


**DEPARTMENT OF ADMINISTRATIVE SERVICES HUMAN RESOURCES DIVISION - PAYROLL  
ADMINISTRATION EXPLANATION OF YOUR W-2 WAGE AND TAX STATEMENT**

a Employee's social security number		Safe, accurate, FAST! Use		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>		
OMB No. 1545-0008						
b Employer identification number (EIN)		1 Wages, tips, other compensation	2 Federal income tax withheld			
c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld		
		5 Medicare wages and tips		6 Medicare tax withheld		
		7 Social security tips		8 Allocated tips		
d Control number		9 Verification code		10 Dependent care benefits		
e Employee's first name and initial      Last name      Suff.		11 Nonqualified plans		12a See instructions for box 12		
		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	

Box 1: Federal Taxable Gross –

Gross Wages Earned

**PLUS** Any taxable benefits received during the Calendar year such as:

- Car (\$3.00/day CARTX)
- Group Life Insurance Taxable Benefit (Box 12)
- Award Tax (ATX earnings)
- Meal Tax (MTX earnings)
- Taxable Tuition (Box 14)
- Moving Cost Reimbursement (MVR earnings)

**MINUS** Any tax deferred deductions such as :

- Deferred Compensation (Box 12)
- Employee Contribution for Retirement (Box 14)
- Employee Share for Health Insurance /High Deductible
- Health Care Spending Account (FLXHSA/LPFSA deductions)
- Dependent Care Spending Account (Box 10)
- Tax Deferred Prior Service Retirement Purchase Plan
- Adoption (Box 12)
- Commute (TRNSTP deductions).
- Health Reimbursement (disability/child birth)
- Cost Savings Day deduction

Box 2: Federal Income Taxes Withheld.

Box 3: (Only for employees who have Social Security withheld, otherwise this box will be blank)

Gross Wages Earned

**PLUS** Any Taxable benefits received during the Calendar year such as:

- Car (\$3.00/day CARTX)
- Group Life Insurance Taxable Benefit (Box 12)
- Award Tax (ATX earnings)
- Meal Tax (MTX earnings)
- Taxable Tuition (Box 14)
- Moving Cost Reimbursement (MVR earnings)

Box 4: (ONLY for employees who have Social Security withheld, otherwise this box will be blank)

Social Security taxes withheld on wages up to a maximum of \$118,500

Box 5: (ONLY for employees who have Medicare tax withheld, otherwise this box will be blank)

Gross wages earned

**MINUS** Any tax deferred deductions such as :

- Employee Share for Health Insurance /High Deductible
- Health Care Spending Account (FLXHSA/LPFSA deductions)
- Dependent Care Spending Account (Box 10)
- Commute (TRNSTP deductions)
- Health Reimbursement (disability/child birth)
- Cost Savings Day deduction

**PLUS** Any Taxable benefits received during the Calendar year such as:

- Car (\$3.00/day CARTX)
- Group Life Insurance Taxable Benefit (Box 12)
- Award Tax (ATX earnings)
- Meal Tax (MTX earnings)
- Taxable Tuition (Box 14)
- Moving Cost Reimbursement (MVR earnings)

Box 6: (ONLY for employees who have Medicare tax withheld, otherwise this box will be blank)

Medicare taxes withheld

Boxes 7/8: NOT APPLICABLE

Box 10: Amount withheld for Dependent Care Spending Account (DCBBEN deductions) and payments made from the Child Care Voucher Program (CCV)

**Note:** Any amount over \$5,000 is also included in box 1. You must complete IRS Form 2441, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts.

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Box 11: NOT APPLICABLE

Box 12 a-d: Amounts in these boxes may be:

- C = The value of group life insurance in excess of \$50,000 (GPLIFE Taxable deductions).
- G = The amount withheld under the deferred compensation plan (DEFCMP deductions)
- T = Adoption benefits.
- DD = Cost of employer-sponsored health coverage. **The amount reported is not taxable.**
- W = Healthcare Savings Account (HSA)
- EE = Roth 457 IRA (RTH457 deductions)

Box 13: "Retirement plan" box is to be checked. (unless there are amounts in Boxes 3 and 4)

Box 14: Misc deductions and benefits such as:

- Charity: Amount withheld for combined charitable campaign (UTDWAY deductions).
- Retire: Amount withheld for State retirement plans (RETIRE Before-Tax deductions).
- Tuition: Employer reimbursed taxable tuition (TUX earnings).
- Union Dues Amount withheld for Union dues (UNDDxx)
- Emergency paid sick leave (SLW\$511/SLW\$200/EFLW)

Box 15: OH State of Ohio's State ID number  
Or any other state in which the taxable gross was maintained

Box 16: State Taxable Gross (same amount as in Box 1)

Box 17: State Income Taxes withheld.

Box 18: Local Taxable Gross

Gross wages earned

**MINUS** Any Tax deferred deductions such as:

- Employee Share for Health Insurance /High Deductible
- Health Care Spending Account (FLXHSA/LPFSA deductions)
- Dependent Care Spending Account (Box 10)
- Commute (TRNSTP deductions)
- Health Reimbursement (disability/child birth)
- Cost Savings Day deduction

**PLUS** GLI premiums for coverage over \$50,000.00

**NOTE:** If reporting multiple localities:

- Box 18 will **only** match box 5 if you have reported all earnings for the tax year for the locality listed in box 5.
- Non residence work locality **will only** reflect wages earned in that locality during the tax year.
- Wages are reported as resident earnings whether you work at home (hybrid) or at another locality therefore Box 18 and Box 5 **will not** match on your W2 earnings statement.
- Your W2 earnings statement is based on the earnings year (Jan 1-Dec 31) and the locality you have reported your earnings. If you have not reported your locality correctly, wages and taxes withheld will only reflect what is reported by the employee.

Boxes 19/20: Name(s) of municipalities and school district number, and amount of local taxes withheld for each.