



The *Patient Protection and Affordable Care Act* requires employers to include on the [Form W-2](#), Wage and Tax Statement, the following information: ¹¹⁴

- (1) The name, address and identification number of the employer.
- (2) The name, address and social security account number of the employee.
- (3) The total wages and other compensation paid as defined for income tax withholding purposes. For armed forces members, the amount to be reported is the total amount of taxable income paid, regardless of whether it is wages subject to withholding. ¹¹⁵
- (4) The total income taxes withheld. The 20-percent excise tax on excess golden parachute payments to key employees is treated as income tax withholding. ¹¹⁶
- (5) The total wages for social security tax purposes. For remuneration paid to a member of a uniformed service on active duty, the wages paid are limited to the basic pay of a uniformed service member and are determined in accordance with any decision as to the amount of wages paid by the head of the federal agency (or his designated representative) that controls the uniformed service. ¹¹⁷ For Peace Corps volunteers or volunteer leaders, the amount of wages paid is determined under the Peace Corps Act. ¹¹⁸
- (6) The total social security tax withheld.
- (7) The total wages for Medicare tax purposes.
- (8) The total Medicare tax withheld from wages.
- (9) The total paid to the employee as an earned income credit.
- (10) For large food or beverage establishments, the tips allocated to the employee. Allocated tips are not included in the amounts shown for wages and other compensation or tips subject to social security tax.
- (11) Tips reported by employees for which social security tax was not paid and the amount of the unpaid tax.
- (12) The total value of taxable noncash fringe benefits. This amount is also reported as part of wages and other compensation.
- (13) The total amount of distributions from a nonqualified deferred compensation plan, or a deferred compensation plan of a state or local government or a tax-exempt organization. Distributions solely from the latter types of plans should be separately identified with a "G" written before the dollar amount.
- (14) An indication whether the employee is:
 - (a) a statutory employee subject to social security tax but not subject to income tax withholding
 - (b) deceased;
 - (c) an active participant in a retirement plan maintained by the employer or in a union plan (see);
 - (d) represented by someone acting on the employee's behalf; or
 - (e) a household employee.
- (15) The amount of social security tax that could not be collected on the employee's tips because the employee did not have enough funds from which to deduct it.
- (16) If the employee was reimbursed for employee business expenses under the standard



- mileage rate or the per diem or high-low substantiation methods, and the amount reimbursed exceeds the amount of reimbursement allowable under the method used, the excess reimbursement is reported as wages and other compensation..
- (17) The cost of coverage of over \$50,000 of group-term life insurance (also to be included as other compensation)..
 - (18) The amount of sick pay not includable in taxable income because the employee contributed to a sick-pay plan..
 - (19) Employer contributions to a 401(k) plan, qualified salary reduction agreement to purchase an annuity contract, salary reduction arrangement for a simplified employee pension plan, state or local government or tax-exempt organization plan, or savings incentive match plans for employees (SIMPLEs). Contributions to SIMPLEs are designated with Code S in Box 12.¹¹⁹
 - (20) Employer contributions to any Archer medical savings account (MSA)¹²⁰ of the employee or the employee's spouse.¹²¹ Contributions to an MSA are designated with Code R in Box 12.¹²²
 - (21) Employer contributions to any health savings account (HSA) of the employee or the employee's spouse (for tax years beginning after 2003).¹²³
 - (22) Employee contributions to any Archer medical savings account.
 - (23) For a federal, state, or local agency, whether the employee paid the 1.45-percent Medicare portion of the social security tax.
 - (24) State and local income tax information, inclusion of which is optional.
 - (25) The amount incurred for an employee for dependent care under a dependent care assistance program.
 - (26) The amount of employer payments under an adoption assistance plan for qualified adoption expenses. This amount is designated with Code T in Box 12.¹²⁴
 - (27) The amount of employer reimbursements for qualified moving expenses. Reimbursements of qualified moving expenses an employer pays directly to an employee are reported on Box 12 with Code P. Qualified moving expenses an employer pays to a third party and services that an employer furnishes in kind to an employee are not reported on Form W-2.¹²⁵
 - (28) The amount of any military employee combat pay.¹²⁶
 - (29) A qualified plan participant's elective pension deferrals in box 12 using Code D through H and S. For qualified catch-up contributions, the contributions must be reported in the totals reported for Code D through H and S.¹²⁷
 - (30) Starting in 2011, the aggregate cost of applicable employer-sponsored coverage provided to an employee annually

Leave-based employer donations to charities do not constitute wages, and need not be reported on the employee's W-2, for donations made after September 11, 2001, and before January 1, 2003.¹²⁸ Military personnel stationed in a combat zone can exclude pay for service in those areas from their gross income.