



## Public employee 414(h)

### Retirement contributions

If you are a member of a public employee retirement system (such as the New York State and Local Retirement System) and made 414(h) retirement contributions to your retirement plan, then you must report the contributions as an addition modification to your federal adjusted gross income on your New York State income tax return. This addition modification is reported on line 21 on Form IT-201, *Resident Income Tax Return*; or line 21 of Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*.

Your 414(h) retirement contributions are reported to you in box 14 of your Form W-2, *Wage and Tax Statement*.

## IRC 125

### New York City flexible benefits program

If you participate in a New York City flexible benefits program, IRC 125, you must report the amount deducted or deferred from your salary as an addition modification to federal adjusted gross income on line 23 of Form IT-201, *Resident Income Tax Return*; or line 22 of Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*.

IRC 125 benefit plan amounts are reported to you in box 14 of your Form W-2, *Wage and Tax Statement*.

