

# Appendix A: W-2 Box Descriptions

| Box | Description  | Box  | Description  |
|-----|--|--|--|
| 1   | <b>WAGES, TIPS, OTHER COMP.</b> <ul style="list-style-type: none"> <li>Federal wages (YGROS, YFITW, YCOMP)</li> <li>YTD data base adjustment to 2801, 2807, 2808</li> <li>YTD deduction amounts: TIPSx, W2GRP, deductions with S2 codes W/V, Fringe (option 15)</li> <li>Deduction entries made with S3 of Y or YTD data base adjustment to 6xx6 if Ded. Tax. = Y and the S2 code is: 1-2, 5-9, F, G, P, X, Y, Z</li> </ul>                        | 11   | <b>NONQUALIFIED PLAN</b> <ul style="list-style-type: none"> <li>YTD deduction amounts (option 29 or 30)</li> </ul>   |
| 2   | <b>FEDERAL INCOME TAX WITHHELD</b> <ul style="list-style-type: none"> <li>Federal taxes (YFIT)</li> <li>YTD data base adjustment to 2701</li> </ul>  | 12   | (Four items can display on one W-2)<br><b>A = Uncollected Social Security Tax on Tips</b> <ul style="list-style-type: none"> <li>If SS underwithheld by &gt;\$.30 and option 805-01 is Y</li> </ul> <b>AA = Designated Roth contributions to a section 401(k) plan</b> <ul style="list-style-type: none"> <li>YTD deduction amounts (option 11 and 47)</li> </ul> <b>B = Uncollected Medicare Tax on Tips</b> <ul style="list-style-type: none"> <li>If Medicare underwithheld &gt;\$.30 and option 805-01 is Y</li> </ul> |
| 3   | <b>SOCIAL SECURITY WAGES</b> <ul style="list-style-type: none"> <li>Social Security wages (YGROS, YSOCW)</li> <li>YTD data base adjustment to 2832</li> <li>YTD deduction amounts: W2GRP, Fringe (option 15), Adoption Benefits (option 43)</li> <li>Deduction entries made with S3 of Y or YTD data base adjustment to 6xx6 if Ded. Tax. = Y and the S2 code is: 1-8, A, H, J, P, R, X, Y, Z (including Non-qualified Plans)</li> </ul>           | BB = Designated Roth contributions under a section 403(b) salary reduction agreement.      | <ul style="list-style-type: none"> <li>YTD deduction amounts (option 11 and 51)</li> </ul>   |
| 4   | <b>SOCIAL SECURITY TAX WITHHELD</b> <ul style="list-style-type: none"> <li>Social Security taxes (YSOC)</li> <li>YTD data base adjustment to 2732</li> </ul>   | C = Group Term Life Insurance Over \$50,000  | <ul style="list-style-type: none"> <li>YTD deduction amount W2GRP (separate W-2 unless option 805-04 is Y)</li> </ul>  |
| 5   | <b>MEDICARE WAGES AND TIPS</b> <ul style="list-style-type: none"> <li>Medicare wages (YGROS, YMEDW)</li> <li>YTD data base adjustment to 2807 or 2842</li> <li>YTD deduction amounts: W2GRP, Fringe (option 15), TIPSx, Adoption Benefits (option 43)</li> <li>Deduction entries made with S3 of Y or YTD data base adjustment to 6xx6 if Ded. Tax. = Y and the S2 code is: 1-8, A, H, J, P, R, X, Y, Z (including Non-qualified Plans)</li> </ul> | D = Elective Deferrals to a Section 401(k) Cash or Deferred Arrangement                    | <ul style="list-style-type: none"> <li>YTD deduction amounts (option 11)</li> <li>YTD deduction amounts for SIMPLE retirement account that is part of a 401(k) arrangement (option 11 and 42)</li> <li>YTD deduction amount for 401(k) Catch-up deductions (option 11 and 47)</li> </ul>   |
| 6   | <b>MEDICARE TAX WITHHELD</b> <ul style="list-style-type: none"> <li>Medicare taxes (YMED)</li> <li>YTD data base adjustment to 2742</li> </ul>   | E = Elective Deferrals to a Section 403(b) Salary Reduction SEP                            | <ul style="list-style-type: none"> <li>YTD deduction amounts (option 22)</li> </ul>  |
| 7   | <b>SOCIAL SECURITY TIPS</b> <ul style="list-style-type: none"> <li>YTD deduction amount TIPSx with an S2 = 5, 6, 7, or 8</li> <li>Deduction entries with S3 of Y to TIPSx or YTD data base adjustment to 2807</li> </ul>   | F = Elective Deferrals to a Section 408(k)(6) Salary Reduction SEP                         | <ul style="list-style-type: none"> <li>YTD deduction amounts (option 23) and option 806-01 is Y</li> </ul>   |
| 8   | <b>ALLOCATED TIPS</b> <ul style="list-style-type: none"> <li>YTD deduction amount W2ATP</li> </ul>   | G = Elective and Non-elective Deferral (Contributions) to a Section 457(b) Def. Comp. Plan | <ul style="list-style-type: none"> <li>YTD deduction amounts (option 23) and option 806-02 is Y</li> </ul>   |
| 9   | <b>ADVANCE EIC PAYMENT</b> <ul style="list-style-type: none"> <li>YTD deduction amount EIC</li> </ul>  | H = Elective Deferrals to a Section 501(c)(18)(d) Tax-Exempt Org. Plan                     | <ul style="list-style-type: none"> <li>YTD deduction amounts (option 23) and option 806-03 is Y</li> </ul>   |
| 10  | <b>DEPENDENT CARE BENEFITS</b> <ul style="list-style-type: none"> <li>YTD deduction amounts (option 25)</li> </ul>   | J = Non-Taxable Sick Pay   | <ul style="list-style-type: none"> <li>YTD amounts entered as non-taxable on the Third-Party Sick Pay form</li> </ul>  |
|     |  | K = 20% Excise Tax on Excess Golden Parachute Payments (not supported by Ceridian)         |  |
|     |  | L = Substantiated Employee Business Expense (Federal Rate)                                 | <ul style="list-style-type: none"> <li>YTD deduction amounts (option 24)</li> </ul>  |
|     |  | M = Uncollected Social Security Tax on Group Term Life Insurance Coverage                  | <ul style="list-style-type: none"> <li>If Social Security underwithheld &gt;\$.30 and option 805-02 is Y</li> </ul>  |

