



Dennis M. Walcott, Chancellor

PAYROLL ADMINISTRATION MEMORANDUM

2012-2013

NO. 17



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George Vasiliou  
Executive Director

DATE: January 31, 2013

TO: CFN Executive Directors (Via Email)  
Principals (Via Principal's Weekly)  
Payroll Secretaries (Via Email)

FROM: Francine Perkins-Colón 

SUBJECT: **Commuter Benefit 2012 W2 Amendments for Transit Pass, Access-A-Ride, and Commuter Card-unrestricted Participants**

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Based on the American Taxpayer Relief Act, signed on Jan. 2, 2013, Congress has increased the amount of the transportation benefit that can be excluded from earnings from \$125 to \$240, **retroactive to January 1, 2012.**

This retroactive adjustment is for WageWorks Commuter Benefit Transit Pass, Access-A-Ride and Commuter Card-Unrestricted participants. Based on the Internal Revenue Service guidance issued on January 16, 2013, the NYC Office of Payroll Administration (OPA) will create amended W2s (W-2cs) for any WageWorks Commuter Benefit participant who had a post-tax commuter benefit deductions on a 2012 pay statement.

For these participants, Federal, State, Local, Social Security and Medicare wages are overstated by the amounts contributed in excess of \$125 per month, up to and including \$240 per month.

*These participants will receive W-2c's in the mail directly from OPA in early February. Please note:*

- Employees will not have to complete or request W-2 Correction Request Forms
- Affected employees who file income tax returns before receiving the W-2c may need to file an amended tax return.
- This *does not* affect the approximately 55,000 participants who are enrolled in *the Commuter Card – No Admin Fee.*

Please contact HR Connect at 718-935-4000 if you have any questions.

FPC: mw

C: G. Vasiliou, L. Becker, K. Monroe, A. Chisholm, D. John