

Revised Feb 2010

**For ACTIVE faculty, staff and students for an overpayment in the prior calendar year**

Dear:

Our records indicate that you received a salary overpayment in the amount of \$\_\_\_\_\_ (gross pay). The salary overpayment resulted because . . . . . Please see a copy of the spreadsheet outlining how and when you were overpaid.

If you have questions about this matter or the overpayment amount, please call John Doe, Payroll Administrator, at 410-123-4567. The preferred method of repaying a salary overpayment is through future salary reductions. As an active University employee, you may choose to repay this amount through salary reductions over no more than six months. Attached is a salary reduction repayment form. Please complete the form and return it to:

Johns Hopkins University  
Payroll Shared Service  
1101 E 33<sup>rd</sup> Street # D200  
Baltimore, MD 21218

Alternatively, you may repay \$\_\_\_\_\_ upon receipt of this letter. This repayment amount is 92.35% of the gross amount of the overpayment which provides you a refund for the FICA taxes that were withheld from the overpayment. Due to IRS regulations, any amounts withheld for prior year's Federal and State taxes from the overpayment will have to be refunded to you when you file your personal tax returns.

A corrected W-2 will be issued after the overpayment has been received and processed. The correction will only adjust Social Security and Medicare wages (Boxes 3 & 5) along with their corresponding tax amounts (Boxes 4 & 6) that are being deducted from the amount you are required to repay. According to IRS rules, you cannot file an amended tax return for a prior year to reflect an amount you repay in the current year. Rather, the full amount of the overpayment may be deducted when you file your taxes for the current year.

Your check or money order should be made payable to The Johns Hopkins University and sent to the address noted above.

Return your payment along with this letter having signed this employee statement:

I have not and will not claim a refund or credit for Social Security and Medicare taxes withheld on the overpayment that I am repaying.

X

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Signature and date

We sincerely regret any inconvenience this matter may have caused you. We trust, though, you understand that it is necessary for Johns Hopkins University to be reimbursed for the wages you were paid in error and that this be done as promptly as possible.

I thank you in advance for making this repayment.

Sincerely,