

**Attn: Employees with Pre-Tax and After-Tax Transit Benefit in 2007**

**From: Department of Human Resources/Payroll**

**Date: January 24, 2008**

**Subject: Taxable Gross Calculations**

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**Employees in agencies other than CUNY should retain their last paycheck stub/direct deposit advice statement of 2007 for a record of Non-Taxable Health Insurance paid in 2007. Executive branch employees participating in the NYS-Ride Transportation Benefit Program should retain their last paycheck stub/direct deposit advice statement for 2007 for a record of participation in the program.** Although these amounts are deducted from Boxes 1, 3 and 5 to calculate the taxable salary for Federal income tax, Social Security and Medicare taxes, the amount paid for health insurance and the NYS-Ride Transportation Program in 2007 do **not** appear on the W-2.

**CUNY employees with deductions for the Pre-Tax and After-Tax Transit Benefit should retain their last paycheck stub/direct deposit advice statement of 2007 for a record of participation in the CUNY Transit Benefit Transportation Spending Account Program.** Although the pre-tax amount is deducted from Boxes 1, 3 and 5 to calculate the taxable salary for Federal income tax and Social Security and Medicare taxes, the amount paid for the Pre-Tax Transit Benefit and the After-Tax Transit Benefit in 2007 do **not** appear on the W-2.

Deductions for **Dependent Care, Flexible Spending Account and Non-taxable Health Insurance** for CUNY employees are reported as **IRC125** in Box 14.