

# W-2 BOX DESCRIPTIONS



For additional details and instructions refer to [Instructions for Forms W-2 and W-3 \(2013\)](#)

A	Employee's Social Security Number
B	Employer Identification Number
C	Employer's Name, Address, and ZIP Code
D	Control Number: Optional field for employer use.
E/F	Employee's Name, Suffix AND Employee's Address and ZIP Code: The employee identification number, full name (as shown on their Social Security Card), and address.
1	<p><b>Wages, Tips, Other Compensation:</b> Your total federal taxable wages.</p> <p><i>This can include:</i></p> <ul style="list-style-type: none"> <li>• Wages, bonuses, and other cash compensation (including prizes or awards)</li> <li>• Non-cash fringe benefits</li> <li>• Executive life insurance</li> <li>• Imputed income</li> <li>• Non-qualified moving expenses</li> <li>• Taxable employee business expense reimbursements</li> </ul> <p><i>This does not include:</i></p> <ul style="list-style-type: none"> <li>• 401(k), 403(b), 457 contributions</li> <li>• Federal exempt wages</li> <li>• Medical contributions</li> <li>• Health care and Dependent Care contributions</li> <li>• All other pre-tax contributions</li> </ul>
2	<b>Federal Income Tax Withheld:</b> The total amount of federal income tax that was withheld from your wages, tips, and other compensation.
3	<b>Social Security Wages:</b> Total wages that are subject to social security tax. Maximum amount to be entered is \$113,700 for 2013.
4	<b>Social Security Tax Withheld:</b> The amount of social security tax withheld from all OASDI taxable wages. This amount should be equal to 6.2% of the wages listed in box 3 up to the maximum allowed (\$7,049.40 in calendar year 2013).
5	<b>Medicare Wages and Tips:</b> The total wages, tips and other compensation that are subject to Medicare taxes. There is no limit on the amount of wages that are subject to Medicare taxes.
6	<b>Medicare Tax Withheld:</b> The amount of Medicare tax withheld from your Medicare taxable wages, tips and other compensation. This amount should be equal to 1.45% of the wages listed in box 5. Wages over \$200,000 incur an additional .09% of the wages.

7	<b>Social Security Tips:</b> The amount of tips that the employee reported to you even if you did not have enough employee funds to collect the social security tax for the tips. The total of boxes 3 and 7 should not be more than \$113,700 (the maximum social security wage base for 2013). Report all tips in box 1 along with wages and other compensation. Include any tips reported in box 7 in box 5 also.
8	<b>Allocated Tips:</b> If you are a food or beverage establishment, show the tips allocated to the employee. Do not include this amount in boxes 1, 3, 5 or 7.
9	Do not enter an amount in box 9.
10	<b>Dependent Care Benefits:</b> The total amount of any dependent care you had deducted for the year. This may also include contributions made by an employer for dependent care.
11	<b>Non-qualified Plans:</b> Amounts distributed to you from non-qualified deferred compensation plans or non-governmental section 457(b) plan. The amount in box 11 is already included as taxable wages in box 1.

