

Note: Paragraph references are to the CCH PAYROLL MANAGEMENT GUIDE.

Void: Check this box if an error was made on the form. Do not include amounts shown on a void form in totals on Form W-2.

Box a: Provide the employee's social security number exactly as shown on the employee's social security card. If the employee has applied for a number, but does not have it in time for filing, write "Applied For" if the form is being filed on paper. If the form is being filed electronically, enter zeros (00-00-0000) if creating the form online. 000000000 if updating a file.

Box b: Provide the employer's (or transfer/paying agent's) identification number (EIN) assigned by the IRS (00-0000000). This is the same number used on federal employment tax returns. Do not use a prior owner's EIN. If you do not have an EIN, enter "Applied For." Do not put a social security number here.

Box c: Provide the employer's (or transfer/paying agent's) name, address, and ZIP code.

Box d: This box is optional. Employers may use it to identify individual Forms W-2.

Boxes e and f: The employee's name should be shown exactly as it appears on the social security card except that titles or academic degrees (e.g., "Esq.," "Dr.") should not be included. SSA prefers no suffix on Copy A and no suffix at all unless it appears on the social security card. If the name does not fit, show the first and middle name initials and the last name. If there has been a name change, the employee must obtain a corrected card from the SSA. Until a corrected card is issued, the name prefix must enter "Third-Party Sick Pay Recap" in place of the employee's name. Show the employee's address and ZIP code.

Box 1: Show, before any payroll deductions, the employee's (1) total wages, bonuses (including signing bonuses), prizes, and awards paid; (2) "golden parachute" payments; (3) noncash payments (including taxable fringe benefits); (4) nonqualified (taxable) moving expense reimbursements. Do not include qualified (nontaxable) moving expenses paid directly to an employee; they are reported in Box 12, using Code F. (5) tips reported by an employer (not allocated tips); (6) nonqualified adoption assistance (see 401(b)); (7) nonqualified plan or non governmental Sec. 457 plan (including rabbi trust distributions (see Box 11); and (8) nonqualified plan amounts includable in income because of Code Sec. 409(a). Do not include elective contributions (see Code Sec. 501(c)(18) contributions. Report amounts includable in income under Sec. 457(b) because the amounts are no longer subject to a substantial risk of forfeiture. Report all "other compensation" that is includable in gross income (from which federal income tax is not withheld) and that is includable in employee wages who are subject to social security and medicare taxes but not subject to federal income tax withholding are "other compensation.") Report scholarship and fellowship grants includable in the employee's income.

Include taxable cash benefits from a Sec. 125 cafeteria plan; dependent care benefits in excess of \$5,000 provided for an employee; employee contributions to an Archer medical savings account (MSA) or a health savings account (HSA); and employer contributions to an MSA or HSA, if includable in employee income. Reimbursed employee business expenses made under an accountable plan are excluded from an employee's gross income and need not be shown on Form W-2. Report any amount in excess of the government-specified rates for a per diem or mileage allowance and then use Code L in Box 12 to report the substantiated amount, i.e., the amount equal to the government-specified rates. Payments under a nonaccountable plan are also reported.

Report the taxable cost of group-term life insurance in excess of \$50,000 and the cost of current term insurance under a compensatory split-dollar life insurance arrangement.

Taxable sick pay must be reported. Include employer contributions for qualified long-term care services to the extent provided through a flexible spending account or similar arrangement.

Show the cost of accident and health insurance premiums paid on behalf of 2% or more shareholder-employees by an S-corporation. Accrued wages and vacation pay of a deceased employee paid to an estate or beneficiary are not considered wages for federal income tax withholding purposes and should not appear in this box, regardless of when they are paid. Such payments are always reported on Form 1099-MISC. If paid after the year of death, the payment is subject to FICA taxes and is reported in Boxes 3 and 5. Wages paid prior to death are reported in Boxes 1, 3, and 5. Include employee taxes paid by the employer. To calculate, see 11345. Include designated Roth contributions to a 401(k) plan, a 403(b) salary reduction agreement, or a 457(b) governmental plan.

Include payments to former employees on active military duty or other uniformed services. All differential wage payments made to employees while on active duty should be included.

Box 2: Report the total amount of federal income tax withheld from the employee's wages. Also include the 20% excess tax withheld from excess golden parachute payments.

Box 3: Report total wages before payroll deductions that are subject to employee social security tax. Do not include social security taxes and allocated tips. See Boxes 7 and 8. Include noncash payments; bonuses (including signing bonuses); employee business expenses reported in Box 1; golden parachute payments; taxable sick pay; elective contributions to certain qualified cash or deferred compensation arrangements described in Box 12, Codes D, E, F, G, and S, even though they are not reported in Box 1. Report nonqualified plan or Sec. 457 amounts when the services have been performed or when there is no longer any substantial risk of forfeiture (whichever comes later) (see Box 11). Include Sec. 457 elective and non-elective contributions. Include employee contributions to a SIMPLE retirement account.

