

Greeting UBRs:

Every year there are members who repay SUB benefits. We would like to inform you that FCA will be posting the message below in ePay and on the HUB letting employees know how the SUB repayment can be handled for tax purposes. Also, below is an example of the letter which will be mailed to impacted members in January. The letter and the treatment of SUB repayments has not changed; it is the same as it has been in the past.

***ePay Message:***

*An important SUB tax letter regarding the repayment of Regular SUB benefits & W-2 earnings will be mailed to impacted employees in January, please watch your mail. If you repaid a Regular SUB benefit in 2020 you may be able to deduct the repayment amount from your W-2 earnings when filing your taxes by including the letter you received in January with your tax return. Please verify your home address is correct to ensure timely delivery of your W-2 and the SUB tax letter.*

**SUB Tax Letter Example:**

*Dear Employee:*

*Fiat Chrysler Automobiles – US LLC records indicate that during the 2020 calendar year, you repaid, to your respective Supplemental Unemployment Benefit Plan (SUB), benefits which were originally paid to you at some prior time.*

*The amount that was deducted from your 2020 wages or benefits for this repayment is recorded in our files as [\$ amount]. Your check stubs for 2020 wages should confirm the amount shown above.*

*The Internal Revenue Service Form W-2 for the year in which the benefit was originally reported will not be adjusted. Therefore, you cannot amend any IRS form 1040 tax return for a prior year to deduct the repayment.*

*Instead, you may be entitled to a tax deduction or credit in 2020 for the repayment. Information is available in IRS Publication 17 and 525 to guide you.*

*There may also be State and Local tax considerations associated with the repayment. You may want to consult with a professional tax advisor about the proper tax treatment of your repayment.*

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