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**DATE:** January 29, 2020  
**TO:** All Employees  
**FROM:** Terri F. Prevost, CPA  
Director of Business Affairs  
**RE:** 2019 W-2 Questions

Please find below a recap of the most frequently asked questions concerning W-2 forms:

**Question:** Why are my taxable wages on my W-2 less than my contract salary?

**Answer:** *Taxable wages on your W-2 will probably be less than your contract salary because of certain "cafeteria" deductions or payments taken out of your check that are NOT taxable per IRS rules. Such deductions include retirement, health insurance, annuity contributions, flexible medical spending account contributions and other deductions that qualify for such treatment.*

**Question:** Why are my Medicare wages higher than my taxable wages?

**Answer:** *The computation for Medicare taxes does not recognize the same "cafeteria" deductions that are used for Federal taxable wages. Medicare only recognizes health insurance related deductions as not taxable for Medicare.*

**Additional Form 1095-C-Health Insurance Reporting for Tax Purposes**

*All full-time employees will be receiving a 2019 Form 1095-C no later than March 2, 2020 (the IRS deadline). This form is required by the Internal Revenue Service for employers and will provide the employee with information related to health insurance coverage for the employee, spouse, and dependents as applicable. For employees and their families who have health insurance coverage through the School Board, this form will not be required to file your 2019 income tax return. The penalties for an individual not having health insurance have been eliminated for 2019.*

Please direct any additional W2 questions you may have to [shannon.jenkins@stpsb.org](mailto:shannon.jenkins@stpsb.org) or [ronald.randolph@stpsb.org](mailto:ronald.randolph@stpsb.org).