



Lakeview School District
Business Office

EMPLOYEE COMMUNICATION

January 15, 2020

Please read this letter carefully as it explains your FICA payroll tax refund.

In February 2017, we sent you a notice asking for permission to file for a FICA refund on your behalf. For those who responded, and for the pay periods of January 14, 2013, through December 28, 2016, Lakeview School District filed claims for a refund of FICA taxes with the IRS. These FICA taxes were previously withheld from your wages in connection with the 3% retiree healthcare contributions under Michigan Public Act 300.

Good News! We just received the final payment from IRS for the 2014, 2015, and 2016 FICA refunds plus interest! As promised in the original communication, Lakeview School District has made corresponding adjustments to applicable W-2s for the reporting of FICA wages and FICA taxes. These adjustments **DO NOT** require you to amend your personal income tax returns because the adjustments are for FICA wages only, and will not affect your income tax. Your W-2c's for 2014, 2015, and 2016, will be mailed on January 17, 2020.

We continue to work with the IRS on the 2013 year, they have denied some of the quarters and we are working on an appeal with them. We will let you know once we have a resolution.

As for all of the school districts in Michigan, this has been a long process, but we are happy to inform you that your tax refund for 2014, 2015, and 2016 plus interest, will be processed as either a direct deposit (if you are a current employee) or mailed to you on January 17, 2020. If direct deposit, the bank account that will be used is the one we have on record for your payroll deposit as Net Check (where the remainder of your check goes if you have multiple accounts).

Again, you DO NOT have to amend your personal tax returns, because the adjustments are for FICA wages only and do not affect your income tax. The W-2c's you receive are for informational purposes only.

Thank you for your patience through this process and please contact Pam Behling or myself with any questions.

Laura McFadden

Director of Finance
Lakeview School District