

Understanding Your W-2

<input type="checkbox"/> Void	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 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	

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

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

- A. **Employee's social security number** – Your social security number. If this is incorrect, please notify payroll.
 - B. **Employer's identification number (EIN)** – Clarke County's tax identification number.
 - C. **Employer's name, address, and ZIP code** – The address of the Clarke County payroll office is used for tax purposes.
 - D. **Control number** – Optional employer field. Used to track the total W-2 count.
 - E. **Employee's name, address, and ZIP code** - Your name and address. If your address is incorrect, or if the name listed is not the name on your social security card, please notify payroll.
1. **Wages, tips, other compensation** – The pay you received in 2012 that is subject to federal income tax. It is unlikely that this number will be the same as your gross salary (contract amount). Several deductions, such as HEALTH, FLEX MED, FLEX DEPENDENT CARE, HEALTH SAVINGS ACCOUNT, Member share of VRS, 403B and 457 are not considered taxable income. The LI GT 50K, which is the portion of your employer provided life insurance greater than \$50,000 increases the amount of your taxable income.
 2. **Federal income tax withheld** – This is the total amount of federal income tax that was withheld from your pay during 2012.
 3. **Social Security wages** – The pay you received in 2012 that is subject to social security tax. It is unlikely that this number will be the same as your gross salary (contract amount). Several deductions, such as HEALTH, FLEX MED, FLEX DEPENDENT CARE, and HEALTH SAVINGS ACCOUNT are not considered taxable income. The LI GT 50K, which is the portion of your employer provided life insurance greater than \$50,000 increases the amount of your taxable income. Taxable social security wages for 2012 were capped at \$110,100. Any wages that exceeded that amount would not have social security taxes withheld.

4. **Social Security Taxes withheld** – The amount withheld from your wages for social security. For 2012, this should be 4.2% of your wages in box 3, due to federal tax relief. Beginning in 2013, this will go back up to the previous amount of 6.2%
5. **Medicare wages and tips** – The pay you received in 2012 that is subject to Medicare tax. It is unlikely that this number will be the same as your gross salary (contract amount). Several deductions, such as HEALTH, FLEX MED, FLEX DEPENDENT CARE, and HEALTH SAVINGS ACCOUNT are not considered taxable income. The LI GT 50K, which is the portion of your employer provided life insurance greater than \$50,000 increases the amount of your taxable income.
6. **Medicare tax withheld** – The amount withheld from your wages for Medicare. This should be 1.45% of your wages in box 5.
7. **Social security tips** – this should be zero.
8. **Allocated tips** – this should be zero.
9. This box should be blank.
10. **Dependent Care Benefits** – The total amount of any dependent care you had deducted for the year.
11. **Nonqualified plans** – Amounts distributed to you from nonqualified deferred compensation plans. The amount in this box is already included in box 1.
12. **See instructions for box 12** – The total amount of life insurance greater than \$50,000, 403B, or 457B contributions and excludable moving expenses.
 - Code C – Life insurance greater than \$50,000
 - Code E – 403B contributions
 - Code G – 457B contributions
 - Code P – Excludable moving expenses
13. **Retirement plan** – This box is checked if you are a member of VRS.
14. **Other** – This box is used by Clarke County to report other information to you. It may contain the following:
 - 414H – Your retirement contributions
 - Cafe – your flex benefit contributions and the amount you pay for health insurance
15. **State Code and employer's state I.D. Number** – The state that your state income tax withholding was remitted to and the County's state tax ID.
16. **State wages, tips, etc.** – The pay you received in 2012 that is subject to state income taxes. Generally, this is calculated the same way your wages in box 1 are calculated.
17. **State income tax** – The total state income taxes that were withheld from your pay.
18. **Local wages, tips, etc.** – should be zero.
19. **Local income tax** – should be zero.
20. **Locality name** – should be blank.