

W-2 INFORMATION

22222		a Employee's social security number		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		10 Dependent care benefits				
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans		12a	
						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
Copy 1—For State, City, or Local Tax Department

2020

Department of the Treasury—Internal Revenue Service

Box 1 — Displays wages, tips, prizes, and other compensation for the year.

Box 2 — Displays the total federal income tax that was withheld for the year.

Box 3 — Displays wages subject to Social Security tax.

Box 4 — Displays the amount of Social Security tax withheld for the year. Social Security Wages cap at \$132,900 in 2019. The tax rate is 6.2%.

Box 5 — Displays wages subject to Medicare tax. For 2019, a Medicare tax of 1.45% is paid on the first \$200,000 of wages. For Medicare wages in excess of \$200,000, the tax rate is 2.35%.



Box 6 — Displays the amount of Medicare tax withheld.

Box 7 — Displays tip income.

Box 8 — Displays tip income allocated to you by your employer. This amount isn't included in W-2 Boxes 1, 3, 5, or 7

Box 10 — Displays dependent care benefits provided under a dependent care assistance program.

Box 11 — Displays the total amount distributed to you from your employer's non-qualified (taxable) deferred compensation plan.

Box 12 — [Form W-2 Codes on Box 12](#) reflect different types of compensation or benefits.

- A — Uncollected Social Security or RRTA tax on tips. Include this tax on Form 1040.
- B — Uncollected Medicare tax on tips. Include this tax on Form 1040.
- C — Taxable cost of group-term life insurance over \$50,000 (included in boxes 1,3 (up to Social Security wages base), and box 5).
- D — Elective deferrals to a section 401(k) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that's part of a section 401(k) arrangement.
- E — Elective deferrals under a section 403(b) salary reduction agreement.
- F — Elective deferrals under a section 408(k)(6) salary reduction SEP.
- G — Elective deferrals and employer contributions (including non-elective deferrals) to a section 457(b) deferred compensation plan.
- H — Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan.
- J — Nontaxable sick pay (information only, not included in Boxes 1, 3, or 5).
- K — 20% excise tax on excess golden parachute payments.
- L — Substantiated employee business expense reimbursements (nontaxable).
- M — Uncollected Social Security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only).
- N — Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only).
- P — Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in Boxes 1, 3, or 5).
- Q — [Nontaxable combat pay](#). See the instructions for Form 1040 or Form 1040A for details on reporting this amount.
- R — Employer contributions to your Archer medical savings accounts (MSA). Report on Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.
- S — Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in Box 1).
- T — Adoption benefits (not included in Box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.
- V — Income from exercise of non-statutory [stock option\(s\)](#) (included in Boxes 1, 3 (up to Social Security wage base), and 5). See Publication 525, Taxable and Nontaxable Income, for reporting requirements.

- W — Employer contributions (including amounts the employee elected to contribute using a section 125 (cafeteria plan) to your health savings account (HSA). Report on Form 8889, Health Savings Accounts (HSAs).
- Y — Deferrals under a section 409A nonqualified deferred compensation plan.
- Z — Income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount is also included in Box 1 and is subject to an additional 20% tax plus interest. See the Form 1040 instructions.
- AA — Designated Roth contributions under a section 401(k) plan.
- BB — Designated Roth contributions under a section 403(b) plan.
- DD — Cost of employer-sponsored health coverage. The amount reported with Code DD isn't taxable.
- EE — Designated Roth contributions under a governmental Section 457(b) plan. This amount doesn't apply to contributions under a tax-exempt organization Section 457(b) plan.
- FF — Permitted benefits under a qualified small employer health reimbursement arrangement.
- GG — Income from qualified equity grants under section 83(i).
- HH — Aggregate deferrals under section 83(i) elections as of the close of the calendar year.

Box 14 — This box is an optional display of information such as:

- State disability insurance taxes withheld
- Union dues
- Uniform payments
- Nontaxable income
- Educational assistance payments
- A member of the clergy's parsonage allowance and utilities
- Charitable contributions made through payroll deduction

Railroad employers use this W-2 box to report:

- RRTA compensation
- Tier I tax
- Tier II tax
- Medicare tax
- Additional Medicare tax

Since there's no standard list of W2 codes for Box 14, employers can list any description they choose. If the code is unclear, contact your employer and ask what the code represents.

Box 16 – This box displays the state wages for state income tax purposes.

Box 17 - Displays the total state income tax that was withheld for the year.

Box 18 - This box displays wages for local tax purposes.

Box 19 - Displays the local income tax that was withheld for the year.