12	<p><b>Deferred Compensation and Other Compensation:</b> There are several types of compensation and benefits that can be reported in box 12. Box 12 will report a single letter or double letter code followed by a dollar amount. Here are the codes for box 12:</p> <ul style="list-style-type: none"> <li>• <b>Code A</b> - Uncollected Social Security or RRTA tax on tips.</li> <li>• <b>Code B</b> - Uncollected Medicare tax on tips.</li> <li>• <b>Code C</b> - Taxable benefit of group term-life insurance over \$50,000. Already included as part of your taxable wages in boxes 1, 3, and 5.</li> <li>• <b>Code D</b> - Non-taxable elective salary deferrals to a 401(k) or SIMPLE 401(k) retirement plan.</li> <li>• <b>Code E</b> - Non-taxable elective salary deferrals to a 403(b) retirement plan.</li> <li>• <b>Code F</b> - Non-taxable elective salary deferrals to a 408(k)(6) SEP retirement plan.</li> <li>• <b>Code G</b> - Non-taxable elective salary deferrals and non-elective employer contributions to a 457(b) retirement plan.</li> <li>• <b>Code H</b> - Non-taxable elective salary deferrals to a 501(c)(18)(D) tax-exempt plan.</li> <li>• <b>Code J</b> - Non-taxable sick pay. This amount is not included in taxable wages in Boxes 1, 3, or 5.</li> <li>• <b>Code K</b> - Excise tax (equal to 20%) on excess “golden parachute” payments.</li> <li>• <b>Code L</b> - Non-taxable reimbursements for employee business expenses.</li> <li>• <b>Code M</b> - Uncollected Social Security or RRTA tax on taxable group term life insurance over \$50,000 for former employees.</li> <li>• <b>Code N</b> - Uncollected Medicare tax on taxable group term life insurance over \$50,000 for former employees.</li> <li>• <b>Code P</b> - Non-taxable reimbursements for employee moving expenses, if the amounts were paid directly to the employee.</li> <li>• <b>Code Q</b> - Non-taxable combat pay. Some individuals may elect to include combat pay when calculating their Earned Income Credit.</li> <li>• <b>Code R</b> - Employer contributions to an Archer Medical Savings Account.</li> <li>• <b>Code S</b> - Non-taxable salary deferral to a 408(p) SIMPLE retirement plan.</li> <li>• <b>Code T</b> - Employer paid adoption benefits. This amount is not included in Box 1 wages.</li> <li>• <b>Code V</b> - Income from the exercise of non-statutory stock options. This amount is already included as taxable income in boxes 1, 3, and 5.</li> <li>• <b>Code W</b> - Employer contributions to your Health Savings Account. Employer contributions (including amounts the employee elected to contribute using a section 125 (cafeteria) plan) to your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).</li> <li>• <b>Code Y</b> - Salary deferrals under 409A non-qualified deferred compensation plan.</li> <li>• <b>Code Z</b> - Income received under 409A non-qualified deferred compensation plan. This amount is already included in taxable wages in Box 1.</li> <li>• <b>Code AA</b> - After-tax contributions to a Roth 401(k) retirement plan.</li> <li>• <b>Code BB</b> - After-tax contributions to a Roth 403(b) retirement plan.</li> <li>• <b>Code DD</b> - Cost of employer-sponsored health coverage.</li> <li>• <b>Code EE</b> - Designated Roth contributions under a governmental 457(b) plan.</li> </ul>
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13	<p><b>Checkboxes:</b> Checked boxes indicate whether an employee is a statutory employee, a participant of the employer’s retirement plan or received third party sick pay.</p> <ul style="list-style-type: none"> <li>• <b>Statutory</b> employees are employees whose earnings are subject to social security and Medicare tax, but not income tax.</li> <li>• <b>Retirement Plan</b> box is checked if you participated or are eligible to participate in an employer retirement plan. This information is used by the IRS to determine if you are eligible to contribute to an IRA.</li> <li>• <b>Third Party Sick Pay</b> may be checked if you received any compensation from an insurance company, under your employer’s plan while you were not working due to illness.</li> </ul>
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14	<p><b>Other:</b> Applies to additional taxes or deductions not otherwise covered in the W-2. This box may contain one or more of the following:</p> <ul style="list-style-type: none"> <li>• Travel reimbursement</li> <li>• Taxable relocation expenses</li> <li>• Union dues withheld</li> <li>• Uniform payment deductions</li> <li>• Non-excludable moving expenses</li> <li>• Auto allowance</li> <li>• Social club membership</li> </ul>
15	<p><b>State Code and Employer's State I.D. Number:</b> The state code and employer identification number where state withholding was required.</p>
16	<p><b>State Wages, Tips, etc:</b> For the specified state, this is wages for the year that are taxable for state income tax withholding. These wages may or may not be the same as box 1 wages being reported.</p>
17	<p><b>State Income Tax:</b> The total state income taxes that were withheld from your compensation.</p>
18	<p><b>Local Wages, Tips, etc:</b> The total local taxable gross pay you received. Some localities do not require wages to be reported so this box may be blank even though box 19 has a tax amount being reported.</p>
19	<p><b>Local Income Tax:</b> The total local income tax withheld from your compensation.</p>
20	<p><b>Locality:</b> Box 20 provides a brief description of the local, city, or other state tax being paid. The description may identify a particular city, or may identify a state tax such as State Disability Insurance (SDI) payments.</p>

## Sample Form W-2 for 2013

22222		Void <input type="checkbox"/>	a Employee's social security number		For Official Use Only OMB No. 1545-0008	
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld	
			3 Social security wages		4 Social security tax withheld	
c Employer's name, address, and ZIP code			5 Medicare wages and tips		6 Medicare tax withheld	
			7 Social security tips		8 Allocated tips	
			9		10 Dependent care benefits	
d Control number			11 Nonqualified plans		12a See instructions for box 12	
e Employee's first name and initial		Last name	Suff.	13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b
				14 Other		12c
						12d
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement

2013

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For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Administration — Send this entire page with your return to the Internal Revenue Service, Department of the Treasury, 1111 Constitution Avenue, NE, Washington, DC 20548-0002. Photocopies are not acceptable.

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