

Date of Service vs. Date of Check

The W2 form includes all taxable wages in calendar year 2018. Any checks for arrear payments received in 2018 for service performed during a prior year will be included in the 2018 W2 form.

-- SAMPLE --

Form W-2 Wage and Tax Statement 2018		7 Social security tips	1 Wages, tips, other compensation 59394.85	2 Federal income tax withheld 5684.05				
c Employer's name, address, and ZIP code STATE OF HAWAII 235 S BERETANIA ST HONOLULU HI 96813		8 Allocated tips	3 Social security wages 64232.63	4 Social security tax withheld 3982.42				
		9 Verification code	5 Medicare wages and tips 64232.63	6 Medicare tax withheld 931.37				
		10 Dependent care benefits	11 Nonqualified plans	12a See instructions for box 12 Code: G 4837.78				
		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	14 Other	12b Code: DD 4347.36				
e Employee's name, address, and ZIP code		b Employer identification number (EIN) 99-6001081	a Employee's social security number	12c				
		15 State HI	Employer's state ID number WH-013-438-5664-0	16 State wages, tips, etc. 63382.63	17 State income tax 4123.80	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
		Copy B-To Be Filed With Employee's FEDERAL Tax Return		This information is being furnished to the Internal Revenue Service. OMB No. 1545-0045		Dept. of the Treasury - IRS Visit the IRS website at www.irs.gov/efile .		

Understanding the W2 Boxes

1	Equal to the year-to-date Federal Taxable Gross from the last 2018 pay statement, less any pay adjustments processed by the DOE payroll department. This figure can be re-calculated by taking the year-to-date gross minus the year-to-date before tax deductions.
2	Equal to the year-to-date federal withholding amount from the last 2018 pay statement, less any pay adjustments processed by the DOE payroll department.
3	Equal to the Federal Taxable Gross in the next to the last box on the last 2018 pay statement, adding back in retirement, and any applicable deferred compensation and/or tax-sheltered annuities (TSA). Note that retirement, deferred compensation, and TSA are not pre-tax for Social Security and Medicare purposes. There is a maximum amount of \$128,400 applicable to Box 3.
4	Equal to the amount of Federal Social Security (OASDI) taxes withheld year-to-date on the last 2018 pay statement. The maximum amount for this box is \$7,960.80 for 2018.
5	Equal to the Federal Taxable Gross in the next to the last box on the last 2018 pay statement, adding back in retirement, deferred compensation and TSA. Retirement, deferred compensation, and TSA are not pre-tax for Social Security and Medicare purposes. There is no maximum amount applicable for Box 5.
6	Equal to the amount of Medicare year-to-date withholdings from the last 2018 pay statement.
10	Equal to the amount of any deductions for Flexible Spending Account deductions for dependent care, if applicable.
12	<ul style="list-style-type: none"> - Code E: The amount of any tax-sheltered annuities (TSA), if applicable. - Code G: The W2 form provides for deferred compensation contributions to appear as a separate item in Box 12 labeled as "G", if applicable - Code DD: As part of the Patient Protection and Affordable Care Act of 2010, employers are required to report to each employee the aggregate (employer and employee/retiree) cost of employer-sponsored group health plans. The amount appears in Box 12 labeled as "DD". The amount in Box 12 labeled as "DD" is for informational purposes only and as per the W2 instructions is not taxable.
13	ERS-eligible employees' W2s will show a gross wage reduced by the amount of their ERS contributions and the "retirement plan" in Box 13 will be marked with an "X".
16	Your total taxable wages for State of Hawaii tax purposes.
17	Equal to the amount withheld for State of Hawaii taxes. The year-to-date taxes paid will equal the amount of year-to-date Hawaii withholding from the last 2018 pay statement, less any pay adjustments processed by the DOE payroll department.

Federal Guidance

For more information and form instructions, consult the Internal Revenue Service's (IRS) General Instructions at: <https://www.irs.gov/pub/irs-pdf/iw2w3.pdf>.

Note: As of the date this guide was printed (1/16/19), a federal shutdown is in effect that may affect IRS services and processing.