

Form W-2

Click the boxes on the form below for the IRS instructions.

22222		Void <input type="checkbox"/>	a 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 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			
f Employee's address and ZIP code			13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b				
			14 Other			12c		12d		
			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

2010

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

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

Cat. No. 10134D

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Attention:

This form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. Do **not** file copy A downloaded from this website with the SSA. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. A penalty of \$50 per information return may be imposed for filing forms that cannot be scanned.

To order official IRS forms, call 1-800-TAX-FORM (1-800-829-3676) or [Order Information Returns and Employer Returns Online](#), and we'll mail you the scannable forms and other products.

You may file Forms W-2 and W-3 electronically on the SSA's website at [Employer Reporting Instructions & Information](#). You can create fill-in versions of Forms W-2 and W-3 for filing with SSA. You may also print out copies for filing with state or local governments, distribution to your employees, and for your records.

See IRS Publications 1141, 1167, 1179 and other IRS resources for information about printing these tax forms.

Box a - Employee's social security number

IRS instructions: 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. 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. (Enter zeros (000-00-0000) if Form W-2 is filed electronically with the SSA.) 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.

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Box b - Employer identification number (EIN)

IRS instructions: 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, 943, 944, 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 on line at IRS.gov by calling the toll-free number, 1-800-829-4933, or by filing Form SS-4, Application for Employer Identification Number.

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Box c - Employer's name, address, and ZIP code

IRS instructions: This entry should be the same as shown on your Form 941, 943, 944, CT-1 or Schedule H (Form 1040).

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Box d - Control Number

IRS instructions: You may use this box to identify individual Forms W-2. You do not have to use this box.

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Box e and f: Employee's name and address

IRS instructions: Enter the name as shown on your employee's social security card (first, middle initial, last). Generally, do not enter "Jr.," "Sr.," etc. in the "Suff." Box on Copy A unless the suffix appears on the card. However, SSA still prefers that you do not enter the suffix on Copy A. If the name does not fit, you may show first name initial, middle initial, and last name (and ignore the vertical line). If the name has changed, the employee must get a corrected card from any SSA office. Use the name on the original card until you see the corrected one. Do not show titles or academic degrees, such as "Dr.," "RN," or "Esq.," at the beginning or end of the employee's name. Include in the address the number, street, apartment or suite number (or P.O. box number if mail is not delivered to a street address). 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.

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Box 1 - Wages, tips, other compensation

IRS instructions: Show the total wages, tips, and other compensation (before any payroll deductions) you paid 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.
2. Total noncash payments, including certain fringe benefits.
3. Total tips reported by the employee to the employer (not allocated tips).
4. Certain employee business expense reimbursements.
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 (i.e., 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.
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.
11. Unless excludable under Educational assistance programs, 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. If you also paid your employees 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.
14. Distributions to an employee or former employee from a nonqualified deferred compensation 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.
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 a Health Savings Account (HSA) if includible in the income of the employee.
20. Amounts includible in income under a nonqualified deferred compensation plan because of a section 409A.
21. Payments made to former employees while they are on active duty for more than 30 days in the Armed Forces or other uniformed services.
22. All other compensation, including certain scholarship and fellowship grants. Other compensation includes amounts you paid to your employee from which Federal income tax was not withheld. You may show other compensation on a separate Form W-2.

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Box 2 - Federal income tax withheld

IRS instructions: Show the total Federal income tax withheld from the employee's wages for the year (do not reduce the wages by any advance EIC payments made to the employee). Include the 20% excise tax withheld on excess parachute payments.

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Box 3 - Social security wages

IRS instructions: Box 3 Show the total wages paid (before payroll deductions) subject to employee social security tax but not including social security tips and allocated tips (see box 7 and box 8). Generally, noncash payments are considered wages. Include employee business expense reimbursements reported in box 1. The total of boxes 3 and 7 cannot exceed \$106,800 (2010 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 section 401(k) plan or under a section 403(b) salary reduction agreement described in box 12 (codes AA and BB). Amounts deferred (plus earnings) under a nonqualified or 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 elective and nonelective deferrals for purposes of section 457(b) plans.

Also include in box 3:

- Signing Bonuses an employer pays for signing or ratifying an employment contract.
- Taxable cost of group-term life insurance over \$50,000 included in box 1.
- 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. Do not include employee contributions to an HSA that were made through a cafeteria plan.
- Employee contributions to a SIMPLE retirement account.
- Adoption benefits.

