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# **2011 Instructions for Form W-2 and W-3**

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## **Wage and Tax Statement and Transmittal of Wage and Tax Statements**

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**VOLUME 2 OF 2**



Department of the Treasury  
**Internal Revenue Service**

**Instruction W-2 & W-3**

**(Rev. 2011)**

Catalog Number **47712B**





*Get Schedule D (Form 941), Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations, for information on reconciling wages and taxes reported on Forms W-2 with amounts reported on Forms 941, Form 943, or Form 944.*

**Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA) makeup amounts to a pension plan.** If an employee returned to your employment after military service and certain makeup amounts were contributed to a pension plan for a prior year(s) under the USERRA, report the prior year contributions separately in box 12. See the TIP before Code D on page 10. You also may report certain makeup amounts in box 14. See Box 14—Other on page 11.

Instead of reporting in box 12 (or box 14), you may choose to provide a separate statement to your employee showing USERRA makeup contributions. The statement must identify the type of plan, the year(s) to which

the contributions relate, and the amount contributed for each year.

## Penalties

The following penalties apply to the person or employer required to file Form W-2. The penalties apply to both paper filers and e-filers.



*Use of a reporting agent or other third-party payroll service provider does not relieve an employer of the responsibility to ensure that Forms W-2 are furnished to employees and that Forms W-2 and W-3 are filed with the SSA, correctly and on time.*

**Failure to file correct information returns by the due date.** If you fail to file a correct Form W-2 by the due date and cannot show reasonable cause, you may be subject to a penalty as provided under section 6721. The penalty applies if you:

- Fail to file timely,
- Fail to include all information required to be shown on Form W-2,

- Include incorrect information on Form W-2,
- File on paper forms when you are required to e-file,
- Report an incorrect TIN,
- Fail to report a TIN, or
- Fail to file paper Forms W-2 that are machine readable. The amount of the penalty is based on when you file the correct Form W-2. The penalty is:
  - \$30 per Form W-2 if you correctly file within 30 days (by March 30 if the due date is February 28); maximum penalty \$250,000 per year (\$75,000 for small businesses, defined below).
  - \$60 per Form W-2 if you correctly file more than 30 days after the due date but by August 1, 2012; maximum penalty \$500,000 per year (\$200,000 for small businesses).
  - \$100 per Form W-2 if you file after August 1, 2012, or you do not file required Forms

W-2; maximum penalty \$1,500,000 per year (\$500,000 for small businesses).



*If you do not file corrections and you do not meet any of the exceptions to the penalty stated below, the penalty is \$100 per information return.*

**Exceptions to the penalty.** The following are exceptions to the failure to file correct information returns penalty.

1. The penalty will not apply to any failure that you can show was due to reasonable cause and not to willful neglect. In general, you must be able to show that your failure was due to an event beyond your control or due to significant mitigating factors. You also must be able to show that you acted in a responsible manner and took steps to avoid the failure.
2. An inconsequential error or omission is not considered a failure to include correct information. An inconsequential error or omission does not prevent or hinder the SSA/IRS

from processing the Form W-2, from correlating the information required to be shown on the form with the information shown on the payee's tax return, or from otherwise putting the form to its intended use. Errors and omissions that are never inconsequential are those relating to:

- A TIN,
- A payee's surname, and
- Any money amounts.

3. De minimis rule for corrections. Even though you cannot show reasonable cause, the penalty for failure to file correct Forms W-2 will not apply to a certain number of returns if you:

- Filed those Forms W-2 on or before the required filing date,
- Either failed to include all of the information required on the form or included incorrect information, and
- Filed corrections of these forms by August 1, 2012.

If you meet all of the de minimis rule conditions, the penalty for filing incorrect information returns (including Form W-2) will not apply to the greater of 10 information returns (including Form W-2) or one-half of 1% of the total number of information returns (including Form W-2) that you are required to file for the calendar year.

**Small businesses.** For purposes of the lower maximum penalties shown in parentheses earlier, you are a small business if your average annual gross receipts for the 3 most recent tax years (or for the period that you were in existence, if shorter) ending before the calendar year in which the Forms W-2 were due are \$5 million or less.

**Intentional disregard of filing requirements.** If any failure to file a correct Form W-2 is due to intentional disregard of the filing or correct information requirements, the penalty is at least \$250 per Form W-2 with no maximum penalty.

**Failure to furnish correct payee statements.** If you fail to provide correct payee statements (Forms W-2) to your



employees and cannot show reasonable cause, you may be subject to a penalty as provided under section 6721. The penalty applies if you fail to provide the statement by January 31, 2012, if you fail to include all information required to be shown on the statement, or if you include incorrect information on the statement.

The amount of the penalty is based on when you furnish the correct payee statement. This penalty is an additional penalty and is applied in the same manner, and with the same amounts, as the penalty for failure to file correct information returns by the due date (section 6721), described earlier.

**Exception.** An inconsequential error or omission is not considered a failure to include correct information. An inconsequential error or omission cannot reasonably be expected to prevent or hinder the payee from timely receiving correct information and reporting it on his or her income tax return or from otherwise putting the statement to its intended use. Errors and omissions that are never inconsequential are those relating to:

- A dollar amount,
- A significant item in a payee's address, and
- The appropriate form for the information provided, such as whether the form is an acceptable substitute for the official IRS form.

**Intentional disregard of payee statement requirements.** If any failure to provide a correct payee statement (Form W-2) to an employee is due to intentional disregard of the requirements to furnish a correct payee statement, the penalty is at least \$250 per Form W-2 with no maximum penalty.

**Civil damages for fraudulent filing of Forms W-2.** If you willfully file a fraudulent Form W-2 for payments that you claim you made to another person, that person may be able to sue you for damages. You may have to pay \$5,000 or more.

# Specific Instructions for Form W-2

**How to complete Form W-2.** Form W-2 is a six-part form. Ensure all copies are legible. Send Copy A to the SSA; Copy 1, if required, to your state, city, or local tax department; and Copies B, C, and 2 to your employee. Keep Copy D, and a copy of Form W-3, with your records for 4 years.

