



## **DELTA DISABLED PILOTS AND SURVIVORS ASSOCIATION**

**P.O. Box 5955, Vacaville, CA 95696**

**[www.ddpsa.org](http://www.ddpsa.org)**

**April 6, 2018**

### **DELTA SENDS CORRECTED W-2 FORMS**

Pilots receiving Long Term Disability (LTD) benefits began receiving corrected W-2 forms this morning via UPS overnight service. This news release will help clarify why the corrected W-2 forms were needed and DDPSA's involvement in obtaining that correction.

In January, a pilot who receives LTD benefits notified your DDPSA chairman that there was an error in the W-2 form that he received. Box 13 of the W-2 indicated that the LTD income was from both a Retirement Plan and Third Party Sick Pay. In previous years Third Party Sick Pay was the only box checked in box 13. The pilot notified the Employee Service Center (ESC) of the problem and was given a case number. The pilot continued to communicate with DDPSA about the lack of progress in resolving the apparent errors on his W-2. Because of that lack of progress, your DDPSA chairman notified ALPA and requested assistance in correcting the W-2 forms.

Delta eventually issued corrected W-2 forms (W-2c) to pilots receiving LTD benefits. After your DDPSA chairman determined that the W-2c's were not filled out in accordance with IRS instructions, he contacted the ESC and was patched through communications channels to the Delta payroll department. Unfortunately, the Delta payroll department insisted that the W-2c's were filled out correctly.

In late March, a pilot informed your DDPSA chairman that his state does not tax Third Party Sick Pay. Because the purportedly correct W-2c forms did not indicate Third Party Sick Pay as the final correction in box 13, some pilots could encounter problems. Consequently, your DDPSA chairman sent an email to Chris Collins, Delta VP of Human Resources, explaining why the W-2c forms were not filled out correctly. It is heartening to learn that Delta has agreed with DDPSA's position on this issue and that new W-2c forms have been sent via UPS overnight mail.

Pilots who have not yet filed their 2017 tax returns can incorporate the information from the new W-2c forms. Those who already have filed returns may want to consult with their tax advisors. The previous W-2 and W-2c forms may not be problematic for many taxpayers. DDPSA is not qualified to provide tax advice and is not providing tax advice.