Include employee taxes paid by the employer. To calculate, see 11345. Report dependent care benefits in excess of \$5,000, and any adoption benefits provided for an employee. The taxable cost of group-term life insurance in excess of \$50,000 that is taxable to current or former employees should be reported. Include employer contributions that are not excludable from income and employee contributions not made through a cafeteria plan to an MSA or HSA.

Report the cost of accident and health insurance premiums paid on behalf of 2% or more shareholder-employees by an S-corporation only if the exclusion under Sec. 3121(a)(2)(B) is not satisfied. Accrued wages and vacation pay of a deceased employee paid to an estate or beneficiary are considered wages for FICA purposes only if paid in the same calendar year in which the employee died and must be reported in this box. Payments made after the calendar year are not subject to FICA taxes, but are still reported on Form 1099-MISC.

Include nonqualified (taxable) moving expense reimbursements. Include designated Roth contributions to a 401(k) plan, 403(b) salary reduction agreement, or a 457(b) plan described in Box 12, Codes AA, BB, and EE.

CCH®

PAYROLL MANAGEMENT GUIDE

Issue No. 2273

No. 1377

Part 2
October 16, 2012

22222		Void <input type="checkbox"/>	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		9		10 Dependent care benefits
e Employer's first name and initial		Last name	Suff.	11 Nonqualified plans
				12a See instructions for box 12
				12b
				12c
				12d
f Employer's address and ZIP code		13 State		14 Other
		15 State	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

2012

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notices, see back of Copy D.
Cat. No. 10134D

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page

FORM W-2 EXPLAINED

Differential wage payments made to employees while on active duty for 30 days or less are included.

Box 4: Show the total amount of employee social security tax withheld or paid by the employer on behalf of the employee. For 2012, this amount should not exceed \$4,624.20 (\$110,100 x 4.2%). This includes employee social security tax withheld by a third-party payer of sick pay and amounts withheld from golden parachute payments.

Box 5: Wages and tips subject to the 1.45% medicare tax are the same as the wages and tips subject to the social security tax (Boxes 3 and 7). However, there is no wage base limit for the medicare tax. Tips reported by the employee should be entered here even if there were insufficient employee funds from which to collect the medicare tax.

Include noncash payments; bonuses (including signing bonuses); employee business expenses reported in Box 1; golden parachute payments; taxable sick pay; elective contributions to certain qualified cash or deferred compensation arrangements described in Box 12, Codes D, E, F, G, and S, even though they are not reported in Box 1. Report nonqualified plan or Sec. 457 amounts when the services have been performed or when there is no longer any substantial risk of forfeiture (whichever comes later) (see Box 11). Include Sec. 457 elective and non-elective contributions. Include employee contributions to a SIMPLE retirement account.

Include employee taxes paid by the employer. To calculate, see 11345. Report dependent care benefits in excess of \$5,000, and any adoption benefits provided for an employee. The taxable cost of group-term life insurance in excess of \$50,000 that is taxable to current or former employees should be reported. Include employer contributions that are not excludable from income and employee contributions not made through a cafeteria plan to an MSA or HSA.

Report the cost of accident and health insurance premiums paid on behalf of 2% or more shareholder-employees by an S-corporation only if the exclusion under Sec. 3121(a)(2)(B) is not satisfied. Accrued wages and vacation pay of a deceased employee paid to an estate or beneficiary are considered wages for FICA purposes only if paid in the same calendar year in which the employee died and must be reported in this box. Payments made after the calendar year are not subject to FICA taxes, but are still reported on Form 1099-MISC.

Include nonqualified (taxable) moving expense reimbursements. Include designated Roth contributions to a 401(k) plan, 403(b) salary reduction agreement, or a 457(b) plan described in Box 12, Codes AA, BB, and EE. Differential wage payments made to employees while on active duty for 30 days or less are included.

Box 6: Enter the total employee medicare tax withheld or paid by the employer for the employee. Includes only taxes withheld from 2012 wages.

Box 7: Show here in Box 1 the amount of tips (not allocated tips) reported by the employee, even if there were not enough employer funds available from which to collect the employee social security tax on the tips. The total of Boxes 3 and 7 should not be more than \$110,100 for 2012.

Box 8: Large food and beverage establishments must show the amount of tips allocated to the employee here. Allocated tips are not included in Boxes 1, 3, 5, or 7. A tip allocation is not required if an employee requests a Form W-2 before its due date. However, the employer may include on an early Form W-2 the employee's actual tip allocation or a good faith estimate by putting the word "estimate" next to the allocated amount. If no allocation is shown on an early W-2, or if the estimated allocation differs from the actual amount by more than 5%, the employee must be given a new Form W-2, during the following January (Form 8027-Inst).

Box 9: Do not enter any amount.

Box 10: Show the total amount of Sec. 129 dependent care benefits paid or incurred by the employer for the employee, including the fair market value of employer-provided or employer-sponsored day care facilities and amounts paid or incurred in a Sec. 125 cafeteria plan. This can include the fair market value of employer-provided in-kind benefits, amounts paid by an employer directly to a day-care facility or reimbursed to an employee to subsidize the benefit, or the benefits from pre-tax contributions to a Sec. 125 dependent care flexible spending account. Only amounts greater than \$5,000 should be included in Boxes 1, 3, and 5.

