wholly owned by a federally recognized Indian tribal government		X	
Self-funded plans not subject to Federal COBRA			X
Accident or disability income		X	
Long-term care		X	
Liability insurance		X	
Supplemental liability insurance		X	
Workers' compensation		X	
Automobile medical payment insurance		X	
Credit-only insurance		X	

Excess reimbursement to highly compensated individual, included in gross income		X	
Payment/reimbursement of health insurance premiums for 2% shareholder-employee, included in gross income		X	
Other Situations	Report	Do Not Report	Optional
Employers required to file fewer than 250 Forms W-2 for the preceding calendar year (determined without application of any entity aggregation rules for related employers)			X
Forms W-2 furnished to employees who terminate before the end of a calendar year and request, in writing, a Form W-2 before the end of that year			X
Forms W-2 provided by third-party sick-pay provider to employees of other employers			X

The chart was created at the suggestion of and in collaboration with the IRS' Information Reporting Program Advisory Committee (IRPAC). IRPAC's members are representatives of industries responsible for providing information returns, such as Form W-2, to the IRS. IRPAC works with IRS to improve the information reporting process.

Related Information:

- [IR-2011-31](#), IRS Issues Interim Guidance on Informational Reporting of Employer-Sponsored Health Coverage
- [Notice 2010-69](#), Interim Relief with Respect to Form W-2 Reporting of the Cost of Coverage of Group Health Insurance Under § 6051(a)(14)
- [Webinar](#), Reporting of Employer Healthcare Coverage on Form W-2.