

## **Example W2 – WTA/Severance Benefit Period AFTER all Severance Payments are Paid**

The Bi-Weekly Severance Payments due the employee in Example W1 are completed after the 1/10-24/2013 pay period. The Severance Benefit Period is still active through November 2013.

For each pay period beginning with the 1/25-2/9/2013 pay period and ending with the 11/10-24/2013 pay period:

1. Key a penny of Regular Pay on HUA03 to process the Group Life Insurance and Imputed Life amounts.
2. This will correctly result in Uncollected FICA which will be reported on the employee's W-2.