

DEPARTMENT OF ADMINISTRATION
STATE HUMAN RESOURCES DIVISION

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TO: All Payroll and HR staff

FROM: Human Resources Information Services

RE: Notes for 2013 W-2 Questions

DATE: January 2014

The following is designed to help answer some of the questions you may receive about W-2s. Please note the back of the W-2 form provides statements corresponding with the box #'s on the W-2. The information printed on the back of the W-2 is general IRS information, but helpful nonetheless.

The following provides information regarding entries on the W-2 that is more State of Montana specific:

Box 1 is taxable wages. Box 1 could be lower than Box 3 if an employee has retirement that is tax deferred, a cafeteria plan, or deferred compensation.

Box 3 is FICA wages. The taxable gross dollar maximum for 2009 is \$106,800. The tax rate is 6.2%.

Box 5 is Medicare wages. There is not a dollar maximum for 2009 and the tax rate is 1.45%.

Box 12 will have a letter code and dollar amount. The letter codes applicable to State employees are:

C – This amount is the imputed income for employees who have group term life insurance coverage in excess of \$50,000. The amount is included in the totals of Boxes 1, 3, and 5.

E – This amount is the Teachers Annuity and is not included in the total for Box 1.

G – This amount is deferred compensation. This is not included in the total of Box 1. It is included in the totals of Box 3 and 5.

L – Nontaxable part of employee business expense reimbursements. This is not included in the totals of Boxes 1, 3, and 5.

P – Excludable moving expense reimbursement. This is not included in the totals of Boxes 1, 3, and 5.

Box 13 will have an "X" under Retirement Plan if the employee is a participant in any of the retirement programs offered by the State of Montana.

Box 14 - Other

RETIREMENT - Including PERS, GABAHW, GABAJG, HWYPAT, SHERIF, JUDGES, TIACRF, TRS, WARDEN, TIAPRS and FURS. The amount is not included in the total of Box 1. Amounts are included in the totals of Boxes 3 and 5.

EDUSTIPEND - Education Stipend amounts are included in Box 1, 3, and 5 totals.

NONCASHTXB - Non-cash auto amounts are included in the totals of Boxes 1, 3, and 5. Non-cash meal benefits are included in Box 1 totals and are not included in the totals of Boxes 3 or 5.

OTHCMPIN#1 - Amounts for in-state away from office allowance, in-state meals, out-of-state meals, out-of-state allowance, in-state allowance, officer allowance, incentives, and relocation are included in Box 1, 3, and 5 totals. Amounts entered for per diem are included in Box 1 totals, and are not included in the totals of Boxes 3 or 5.