

2014 EXPLANATION FOR CERTAIN BOXES ON W-2

Wages paid from more than one State agency are combined on one W-2.
Questions about wages reported are to be directed to Your Agency Payroll Office!

BOX #1 WAGES, TIPS, OTHER COMPENSATION

Amounts Included	Amounts Subtracted (Pre-Tax)
Taxable Wages (Regular Pay, Holiday, Paid Leave, etc)	Health/Dental/Vision Insurance Premiums
Value of Auto Usage (see Box 14)	Supplemental Life Premiums (Pre-Tax portion)
Taxable Fringe Benefit(s)	Dependent Care Deductions (DCRA) (see Box 10)
Value of Imputed Income (see Box 14)	Medical Reimbursement Deductions (AMRA, LMRA)
Taxable Travel Reimbursements (see Box 14)	Deferred Compensation Contributions (see Box 12)
Taxable Per Diem (see Box 14)	Tax Sheltered Annuity Contributions (see Box 12)
Taxable Educational Assistance	HSA Contributions (employee only) (see Box 12)
Taxable Allowances	Retirement Contributions
	Transit Program Deductions

BOX #3 SOCIAL SECURITY WAGES (Not to exceed annual maximum social security wage base)

Amounts Included	Amounts Subtracted (Pre-Tax)
Taxable Wages (Regular Pay, Holiday, Paid Leave, etc)	Health/Dental/Vision Insurance Premiums
Value of Auto Usage (see Box 14)	Supplemental Life Premiums (Pre-Tax portion)
Taxable Fringe Benefit(s)	Dependent Care Deductions (DCRA) (see Box 10)
Value of Imputed Income (see Box 14)	Medical Reimbursement Deductions (AMRA, LMRA)
Taxable Travel Reimbursements (see Box 14)	HSA Contributions (employee only) (see Box 12)
Taxable Per Diem (see Box 14)	
Taxable Educational Assistance	
Taxable Allowances	

BOX #5 MEDICARE WAGES AND TIPS

Amounts Included	Amounts Subtracted (Pre-Tax)
Taxable Wages (Regular Pay, Holiday, Paid Leave, etc)	Health/Dental/Vision Insurance Premiums
Value of Auto Usage (see Box 14)	Supplemental Life Premiums (Pre-Tax portion)
Taxable Fringe Benefit(s)	Dependent Care Deductions (DCRA) (see Box 10)
Value of Imputed Income (see Box 14)	Medical Reimbursement Deductions (AMRA, LMRA)
Taxable Travel Reimbursements (see Box 14)	HSA Contributions (employee only) (see Box 12)
Taxable Per Diem (see Box 14)	
Taxable Educational Assistance	
Taxable Allowances	

BOX #10 DEPENDENT CARE BENEFITS

If you had Dependent Care Deductions (DCRA), the amount will appear in this box.

BOX #12

Code **DD** – Cost of employer-sponsored health coverage (both employee and employer); Information only; Not taxable
 Code **E** – Tax Sheltered Annuity Contributions – 403(b)
 Code **EE** – Designated Roth Contributions under governmental section 457(b) plan (included in box 1,3,5, and 16)
 Code **G** – Deferred Compensation Contributions – 457(b)
 Code **P** – Excludable moving expense reimbursement paid directly to employee (not included in box 1, 3, 5, and 16)
 Code **W** – Health Savings Account (HSA) Contributions (both employee and employer)

BOX #13 RETIREMENT PLAN

This box will be checked if you participated in any State Retirement System.

BOX #14 OTHER (any items below are also included in Box 1, 3, 5, and 16).

“**AUTO**” – The value of your Auto Usage benefit
 “**IMPUT**” – The value of Imputed Income for Health and/or Dental Insurance Benefits for a non-tax dependent
 “**TXTRV**” – Taxable Travel Reimbursements
 “**TXSUB**” – Taxable Legislative Subsistence Per Diem

BOX #16 STATE WAGES, TIPS, ETC.

The amount displayed in this box will be Arizona taxable income and may be the same as in Box 1.