

Western Washington University
Human Resources – Payroll
W-2 Form Information

W-2 wages do not usually equal total gross earnings because of pre-tax deductions/contributions. A pre-tax contribution is one that is deducted from an employee’s wages before the tax on those wages is calculated. Examples of pre-tax contributions are highlighted below. This guideline shows how to calculate your total gross earnings and how to compare that to the wages on your W-2.

To find your total gross pay for the year:

- Login to Web4U, Click Employee → Pay Information → Earnings History
- Enter the date range from January to December for the year that you want to review
- Add the total gross pay column (do not include earnings that don’t contribute to your total gross pay such as comp time earned, leave without pay, taxable meals, etc.)

Box #	Name	Description
Box 1	Wages, tips, other compensation	This is reportable federal taxable wages (total gross wages less all pre-tax items such as medical premiums, dependent care, flexible spending, health savings account, parking, pre-tax supplemental retirement plans, and retirement plans PERS, LEOFF, TRS, URP, VIP). This amount includes taxable employer provided benefits such as tuition assistance benefits, club dues, employer provided vehicles, meals, etc.
Box 2	Federal income tax withheld	Total amount of federal tax withheld, including elected additional withholding.
Box 3	Social security wages	Total amount of reportable wages less pre-tax items which are not subject to Social Security taxes such as medical premiums, dependent care, flexible spending, health savings account, and parking. Retirement plans are not pre-tax items for social security tax purposes and are included in the reportable total. There is an annual maximum of social security wages subject to tax.
Box 4	Social security tax withheld	Total amount of social security tax withheld. This does not include the employer’s share. There is an annual maximum of this tax each year.
Box 5	Medicare wages and tips	Total amount of reportable wages paid less pre-tax items which are subject to Medicare taxes such as medical premiums, dependent care, flexible spending, health savings account, and parking. Retirement plans are not pre-tax items for Medicare tax purposes and are included in the reportable total. There is no yearly limit for Medicare wages.
Box 6	Medicare tax withheld	Total amount of Medicare tax withheld. This does not include the employer’s share. This includes any additional Medicare tax withheld from the wages of employees whose wages exceeded \$200,000. There is no yearly limit for Medicare wages.
Box 7	Social security tips	This category is not applicable to Western.
Box 8	Allocated tips	This category is not applicable to Western.
Box 10	Dependent care benefits	Total amount of dependent care deductions withheld. Excludible amount allowed under Internal Revenue Code Section 129.
Box 11	Nonqualified plans	This category is not applicable to Western.
Box 12		Code E – Elective deferrals to an IRS Section 403(b) (VIP contributions) Code G – Elective deferrals to an IRS Section 457(b) (Deferred compensation plan) Code W – Combined employee and employer contributions to HSA. The employer amounts are provided by the Washington State Health Care Authority. Code BB – Designated Roth contributions under a Section 403(b) plan. Code DD – Cost of employer-sponsored health coverage. This amount reported with Code DD is not taxable.

		Any contributions to PERS, LEOFF, TRS, and URP plans are mandatory contributions, not elective deferrals and will not be itemized in this box. They are exempt from taxation and have been accounted for in Box 1.
Box 13	Retirement plan	This will be checked if enrolled in any basic retirement plan.
Box 15	Name of State	For employees working outside of Washington State only. Employee's tax residence state.
Box 16	State wages, tips, etc.	For employees working outside of Washington State only. Total of reportable state taxable wages.
Box 17	State income tax	For employees working outside of Washington State only. Total amount of state tax withheld, including additional withholding.