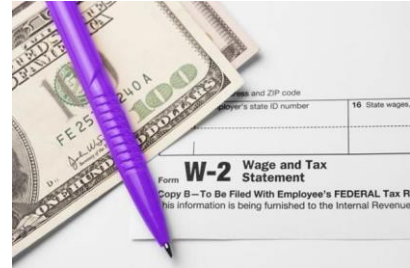


## 2018 W-2 & 1095-C forms will be distributed by Jan.31

To quote Benjamin Franklin, “*In this world, nothing can be said to be certain, but death and taxes.*”

It is important for each employee to verify the name and address on their most recent paystub and promptly report any errors to the Personnel Office.

As required, the form W-2 will be hand distributed or mailed by the January 31, 2019 deadline along with the employer copy of the 1095-C.



The 2018 1095-B form is expected to be mailed from Highmark and Delaware Valley Health Trust (DVHT) about the same time, although an IRS deadline extension does not require distribution until the end of February. Most employees have already received the Highmark 1095-B covering the first six-months of 2018, and according to DVHT their 1095-B form for the last six-months of 2018 was mailed to employees on February 8, 2019.

The figures on the form W-2 reflect total taxable wages paid and the value of taxable fringe benefits. Fringe benefits are those extra special non-cash remunerations provided by employers, such as a vehicle to commute back and forth to work, life insurance in excess of \$50,000, uniforms, and laundry services. The third-party disability participants also need to have those amounts added to their taxable income.

The few fortunate folks who still commute in a County-owned vehicle will have an imputed income amount added to their W-2 based on the number of days they drove their vehicle to and from work (\$3.00 a day for regular employees or interestingly, a percentage of the vehicle's value for elected officials).

Many employees do not realize that most uniforms, laundering of uniforms, and work shoes/boots are considered a taxable fringe benefit. So when your W-2 arrives, don't be surprised to find a higher income figure than actual wages. The higher figure reflects the imputed income of these valuable benefits and the social security taxes paid by the employer on the value of the imputed income.

Perhaps the greatest non-taxed fringe benefit provided by many employers is health insurance. Dental insurance, life insurance under \$50,000 (imputed income is already added to those employees who earn over \$50,000 for the value of the extra life insurance provided by the County), long term disability insurance, and a few others are also tax free. The value of almost everything else is taxable.

The W-2 document will not be uploaded to the County's e-Pay website due to the personal information contained on it.

*(posted 01/15/19; updated 02/08/19)*