


By E-mail

MEMORANDUM

To: College Directors of Human Resources
University Payroll Office
College Payroll Officers

From: Carmelo Batista, Jr. 
University Executive Director of Classified Staff Labor Relations

Subject: **District Council 37 – 2017 Prepaid Legal Services Benefit**

Date: August 28, 2017

In accordance with the Federal Internal Revenue Code, it requires employers to report their contributions to an employee's prepaid legal services benefit program as taxable compensation. District Council 37's welfare fund provides such a benefit, and has determined that in the calendar year 2017, \$107.00 of the annual employer's welfare fund contribution was expended for that purpose. The amount of \$107.00 must be reported as taxable income for Federal (including FICA and Medicare), State and City taxes. This is applicable even if the employee did not use the benefit in calendar year 2017. As a reminder to the colleges, the aforementioned also applies to all EOC classified staff transitioned onto the State and City payrolls.

I have enclosed a listing of the zip codes of DC37 members who would be eligible to use the legal services benefit and thus are subject to this tax. Any employee residing in a designated area not contained in the enclosed zip code list should be excluded from additional withholding for this benefit.

Moreover, please note that employees represented by District Council 37 requesting to have their W-2 forms corrected because of an error in the prepaid legal services fringe benefit added for tax purposes, should submit the attached "Request for Correction of Prepaid Legal Services" form to the College Payroll Office or to the University Office of Payroll Systems and Operations, if applicable. The procedure for the correction of W-2 forms will not need the approval of District Council 37. The College Directors of Human Resources are authorized to approve such forms.

In the event of a request for a W-2 form correction, the enclosed form should be submitted to the College Director of Human Resources for approval after verification by the payroll office has been completed with respect to items Nos. 1 through 5. When the form is returned to the payroll office with the required College Director of Human Resources' approval, the Senior Colleges can issue the corrected W-2.

The Community Colleges, however, will be required to submit the approved form together with a W-2 Duplicate/Correction Request, to the New York City Office of Payroll Administration in order to process the request for a corrected W-2.

Should you have any questions, please feel free to call me at (646) 664-2978, Ms. Fanny Zou of my staff at (646) 664-2987, or Ms. Ethelyn Clark, Director of University Payroll, OHRM at (646) 664-3361.

Thank you for your cooperation in this matter.

c: Vice Chancellor Pamela S. Silverblatt
Vice Chancellor Gloriana B. Waters
Mr. Esdras Tulier
Ms. Judith Opperman
Ms. Andrea Yenco
Ms. Talin Spenjian
Ms. Yvonne Rodriguez
Mr. Harold Andrieux
Ms. Ethelyn Clark
Ms. Shakira Smith
Mr. Jeffrey Ratliff
Ms. Fanny Zou
Ms. Jacinth Hanson, Brooklyn EOC
Ms. Stephanie Sims, Brooklyn EOC
Mr. Anthony Watson, Manhattan EOC
Ms. Jamie Lawson, Manhattan EOC
Dr. Thomas Jordan, Bronx EOC
Ms. Deborah Omokha Oviawe, Bronx EOC
Ms. Khayriyyah Ali, Queens EOC
Ms. Keisha Oxford, Queens EOC
Ms. Diane Moore
Ms. Michelle Leone, OSC
Ms. Mary Ellen Doblewski, OSC
Ms. Lina Eisenhardt, OSC
Ms. Amy Feiden, OSC
Ms. JoAnne Kearney, OSC
Mr. Brian Moulton, OSC
Ms. Carol Alpy, OSC
Ms. Kimberly A. Cox, OSC
Ms. Evelyn Rosario, OPA
Ms. Gerri Stepanek, OPA
Mr. Paraic O'Connor, OPA
Ms. Lisa McKay, SUNY
Mr. David Paskin, DC37
Mr. Mark Heron, DC37
Ms. Esther Tucker, DC37, President, Local 384

New York City

- Brooklyn - Entire Borough
- Bronx - Entire Borough
- Queens - Entire Borough
- Manhattan - Entire Borough
- Staten Island - Entire Borough

New York State

- Nassau County - Entire County
- Westchester County - Entire County
- Suffolk County - All zip codes except 11719, 11764, 11778, 11786, 11789 and 11792
- Rockland County - 10901, 10911, 10913, 10920, 10923, 10927, 10931, 10952, 10954, 10956, 10960, 10962, 10964, 10965, 10968, 10970, 10974, 10976, 10977, 10980, 10982, 10983, 10984, 10986, 10989, 10993, 10994

Please note: All other zip codes that begin with 109 are not eligible.

REQUEST FOR CORRECTION OF PREPAID LEGAL SERVICES

College _____

1. Name _____

2. Employee ID # _____

3. Home Address _____
(street) (city) (state) (zip)

4. Payroll Title _____

5. Employed entire 2017 calendar year ____ Yes ____ No

if no, indicate start date and/or end date _____

Explanation for Request _____

Employee Signature date

Employee may attach documents to verify claim

This section to be filled out by College Payroll Office

Reviewed and verified data items Nos.1 through 5

Signature of College Payroll Officer date

This section to be filled out by Human Resources Office

Approved -- employee not eligible for Prepaid Legal Service benefit for 2017

Not approved -- employee eligible for Prepaid Legal Service benefit for 2017

Approved by: College Director of Human Resources date