

# **2020 W-2 Form Guide**

**Payroll Operations BPROS**

**2020 W-2 Forms Information**

This document provides information about what is contained in each box on the W-2 Form for 2020. The required items to report to Social Security and the IRS are listed in the respective boxes along with additional entries that will assist you in filing your personal tax return.

It is important to note that you may not be able to reconcile the year to date information on the last pay stub with the W-2 Form. Reconciliation might be impossible because of adjustments that may have been made to your payroll records for 2020 after you received your last paycheck. Also, not all the possible combinations of deductions and taxable dollars print on the pay stub, but they do print on the W-2 Form. However, you may be able to reconcile your final pay stub for 2020 to the information on your 2020 W-2 Form by using the information in the boxes below. The exception is the information in box 12 under code **DD** which represents the cost of the employer-sponsored health coverage.

**Multiple W-2 Forms.** You will receive two W-2 Forms if there isn't enough room to print all the applicable items in Box 12 and/or in Box 14 on one W-2 Form. Multiple forms may be mailed to you on the same day via U.S. Mail, but it is possible that they may be delivered to you on two different days.

**Name and Social Security Number.** Please check the spelling of your name and your Social Security Number printed on your W-2 Form. If either item is incorrect, please contact Payroll Operations immediately so it can be corrected before the County files its 'employer copy' with the Social Security Administration. It will also be necessary for you to fill out a new W-4 Form with the correct information before the changes can be made. This allows your earnings to be credited correctly to your Social Security account and prevents the County from incurring any penalties for reporting incorrect employee information.

**Corrected W-2 Forms.** If after reviewing your W-2 Form, you believe the financial information detailed on the W-2 form for tax filing is incorrect, please contact Payroll Operations. When applicable, a corrected form, a W-2C form, with the necessary corrections will be created for you.

**W-2 Form duplicate online.** You are able to view and print your 2018 - 2020 W-2 forms online through PeopleSoft self-service, 2020 is available around late January 2021. Contact King County help desk if you need help signing into the PS Self-service.

**No W-2 Form is received.** If you have not received your W-2 Form by February 15, 2021, you must request a duplicate copy and submit an address change to Payroll Operations. Please allow three to four business days to receive the copy of your W-2 Form after submitting your request. You can print a copy using the PeopleSoft Self-service secured website. Go to: [kingcounty.gov/mybenefits](http://kingcounty.gov/mybenefits) for more information. Also, you will find the duplicate W-2 Form request form at [Employee Request for duplicate W-2 Form](#).

### **W-2 Wage and Tax Statement Information**

Please note that all items that could potentially be included in your W-2 Wage and Tax Statement as processed through the King County payroll systems are listed below. For the complete list of what is possible to be reported in each and every box, check the IRS publication for 2020 Instructions for Forms W-2 and W-3" at [irs.gov](http://irs.gov).

<b>Box 1: Wages, Tips, and Other Compensation</b>	+ YTD Gross Wages	
	+ Other Compensation	
	+ Auto Taxable Fringe	
	+ Commuter Bonus Pay	
	+ Domestic Partner Benefit Premiums	Annual Election
	+ Group Term Life Insurance Premium > \$50,000 coverage	
	- Deferred Compensation § 457(b) Plan	
	- Dependent Care	Annual Election
	- Flexible Spending Account: Medical Expenses	Annual Election
	- Non-taxable Tuition Reimbursement	
	- Pre-tax Ferry	
	- Pre-tax Health Insurance	Annual Election
	- Pre-tax Parking	
	- Retirement Contributions to PERS & LEOFF	
	- Workers' Compensation if paid through King County payroll	
	Gross Wages subject to Federal Income Tax	
<b>Box 2: Federal Income Tax Withheld</b>	Income taxes withheld from your wages	Based on Form W-4
<b>Box 3: Social Security Wages</b>	+ YTD Gross Wages	
	+ Auto Taxable Fringe	
	+ Commuter Bonus Pay	
	+ Domestic Partner Benefit Premiums	Annual Election
	+ Group Term Life Insurance Premium > \$50,000 coverage	
	- Dependent Care	Annual Election
	- Flexible Spending Account: Medical Expenses	Annual Election
	- Non-taxable Tuition Reimbursement	
	- Pre-tax Ferry	
	- Pre-tax Health Insurance	Annual Election
	- Pre-tax Parking	
	- Workers' Compensation if paid through King County payroll	
	Social Security Wages (limited to \$137,700)	
<b>Box 4: Social Security Tax Withheld</b>	Social Security Wages X 6.2% = Social Security Tax Withheld The total is not to exceed \$8,537.40)	
<b>Box 5: Medicare Wages</b>	+ YTD Gross Wages	
	+ Auto Taxable Fringe	
	+ Commuter Bonus Pay	
	+ Domestic Partner Benefit Premiums	Annual Election
	+ Group Term Life Insurance Premium > \$50,000 coverage	
	- Dependent Care	Annual Election

	- Flexible Spending Account: Medical Expenses	Annual Election
	- Non-taxable Tuition Reimbursement	
	- Pre-tax Ferry	
	- Pre-tax Health Insurance	Annual Election
	- Pre-tax Parking	
	- Workers' Compensation if paid through King County payroll	
	Medicare Wages	
<b>Box 6: Medicare Tax Withheld</b>	Medicare Wages X 1.45% = Medicare Tax Withheld	
<b>Box 7: Social Security Tips</b>	N/A	
<b>Box 8: Allocated Tips</b>	N/A	
<b>Box 9:</b>	N/A	
<b>Box 10: Dependent Care Benefits</b>	Pre-tax contributions made to Dependent Care Spending Account	
	Limit is \$5,000. Amount > \$5,000 is reported in Box 1	
<b>Box 11: Nonqualified Plans</b>	N/A	
<b>Box 12:</b>	<b>C:</b> Group Term Life Insurance Premium > \$50,000 coverage	
	This amount is included in Boxes 1, 3, and 5.	
	<b>L:</b> Non-taxable Auto Expense Reimbursement	
	This amount is not included in Boxes 1, 3, or 5.	
	<b>G:</b> § 457(b) Plan Deferrals and Contributions	
	This amount is excluded from Box 1.	
	<b>P:</b> Moving Expenses	
	This amount is not included in Box 1, 3, or 5.	
	<b>DD:</b> Cost of employer-sponsored health coverage	
	The amount reported with code DD is not taxable	
	<b>EE:</b> Designated Roth contributions § 457(b).	
<b>Box 13: Checkboxes</b>	Statutory: Exempt from FIT, not SS Tax and Med. Tax	
	Retirement Plan Participant	
	Third Party Sick Pay: N/A	
<b>Box 14: Other</b>	Domestic Partner Taxable Benefits	
	This amount is included in Boxes 1, 3, and 5.	
	Non-taxable Education Payments	
	Retirement Contributions to PERS & LEOFF	
	This amount is excluded from Box 1.	

	Auto Taxable Fringe	
	This amount is included in Boxes 1, 3, and 5.	
	Flexible Spending Account: Medical Expenses	
	This amount is not included in Boxes 1, 3, and 5.	
	Pre-tax Health Insurance	
	This amount is not included in Boxes 1, 3, and 5.	
	Pre-tax Parking	
	This amount is not included in Boxes 1, 3, and 5.	
	Pre-tax Ferry	
	This amount is not included in Boxes 1, 3, and 5.	

\* Please note that Auto Taxable Fringe is not printed in Box 14.