

The Anatomy of a W-2 Statement

Employee Income

Box 5 – shows wages and tips that are taxed for Medicare.

Employer may use this to help identify W-2 for each employee.

Box 7 – shows any tips that were reported.

Box 11 – reflects any distributions made to employee for nonqualified plan or nongovernmental section 457(b) plan.

Box 16 – for the specific state; wages for the year that are taxable for state income tax.

Box 17 – amount of state taxes withheld for state being reported

Box 18 – total wages paid subject to specific locality's tax.

Box 1 – shows total pay for the year, minus certain elective deferrals.

Box 2 – Federal income tax withheld from pay.

Box 3 – shows wages (excluding tips) that are taxed for Social Security.

Box 4 – Social security tax withheld from pay (including tips).

Box 6 – Medicare taxes withheld from pay.

Box 10 – amount deducted from wages for dependent care such as Section 125 (HSA) accounts, etc. (may also include contributions made by Employer for dependent care).

Box 14 – applies to additional taxes/deductions not otherwise covered in the W-2.

Box 20 – Name/Code for local jurisdiction that wages and/or tax is being reported in 18 and/or 19

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	
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					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"/> Retiree <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

W-2 Wage and Tax Statement 2016
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