



EXPLANATION OF FORM W-2 2011

This explanation is being provided as a useful guide for understanding your Form W-2 for 2011. If you have any questions, please call Mark Russell at (419) 995-8411 or Cindy Buckland at (419) 995-8801.

Box #	Description	Explanation			
1	Wages, Tips, Other Compensation	The amount in Box 1 is to be used as your wages on your federal tax return. This taxable wage amount is computed as follows: Gross Earnings Plus *cost of employer provided group term insurance in excess of \$50,000 (Box 12) Minus *employee retirement contribution pick-up (Box 14) *Section 403(b) and 457(b) tax deferred contributions (Box 12) *Section 125 employee cost-shared medical, vision, dental, and/or HSA premiums (Box 14) *Flexible Spending Account -FSA dependent and/or health care contributions	12	C	Cost of employer provided group term life insurance in excess of \$50,000
				E	Section 403(b) tax deferred contributions
				G	Section 457(b) tax deferred contributions
				W	Contributions to a health savings account (both employee and employer)
			13	Retirement Plan	Marked if contributions were made to PERS, STRS, Section 403(b) or Section 457(b) agreement, or an ARP plan
			14	Other	
				School District Code and Tax	School district code and school district income tax withheld
2	Federal Income Tax Withheld	Federal income tax withheld		P/S	Employee retirement contribution pick-up thru PERS,STRS, or ARP
3	Social Security Wages	Not Applicable		SEC	Section 125 employee cost-shared medical, vision, and/or dental pre-tax premiums and HSA
4	Social Security Tax Withheld	Not Applicable			
5	Medicare Wages and Tips	Wages subject to Medicare Hospital Insurance tax - All employees hired on or after April 1, 1986 are subject to this tax.	15	Name of State and Employer's State I.D. Number	Appropriate state abbreviation and employer's state I.D. number
		Gross Earnings Plus -	16	State Wages, Tips, Etc.	Taxable earnings for state income tax purposes (same as Box 1)
		*cost of employer provided group term life insurance in excess of \$50,000	17	State Income Tax	State income tax withheld
		Minus -	18	Local Wages, Tips, etc.	Earnings subject to local tax
		*Section 125 employee cost-shared premiums	19	Local Income Tax	Local Income Tax withheld
		*FSA dependent and/or health care contributions	20	Name of Locality	Three letter abbreviation for name of city, town or village for which tax was withheld. Local tax, earnings and name for locality for a second municipality is printed on a second W2 form in boxes 18, 19, and 20.
6	Medicare Tax Withheld	1.45% Medicare Hospital Ins. Tax withheld on wages reported in Box 5			