Type the entries on Form W-2 using black ink in 12-point Courier font. Copy A is read by machine and must be typed clearly with no corrections made to the entries or entries exceeding the size of the boxes. Entries completed by hand, in script or italic fonts, or in colors other than black cannot be read by the machines. Make all dollar entries on Copy A without the dollar sign and comma but with the decimal point (00000.00). Show the cents portion of the money amounts. If a box does not apply, leave it blank.

Send the whole Copy A page of Form W-2 with Form W-3 to SSA even if one of the Forms W-2 on the page is blank or void. Do

not staple Forms W-2 together or to Form W-3. File Forms W-2 either alphabetically by employees' last names or numerically by employees' SSNs.

**Calendar year basis.** The entries on Form W-2 must be based on wages paid during the calendar year. Use Form W-2 for the correct tax year. For example, if the employee worked from December 21, 2011, through January 4, 2012, and the wages for that period were paid on January 5, 2012, include those wages on the 2012 Form W-2.

**Multiple forms.** If necessary, you can issue more than one Form W-2 to an employee. For example, you may need to report more than four coded items in box 12 or you may want to report other compensation on a second form. If you issue a second Form W-2, complete boxes a, b, c, d, e, and f with the same information as on the first Form W-2. Show any items that were not included on the first Form W-2 in the appropriate boxes. Also, see the TIP for Copy A (Form W-2) on page 9.

Do not report the same federal tax data to the SSA on more than one Copy A.



*For each Form W-2 showing an amount in box 3 or box 7, make certain that box 5 equals or exceeds the sum of boxes 3 and 7.*

**Void.** Check this box when an error is made on Form W-2 and you are voiding it because you are going to complete a new Form W-2. Do not include any amounts shown on “Void” forms in the totals you enter on Form W-3. See Corrections on page 4.

**Box a—Employee’s social security number.** Enter the number shown on the employee’s social security card.

If the employee does not have a card, he or she should apply for one by completing Form SS-5, Application for a Social Security Card. The SSA lets you verify employee names and SSNs online or by telephone. For information about these free services, visit the Employer W-2 Filing Instructions & Information website at [www.socialsecurity.gov/ employer](http://www.socialsecurity.gov/employer). If you have questions about using these services, call 1-888-772-6270 (toll free) to speak with an employer reporting specialist at the SSA.

If the employee has applied for a card but the number is not received in time for filing, enter “Applied For” in box a on paper Forms W-2 filed with the SSA. If e-filing, enter zeros (000-00-0000 if creating forms online or 000000000 if uploading a file).

Ask the employee to inform you of the number and name as they are shown on the social security card when it is received. Then correct your previous report by filing Form W-2c showing the employee’s SSN. If the employee needs to change his or her name from that shown on the card, the employee should call the SSA at 1-800-772-1213.

If you do not provide the correct employee name and SSN on Form W-2, you may owe a penalty unless you have reasonable cause. For more information, see Publication 1586, Reasonable Cause Regulations and Requirements for Missing and Incorrect Name/TINs.

**Box b—Employer identification number (EIN).** Show the employer identification number (EIN) assigned to you by the IRS (00-0000000). This should be the same

number that you used on your federal employment tax returns (Form 941, Form 943, Form 944, Form CT-1, or Schedule H (Form 1040)). Do not use a prior owner's EIN. If you do not have an EIN when filing Forms W-2, enter "Applied For" in box b; do not use your SSN. You can get an EIN by applying online at IRS.gov, by calling the toll free number, 1-800-829-4933, or by filing Form SS-4, Application for Employer Identification Number. Also see Agent reporting on page 3.

**Box c—Employer's name, address, and ZIP code.** This entry should be the same as shown on your Form 941, Form 943, Form 944, Form CT-1, or Schedule H (Form 1040). The U.S. Postal Service recommends that no commas or periods be used in return addresses. Also see Agent reporting on page 3.

**Box d—Control number.** You may use this box to identify individual Forms W-2. You do not have to use this box.

**Boxes e and f—Employee's name and address.** Enter the name as shown on your

employee's social security card (first name, middle initial, last name). If the name does not fit in the space allowed on the form, you may show the first and middle name initials and the full last name. It is especially important to report the exact last name of the employee. If you are unable to determine the correct last name, use of the SSA's SSNVS may be helpful. Separate parts of a compound name with either a hyphen or a blank. Do not join them into a single word. Include all parts of a compound name in the appropriate name field. For example, for the name "John R Smith-Jones", enter "Smith-Jones" or "Smith Jones" in the last name field. If the name has changed, the employee must get a corrected social security card from any SSA office. Use the name on the original card until you see the corrected card. Do not show titles or academic degrees, such as "Dr.," "RN," or "Esq.," at the beginning or end of the employee's name. Generally, do not enter "Jr.," "Sr.," or other suffix in the "Suff." box on Copy A unless the suffix appears on the card. However, the SSA still prefers that you do not enter the suffix on Copy A.



Include in the address the number, street, and apartment or suite number (or P.O. box number if mail is not delivered to a street address). The U.S. Postal Service recommends that no commas or periods be used in delivery addresses. For a foreign address, give the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

Third-party payers of sick pay filing third-party sick pay recap Forms W-2 and W-3 must enter "Third-Party Sick Pay Recap" in place of the employee's name in box e. Also, do not enter the employee's SSN in box a. See Sick Pay Reporting in section 6 of Pub. 15-A.

**Box 1—Wages, tips, other compensation.**

Show the total taxable wages, tips, and other compensation (before any payroll deductions) that you paid to your employee during the year. However, do not include elective deferrals (such as employee contributions to a section 401(k) or 403(b) plan) except

section 501(c)(18) contributions. Include the following.

1. Total wages, bonuses (including signing bonuses), prizes, and awards paid to employees during the year. See Calendar year basis on page 7.
2. Total noncash payments, including certain fringe benefits. See Fringe benefits on page 5.
3. Total tips reported by the employee to the employer (not allocated tips).
4. Certain employee business expense reimbursements (see Employee business expense reimbursements on page 5).
5. The cost of accident and health insurance premiums for 2%-or-more shareholder-employees paid by an S corporation.
6. Taxable benefits from a section 125 (cafeteria) plan if the employee chooses cash.

