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HUMAN RESOURCES

To: District Council (DC) 37 Employees

From: Donna Katz, CEBS, SPHR 
 Acting Director of Human Resources

Subject: 2011 Prepaid Legal Services Benefit

Date: December 5, 2011

In accordance with the Federal Internal Revenue Code, employers are required to report contributions to an employee's prepaid legal services benefit program as taxable income. Since District Council 37's (DC37) welfare fund provides this benefit, and in the calendar year 2011 \$107.00 of the annual employer's welfare fund contribution was expended for that purpose, that amount must be reported as taxable income for Federal (including FICA and Medicare), State and City taxes for taxes prepared the following year. This is applicable even if the employee did not use the benefit in calendar year 2011.

The following is a list of boroughs and zip codes of DC37 members who *would be eligible to use the legal service benefit and thus are subject to the tax.*

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

NOTE: ALL other zip codes beginning with "109" are NOT eligible. Also, any employee residing in a designated area not indicated on the List should be excluded from additional withholding for this benefit.

If you wish to have your W-2 forms corrected for next year's filing due to an error in the prepaid legal service fringe benefit added for tax purposes then you should complete the attached "Request for Correction of Prepaid Legal Services" form (the Form) and submit to the Office of Human Resources. The information entered onto the Form will be verified by Payroll and then forwarded to the College's Director of Human Resources for approval.

Should you have questions on this matter, please contact Maria Camilo, in Payroll, at 646-660-6590 or Maria.Camilo@Baruch.cuny.edu

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 2011 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 2011

_____ Not approved -- employee eligible for Prepaid Legal Service benefit for 2011

Approved by: College Director of Human Resources date