


TO: Faculty, Staff, and Student employees paid by New York State
FROM: Cheryl L. Robinson, Payroll Manager 
DATE: January 28, 2020
RE: Taxation of 414(h) retirement contributions by NY State

All faculty, staff, and student employees paid on the New York State payroll who are making mandatory contributions to a public retirement system, including NYS Employees Retirement System (ERS), NYS Teachers Retirement System (TRS), NYS Police & Fire Retirement System (PAF), as well as the SUNY Optional Retirement Program (ORP), are required to report these contributions as income in the appropriate line on their New York State personal income tax return. The dollar amount of these contributions is indicated in Block 14 of the 2019 W-2 form **as 414(h)**. Failure to include this amount before filing your New York state tax return can result in additional tax payments and interest due.

Please be aware that only those faculty, staff, and student employees who are contributing to a public retirement system are impacted. If your 2019 W-2 form **does not include a 414(h) code in block 14**, please disregard this reminder.

For more information, please contact the NYS Dept. of Taxation and Finance at: (800) 225-5829, or visit www.tax.ny.gov.