Form W-2 reports wage and salary information and withholdings for individual employees. Employee W-2s must be sent to each employee by January 31st of the following tax year.

Understanding your W-2 (you will need your W-2 and your 12/31/2018 pay stub):

a Employee's social security number		
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**	**10** Dependent care benefits
e Employee's first name and initial Last name Suff.	**11** Nonqualified plans	**12a** See instructions for box 12
	13 Statutory employee Retirement plan Third-party sick pay	**12b**
	14 Other	**12c**
		12d
f Employee's address and ZIP code		

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   **2019**   Department of the Treasury—Internal Revenue Service

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OMB No. 1545-0008

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Box 1 – Total federal taxable wages and other compensation (such as one-time payments). This number does not include deferral elections. To calculate this number, take the 'Year To Date' total from your 12/31 pay stub and subtract your deductions for retirement, 457, health insurance, dependent care, RHS, and medical reimbursement. Then add in excess life insurance (if any).

Box 2 – The amount of federal income tax withheld, shown in your deductions section

Box 3 – Social security wages, for which we are not subject, so this box will be empty

Box 4 – Social security tax withheld, which will be empty

Box 5 – Medicare wages. To calculate this number, take the 'Year To Date' total and subtract your deductions for health insurance, medical reimbursements, and dependent care. Then add in excess life and city-paid 457 (if any).

Box 6 – Medicare taxes withheld, shown in your deductions section

Box 7 – Tips that are subject to social security wages, which will be empty

Box 8 – Tips allocated by your employer, which will be empty

Box 9 – Advance Earned Income Credit, which will be empty

Box 10 – Deductions and contributions to dependent care benefits

Box 11 – Nonqualified plans, additional taxable and non-taxable compensation and benefits

Box 12(a, b, c, d) – Additional taxes or deductions not covered in other boxes*

Box 13 – 'Retirement plan' will be checked for Marin County Retirement Employees (MCERA) only, otherwise nothing is checked

Box 14 – Other, will be empty for many employees; PARS employees will show the code '414(H)(2),' reporting the employee/employer retirement contributions

Box 15 – The state (CA) and state ID (80038623)

Box 16 – Wages taxed for state income tax, this may differ from box 1 for those that receive uniform, boot, or jacket allowances. If box 16 is different than box 1, use your box 1 calculations and subtract any 'Year To Date' totals for uniform, boot, or jacket cleaning (pay code 91 or 91p).

Box 17 – State income tax withheld

Box 18 – Local wages and tips, this will be empty for employees not subject to State Disability Insurance (SDI). Safety and hourly employees are not subject to SDI.

Box 19 – Local tax withheld

Box 20 – Locality name for box 18 and 19, CASDI (California State Disability Insurance)

*Legend for Box 12 Codes

- C – Group-term life insurance, informational only
- G – contributions for retirement accounts
- DD – Cost of employer sponsored health coverage, informational only
- EE – Designated Roth, 457, and 401A contributions