| Box           | Description   |
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| 12<br>(cont.) | <p>N = Uncollected Medicare Tax on Group Term Life Insurance Coverage</p> <ul style="list-style-type: none"> <li>If Medicare underwithheld &gt;\$.30 and option 805-02 is Y</li> </ul> <p>P = Excludable Moving Expense Reimbursement</p> <ul style="list-style-type: none"> <li>YTD deduction amounts (option 32)</li> </ul> <p>Q = Nontaxable Combat Pay (not supported by Ceridian)</p> <p>R = Employer Contributions to Medical Savings Account (MSA) (option 41)</p> <p>S = Salary Reduction Contributions to Section 408(p) (Simple) (option 42)</p> <p>T = Adoption benefits (ADOPT) (option 43)</p> <p>V = Income from exercise of non-statutory stock option(s)</p> <ul style="list-style-type: none"> <li>YTD deduction amounts (option 46)</li> </ul> <p>W = Employer Contributions to a Health Savings Account (HSA)</p> <ul style="list-style-type: none"> <li>YTD deduction amounts (option 48)</li> </ul> <p>Y = Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan</p> <ul style="list-style-type: none"> <li>YTD deduction amounts (option 49)</li> </ul> <p>Z = Income Under a Section 409A Nonqualified Deferred Compensation Plan</p> <ul style="list-style-type: none"> <li>YTD deduction amounts (option 50)</li> </ul> |
| 13            | <p>Status check boxes (marked if the following are present):</p> <ul style="list-style-type: none"> <li>STATUTORY EMPLOYEE (deduction description W2SE)</li> <li>Retirement Plan – marked when: <ul style="list-style-type: none"> <li>Retirement Plan indicator on the employee master = Y</li> <li>The employee’s Retirement Plan indicator is blank and the company’s indicator (Employer Tax Information) = Y</li> <li>Both employee and company Retirement Plan indicators are blank and the employee has YTD 401(k) amounts (option 11 = Y)</li> <li>Both employee and company Retirement Plan indicators are blank and both of the following conditions are present: <ul style="list-style-type: none"> <li>Employee has YTD 403(b) amounts (option 22 = Y)</li> <li>Option 805-06 = Y</li> </ul> </li> </ul> </li> <li>THIRD PARTY SICK PAY (third-party sick pay amounts are present). Separate W-2</li> </ul>   |
| 14            | <p>OTHER</p> <ul style="list-style-type: none"> <li>Only three items can display on one W-2</li> </ul> <p><b>Note:</b> YTD employee SDI taxes are adjusted using YSDI or by YTD data base adjustment to 2705</p> <ul style="list-style-type: none"> <li>AK UI: Alaska Unemployment Insurance</li> <li>CA SDI: California Disability Insurance</li> <li>CA VPDI: California Voluntary Disability Insurance</li> <li>HI TDI: Hawaii Temporary Disability Insurance</li> <li>MED EMP: Employees only subject to the Medicare portion of FICA tax (FICA/FUTA exempt codes M or X)</li> </ul>  |