Box 11: Show the total amount of distributions to the employee from a nonqualified deferred compensation plan or a non governmental Sec. 457(b) plan. If you did not make distributions during the year, show the amount of deferral (plus earnings or less losses) that became taxable for social security and medicare purposes during the year (but were for prior year services). Do not report deferral amounts in Box 11 that are included in Boxes 3 and/or 5 and those for current year services. If you made distributions and you are also reporting deferrals in Boxes 3 and/or 5, do not complete Box 11 (see IRS Pub. 957 and Form SSA-131). The purpose of Box 11 is for the SSA to determine if any amount reported in Box 1 or Boxes 3 and/or 5 was earned in a prior year. Report distributions from nonqualified deferred compensation or Sec. 457(b) plans to beneficiaries of deceased employees on Form 1099-MISC and military retirement payments on Form 1099-R.

Boxes 12(a) through 12(d): Complete and code this box as follows. Do not use this box to report any items that are not listed below.

NOTE: Copy A should contain no more than four items. Additional items should be reported on a separate W-2. However, more than four items can be entered on all other copies (Copies B, C, etc.) of Form W-2 when using a substitute W-2. If additional W-2s are used, do not report the same federal tax data more than once.

Enter the codes using capital letters to the left of the vertical line. Leave at least one space blank after the code, then enter the dollar amount on the same line to the right of the vertical line. Use decimal points but do not use dollar signs or commas.

Adoption assistance (employer-provided), use Code T. Benefits from pre-tax employee contributions to a Sec. 125 adoption account are included. Report all amounts including those in excess of the \$12,650 exclusion limit.

Archer MSA contributions made by the employer, use Code R. Report elective contributions including 401(k) SIMPLE retirement account contributions. Report all amounts including those in excess of the \$12,650 exclusion limit. **Archer MSA contributions made by the employee, use Code R.** Report elective contributions including 401(k) SIMPLE retirement account contributions. Report all amounts including those in excess of the \$12,650 exclusion limit. **Elective employee deferrals (contributions), use Code T.** Benefits from pre-tax employee contributions to a Sec. 125 adoption account are included. Report all amounts including those in excess of the \$12,650 exclusion limit. **Archer MSA contributions made by the employer, use Code R.** Report elective contributions including 401(k) SIMPLE retirement account contributions. 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Form W-2 Reporting of Employer-Sponsored Health Coverage			
Coverage Type	Form W-2, Box 12, Code DD		
	Report	Do Not Report	Optional
Major medical	X		
Dental or vision plan not integrated into another medical or health plan			X
Dental or vision plan which gives the choice of declining or electing and paying an additional premium			X
Health Flexible Spending Arrangement (FSA) funded solely by salary-reduction amounts		X	
Health FSA value for the plan year in excess of employee's cafeteria plan salary reductions for all qualified benefits	X		
Health Reimbursement Arrangement (HRA) contributions			X
Health Savings Arrangement (HSA) contributions (employer or employee)		X	
Archer Medical Savings Account (Archer MSA) contributions (employer or employee)		X	
Hospital indemnity or specified illness (insured or self-funded), paid on after-tax basis		X	
Hospital indemnity or specified illness (insured or self-funded), paid through salary reduction (pre-tax) or by employer	X		
Employee Assistance Plan (EAP) providing applicable employer-sponsored healthcare coverage	Required if employer charges a COBRA premium		Optional if employer does not charge a COBRA premium
On-site medical clinics providing applicable employer-sponsored healthcare coverage	Required if employer charges a COBRA premium		Optional if employer does not charge a COBRA premium
Wellness programs providing applicable employer-sponsored healthcare coverage	Required if employer charges a COBRA premium		Optional if employer does not charge a COBRA premium
Multi-employer plans			X
Domestic partner coverage included in gross income	X		
Governmental plans providing coverage primarily for members of the military and their families		X	
Federally recognized Indian tribal government plans and plans of tribally chartered corporations wholly owned by a federally recognized Indian tribal government		X	
Self-funded plans not subject to Federal COBRA			X
Accident or disability income		X	
Long-term care		X	
Liability insurance		X	
Supplemental liability insurance		X	
Workers' compensation		X	
Automobile medical payment insurance		X	
Credit-only insurance		X	
Excess reimbursement to highly compensated individual, included in gross income		X	
Payment/reimbursement of health insurance premiums for 2% shareholder-employee, included in gross income		X	
Other Situations	Report	Do Not Report	Optional
Employers required to file fewer than 250 Forms W-2 for the preceding calendar year (determined without application of any entity aggregation rules for related employers)			X
Forms W-2 furnished to employees who terminate before the end of a calendar year and request, in writing, a Form W-2 before the end of that year			X
Forms W-2 provided by third-party sick-pay provider to employees of other employers			X