

To: Montgomery College Employees

From: Sophia Mason, Director, HRSTM Business Services
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Office of Human Resources and Strategic Talent Management (HRSTM)

Subject: 2022 W-2 Tax Forms – Now Available

Date: January 18, 2023

W-2 Tax Forms for 2022

The W-2 tax forms for 2022 are now available in [Workday](#). All employees also received a paper copy, which were sent via U.S. mail on Friday, January 13, 2022. There are four (4) copies of the W-2 on one sheet of paper.

Please note that our payroll tax services vendor, Ceridian, made a formatting error when printing the W-2s and mailed them before we had an opportunity to review for accuracy. All wage and deduction data on the mailed W-2 is accurate, however, some boxes on that form are incomplete. The following boxes are missing data, if applicable, for benefits-eligible employees: Box 12 (Health Benefits), Box 13 (Retirement Plan), and Box 14 (ST Pickup, which is State Retirement contributions). Additional code details are listed below.

An updated W-2 with the missing data, which is NOT a W-2C, will be mailed out to benefits-eligible employees only by January 31, 2023 for your records. Casual Temps and Student Workers were not affected and, therefore, they will not receive an updated W-2 in the mail.

The electronic copy in Workday is the correct and complete version is available now for immediate viewing and printing.

General Instructions Regarding W-2 Forms

Please also note that the information on your W-2 may not align with the dollar amounts on your final direct deposit advice or paycheck stub. The W-2 may reflect different amounts for Federal, State, FICA and Medicare gross wages depending upon the type of withholding deductions taken from your pay for the different benefit programs that you participated in during 2022. The amount indicated in Box 1

reflects the total wages that appear on your direct deposit advice or paycheck stub with dollar amounts added or subtracted as indicated below:

Subtracted from gross wages (non-taxable items):

- Insurance (Medical, Dental, and Vision) Reductions
- Parking Reductions
- Health Care Reimbursement Reductions
- State Retirement (This is added back in Box 16 and noted as ST Pickup in Box 14.)
- Supplemental Annuities/Retirement Reductions (included in FICA/Medicare). This figure will appear in Box 12, labeled E.
- 457 Retirement Reductions (included in FICA/Medicare). This figure will appear in Box 12, labeled G.
- Child Care Reimbursement Reductions (Box 10)

Added to gross wages (taxable items):

- Taxable Life insurance (listed in Box 12, labeled C)
- Gym Memberships (including applicable FICA/Medicare taxes paid by College)
- Tuition Reimbursements in excess of \$5,250 (listed in Box 14)

Items for Box 12 are reportable information only:

- Box 12DD Total Health Care Costs (Employee and Employer Paid)
- Box 12W Health Savings Account Payments by Employee and Employer (combined total)

Note: When preparing Maryland Income Taxes, you must add the State Retirement Pickup (ST Pickup) amount in Box 14 to your 1040 gross in addition to income on line three (3) of form 502 or 19 of non-resident form 505 (code G), if applicable. This will make Boxes 1 and 16 of the W-2 the same amounts as shown on your return.

Instructions to View/Print W-2 from Workday

- Log in to [Workday](#)
- Go to the **Menu**
- Open the [Pay app](#)
- Under **View**, click on **My Tax Documents**
- Only the **2022 Tax Year** is available for viewing. Click on **View/Print** to open the document.
- Once the document opens, you can **Download (down arrow icon)** or **Print (printer icon)** in the upper right corner.
- Click the white back arrow in the black document file header to return to your Workday account.

We apologize for the confusion and thank you for your patience as we work with Ceridian to process and mail out the updated W-2s. If you have any general questions about your W-2, please contact the [Payroll Services team](#).