7. Employee contributions to an Archer MSA.
8. Employer contributions to an Archer MSA if includible in the income of the employee. See Archer MSA on page 4.
9. Employer contributions for qualified long-term care services to the extent that such coverage is provided through a flexible spending or similar arrangement.
10. Taxable cost of group-term life insurance in excess of \$50,000. See Group-term life insurance on page 5.
11. Unless excludable under Educational assistance programs (see page 5), payments for non-job-related education expenses or for payments under a nonaccountable plan. See Pub. 970.
12. The amount includible as wages because you paid your employee's share of social security and Medicare taxes. See Employee's social security and Medicare taxes paid by employer

on page 5. If you also paid your employee's income tax withholding, treat the grossed-up amount of that withholding as supplemental wages and report those wages in boxes 1, 3, 5, and 7. No exceptions to this treatment apply to household or agricultural wages.

13. Designated Roth contributions made under a section 401(k) plan or under a section 403(b) salary reduction agreement. See Designated Roth contributions on page 5.
14. Distributions to an employee or former employee from an NQDC plan (including a rabbi trust) or a nongovernmental section 457(b) plan.
15. Amounts includible in income under section 457(f) because the amounts are no longer subject to a substantial risk of forfeiture.
16. Payments to statutory employees who are subject to social security and Medicare taxes but not subject to

federal income tax withholding must be shown in box 1 as other compensation. See Statutory employee on page 11.

17. Cost of current insurance protection under a compensatory split-dollar life insurance arrangement.
18. Employee contributions to a health savings account (HSA).
19. Employer contributions to an HSA if includible in the income of the employee. See Health savings account (HSA) on page 5.
20. Amounts includible in income under an NQDC plan because of section 409A. See Nonqualified deferred compensation plans on page 6.
21. Payments made to former employees while they are on active duty in the Armed Forces or other uniformed services.
22. All other compensation, including certain scholarship and fellowship

grants (see page 6). Other compensation includes taxable amounts that you paid to your employee from which federal income tax was not withheld. You may show other compensation on a separate Form W-2. See Multiple forms on page 7.

**Box 2—Federal income tax withheld.**

Show the total federal income tax withheld from the employee's wages for the year. Include the 20% excise tax withheld on excess parachute payments. See Golden parachute payments on page 5.

**Box 3—Social security wages.** Show the total wages paid (before payroll deductions) subject to employee social security tax but not including social security tips and allocated tips. If reporting these amounts in a subsequent year (due to lapse of risk of forfeiture), the amount must be adjusted by any gain or loss. See Box 7—Social security tips and Box 8—Allocated tips on page 9. Generally, noncash payments are considered to be wages. Include employee business

expense reimbursements reported in box 1. If you paid the employee's share of social security and Medicare taxes rather than deducting them from wages, see Employee's social security and Medicare taxes paid by employer on page 5. The total of boxes 3 and 7 cannot exceed \$106,800 (2011 maximum social security wage base).

Report in box 3 elective deferrals to certain qualified cash or deferred compensation arrangements and to retirement plans described in box 12 (codes D, E, F, G, and S) even though the deferrals are not includible in box 1. Also report in box 3 designated Roth contributions made under a section 401(k) plan, under a section 403(b) salary reduction agreement, or under a governmental section 457(b) plan described in box 12 (codes AA, BB, and EE).

Amounts deferred (plus earnings or less losses) under a section 457(f) or nonqualified plan or nongovernmental section 457(b) plan must be included in boxes 3 and/or 5 as social security and/or Medicare wages as of the later of when the services giving rise to

the deferral are performed or when there is no substantial forfeiture risk of the rights to the deferred amount. Include both elective and nonelective deferrals for purposes of nongovernmental section 457(b) plans.



Wages reported in box 3 include:

- Signing bonuses an employer pays for signing or ratifying an employment contract. See Rev. Rul. 2004-109, 2004-50 I.R.B 958, available at [www.irs.gov/irb/2004-50\\_IRB/ar07.html](http://www.irs.gov/irb/2004-50_IRB/ar07.html).
- Taxable cost of group-term life insurance over \$50,000 included in box 1. See Group-term life insurance on page 5.
- Cost of accident and health insurance premiums for 2%-or-more shareholder-employees paid by an S corporation, but only if not excludable under section 3121(a)(2)(B).
- Employee and nonexcludable employer contributions to an MSA or HSA. However, do not include employee contributions to an HSA that were made through a cafeteria plan. See Archer MSA on page 4



and Health savings account (HSA) on page 5.

- Employee contributions to a SIMPLE retirement account. See SIMPLE retirement account on page 6.
- Adoption benefits. See Adoption benefits on page 3.

**Box 4—Social security tax withheld.** Show the total employee social security tax (not your share) withheld, including social security tax on tips. For 2011, the amount should not exceed \$4,485.60 ( $\$106,800 \times 4.2\%$ ). Include only taxes withheld (or paid by you for the employee) for 2011 wages and tips.

If you paid your employee's share, see Employee's social security and Medicare taxes paid by employer on page 5.

**Box 5—Medicare wages and tips.** The wages and tips subject to Medicare tax are the same as those subject to social security tax (boxes 3 and 7) except that there is no wage base limit for Medicare tax. Enter the total Medicare wages and tips in box 5. Be sure to enter tips that the employee reported

even if you did not have enough employee funds to collect the Medicare tax for those tips. See Box 3—Social security wages on page 8 for payments to report in this box. If you paid your employee's share of taxes, see Employee's social security and Medicare taxes paid by employer on page 5.

If you are a federal, state, or local governmental agency with employees paying only the 1.45% Medicare tax, enter the Medicare wages in this box. See Government employers on page 5.

**Example of how to report social security and Medicare wages.** You paid your employee \$140,000 in wages. Enter in box 3 (social security wages) 106800.00 but enter in box 5 (Medicare wages and tips) 140000.00. There is no limit on the amount reported in box 5. If the amount of wages paid was \$106,800 or less, the amounts entered in boxes 3 and 5 would be the same.

**Box 6—Medicare tax withheld.** Enter the total employee Medicare tax (not your share) withheld. Include only tax withheld for 2011 wages and tips. If you paid your employee's

share of the taxes, see Employee's social security and Medicare taxes paid by employer on page 5.

**Box 7—Social security tips.** Show the tips that the employee reported to you even if you did not have enough employee funds to collect the social security tax for the tips. The total of boxes 3 and 7 should not be more than \$106,800 (the maximum social security wage base for 2011). Report all tips in box 1 along with wages and other compensation. Include any tips reported in box 7 in box 5 also.

