Graphical user interface, application, table

Description automatically generated

1. **Wages, Tips, Other Compensation:** Your total federal taxable gross pay.

*This can include:*

* + Wages, bonuses, and other cash compensation (including prizes or awards)
  + Non-cash fringe benefits
  + Executive life insurance
  + Imputed income
  + Non-qualified moving expenses
  + Taxable employee business expense reimbursements

*This does not include*

* + 403(b) contributions
  + DCP contributions
  + Medical Contributions
  + Health Care (HCRA) and Dependent Care (DepCare) contributions
  + All other pre-tax contributions

1. **Federal Income Tax Withheld:** The total amount of federal income tax that was withheld from your wages, tops, and other compensation.
2. **Social Security Wages:** Total wages that are subject to social security tax ($128,400 for tax year 2018)
3. **Social Security Tax Withheld:** The amount of social security tax withheld from all OASDI taxable wages. This amount should be equal to 6.2% of the wages listed in Box 3 up to the maximum allowed ($7960.80 for tax year 2018).
4. **Medicare Wages and Tips:** The total wages, tips and other compensation that are subject to Medicare taxes. There is no limit on the amount of wages that are subject to Medicare taxes.
5. **Medicare Tax Withheld:** The amount includes the 1.45% Medicare tax withheld on all Medicare wages, tips shown in Box 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above

$200,000.

1. **Social Security Tips:** This lists the tips you received that you **reported** to your employer.
2. **Allocated Tips:** Shows tip income allocated to you by your employer.
3. **Advance EIC Payment:** The total amount of any EIC (earned income credit) payments you have received during the year.
4. **Dependent Care Benefits:** The total amount of any dependent care you had deducted for the year.
5. **Nonqualified Plan:** Amounts distributed to you from nonqualified deferred compensation plans or non- government Section 457 pension plan. The amount in Box 11 is already included as taxable wages in Box 1.
6. **See Inst. For Box 12:** The total amount of executive life insurance, 403(b) or 457(b) contributions, and excludable moving expenses.
   * 12a: **Code C** – Taxable cost of group-term life insurance over $50K
   * 12b: **Code E** – Election deferrals under 403(b) contribution
   * 12c: **Code G** – Election deferrals under 457(b) contribution
   * 12d: **Code P** – Excludable moving expenses
   * 12e: **Code Y** – Deferrals under a section 409A nonqualified deferred compensation plan
   * 12f: **Code Z** – Income under a section 409A nonqualified deferred compensation plan
   * 12g: **Code DD** – Cost of employer-paid health insurance (***The amount reported with Code DD is not taxable***)
7. **Retirement Plan:** This box is checked if you are a member of the UC retirement plan.
8. **Other:** This box is used by the University to report other information to you. This box may contain one or more of the following:
   * **UCRP:** University of California Retirement Plan
   * **DCP-CAS:** Defined Contribution Plan Casual
   * **DCP-REG:** Defined Contribution Plan Regular (included in Box 1)
   * **Other Inc.:** Imputed income, Travel Reimbursement, Taxable Relocation Expenses, Union Dues Withheld, Uniform Payment Deductions, Non-excludable Moving Expenses, Auto Allowance, Social Club Membership

# Interest

* + **Fringes**
  + **HFSA:** Health Flexible Spending Account (FSA) unsubstantiated claims
  + **FFCRA/CARES related pay**

1. **State Code and Employer’s State I.D. Number:** Usually CA for California and the California employer identification number for California. If you live and/or work outside of California and withholding was required for that state, the corresponding state code and identification number will be listed as well.
2. **State Wages, Tips, Etc.:** The total state taxable gross pay you received.
3. **State Income Tax:** The total state income taxes that were withheld from your compensation.
4. **Local Wages, Tips, Etc.:** The total local taxable gross pay you received.
5. **Local Income Tax:** The total local income tax withheld from your compensation.
6. **Locality:** If you live and/or work outside of California and the locality that you reside in requires withholding, the locality name will be displayed.

References:

IRS - [https://w](http://www.irs.gov/individuals/employees/tax-withholding)ww.irs.g[ov/individuals/employees/tax-withholding](http://www.irs.gov/individuals/employees/tax-withholding) CA State Franchise Tax Board -

[https://w](http://www.ftb.ca.gov/individuals/index.shtml?WT.mc_id=Global_Individuals_Tab)ww.ftb.[ca.](http://www.ftb.ca.gov/individuals/index.shtml?WT.mc_id=Global_Individuals_Tab)g[ov/individuals/index.shtml?WT.mc\_id=Global\_Individuals\_Tab](http://www.ftb.ca.gov/individuals/index.shtml?WT.mc_id=Global_Individuals_Tab)