



FAQS About FICA, W-2(s) and W-2C(s)

Q. What is FICA?

A. The Federal Insurance Contributions Act (FICA) is the federal law, which requires employers to withhold taxes from employee earnings to fund the Social Security and Medicare programs.

Q. How much does the employer (DOES) pay for FICA taxes?

A. The Department of Employment Services (DOES) share for FICA tax is 7.65% (6.2% for Social Security and 1.45% for Medicare) of the employee's Social Security and Medicare wages.

Q. How much is the employee's portion for FICA taxes?

A. The employee's portion of FICA tax is also 7.65% (6.2% for Social Security and 1.45% for Medicare) of the employee's Social Security and Medicare wages.

Q. How do I pay FICA taxes?

A. FICA taxes are automatically withheld from the employee's paycheck.

Q. How can I obtain more information about FICA taxes?

A. Please access the Internal Revenue Service's (IRS) website at www.irs.gov.

Q. Why am I receiving a Corrected W-2 (W-2C) form?

A. After careful review of our records, we discovered an error in the 2014 FICA calculations for all participants of the FY14 Marion Barry Summer Youth Employment Program (MBSYEP); therefore a W-2C has been issued to you.

Q. What is a W-2C form?

A. Form W-2C is used to make corrections on W-2s previously issued. The form is used to make any and all corrections on previously issued W-2s from current or past years.

Q. Do I have to file an amended tax return, if I received a W-2C?

A. Please discuss this information with your tax preparer and/or contact the Internal Revenue Service (IRS) and/or DC Office of Tax and Revenue Office (OTR) for questions related to filing of federal or District of Columbia taxes. You can access federal tax

information on the IRS' website at www.irs.gov or by phone at 1-877-777-4778. You can access DC tax information for your DC Individual Tax Return on OTR's website at www.otr.cfo.dc.gov or by phone at (202) 727-4829.

Q. Why am I receiving a W-2 form?

A. After careful review, it has been determined that in tax year 2012 and 2013, 14 and 15-year-olds that participated in the MBSYEP did not receive a W-2 form, but were required to receive W-2s, as DOES paid FICA (Social Security and Medicare taxes); therefore a W-2 has been issued to you.

Q. What is a W-2 form?

A. A form W-2 is a form that an employer must send to an employee and the Internal Revenue Service (IRS) at the end of the year. The W-2 form reports an employee's annual wages and the amount of taxes withheld from his or her paycheck.

Q. Do I have to file a tax return for tax year 2012 and/or 2013 (14 and 15 year olds)?

A. You must file a 2012 tax return if any of the following apply:

1. Your unearned income was more than \$950.
2. Your earned income was more than \$5,950.
3. Your gross income was more than the larger of
 - a. \$950, or
 - b. Your earned income (up to \$5,650) plus \$300.

You must file a 2013 tax return if any of the following apply:

1. Your unearned income was more than \$1,000.
2. Your earned income was more than \$6,100.
3. Your gross income was more than the larger of –
 - a. \$1,000, or
 - b. Your earned income (up to \$5,750) plus \$350.

Note: See 2012 IRS Publication 501: <https://www.irs.gov/pub/irs-prior/p501--2012.pdf>

See 2013 IRS Publication 501: <https://www.irs.gov/pub/irs-prior/p501--2013.pdf>

Furthermore, please discuss this information with your tax preparer and/or contact the Internal Revenue Service (IRS) and/or DC Office of Tax and Revenue Office (OTR) for questions related to filing of taxes. You can access information for the IRS on their website at www.irs.gov or by phone at 1-877-777-4778. You can access information for OTR on their website at www.otr.cfo.dc.gov or by phone at (202) 727-4829.