

2025 W-2 and EARNINGS SUMMARY

Employee Reference Copy	
<b>W-2</b> Wage and Tax Statement <b>2025</b>	
Copy C for employee's records. OMB No. 1545-0008	
d Control number	Dept. Corp. Employer use only
0000005712 UUQ	CKR5 16260
c Employer's name, address, and ZIP code	
UNIVERSITY OF PITTSBURGH 4200 FIFTH AVENUE PITTSBURGH, PA 15260	
e/f Employee's name, address, and ZIP code	
ELIZABETH A DARLING 2001 CAMPUS DRIVE PITTSBURGH, PA 15237	
b Employer's FED ID number	a Employee's SSA number
25-0965591	XXX-XX-1234
1 Wages, tips, other comp.	2 Federal income tax withheld
44629.35	7631.62
3 Social security wages	4 Social security tax withheld
48736.35	3021.65
5 Medicare wages and tips	6 Medicare tax withheld
48736.35	706.68
7 Social security tips	8 Allocated tips
9	10 Dependent care benefits
	1000.00
11 Nonqualified plans	12a See instructions for box 12
	E 4107.00
14 Other 1600.00 14H	12b W 1500.00
52.00 14X	12c
	12d
	13 Stat emp. Ret. plan 3rd party sick pay
	X
15 State Employer's state ID no.	16 State wages, tips, etc.
PA 15985369	47808.35
17 State income tax	18 Local wages, tips, etc.
1467.72	47808.35
19 Local income tax	20 Locality name
478.08	700102

ELIZABETH A DARLING  
2001 CAMPUS DRIVE  
PITTSBURGH, PA 15237

Social Security Number: XXX-XX-0000

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Federal Filing Copy	
<b>W-2</b> Wage and Tax Statement <b>2025</b>	
Copy B to be filed with employee's Federal Income Tax Return. OMB No. 1545-0008	

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PA. State Filing Copy	
<b>W-2</b> Wage and Tax Statement <b>2025</b>	
Copy 2 to be filed with employee's State Income Tax Return. OMB No. 1545-0008	

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City or Local Filing Copy	
<b>W-2</b> Wage and Tax Statement <b>2025</b>	
Copy 2 to be filed with employee's City or Local Income Tax Return. OMB No. 1545-0008	

**Box 1**Wages, Tips & Other Compensation

	\$51,333.35	Salary
+	600.00	Benefit Credit
+	50.00	Imputed Income
+	160.00	Taxable Tickets
+	260.00	Taxable Moving Expense
+	1,600.00	Taxable Scholarship
-	4,107.00	Tax Deferred Retirement
-	92.00	Parking
-	2,425.00	HlthCare Spending Fund
-	1,500.00	Health Savings Account
-	250.00	Med/Dent/Vision
-	1,000.00	Dependent Care
<hr/>		
=	\$44,629.35	Amount subject to Federal Income Tax

**Box 3**Social Security Wages (FICA)

	\$51,333.35	Salary
+	600.00	Benefit Credit
+	50.00	Imputed Income
+	160.00	Taxable Tickets
+	260.00	Taxable Moving Expense
+	1,600.00	Taxable Scholarship
-	92.00	Parking
-	2,425.00	HlthCare Spending Fund
-	1,500.00	Health Savings Account
-	250.00	Med/Dent/Vision
-	1,000.00	Dependent Care
<hr/>		
=	\$48,736.35	Amount subject to Social Security Tax

Note: Total Social Security Wage Base Not to Exceed \$176,100

**Box 5**Medicare Wages

	\$51,333.35	Salary
+	600.00	Benefit Credit
+	50.00	Imputed Income
+	160.00	Taxable Tickets
+	260.00	Taxable Moving Expense
+	1,600.00	Taxable Scholarship
-	92.00	Parking
-	2,425.00	HlthCare Spending Fund
-	1,500.00	Health Savings Account
-	250.00	Med/Dent/Vision
-	1,000.00	Dependent Care
<hr/>		
=	\$48,736.35	Amount subject to Medicare tax

**Box 2**Federal Income Tax Withheld FIT

Total Federal Income tax withheld for the tax year

**Box 4**Social Security Tax Withheld

Amount in Box 3 X rate of 6.2% (maximum of \$10,918.20)

**Box 6**Medicare Tax Withheld

Amount in Box 5 X rate of 1.45%

\*Additional 0.9% for compensation exceeding \$200,000

**Box e****Employee's Name & Address**

Employee's name and address as it appears in the Payroll Master File

**Box 13****Retirement Plan**

An "X" indicates that employee participated in retirement plan.

**Box 17****State Income Tax**

Total state income tax withheld for the tax year

**Box 10****Dependent Care Benefit**

Amount paid for dependent care

**Box 11****Nonqualified plans**

Taxable amount from a nonqualified deferred compensation plan

**Box 14****Other: Taxable Fringe Benefits**

<u>Code</u>	<u>Description</u>
14A	Basketball Tickets Football Tickets
14B	Scholar Med Scholar Med Refund
14C	Executive Misc
14D	Imputed Income Imputed Medical
14E	NonQualified Moving
14H	Scholarship
14I	Scholar ADD Scholar ADD Refund Scholar Life Scholar Life Refund
14J	Scholar Bus Pass Scholar Bus Pass Refund
14O	Overtime Premium Portion
14X	Local Service Tax (LST)

**Box 18****Local Wages, Tips, Etc**

	\$51,333.35	Salary
+	600.00	Benefit Credit
+	50.00	Imputed Income
-	2,425.00	HlthCare Spending Fund
-	1,500.00	Health Savings Account
-	250.00	Med/Dent/Vision
<hr/>		
=	\$47,808.35	Amount subject to Local Income Tax

Please note: This example if for PA only.

**Box 19****Local Income Tax**

Total local income tax withheld for the tax year

**Box 12****Other**

<u>Code</u>	<u>Description</u>
(C)	Imputed Life
(E)	Retirement (TIAA)
(G)	Employee Pre-Tax 457(b) Retirement
(P)	Qualified Relocation
(W)	Health Savings Account
(BB)	Roth IRA
(DD)	Employee and Employer contributions to your medical plan
(EE)	Employee 457(b) Roth

**Box 16****State Wages, Tips, Etc.**

	\$51,333.35	Salary
+	600.00	Benefit Credit
+	50.00	Imputed Income
-	2,425.00	HlthCare Spending Fund
-	1,500.00	Health Savings Account
-	250.00	Med/Dent/Vision
<hr/>		
=	\$47,808.35	Amount subject to State Income Tax

Please note: This example is for PA only.

**Box 20****Locality Name**

700102 - Tax Collection District for Jordan Tax Service

Box 20 Locality Name will list your work location as the PSD code. This is correct as it is where the University of Pittsburgh submits the local taxes that are withheld.