

		a Employee's social security number		This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.			
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 Advance EIC payment		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      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <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

2009

Department of the Treasury—Internal Revenue Service

Copy C—For EMPLOYEE'S RECORDS (See Notice to Employee on the back of Copy B.)

Safe, accurate, FAST! Use



↑ Above is a sample W-2 form

↓ Below is an explanation of the information on a W-2

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)
- Take Charge/Live Well incentive payments
- Moving Cost Reimbursement (MVR earnings)

MINUS Any tax deferred deductions (including Cost Savings Day -CSD) such as:

- Deferred Compensation (Box 12)
- Employee Contribution for Retirement (Box 14)
- Employee Share for Health Insurance
- Health Care Spending Account (FLXHSA deductions)
- Dependent Care Spending Account (Box 10)
- Tax Deferred Prior Service Retirement Purchase Plan
- Adoption (Box 12)
- Commute (TRNSTP & COMQTP deductions).

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 minus Cost Savings Day (CSD) Deductions
- PLUS Any taxable benefits received during the Calendar year such as:
- Car (\$3.00/day CARTX)
  - Group Life Insurance Taxable Benefit (Box 12)
- 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 \$102,000.00.
- Box 5: *(ONLY for employees who have Medicare tax withheld, otherwise this box will be blank)*  
Gross Wages Earned
- MINUS Any tax deferred deductions (including CSD) such as:
- Employee Share for Health Insurance
  - Health Care Spending Account (FLXHSA deductions)
  - Dependent Care Spending Account (Box 10)
  - Commute (TRNSTP & COMQTP deductions).
- 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 9: Amount paid as Earned Income Credit.
- 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 Schedule 2 (Form 1040A) or Form 2441, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts.
- Box 11: NOT APPLICABLE.
- Box 12a-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)
  - P = Reimbursements to employee for excludable (nontaxable) moving expenses
  - T = Adoption benefits.
- Box 13: "Retirement plan" box is to be checked.
- Box 14: Miscellaneous 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/Fairshare Dues - Amount withheld for Union/Fairshare dues (UNDDxx and FARxxx)
- Box 15: OH State of Ohio's State ID number
- 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 (including CSD) such as:
- Employee Share for Health Insurance
  - Health Care Spending Account (FLXHSA deductions)
  - Dependent Care Spending Account (Box 10)
  - Commute (TRNSTP & COMQTP deductions)
- Boxes 19/20: Name(s) of municipality and school district number, and amount of local taxes withheld for each.