1. **When will the electronic W-2 be available online on At Your Service Online (AYSO)?**

   Answer: If you made the election to receive your W-2 electronically, you can log onto At Your Service Online (AYSO) on the 3rd week of January to access your information. Paper W-2 will be mailed postmarked by January 31.

2. **I did not elect to receive my W-2 electronically, when will I receive my W-2?**

   Answer: Active employees that did not elect to receive their W-2 electronically will have a paper W-2 mailed to the employee's home address on file in the Payroll System postmarked by January 31st.

3. **I have lost, or did not receive my W-2. What can I do?**

   Answer: If you have not received your W-2 by the February 15th or you have lost your W-2, you can log onto At Your Service Online (AYSO), to print a duplicate copy of your W-2 Information. Under the heading **Income and Taxes**, select **W-2** and choose the year you would like to view.

4. **Can you fax a copy of my W-2?**

   Answer: No. To assure confidentiality, the W-2 must be mailed to the employee's home address on file in the Payroll System or printed from At Your Service Online (AYSO). In cases where the employee does not have access to a computer and/or printer, a written request for a duplicate copy of the W-2 can be submitted to Payroll Services (payroll@ucmerced.edu) or mailed to Payroll Services at 5200 North Lake Road, Merced, CA 95343.

5. **Can you provide figures over the telephone?**

   Answer: No. Due to the confidential nature of the information, we cannot provide figures over the telephone.

6. **Why do the amounts on my W-2 differ from my last Surepay statement/check stub year-to-date information?**

   Answer: While your Surepay statement/check stub is issued with your last check for the year, the Payroll Department has time prior to issuing W-2's to make adjustments. This could include overpayments, handdrawns, rush checks, and other income transactions.

7. **What should I do if the Social Security Number (SSN), name or address is wrong on my W-2?**

   Answer: The Social Security Number (SSN) and the name on the W-2 must match the Social Security Number and the name on the Social Security Card. If they do not, the W-2 is incorrect; therefore, will need to be corrected and a W-2C (Corrected W-2) issued.

   To obtain a W-2C, you will need to bring your Social Security Card and the incorrect W-2 to your EDB Processors (APPO or Administrative Operations located at the Promenade) for correction in the Payroll System and to request for a W-2C.

***Note**: A W-2C is not required for a change in address. If the address is wrong on the W-2 you can correct it online by using [At Your Service Online (AYSO)]() or by contacting your EDB Processors (APPO or Administrative Operations).*

8. **Why does the amount in Box 1 not reflect my total earnings for the year? Why does the amount in Box 3 and/or Box 5 not agree with the amount in Box 1?**

   Answer: Box 1 reflects your ***TAXABLE*** earnings. That is, the total earnings minus all tax-sheltered deductions. Box 3 and/or Box 5 reflect your Social Security/Medicare eligible earnings. Some deductions from your pay influence one or all of these taxable earnings. There are several deductions that reduce your total gross for tax reporting purposes.

   These deductions reduce Federal and State Income taxable grosses only:
   - DCP - Mandatory Defined Contribution Plan deductions
   - 403(b) - Voluntary contributions to tax deferred retirement arrangement
   - 457(b) - Voluntary contributions to tax deferred retirement arrangement

   These deductions reduce Federal, State, OASDI and Medicare grosses:
   - DepCare - Dependent Care deductions
   - HCRA - Health Care Reimbursement Account contributions
   - Health Premium deductions (if enrolled in TIP)
   - Pre-Tax Parking deductions

9. **I am a "limited" status employee that does not accrue service credit within UC Retirement Plan, why is Box 13 checked on my W-2?**

   Answer: Box 13 is checked anytime an employee has a Defined Contribution Plan (DCP) deduction during the year. Since "limited" status employees generally pay DCP, the box is checked. DCP is a form of a "retirement arrangement". And 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.

10. **Is the amount in Box 14 included in Box 1?**

    Answer: Only the amount in Box 14 that is indicated as "Other Income Included in Box 1" is included in Box 1.

11. **Why do I have an amount appearing in Fringe Benefits in Box 14?**

    Answer: An amount would be in Box 14 under Fringe Benefits if you have an Executive Auto Imputed Income.

12. **I did not see my University of California Retirement Plan (UCRP) contributions in Box 14 on my W-2. Where can I find that information?**

    Answer: Your UCRP contribution information can be found on your last earnings statement for the year. Log on to [At Your Service Online (AYSO)](), Under "**Income and Taxes**", select "**Earning Statements**".

13. **Why aren't my December earnings reflected on my W-2?**

Answer: For tax reporting purposes, wages are reported when they are received, rather than when they are earned. The University reports earnings from December to November on the W-2. December earnings are paid on the first banking day in January of the following year; therefore, reported in the new tax year.

14. I think my Federal (or State) gross is too high (or too low). How can I make sure my W-2 statement is correct?

Answer: You will need to reconcile your pay stubs.

- Review all your pay stubs with a pay date in the year in question (from December to November).
- Add the taxable gross columns (not gross columns) of the paycheck stubs.
- Verify that the taxable gross sum matches the taxable gross listed on your W-2 statement.

If they do not match, please contact Payroll Services at 209-228-2729 or payroll@ucmerced.edu.

15. What are the tax rates for Social Security (OASDI) and Medicare?

Answer: The Social Security and Medicare tax rates are subject to change from year to year. To get the most up-to-date rate, please refer to the Social Security Administration website.

For 2014, the rates are as follow (and did not change for 2015):

- Social Security Tax (OASDI) Tax Rate—6.2% paid by employers and 6.2% paid by employees
- Medicare Tax Rate – 1.45% paid by employers and 1.45% paid by employees (***Note****: there is an additional 0.9% to a maximum of 2.35% applies to employees who earn more than $200,000, please refer to the Internal Revenue Service website for more information*)

16. What are the Social Security and Medicare wage bases?

Answer: The Social Security wage base is subject to change from year to year. Medicare has no wage base limit. To get the most up-to-date rate, please refer to the Social Security Administration website.

- For 2014, the wage base for Social Security is $117,000
- For 2015, the wage base for Social Security is $118,500

17. My tax preparation software program requires entry of State Disability Insurance (SDI) information. Where do I find that on the University's W-2?

Answer: **T**he University of California is self-insured for its disability program; therefore, UC employees do not pay into the State Disability Insurance. Thus, the information, appropriately, does not exist. Do not confuse the Federal Old Age, Survivors, and Disability Insurance (OASDI) program with SDI. OASDI is also known as Social Security tax, part of the FICA program.

Incidentally, the University is also self-insured for Unemployment Insurance. Therefore, UC employees do not pay premiums into the UI program.

18. Is Work-Study included on the W-2?

Answer: Yes, work-study is reportable income.

19. Where do I get the Form 1098T (Hope and Lifetime Learning Credit)?

Answer: Form 1098T is issued by an outside agency, UC Education Credit Reporting Services. Information is available from the ACT 1098T Website at http://www.1098T.com/ or by calling 1-877-467-3821.

20. Can I get blank tax return forms from the Payroll Office?

Answer: The Payroll Office cannot supply tax return forms, but see next question.

21. Where can I get tax forms to file my taxes?

Answer: Tax return forms are available from the following website:

- Internal Revenue Service at www.irs.gov
- Franchise Tax Board at www.ftb.ca.gov
- Federation of Tax Administrators at http://www.taxadmin.org for filing with states other than California

22. Where can I get tax help?

Answer: Tax help can be obtained by calling:

- Internal Revenue Service 1-800-829-1040
- Franchise Tax Board - 800.852.5711