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Box 4 - Social security tax withheld

IRS instructions: Show the total employee social security tax (not your share) withheld, including social security tax on tips. Do not reduce this amount by any advance EIC payments made to the employee. For 2010, the amount should not exceed \$6,621.60 ($\$106,800 \times 6.2\%$). Include only taxes withheld (or paid by you for the employee) for the current year's wages and tips.

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Box 5 - Medicare wages and tips

IRS instructions: 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. If you are a Federal, state, or local agency with employees paying only the 1.45% Medicare tax, enter the Medicare wages in this box.

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) \$106,800.00 but enter in box 5 (Medicare wages and tips) 140,000.00. 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.

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Box 6 - Medicare tax withheld

IRS instructions: Enter the total employee Medicare tax (not your share) withheld. Include only tax withheld for 2010 wages and tips. Do not reduce this amount by any advance EIC payments made to the employee.

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Box 7 - Social security tips

IRS instructions: Show the tips 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 2010). Report all tips in box 1 along with wages and other compensation. Include any tips reported in box 7 in box 5 also.

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Box 8 - Allocated tips

IRS instructions: If you are a large 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.

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Box 9 - Advance EIC payment

IRS instructions: Show the total paid to the employee as advance earned income credit (EIC) payments.

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Box 10 - Dependent care benefits

IRS instructions: 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 employer-provided or employer-sponsored day-care facilities 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 day-care 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 amount over \$5,000 in boxes 1, 3, and 5. For more information see PUB. 15-B.

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Box 11 - Nonqualified plans

IRS instructions: 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) 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 that are included in boxes 3 and/or 5 and that are for current year services (such as those that have no risk of forfeiture).

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Box 12 – Benefits

IRS instructions: Complete and code this box for all items described below. Do not report in box 12 any items that are not listed as codes A–BB. Also, 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 you wish to give your employee. For example, union dues and uniform payments may be reported in box 14.

- **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). Also include this amount in boxes 1, 3 (up to the social security wage base), and 5.
- **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.
- **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 wages, also report the 20% excise 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.) Report in box 12 only the amount treated as substantiated (i.e., the nontaxable part). In boxes 1, 3 (up to the social security wage base) and 5, include 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.

- **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.
- **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.
- **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.
- **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.
- **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 \$11,390 exclusion.
- **Code V** - Income from the exercise of nonstatutory stock option(s). Show the spread (i.e., 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.
- **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 a Health Savings Account (HSA).
- **Code Y** – *Deferrals under a section 409A nonqualified deferred compensation plan*. Include current year deferrals under a section 409A nonqualified deferred compensation plan. Any earnings during the year on current year and prior year deferrals must also be reported here.
- **Code Z** – *Income under section 409A on a nonqualified deferred compensation plan*. Show any income under section 409A on a nonqualified deferred compensation plan that was included in box 1. This income is also subject to an additional tax reported on the employee's Form 1040.
- **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.
- **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.
- **Code CC** – HIRE exempt wages and tips.

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Box 13 - Checkboxes

IRS instructions: 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. See section 1 in Pub. 15-A for details on statutory employees and common-law employees.
- Retirement plan. Do not check this box for contributions made to a nonqualified or section 457(b) plan. Check this box if the employee was an active participant (for any part of the year) in any of the following:
 - A qualified pension, profit-sharing, or stock-bonus plan described in section 401(a) (including a 401(k) plan).
 - An annuity plan described in section 403(a).
 - An annuity contract or custodial account described in section 403(b).
 - A simplified employee pension (SEP) plan described in section 408(k).
 - A SIMPLE retirement account described in section 408(p).
 - A trust described in section 501(c)(18).
 - A plan for Federal, state, or local government employees or by an agency or instrumentality thereof (other than a section 457 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.

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Box 14 – Other

IRS instructions: The lease value of a vehicle provided to your employee and reported in box 1 must be reported here or on a separate statement to your employee. You may also use this box for any other information that you want to give to your employee. Please 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, you may report in box 14 makeup amounts for nonelective employer contributions, voluntary after-tax contributions, required employee contributions, and employer matching contributions. Such amounts separately for each year.

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Boxes 15 thru 20 - State and local income tax information

IRS instructions: 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 I.D. 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. Contact your state or locality for specific reporting information.

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