

TITLE: 2025 Wage and Tax Statement (Form W-2)

NUMBER: MEM-4090.20

ISSUER: Ernie Thomas, Controller
Accounting and Disbursements Division

DATE: January 26, 2026

ROUTING
All Employees
All Locations

PURPOSE: The purpose of this Memorandum is to provide information to employees to assist in understanding the Wage and Tax Statement (Form W-2) for the 2025 calendar year.

MAJOR CHANGES: This Memorandum replaces MEM-4090.19 2024 Wage and Tax Statement (W-2 Form), dated January 27, 2025. The dates have been revised to correspond with the 2025 calendar year.

BACKGROUND: Employers are required to file Form W-2 for any employees who received payments, including noncash payments, for services rendered during the 2025 calendar year.

GUIDELINES: The following guidelines provide detailed information about the various taxable items reported on your Wage and Tax Statement (Form W-2) for the 2025 calendar year.

I. W-2 FORM DELIVERY PROCEDURES

Wage and Tax Statements for calendar year 2025 will be mailed on or before January 30, 2026, via U.S. mail to employee home addresses.

Wage and Tax Statement returned by the United States Postal Service (USPS) and received by Payroll Administration before January 31, 2026, will be mailed to the forwarding address if information is available. A W-2 returned by USPS after January 31, 2026, will be held by Payroll Administration to be forwarded to the current address, upon the employee updating their address in the Employee Self Service (ESS) site.

All returned items without forwarding addresses or insufficient addresses will be mailed once the employee provides a correct and complete mailing address.

II. NON-RECEIPT OF FORM W-2

W-2 duplicates and reprints are available through the Employee Self Service (ESS) site after January 23, 2026. Employees may log in online at <https://ess.lausd.net> with Single Sign On and password and select My W2.

All related system support can be obtained by contacting the ITS Help Desk at (213) 241-5200 select Option 8.

Employees who do not have access to ESS must submit a request for a duplicate using the Request for Duplicate Form W-2 (Attachment A). This form is also available online and can be accessed through the LAUSD website using this web address: [Payroll Administration - Tax Information - Forms](#). Submit the completed form to payrollsupport@lausd.net. Requests for duplicate W-2s will be processed weekly.

III. 403(b) AND 457(b) TAX SHELTERED ACCOUNTS

The total amount of 403(b) and 457(b) reductions for calendar year 2025 will appear in box 12 identified as code "E" and code "G" respectively. These amounts *are not included* in box 1, "Wages, tips, other compensation," or box 16, "State wages, tips, etc."

IV. 403(b) AND 457(b) ROTH PLANS

The total amount of 403(b) and 457(b) Roth contributions *is not tax-exempt* and *are included* in box 1, "Wages, tips, other compensation" and box 16, "State wages, tips, etc.," for Federal and State income tax reporting purposes. The contributions for the calendar year will appear in box 12 identified as code "BB" and code "EE" respectively.

V. VEHICLE USE AND OTHER FRINGE BENEFITS

The fringe benefit values for vehicle use and other fringe benefits determined to be taxable for calendar year 2025 appear in box 14 identified as "VEH FR" and/or "FB OTHR". The fringe benefit values *are included* in box 1, "Wages, tips, other compensation" and box 16, "State wages, tips, etc.," for Federal and State income tax reporting purposes. If applicable, this value is also included in box 3, "Social security wages" and box 5, "Medicare wages and tips."

VI. TRANSIT SUBSIDY FRINGE BENEFIT

For Federal income tax reporting for calendar year 2025, commuting benefit transit Carpool Subsidy (C2) is not excludable from wages and is included in box 1, "Wages, tips, and other

compensation” of affected employees. If applicable, this amount is also included in box 3, “Social security wages” and box 5, “Medicare wages and tips,” respectively.

For California income tax reporting for calendar year 2025, both Carpool Subsidy (C2) and Mass Transit Subsidy (B2) are exempt from gross income and are not included in box 16, “State wages, tips, etc.”

VII. WORKERS’ COMPENSATION PAYMENTS

The total amount of temporary disability payments for Workers’ Compensation for calendar year 2025 appears in box 14 identified as “TD.” These temporary disability payments are *not included* in box 1, “Wages, tips, other compensation,” or box 16, “State wages, tips, etc.” This amount is also not subject to Social Security and Medicare tax and is not reflected in box 3, “Social security wages,” and box 5, “Medicare wages and tips,” respectively.

VIII. DEPENDENT CHILDCARE BENEFITS

The total amount of pre-tax contributions made to Section 125, Dependent Care Flexible Spending account, appears in box 10, “Dependent care benefits.” This amount *is not included* in box 1, “Wages, tips, other compensation,” box 3, “Social security wages,” box 5, “Medicare wages and tips,” or box 16, “State wages, tips, etc.”

IX. DOMESTIC PARTNER HEALTH BENEFIT

The total value of Domestic Partner coverage for calendar year 2025 will appear in box 14 identified as “DP GR.” This amount *is included* in box 1, “Wages, tips, other compensation” and box 16, “State wages, tips, etc.” of affected employees for Federal and State income tax reporting purposes. If applicable, this value is also included in box 3, “Social security wages” and box 5, “Medicare wages and tips”.

Domestic Partners who are registered with the State of California and provide official documentation to the District are exempt from State income tax and the amount of the coverage shown in box 14 is not included in box 16 “State wages, tips, etc.”

For inquiries pertaining to Domestic Partner Imputed Income, please call Benefits Administration customer service at (213) 241-4262.

X. HEALTH INSURANCE

The total cost of District-paid health coverage will appear in box 12 identified as code "DD". The amount is displayed on the W-2 for information only and is not subject to any type of payroll tax.

XI. IMPACT OF OVERPAYMENTS ON W-2 DATA

If you were overpaid in 2025 and repaid the overpayment timely to post in 2025, your 2025 W-2 will not reflect the wages overpaid in the calendar year.

If you repaid a prior year overpayment during the 2025 calendar year, there is no impact to your 2025 W-2 wages or tax withholding. Instead, you will receive a remittance statement noting the amount you repaid in 2025 which you may use when filing your 2025 tax forms.

XII. W-2 DATA INQUIRIES

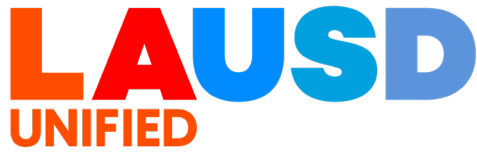
Every attempt has been made to ensure the accuracy of the information on the W-2. However, any employee who feels the information is inaccurate may complete the W-2 Inquiry Form (Attachment B). This form is also available online and can be accessed through the LAUSD website using this web address: [Payroll Administration - Tax Information - Forms](#). Submit the completed form via fax to (213) 241-8986 or send via US Mail to Payroll Administration 333 S. Beaudry Ave., Los Angeles, CA 90017.

Employees are asked to provide detailed information as to their specific issues and concerns with the W-2 received. If additional information is necessary, the employee will be contacted by a member of the payroll team. Employees will be notified of the outcome of District research via the contact information provided on the inquiry form.

AUTHORITY: This is a policy of the Accounting and Disbursements Division.

RELATED RESOURCES: Not Applicable.

ATTACHMENTS : Attachment A – Request for Duplicate Form W-2
Attachment B – 2025 W-2 Inquiry Form



LOS ANGELES UNIFIED SCHOOL DISTRICT
MEMORANDUM

ASSISTANCE: For assistance or further information please contact,
Payroll Customer Services at (213) 241-2570, available Monday through
Friday, 8:00 AM - 4:00 PM or email payrollsupport@lausd.net.