**Box 8—Allocated tips.** If you are a food or beverage establishment, show the tips allocated to the employee. See the Instructions for Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips. Do not include this amount in boxes 1, 3, 5, or 7.

**Box 9.** Do not enter an amount in box 9.

**Box 10—Dependent care benefits.** Show the total dependent care benefits under a dependent care assistance program (section

129) paid or incurred by you for your employee. Include the fair market value (FMV) of care in a daycare facility provided or sponsored by you for your employee and amounts paid or incurred for dependent care assistance in a section 125 (cafeteria) plan. Report all amounts paid or incurred (regardless of any employee forfeitures), including those in excess of the \$5,000 exclusion. This may include (a) the FMV of benefits provided in kind by the employer, (b) an amount paid directly to a daycare facility by the employer or reimbursed to the employee to subsidize the benefit, or (c) benefits from the pre-tax contributions made by the employee under a section 125 dependent care flexible spending account. Include any amounts over \$5,000 in boxes 1, 3, and 5. For more information, see Pub. 15-B.



*An employer that amends its cafeteria plan to provide a grace period for dependent care assistance may continue to rely on Notice 89-111 by reporting in box 10 of Form W-2 the salary reduction amount elected by the employee for*

*the year for dependent care assistance (plus any employer matching contributions attributable to dependent care). Also see Notice 2005-42, 2005-23 I.R.B. 1204, available at [www.irs.gov/irb/2005-23\\_IRB/ar11.html](http://www.irs.gov/irb/2005-23_IRB/ar11.html).*

**Box 11—Nonqualified plans.** The purpose of box 11 is for the SSA to determine if any part of the amount reported in box 1 or boxes 3 and/ or 5 was earned in a prior year. The SSA uses this information to verify that they have properly applied the social security earnings test and paid the correct amount of benefits.

Show distributions to an employee from a nonqualified plan or a nongovernmental section 457(b) plan. Also report these distributions in box 1. Make only one entry in this box. Distributions from governmental section 457(b) plans must be reported on Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., not in box 1 of Form W-2.

If you did not make distributions this year, show deferrals (plus earnings or less losses) under a nonqualified or any section 457(b) plan that became taxable for social security and Medicare taxes during the year (but were for prior year services) because the deferred amounts were no longer subject to a substantial risk of forfeiture. Also report these amounts in boxes 3 (up to the social security wage base) and 5. Do not report in box 11 deferrals included in boxes 3 and/or 5 and deferrals for current year services (such as those with no risk of forfeiture).



*If you made distributions and also are reporting any deferrals in box(es) 3 and/or 5, do not complete box 11. See Pub. 957, Reporting Back Pay and Special Wage Payments to the Social Security Administration, and Form SSA-131, Employer Report of Special Wage Payments, for instructions on reporting these and other kinds of compensation earned in prior years. However, **do not file Form SSA-131 if this situation applies but the employee will not be age 62 or older by the end of that year.***

Unlike qualified plans, NQDC plans do not meet the qualification requirements for tax-favored status for this purpose. NQDC plans include those arrangements traditionally viewed as deferring the receipt of current compensation. Accordingly, welfare benefit plans, stock option plans, and plans providing dismissal pay, termination pay, or early retirement pay are not NQDC plans.

Report distributions from NQDC or section 457 plans to beneficiaries of deceased employees on Form 1099-MISC, not on Form W-2.

Military employers must report military retirement payments on Form 1099-R.



*Do not report special wage payments, such as accumulated sick pay or vacation pay, in box 11. For more information on reporting special wage payments, see Pub. 957.*

**Box 12—Codes.** Complete and code this box for all items described below. Note that the codes do not relate to where they should be entered in boxes 12a through 12d on Form

W-2. For example, if you are only required to report code D in box 12, you can enter code D and the amount in box 12a of Form W-2. Report in box 12 any items that are listed as codes A through EE. Do not report in box 12 section 414(h)(2) contributions (relating to certain state or local government plans). Instead, use box 14 for these items and any other information that you wish to give to your employee. For example, union dues and uniform payments may be reported in box 14.



***On Copy A (Form W-2), do not enter more than four items in box 12.*** *If more than four items need to be reported in box 12, use a separate Form W-2 to report the additional items (but enter no more than four items on each Copy A (Form W-2)). On all other copies of Form W-2 (Copies B, C, etc.), you may enter more than four items in box 12 when using an approved substitute Form W-2. See Multiple forms on page 7.*

Use the IRS code designated below for the item you are entering, followed by the dollar amount for that item. Even if only one item is



entered, you must use the IRS code designated for that item. Enter the code using a capital letter(s). Use decimal points but not dollar signs or commas. For example, if you are reporting \$5,300.00 in elective deferrals under a section 401(k) plan, the entry would be D 5300.00 (not A 5300.00 even though it is the first or only entry in this box). Report the IRS code to the left of the vertical line in boxes 12a through 12d and the money amount to the right of the vertical line.

See the Form W-2 Reference Guide for Box 12 Codes on page 13. See also the detailed instructions below for each code.

**Code A—Uncollected social security or RRTA tax on tips.** Show the employee social security or Railroad Retirement Tax Act (RRTA) tax on all of the employee's tips that you could not collect because the employee did not have enough funds from which to deduct it. Do not include this amount in box 4.

**Code B—Uncollected Medicare tax on tips.** Show the employee Medicare tax or RRTA Medicare tax on tips that you could not

collect because the employee did not have enough funds from which to deduct it. Do not include this amount in box 6.

**Code C—Taxable cost of group-term life insurance over \$50,000.** Show the taxable cost of group-term life insurance coverage over \$50,000 provided to your employee (including a former employee). See Group-term life insurance on page 5. Also include this amount in boxes 1, 3 (up to the social security wage base), and 5.

**Codes D through H, S, Y, AA, BB, and EE.** Use these codes to show elective deferrals and designated Roth contributions made to the plans listed. Do not report amounts for other types of plans. See the example for reporting elective deferrals under a section 401(k) plan on page 10.

The amount reported as elective deferrals and designated Roth contributions is only the part of the employee's salary (or other compensation) that he or she did not receive because of the deferrals or designated Roth contributions. Only elective deferrals and designated Roth contributions should be

reported in box 12 for all coded plans; except, when using code G for section 457(b) plans, include both elective and nonelective deferrals.

