


UNDERSTANDING YOUR W-2 FORM

a Employee's social security number		Safe, accurate, FAST! Use  Visit the IRS website at www.irs.gov/efile	
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 Retirement plan Third-party sick pay	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 **2021** Department of the Treasury—Internal Revenue Service
 Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

EMPLOYEE INFO

- a Employee social security number
- e & f Employee full name and mailing address

EMPLOYER INFO

- b Employer federal identification number
- c Employer name and legal address
- 15 Employer state ID number

MISCELLANEOUS

- d Internal CBIZ HCM number
- 13 Identify a statutory employee (whose earnings are subject to social security & Medicare taxes, but not federal income tax withholding), employee participation in employer's retirement plan during the year, or if employee received sick pay under employer's third-party insurance policy
- 14 Used to report other information such as:
 - A member of the clergy's parsonage allowance and utilities
 - Charitable contributions made through payroll deduction
 - Educational assistance payments
 - Health insurance premiums deducted
 - Nontaxable income
 - State disability insurance taxes withheld
 - Uniform payments
 - Union dues

INCOME & TAX INFO

- Employee total federally taxable gross pay and fringe benefits, excluding any pre-tax insurance and retirement deductions
- Total federal income tax withheld from employee wages for the year; amount determined by elections on employee form W-4
- Employee wages subject to social security tax, excluding any amounts deducted on a pre-tax basis, which could be different from box 1
- Social security tax withheld from employee wages
- Employee wages subject to Medicare tax, excluding any amounts deducted on a pre-tax basis, which could be different from box 1
- Medicare tax withheld from employee wages
- Employee reported tip income
- Tips allocated to employee by employer; amount excluded from box 1, 3, 5, & 7
- Employee total state taxable gross pay
- Total state income tax withheld from employee wages
- Employee total locally taxable gross pay, if applicable
- Total local income tax withheld from employee wages, if any

BENEFITS & COMPENSATION

- Dependent care benefits paid under a dep. care assistance program
- Total amount distributed to employee from employer's non-qualified (taxable) deferred compensation plan

12a - 12d
 Different types of compensation or benefits, such as 401(k) contributions

Form W-2 Reference Guide for Box 12

A	Uncollected social security or FRTA tax on tips	L	Substantiated employee business expense reimbursements	Y	Deferrals under a section 409A nonqualified deferred compensation plan
B	Uncollected Medicare tax on tips (but not Additional Medicare Tax)	M	Uncollected social security or FRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only)	Z	Income under a nonqualified deferred compensation plan that fails to satisfy section 409A
C	Taxable cost of group-term life insurance over \$50,000	N	Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (but not Additional Medicare Tax) (former employees only)	AA	Designated Roth contributions under a section 401(k) plan
D	Elective deferrals under a section 401(k) cash or deferred arrangement plan (including a SIMPLE 401(k) arrangement)	P	Excludable moving expense reimbursements paid directly to members of the Armed Forces	BB	Designated Roth contributions under a section 403(b) plan
E	Elective deferrals under a section 403(b) salary reduction agreement	Q	Nontaxable combat pay	DD	Cost of employer-sponsored health coverage
F	Elective deferrals under a section 408(k)(6) salary reduction SEP	R	Employer contributions to an Archer MSA	EE	Designated Roth contributions under a governmental section 457(b) plan
G	Elective deferrals and employer contributions (including nonselective deferrals) to a section 457(b) deferred compensation plan	S	Employee salary reduction contributions under a section 408(p) SIMPLE plan	FF	Permitted benefits under a qualified small employer health reimbursement arrangement
H	Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan	T	Adoption benefits	GG	Income from qualified equity grants under section 83(i)
J	Nontaxable sick pay	V	Income from exercise of nonstatutory stock option(s)	HH	Aggregate deferrals under section 83(j) elections as of the close of the calendar year
K	20% excise tax on excess golden parachute payments	W	Employer contributions (including employee contributions through a cafeteria plan) to an employee's health savings account (HSA)		