



**OFFICE OF PAYROLL ADMINISTRATION**  
One Centre Street, Room 200N, New York, New York 10007

February 5, 2007

*Social Security Number:*

Dear :

The City has filed refund claims for the years 1989 through 2005 for both the employer's and the employees' share of Social Security/Medicare ("FICA") taxes paid with respect to Line of Duty Injury ("LoDI") payments made for a period of six months or less to eligible uniformed members of the City's Correction, Fire, Police and Sanitation Departments. The Internal Revenue Service ("IRS") has recently determined that these LoDI payments are exempt from FICA taxes provided (a) the LoDI payments were received during the first six months after an employee was out of work as a result of a job-related injury and (b) employee Social Security and/or Medicare taxes were paid by the City of New York with respect to such LoDI payments.

Records from your Agency indicate that you were on authorized LoDI leave for some period of time during the years 1989 through 2005. The years that you received LoDI payments and, thus the periods for which the City of New York ("City") Office of Payroll Administration FICA Refund Claim Unit has determined that you may be eligible for a refund of FICA taxes withheld in connection with these LoDI payments, are outlined on the reverse side of this letter.

**IN ORDER TO OBTAIN YOUR REFUND** you must complete the enclosed consent form by **circling Y for Yes** for each year that you may be eligible for a refund (as detailed on the reverse side of this letter), sign and then mail the consent form to the address listed on the bottom of the form by **Thursday April 5, 2007. ABSOLUTELY NO EXTENSIONS WILL BE GRANTED.** Failure to return the consent form to the City by Thursday April 5, 2007 will prevent you from being able to obtain your share of the refund in connection with the City's refund claims. In addition, your failure to timely return the consent form may prevent you from receiving any refund of these FICA taxes paid as your time for filing an individual claim with the IRS may have already expired. Those individuals who timely return the consent form to the City will receive their refund from the City once the IRS refunds the money to the City.

For further information, visit our website - [www.nyc.gov/payroll](http://www.nyc.gov/payroll) or call (212) 669-2333 or email us at [lodi\\_ficarefund@payroll.nyc.gov](mailto:lodi_ficarefund@payroll.nyc.gov).

Sincerely,

Joel Bondy  
Executive Director

Social Security Number:

Tax Year	LoDI Social Security Wages	LoDI Medicare Wages	LoDI Social Security Taxes	LoDI Medicare Taxes	Total FICA Refund
1989					
1990					
1991					
1992					
1993					
1994					
1995					
1996					
1997					
1998					
1999					
2000					
2001					
2002					
2003					
2004					
2005					
Total					



www.nyc.gov/payroll

OFFICE OF PAYROLL ADMINISTRATION
FICA Refund Claim Unit
One Centre Street, Room 200N, New York, New York 10007
(212) 669-2333
lodi\_ficarefund@payroll.nyc.gov

The City of New York FICA Refund Employee Consent Form

Employee Name:
Social Security No.:
Address:

I, authorize the City of New York, Office of Payroll Administration, to seek a refund or credit, on my behalf, of over-collected Federal Insurance Contributions Act ("FICA") (i.e., Social Security and Medicare Taxes) associated with Line of Duty Injury ("LoDI") payments received for a period of six months or less during the years 1989 through 2005.

Circle Y for Yes if you authorize the City to collect the refund on your behalf or Circle N for No if you do not authorize the City to collect the refund on your behalf. Refunds collected on your behalf will be remitted to you by the City. Please consult the back side of the first page to see the years that your Agency records reported that you were out on authorized LoDI leave and thus the years for which you may be eligible for a FICA refund.

Table with 6 columns representing years from 1989 to 2005, each containing 'Y/N' for Yes/No.

For each year that I circled Yes above, I represent that:

- I have not claimed a refund or credit from the IRS for the over collected FICA associated with LoDI payments, or if I have, that claim has been rejected.
I will not individually claim a separate refund or a credit of FICA taxes that were over collected from the LoDI payments.
I did not receive a FICA refund or credit, due to earning in excess of the Social Security wage base, on my Federal Income Tax Form 1040.

Under the penalties of perjury, I declare that I have examined these statements and to the best of my knowledge and belief they are true, correct and complete.

Employee Signature \_\_\_\_\_ Date \_\_\_\_\_

Please keep a copy of your signed consent form for your records. Return your signed consent form in the enclosed envelope to:

The City of New York Office of Payroll Administration
FICA Refund Claim Unit
One Centre Street, Room 200N
New York, New York 10007

Must be postmarked by: Thursday April 5, 2007