For employees who were 50 years of age or older at any time during the year and made elective deferral and/or designated Roth “catch-up” contributions, report the elective deferrals and the elective deferral “catch-up” contributions as a single sum in box 12 using the appropriate code, and the designated Roth contributions and designated Roth “catch-up” contributions as a single sum in box 12 using the appropriate code.



*If any elective deferrals, salary reduction amounts, or nonelective contributions under a section 457(b) plan during the year are makeup amounts under the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA) for a prior year, you must enter the prior year contributions separately. Beginning with the earliest year, enter the code, the year, and the amount. For example, elective deferrals of \$2,250 for 2009 and \$1,250 for*

*2010 under USERRA under a section 401(k) plan are reported in box 12 as follows:*

D 09 2250.00, D 10 1250.00. A 2011 contribution of \$7,000 does not require a year designation; enter it as D 7000.00. Report the code (and year for prior year USERRA contributions) to the left of the vertical line in boxes 12a through 12d.

The following are not elective deferrals and may be reported in box 14, but not in box 12.

- Nonelective employer contributions made on behalf of an employee.
- After-tax contributions that are not designated Roth contributions, such as voluntary contributions to a pension plan that are deducted from an employee's pay. See the instructions on page 11 in codes AA, BB, and EE for reporting designated Roth contributions.
- Required employee contributions.
- Employer matching contributions.

**Code D—Elective deferrals under section 401(k) cash or deferred arrangement**

**(plan)**. Also show deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.

**Example of reporting excess elective deferrals and designated Roth contributions under a section 401(k)**

**plan.** For 2011, Employee A (age 45) elected to defer \$18,300 under a section 401(k) plan. The employee also made a designated Roth contribution to the plan of \$1,000, and made a voluntary (non-Roth) after-tax contribution of \$600. In addition, the employer, on A's behalf, made a qualified nonelective contribution of \$2,000 to the plan and a nonelective profit-sharing employer contribution of \$3,000.

Even though the 2011 limit for elective deferrals and designated Roth contributions is \$16,500, the employee's total elective deferral amount of \$18,300 is reported in box 12 with code D (D 18300.00). The designated Roth contribution is reported in box 12 with code AA (AA1000.00). The employer must separately report the actual amounts of \$18,300 and \$1,000 in box 12 with the

appropriate codes. The amount deferred in excess of the limit is not reported in box 1. The return of excess salary deferrals and excess designated contributions, including earnings on both, is reported on Form 1099-R.

The \$600 voluntary after-tax contribution may be reported in box 14 (this is optional) but not in box 12. The \$2,000 nonelective contribution and the \$3,000 nonelective profit-sharing employer contribution are not required to be reported on Form W-2, but may be reported in box 14.

Check the "Retirement plan" box in box 13.

***Code E—Elective deferrals under a section 403(b) salary reduction agreement.***

***Code F—Elective deferrals under a section 408(k)(6) salary reduction SEP.***

***Code G—Elective deferrals and employer contributions (including nonelective deferrals) to any governmental or nongovernmental section 457(b) deferred compensation plan.*** Do not report

either section 457(b) or section 457(f) amounts that are subject to a substantial risk of forfeiture.

***Code H—Elective deferrals under section 501(c)(18)(D) tax-exempt organization plan.*** Be sure to include this amount in box 1 as wages. The employee will deduct the amount on his or her Form 1040.

***Code J—Nontaxable sick pay.*** Show any sick pay that was paid by a third-party and was not includible in income (and not shown in boxes 1, 3, and 5) because the employee contributed to the sick pay plan. Do not include nontaxable disability payments made directly by a state.

***Code K—20% excise tax on excess golden parachute payments.*** If you made excess “golden parachute” payments to certain key corporate employees, report the 20% excise tax on these payments. If the excess payments are considered to be wages, report the 20% excise tax withheld as income tax withheld in box 2.

***Code L—Substantiated employee business expense reimbursements.*** Use this code only if you reimbursed your employee for employee business expenses using a per diem or mileage allowance and the amount that you reimbursed exceeds the amount treated as substantiated under IRS rules. See Employee business expense reimbursements on page 5.

Report in box 12 only the amount treated as substantiated (such as the nontaxable part). Include in boxes 1, 3 (up to the social security wage base), and 5 the part of the reimbursement that is more than the amount treated as substantiated.

***Code M—Uncollected social security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (for former employees).*** If you provided your former employees (including retirees) more than \$50,000 of group-term life insurance coverage for periods during which an employment relationship no longer exists, enter the amount of uncollected social security or RRTA tax on the coverage in box



12. Also see Group-term life insurance on page 5.

**Code N—Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (for former employees).** If you provided your former employees (including retirees) more than \$50,000 of group-term life insurance coverage for periods during which an employment relationship no longer exists, enter the amount of uncollected Medicare tax or RRTA Medicare tax on the coverage in box 12. Also see Group-term life insurance on page 5.

**Code P—Excludable moving expense reimbursements paid directly to employee.** Show the total moving expense reimbursements that you paid directly to your employee for qualified (deductible) moving expenses. See Moving expenses on page 6.

**Code Q—Nontaxable combat pay.** If you are a military employer, report any nontaxable combat pay in box 12.

**Code R—Employer contributions to an Archer MSA.** Show any employer

contributions to an Archer MSA. See Archer MSA on page 4.

***Code S—Employee salary reduction contributions under a section 408(p) SIMPLE.*** Show deferrals under a section 408(p) salary reduction SIMPLE retirement account. However, if the SIMPLE is part of a section 401(k) arrangement, use code D. If you are reporting prior year contributions under USERRA, see the TIP before Code D, on this page.

***Code T—Adoption benefits.*** Show the total that you paid or reimbursed for qualified adoption expenses furnished to your employee under an adoption assistance program. Also include adoption benefits paid or reimbursed from the pre-tax contributions made by the employee under a section 125 (cafeteria) plan. However, do not include adoption benefits forfeited from a section 125 (cafeteria) plan. Report all amounts including those in excess of the \$13,360 exclusion. For more information, see Adoption benefits on page 3.