| Box           | Description   |
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| 14<br>(cont.) | <ul style="list-style-type: none"> <li>NJ UI/HC/WF: Combined New Jersey unemployment insurance, health care subsidy, and workforce development program amounts (YNJUC)</li> <li>NJ DI: New Jersey Disability Insurance (YNJDI)</li> <li>New Jersey Private Disability Plan Number Entered on the NJ W-2 Private Disability Insurance Plan Number Transmittal (suppressed by option 805-05 Y); deduction W2NJE at the employee level overrides the setting of the company option</li> <li>NY DI: New York Disability Insurance</li> <li>OCOMP: YTD Deduction Amounts with S2 codes of W/V, YCOMP, or YTD data base adjustment to 2808. <ul style="list-style-type: none"> <li>OCOMP in box 14 is determined by subtracting the W2GRP YTD from the other compensation YTD amount. What remains displays in box 14 as OCOMP.</li> <li>Separate W-2 unless option 805-03 is Y</li> </ul> </li> <li>PA UI: PA Unemployment Insurance Tax</li> <li>PA OPT: PA Occupational Privilege Tax (option 806-04 is Y)</li> <li>PR DI: Puerto Rico Disability Insurance</li> <li>RI DI: Rhode Island Disability Insurance</li> <li>VEHICLE: YTD deduction amounts (option 16)</li> <li>414-H: Deduction Amounts (option 28)</li> <li>Option 39: Optional Misc. Information, Absolute Value for Option 39 Deductions</li> </ul> |
| 15            | <p>STATE and EMPLOYER’S STATE ID NO</p> <ul style="list-style-type: none"> <li>Employer tax information</li> </ul>  |
| 16            | <p>STATE WAGES, TIPS, ETC.</p> <ul style="list-style-type: none"> <li>State wages (YGROS, YST1W, YST2W)</li> <li>YTD data base adjustment to 2804</li> <li>YTD deduction amounts: TIPsx (S2 = 6, 7), W2GRP (S2 = 1, 4, 6, 7, D, F, G, P, T, X), Fringe (option 15 and S2 = 1, 2, 4, 6, 7, D, F, G, P, T, X)</li> <li>Deduction entries made with S3 of Y or YTD data base adjustment to 6xx6 if Ded. Tax = Y and the S2 code is: 1, 2, 4, 6, 7, D, F, G, P, T, X</li> <li>The New York State Department of Taxation and Finance requires information from box 1 (Wages, Tips, OTH COMP) be displayed in place of New York state wages.</li> </ul>   |
| 17            | <p>STATE INCOME TAX</p> <ul style="list-style-type: none"> <li>State taxes (YST1, YST2)</li> <li>YTD data base adjustment to 2703</li> </ul>  |
| 18            | <p>LOCAL WAGES, TIPS, ETC.</p> <ul style="list-style-type: none"> <li>Local wages (YGROS, YLC1W, YLC2W, YLC3W, YLC4W, YLC5W)</li> <li>YTD data base adjustment to 2805</li> <li>YTD deduction amounts TIPsx (S2 = 6, 7), W2GRP (S2 = 1, 4, 6, 7, E, F, R, Y, Z), Fringe 15 and S2 = 1, 2, 4, 6, 7, E, F, R, Y, Z)</li> </ul>  |

| Box           | Description   |
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| 18<br>(cont.) | <ul style="list-style-type: none"> <li>Deduction entries made with S3 of Y or YTD data base adjustment to 6xx6 if Ded. Tax. = Y and the S2 code is: 1, 2, 4, 6, 7, E, F, R, Y, Z (including nonqualified plans)</li> <li>PA EMS: PA Emergency and Municipal Services tax (option 806-04 is Y)</li> <li>The New York State Department of Taxation and Finance requires information from box 1 (Wages, Tips, OTH COMP) be displayed in place of Yonkers, NY locality wages.</li> <li>The New York State Department of Taxation and Finance requires information from box 1 (Wages, Tips, OTH COMP) be displayed in place of New York City locality wages for the period the employee was a New York City resident. As the residency period cannot be verified, The Payroll System displays year-to-date wages for local codes identified as a New York City local in box 18. Ensure that the local wages displayed in box 18 match the information as displayed in box 1 for full-time New York City residents.</li> <li>Certain Kentucky localities have annual wage limits that should display in box 18 on the W-2. For the most part, the wage limit is equal to the Social Security wage limit for the current year. Locality wages up to, but not exceeding, the wage limit display in box 18 for supported Kentucky localities as described in Payroll Bulletins 03-04 and 04-01. The Payroll System supports all of the wage limits currently enacted by Kentucky localities, either through existing local entity codes and/or tax formulas. Always use the appropriate local entity code and/or tax formula for all local codes.</li> </ul> |
| 19            | <p>LOCAL INCOME TAX</p> <ul style="list-style-type: none"> <li>Local taxes (YLOC1, YLOC2, YLOC3, YLOC4, YLOC5)</li> <li>YTD data base adjustment to 2704</li> <li>PA EMS: PA Emergency and Municipal Services tax (option 806-04 is Y)</li> </ul>   |
| 20            | <p>LOCALITY NAME</p> <ul style="list-style-type: none"> <li>Employer tax information (Local Tax Table)</li> <li>Locality name for Indiana locals (counties) displays the fourth and fifth digits of the locality entity number, followed by a space, then the first nine positions of the locality name.</li> <li>Locality name for Ohio School Districts (local codes established with a state code of OH and an entity number beginning with an 8) displays the second through fifth digits of the local entity number, followed by a space, then the first seven positions of the locality name.</li> <li>The Capital Tax Collection Bureau (CTCB) is a Pennsylvania non-profit corporation serving Cumberland, Dauphin, Franklin, Juniata, and Perry counties. When the locality state is PA (Pennsylvania) and the local tax entity code is one belonging to the Capital Tax Collection Bureau, CTCB displays in place of the locality name.</li> </ul>  |

