

Explanation of W-2 Wage Differences Between Calendar Years

The 2021 W-2 does not represent your contract salary with the district. Instead, the W-2 is for reporting taxable wages to the IRS for the period January 1, through December 31, 2021.

While the number of tax days in a calendar year can be different from year to year, the number of contractual days paid in the fiscal year (school year) July 1, to June 30, 2021 remain consistent.

Scenario below represents a less than 12-month instructional employee

Tax Year/Calendar Year 2021

- 197 days paid Jan. thru Dec. 31
- No Best and Brightest payment
- No Florida Performance payment
- Jan. 1, 2021 was a federal holiday resulting in a bi-weekly pay date of Dec. 31, 2020 on the approved payroll schedules (payment was in calendar year 2020)
 - This pay date included 6 days of pay plus equalized pay
- August 13, 2021, was the first teacher pay date, including 5 days whereas the prior year included 6 days.
 - 1 reduced day of pay due to the start date of the school year

Tax Year/Calendar Year 2020 for comparison

- 204 days paid Jan. thru Dec. 31
- Best and Brightest payment
- Florida Performance payment
- Jan. 1, 2021 was a federal holiday resulting in a bi-weekly pay date of Dec. 31, 2020 on the board approved payroll schedules (payment was in calendar year 2020)
- August 14, 2020 was the first teacher pay date of 6 days

Example of differences in the number of days paid over two calendar years

Calendar Year	Days Paid
2021	197
2020	204

(In calendar year 2021, the days paid equal 197, while days paid in the school year equal 198.)

Example of potential differences in wage amounts over two calendar years (NOT exact for all employees)

Best & Brightest Payment	\$2,900
Fla. Performance Payment	\$1,150
6 days plus equalized pay	\$2,823
1 day of pay	\$344
Total	\$7,200

Other possible impacts to wages:

- Pre-tax benefits (health, dental, tax shelter)
- Dependent changes
- Leave without pay



Your 2021 W-2 does not represent your contracted salary with the district. Instead, your W-2 is for reporting taxable wages to the IRS for the period of January 1, through December 31, 2021. While your W-2 calculates the number of days paid in the tax year, your annual salary is based upon the number of days paid in the fiscal year (school year) which is July 1, through June 30, 2021.

EXAMPLE:

A01 (less than 12-month Instructional)

Tax Year Paid Days

197

Contract Paid Days

198

PAY PERIOD			PAY DATE	PAID DAYS
12/27/2020	-	1/9/2021	1/15/2021	6
1/10/2021	-	1/23/2021	1/29/2021	10
1/24/2021	-	2/6/2021	2/12/2021	10
2/7/2021	-	2/20/2021	2/26/2021	9
2/21/2021	-	3/6/2021	3/12/2021	10
3/7/2021	-	3/20/2021	3/26/2021	4
3/21/2021	-	4/3/2021	4/9/2021	10
4/4/2021	-	4/17/2021	4/23/2021	10
4/18/2021	-	5/1/2021	5/7/2021	9
5/2/2021	-	5/15/2021	5/21/2021	10
5/16/2021	-	5/29/2021	6/4/2021	10
5/30/2021	-	6/12/2021	6/18/2021	1
6/13/2021	-	6/30/2021	6/30/2021	---
7/1/2021	-	7/10/2021	7/16/2021	---
7/11/2021	-	7/24/2021	7/30/2021	---
7/25/2021	-	8/7/2021	8/13/2021	5
8/8/2021	-	8/21/2021	8/27/2021	10
8/22/2021	-	9/4/2021	9/10/2021	10
9/5/2021	-	9/18/2021	9/24/2021	10
9/19/2021	-	10/2/2021	10/8/2021	10
10/3/2021	-	10/16/2021	10/22/2021	10
10/17/2021	-	10/30/2021	11/5/2021	10
10/31/2021	-	11/13/2021	11/19/2021	10
11/14/2021	-	11/27/2021	12/3/2021	7
11/28/2021	-	12/11/2021	12/17/2021	10
12/12/2021	-	12/25/2021	12/31/2021	6

2020-2021
School Year

2021
Tax Year
99 days

2021-2022
School Year

2021
Tax Year
98 days

IMPORTANT-The following items are not included in Box 1 of your W-2:

- Employee FRS 3% contributions
- Pre-Tax deductions
- Tax Shelter annuities

ROTH contributions are included in Box 1

197 DAYS

KNOWN DIFFERENCES:

- 1ST pay date had 1 less day than 2020
- 12/31/2020 pay date was changed from 1/1/21 (non-bank day) which put these taxable wages in 2020
- No Best & Brightest in 2021
- No Florida Performance in 2021 (A+)

Tax Year	Paid Days
2021	197
2020	204