***Code V—Income from the exercise of nonstatutory stock option(s).*** Show the spread (that is, the fair market value of stock over the exercise price of option(s) granted to your employee with respect to that stock) from your employee's (or former employee's) exercise of nonstatutory stock option(s). Include this amount in boxes 1, 3 (up to the social security wage base), and 5.

This reporting requirement does not apply to the exercise of a statutory stock option, or the sale or disposition of stock acquired pursuant to the exercise of a statutory stock option. For more information about the taxability of employee stock options, see Pub.15-B.

***Code W—Employer contributions to a health savings account (HSA).*** Show any employer contributions (including amounts the employee elected to contribute using a section 125 (cafeteria) plan) to an HSA. See Health savings account (HSA) on page 5.

***Code Y—Deferrals under a section 409A nonqualified deferred compensation plan.*** It is not necessary to show deferrals in

box 12 with code Y. For more information, see Notice 2008-115. However, if

you report these deferrals, show current year deferrals, including earnings during the year on current year and prior year deferrals. See Nonqualified deferred compensation plans on page 6.

***Code Z—Income under section 409A on a nonqualified deferred compensation***

***plan.*** Enter all amounts deferred (including earnings on amounts deferred) that are includible in income under section 409A because the NQDC plan fails to satisfy the requirements of section 409A. Do not include amounts properly reported on a Form 1099-MISC, corrected Form 1099-MISC, Form W-2, or Form W-2c for a prior year. Also, do not include amounts that are considered to be subject to a substantial risk of forfeiture for purposes of section 409A. For more information, see Regulations sections 1.409A-1 through 1.409A-6 and Notice 2008-115.

The amount reported in box 12 using code Z is also reported in box 1 and is subject to an additional tax reported on the employee's

Form 1040. See Nonqualified deferred compensation plans on page 6.

For information regarding correcting section 409A errors and related reporting, see Notice 2008-113, Notice 2010-6, and Notice 2010-80.

**Code AA—Designated Roth contributions under a section 401(k) plan.** Use this code to report designated Roth contributions under a section 401(k) plan. Do not use this code to report elective deferrals under code D. See Designated Roth contributions on page 5.

**Code BB—Designated Roth contributions under a section 403(b) plan.** Use this code to report designated Roth contributions under a section 403(b) plan. Do not use this code to report elective deferrals under code E. See Designated Roth contributions on page 5.

**Code DD—Cost of employer-sponsored health coverage.** Use this code to report the cost of employer-sponsored health coverage. **The amount reported with code DD is not taxable.** See Interim relief for Form W-2

reporting of the cost of group health insurance on page 1.

**Code EE—Designated Roth contributions under a governmental section 457(b) plan.** Use this code to report designated Roth contributions under a governmental section 457(b) plan. Do not use this code to report elective deferrals under code G.

See Designated Roth contributions on page 5.

**Box 13—Checkboxes.** Check all boxes that apply.

- ***Statutory employee.*** Check this box for statutory employees whose earnings are subject to social security and Medicare taxes but not subject to federal income tax withholding. Do not check this box for common-law employees. There are workers who are independent contractors under the common-law rules but are treated by statute as employees. They are called statutory employees.

1. A driver who distributes beverages (other than milk), or meat, vegetable, fruit, or bakery products;

or who picks up and delivers laundry or dry cleaning if the driver is your agent or is paid on commission.

2. A full-time life insurance sales agent whose principal business activity is selling life insurance or annuity contracts, or both, primarily for one life insurance company.
3. An individual who works at home on materials or goods that you supply and that must be returned to you or to a person you name if you also furnish specifications for the work to be done.
4. A full-time traveling or city salesperson who works on your behalf and turns in orders to you from wholesalers, retailers, contractors, or operators of hotels, restaurants, or other similar establishments. The goods sold must be merchandise for resale or supplies for use in the buyer's business operation. The work performed for

you must be the salesperson's principal business activity.

For details on statutory employees and common-law employees, see section 1 in Pub. 15-A.

- ***Retirement plan.*** Check this box if the employee was an “active participant” (for any part of the year) in any of the following.
  1. A qualified pension, profit-sharing, or stock-bonus plan described in section 401(a) (including a 401(k) plan).
  2. An annuity plan described in section 403(a).
  3. An annuity contract or custodial account described in section 403(b).
  4. A simplified employee pension (SEP) plan described in section 408(k).
  5. A SIMPLE retirement account described in section 408(p).
  6. A trust described in section 501(c)(18).



7. A plan for federal, state, or local government employees or by an agency or instrumentality thereof (other than a section 457(b) plan). Generally, an employee is an active participant if covered by (a) a defined benefit plan for any tax year that he or she is eligible to participate in or (b) a defined contribution plan (for example, a section 401(k) plan) for any tax year that employer or employee contributions (or forfeitures) are added to his or her account. For additional information on employees who are eligible to participate in a plan, contact your plan administrator. For details on the active participant rules, see Notice 87-16, 1987-1 C.B. 446; Notice 98-49, 1998-2 C.B. 365; section 219(g)(5); and Pub. 590, Individual Retirement

Arrangements (IRAs). You can find Notice 98-49 on page 5 of Internal Revenue Bulletin

1998-38 at [www.irs.gov/pub/irs-irbs/irb98-38.pdf](http://www.irs.gov/pub/irs-irbs/irb98-38.pdf). Also

see Notice 2000-30, which is on page 1266 of Internal Revenue Bulletin 2000-25 at [www.irs.gov/pub/irs-irbs/irb00-25.pdf](http://www.irs.gov/pub/irs-irbs/irb00-25.pdf).



Do not check this box for contributions made to a nonqualified or section 457(b) plan.

- ***Third-party sick pay.*** Check this box only if you are a third-party sick pay payer filing a Form W-2 for an insured's employee or are an employer reporting sick pay payments made by a third party. See Sick Pay Reporting in section 6 of Pub. 15-A.

**Box 14—Other.** If you included 100% of a vehicle's annual lease value in the employee's income, it also must be reported here or on a separate statement to your employee. You also may use this box for any other information that you want to give to your employee. Label each item. Examples include state disability insurance taxes withheld, union dues, uniform payments, health

insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. In addition, you may enter the following contributions to a pension plan: (a) nonelective employer contributions made on behalf of an employee, (b) voluntary after-tax contributions (but not designated Roth contributions) that are deducted from an employee's pay, (c) required employee contributions, and (d) employer matching contributions.