| Box | Description  |
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| a   | <p>EMPLOYEE'S SOCIAL SECURITY NUMBER</p> <ul style="list-style-type: none"> <li>Employee's master information</li> </ul>   |
| b   | <p>EMPLOYER'S IDENTIFICATION NUMBER</p> <ul style="list-style-type: none"> <li>Employer's FEIN from the employer tax information</li> <li><b>Note:</b> For Ceridian Tax Service customers, any changes to the FEIN must be made by Ceridian Tax Service.</li> </ul>  |
| c   | <p>EMPLOYER'S NAME, ADDRESS, AND ZIP CODE</p> <ul style="list-style-type: none"> <li>Employer tax information (or from the company's master data if option 801-02 is Y)</li> <li><b>Note:</b> For Ceridian Tax Service customers, any changes to the FEIN must be made by Ceridian Tax Service.</li> </ul> |
| d   | <p>CONTROL NUMBER</p> <ul style="list-style-type: none"> <li>Sequential production control number</li> </ul>   |
| e   | <p>EMPLOYEE'S NAME</p> <ul style="list-style-type: none"> <li>First name and initial followed by last name and suffix (if applicable, use deduction description W2SFX)</li> </ul>  |
| f   | <p>EMPLOYEE'S ADDRESS AND ZIP CODE</p> <ul style="list-style-type: none"> <li>Employee's master information</li> </ul>   |

**Notes:**

- Wage amounts are generally created by: hours/earnings entries (when accessing the Hours/Earnings Table), however, data base adjustments to pay codes do *not* affect wages.
- Wage amounts can be reduced by: deferred compensation deductions, SEC125 deductions, other pre-tax deductions, 414-H deductions, negative entries to hours/earnings, negative entries to earnings from deductions.
- Contributions to 501(c)(18)(D) plans should be included in box 1 on the W-2. The Payroll System doesn't automatically include these amounts in box 1. To update box 1, use reserved deduction description YFITW to enter a positive amount equal to the year-to-date amount for all deductions defined with deduction option 23 and company option 806-03. YFITW entries aren't permitted on void, manual, or Xpresschecks. The YFITW adjustment causes a legitimate OTXBL display in the Wage Summary section of the W-2 and W-2 Management Report that must be left in place.
- When employees have worked in more than one state or locality, they will receive a W-2 for each state or locality. The current state and local jurisdiction information (i.e., on the employee master at the time the W-2 forms are printed) display on the federal form.

- YTD deduction amounts in boxes 8-14 reflect adjustments made using: S3 codes of Y, S3 codes of N, YTD data base adjustments to 6xx6. However, wages are only affected by adjustments if S3 code is Y or if YTD data base adjustment to 6xx6 are made with Deduction Taxability = Y.
- The deduction description must be established on the employee master to make data base adjustments to a deduction (6xx6 represents the deduction number where xx = 01 - 99 and A0 - J6).
- The amounts for display in the following boxes are determined using the absolute value as follows:
  - Box 10 (Dependent care benefits): sum of absolute values
  - Box 11 (Nonqualified plans): sum of absolute values
  - Box 12 codes D, E, W(401(k), 403(b), HSA): sum of absolute values.
  - Box 12 codes F, G, H, (408(k)(6), 457(b), 501(c)(18)(d)): absolute value of the sum (**only one of these plans can be set up for each company/subcompany**)
  - Box 12 codes Y and Z (409A, Defferals and 409A Income): sum of absolute values.
  - Box 14 (414-H): absolute value of the sum



Quarter-End/Year-End > W-2 > W-2 Road Map (All Boxes)

**Note:** All Payroll Bulletins released since 1998 are available in Myceridian at:  
[www.ceridian.com/myceridian/support/files/faxdocs/pr/cnb.htm](http://www.ceridian.com/myceridian/support/files/faxdocs/pr/cnb.htm)