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Fax: 1.877.TSA.7993 (1.877.872.7993)

## HRAccess Bulletin – 2/6/2015

For Distribution to All TSA Employees

### Delivery of 2014 IRS Form W-2

In January 2015, a 2014 Internal Revenue Service (IRS) Form W-2, *Wage and Tax Statement*, was mailed to each employee. The W-2 includes salary payments recorded from Pay Period 25, 2013 through Pay Period 24, 2014.

Employees who worked during this tax year for more than one organization serviced by NFC should have received one W-2 containing the total wages paid by NFC for all organizations. The W-2 was issued under the name of the current employing organization. For example, if you started the year working for the U.S. Immigration and Customs Enforcement (ICE) but completed the year working for the Transportation Security Administration (TSA), you would see only one W-2. That W-2 would include the total wages from both agencies. The issuing agency would be TSA.

#### Agency Debt

To comply with IRS regulations, employees who have not repaid a debt (i.e., salary overpayment) incurred during calendar year 2014 have the outstanding debt included as taxable wages on their W-2s. The outstanding debt is subject to Federal and state (if applicable) income tax. Any payments of the debt that were made between December 16 and December 31, 2014, could result in a corrected W-2 being issued at a later date.

#### Turbo Tax/H&R Block At Home

*The reference to the software packages below should not be construed as an endorsement of the products. It is informational.*

In addition to printing their W-2 from the EPP, employees are also able to import their 2014 W-2 information into Turbo Tax or H&R Block At Home (formerly TaxCut). NFC has worked with the software providers to make their products interoperable with the EPP. The EPP screen has a *Send W-2 to Tax Office* button for H&R Block customers. This option will allow the W-2 to be sent directly to H&R Block. Any cost associated with this service will be the responsibility of the individual employee.

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