If you are reporting prior year contributions under USERRA (see the TIP before Code D on page 10 and Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA) makeup amounts to a pension plan on page 6), you may report in box 14 makeup amounts for nonelective employer contributions, voluntary after-tax contributions, required employee contributions, and employer matching contributions. Report such amounts separately for each year. Railroad employers, see page 6.

**Boxes 15 through 20—State and local income tax information.** Use these boxes to report state and local income tax information. Enter the two-letter abbreviation for the name of the state. The employer's state ID numbers are assigned by the individual states. The state and local information boxes can be used to report wages and taxes for two states and two localities. Keep each state's and locality's information separated by the broken line. If you need to report information for more than two states or localities, prepare a second Form W-2. See Multiple forms on page 7. Contact your state or locality for specific reporting information.

## **Specific Instructions for Form W-3**

**How to complete Form W-3.** The instructions under How to complete Form W-2 on page 7 generally apply to Form W-3. Type entries using black ink. Scanners cannot read entries if the type is too light. Be sure to send the entire page of the Form W-3.



*Amounts reported on related employment tax forms (for example, Form W-2, Form 941, Form 943, or Form 944) should agree with the amounts reported on Form W-3. If there are differences, you may be contacted by the IRS and SSA. You should retain a reconciliation for future reference. See Reconciling Forms W-2, W-3, 941, 943, 944, CT-1, and Schedule H (Form 1040) on page 12.*

**Box a—Control number.** This is an optional box that you may use for numbering the whole transmittal.

**Box b—Kind of Payer.** Check the box that applies to you. Check only one box. If you have more than one type of Form W-2, send each type with a separate Form W-3.

**Note.** The “Third-party sick pay” indicator box does not designate a separate kind of payer.

**941.** Check this box if you file Form 941, Employer’s QUARTERLY Federal Tax Return, and no other category applies. A church or church organization should check this box

even if it is not required to file Form 941 or Form 944.

**Military.** Check this box if you are a military employer sending Forms W-2 for members of the uniformed services.

**943.** Check this box if you are an agricultural employer and file Form 943, Employer's Annual Federal Tax Return for Agricultural Employees, and you are sending Forms W-2 for agricultural employees. For nonagricultural employees, send their Forms W-2 with a separate Form W-3, checking the appropriate box.

**944.** Check this box if you file Form 944, Employer's ANNUAL Federal Tax Return (or Formulario 944(SP), its Spanish version), and no other category applies.

**CT-1.** Check this box if you are a railroad employer sending Forms W-2 for employees covered under the Railroad Retirement Tax Act (RRTA). Do not show employee RRTA tax in boxes 3 through 7. These boxes are only for social security and Medicare information. If you also have employees who are subject

to social security and Medicare taxes, send that group's Forms W-2 with a separate Form W-3 and check the

"941" checkbox on that Form W-3.

**Hshld. emp.** Check this box if you are a household employer sending Forms W-2 for household employees and you did not include the household employee's taxes on Form 941, Form 943, or Form 944.

**Medicare govt. emp.** Check this box if you are a U.S., state, or Medicare tax. See Government employers on page 5. local agency filing Forms W-2 for employees subject only to the 1.45%

**Box b—Kind of Employer** Check the box that applies to you. Check only one box unless the second checked box is "Third-party sick pay".

**None apply.** Check this box if none of the checkboxes below apply to you.

**501c non-govt.** Check this box if you are a non-governmental tax-exempt section 501(c) organization.

**State/local non-501c.** Check this box if you are a state or local government or instrumentality that is not a tax-exempt section 501(c) organization.

**State/local 501c.** Check this box if you are a dual status state or local government or instrumentality that is also a tax-exempt section 501(c) organization.

**Federal govt.** Check this box if you are a Federal government entity or instrumentality.

**Box b—Third-party sick pay.** Check this box if you are a third-party sick pay payer (or are reporting sick pay payments made by a third party) filing Forms W-2 with the “Third-party sick pay” checkbox in box 13 checked. File a single Form W-3 for the regular and “Third-party sick pay” Forms W-2. See 941 on page 11.

**Box c—Total number of Forms W-2.** Show the number of completed individual Forms W-2 that you are transmitting with this Form W-3. Do not count “Void” Forms W-2.

**Box d—Establishment number.** You may use this box to identify separate



establishments in your business. You may file a separate Form W-3, with Forms W-2, for each establishment even if they all have the same EIN; or you may use a single Form W-3 for all Forms W-2 of the same type.

**Box e—Employer identification number (EIN).** Enter the nine-digit EIN assigned to you by the IRS. The number should be the same as shown on your Form 941, Form 943, Form 944, Form CT-1, or Schedule H (Form 1040) and in the following format: 00-0000000. Do not use a prior owner's EIN. See Box h—Other EIN used this year below.

If you do not have an EIN when filing your Form W-3, enter "Applied For" in box e, not your social security number (SSN), and see Box b—Employer identification number (EIN) on page 8.

**Box f—Employer's name.** Enter the same name as shown on your Form 941, Form 943, Form 944, or Form CT-1.

**Box g—Employer's address and ZIP code.** Enter your address.

**Box h—Other EIN used this year.** If you have used an EIN (including a prior owner's EIN) on Form 941, Form 943, Form 944, or Form CT-1 submitted for 2011 that is different from the EIN reported on Form W-3 in box e, enter the other EIN used. Agents generally report the employer's EIN in box h. See Agent reporting on page 3.

**Contact person, telephone number, fax number, and email address.** Include this information for use by the SSA if any questions arise during processing.



*The amounts to enter in boxes 1 through 19, described below, are totals from only the Forms W-2 (excluding any Forms W-2 marked "VOID") that you are sending with this Form W-3.*

**Boxes 1 through 8.** Enter the totals reported in boxes 1 through 8 on the Forms W-2.

**Box 9.** Do not enter an amount in box 9.

**Box 10—Dependent care benefits.** Enter the total reported in box 10 on Forms W-2.

**Box 11—Nonqualified plans.** Enter the total reported in box 11 on Forms W-2.

**Box 12a—Deferred compensation.** Enter the total of all amounts reported with codes D through H, S, Y, AA, BB, and EE in box 12 on Forms W-2. Do not enter a code.



*The total of Form W-2 box 12 amounts reported with Codes A through C, J through R, T through W, Z, and DD is not reported on Form W-3.*

**Box 13—For third-party sick pay use only.** Third-party payers of sick pay (or employers using the optional rule for Form W-2 described in section 6 of Pub. 15-A) filing third-party sick pay recap Forms W-2 and W-3 must enter “Third-Party Sick Pay Recap” in this box.

**Box 14—Income tax withheld by payer of third-party sick pay.** Complete this box only if you are the employer and have employees who had federal income tax withheld on third-party payments of sick pay. Show the total income tax withheld by third-party payers on payments to all of your employees. Although

this tax is included in the box 2 total, it must be separately shown here.

**Box 15—State/Employer's state ID number.** Enter the two-letter abbreviation for the name of the state being reported on Form(s) W-2. Also enter your state-assigned ID number. If the Forms W-2 being submitted with this Form W-3 contain wage and income tax information from more than one state, enter an "X" under "State" and do not enter any state ID number.

**Boxes 16 through 19.** Enter the total of state/local wages and income tax shown in their corresponding boxes on the Forms W-2 included with this Form W-3. If the Forms W-2 show amounts from more than one state or locality, report them as one sum in the appropriate box on Form W-3. Verify the amount reported in each box is an accurate total of the Forms W-2.

## **Reconciling Forms W-2, W-3, 941, 943, 944, CT-1, and Schedule H (Form 1040)**

Reconcile the amounts shown in boxes 2, 3, 5, and 7 from all 2011 Forms W-3 with their respective amounts from the 2011 yearly totals from the quarterly Forms 941, or annual Form 943, Form 944, Form CT-1 (box 2 only), and Schedule H (Form 1040). When there are discrepancies between amounts reported on Forms W-2 and W-3 filed with the SSA and on Form 941, Form 943, Form 944, Form CT-1, or Schedule H (Form 1040) filed with the IRS, you will be contacted to resolve the discrepancies.

### **To help reduce discrepancies on Forms W-2:**

- Report bonuses as wages and as social security and Medicare wages on Form W-2, and on Forms 941, 943, 944, and Schedule H (Form 1040).
- Report both social security and Medicare wages and taxes separately on Forms W-2

and W-3, and on Forms 941, 943, 944, and Schedule H (Form 1040).

- Report social security taxes withheld on Form W-2 in box 4, not in box 3.
- Report Medicare taxes withheld on Form W-2 in box 6, not in box 5.
- Do not report a nonzero amount in box 4 if boxes 3 and 7 are both zero.
- Do not report a nonzero amount in box 6 if box 5 is zero.
- Do not report an amount in box 5 that is less than the sum of boxes 3 and 7.
- Make sure that the social security wage amount for each employee does not exceed the annual social security wage base limit (\$106,800 for 2011).
- Do not report noncash wages that are not subject to social security or Medicare taxes as social security or Medicare wages.
- If you use an EIN on any quarterly Form 941 for the year (or annual Forms 943,

944, CT-1, and Schedule H (Form 1040)) that is different from the EIN reported in box e on Form W-3, enter the other EIN in box

**To reduce the discrepancies between amounts reported on Forms W-2 and W-3, and Forms 941, 943, 944, CT-1, and Schedule H (Form 1040):**

- Be sure that the amounts on Form W-3 are the total amounts from Forms W-2.
- Reconcile Form W-3 with your four quarterly Forms 941 (or annual Forms 943, 944, CT-1, and Schedule H (Form 1040)) by comparing amounts reported for:
  1. Income tax withholding (box 2).
  2. Social security wages, Medicare wages and tips, and social security tips (boxes 3, 5, and 7). Form W-3 should include Form 941 or Forms 943, 944, and Schedule H (Form 1040) adjustments only for the

current year. If the Form 941, Form 943, or Form 944 adjustments include amounts for a prior year, do not report those prior year adjustments on the current year Forms W-2 and W-3.

3. Social security and Medicare taxes (boxes 4 and 6). The amounts shown on the four quarterly Forms 941 (or annual Form 943, Form 944, and Schedule H (Form 1040)), including current year adjustments, should be approximately twice the amounts shown on Form W-3.

Amounts reported on Forms W-2 and W-3, and Forms 941, 943, 944, CT-1, and Schedule H (Form 1040) may not match for valid reasons. If they do not match, you should determine that the reasons are valid. Keep your reconciliation in case of inquiries from the IRS or the SSA.



## Form W-2 Reference Guide for Box 12 Codes (See the box 12 instructions.)

<b>A</b>	Uncollected social security or RRTA tax on tips	<b>K</b>	20% excise tax on excess golden parachute payments	<b>V</b>	Income from exercise of nonstatutory stock option(s)
<b>B</b>	Uncollected Medicare tax on tips	<b>L</b>	Substantiated employee business expense reimbursements	<b>W</b>	Employer contributions (including employee contributions through a cafeteria plan) to an employee's health savings account (HSA)
<b>C</b>	Taxable cost of group-term life insurance over \$50,000	<b>M</b>	Uncollected social security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only)	<b>Y</b>	Deferrals under a section 409A nonqualified deferred compensation plan
<b>D</b>	Elective deferrals to a section 401(k) cash or deferred arrangement plan (including a SIMPLE 401(k) arrangement)	<b>N</b>	Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only)	<b>Z</b>	Income under section 409A on a nonqualified deferred compensation plan
<b>E</b>	Elective deferrals under a section 403(b) salary reduction agreement	<b>P</b>	Excludable moving expense reimbursements paid directly to employee	<b>AA</b>	Designated Roth contributions under a section 401(k) plan
<b>F</b>	Elective deferrals under a section 408(k)(6) salary reduction SEP	<b>Q</b>	Nontaxable combat pay	<b>BB</b>	Designated Roth contributions under a section 403(b) plan
<b>G</b>	Elective deferrals and employer contributions (including nonelective deferrals) to a section 457(b) deferred compensation plan	<b>R</b>	Employer contributions to an Archer MSA	<b>DD</b>	Cost of employer-sponsored health coverage
<b>H</b>	Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan	<b>S</b>	Employee salary reduction contributions under a section 408(p) SIMPLE	<b>EE</b>	Designated Roth contributions under a governmental section 457(b) plan
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