

Form W-2 Wage and Tax Statement 2018		7 Social security tips	1 Wages, tips, other compensation 54761.14	2 Federal income tax withheld 10309.88
c Employer's name, address, and ZIP code UNIVERSITY OF CALIFORNIA 14350-1 MERIDIAN PARKWAY RIVERSIDE CA 92518		8 Allocated tips	3 Social security wages 56815.39	4 Social security tax withheld 2386.25
		9 Verification code	5 Medicare wages and tips 56815.39	6 Medicare tax withheld 823.82
		10 Dependent care benefits	11 Nonqualified plans	12a See instructions for box 12 G
		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	14 Other UCRP 2054.25	12b DD 5656.43
e Employee's name, address, and ZIP code BILLY B. BOBCAT 5200 N LAKE RD MERCED CA 95343		b Employer identification number (EIN) 94-3067788	12c	
		a Employee's social security number 123-45-6789	12d	
		15 State CA 16 State wages, tips, etc. 54761.14 17 State income tax 3372.10 18 Local wages, tips, etc. 19 Local income tax 20 Locality name		

Copy B-To Be Filed With Employee's FEDERAL Tax Return This information is being furnished to the Internal Revenue Service. Dept. of the Treasury - IRS
OMB No. 1545-0008 Visit the IRS website at www.irs.gov/efile.

Box Description for the 2018 W-2 for UCM issued by the UCPATH Center

- a **Employee's Social Security Number:** Your social security number (*verify for accuracy*).
 - b **Employer Identification Number:** UC's federal tax identification number.
 - c **Employer's Name, Address and Zip Code:** The address of the UCPATH Center for tax purposes.
 - d **N/A for the 2018 UCPATH issued W-2**
 - e **Employee's Name AND Employee's Address and Zip Code:** Your full (legal) name (this should as shown on your Social Security Card or validated via a name change on the UCPATH portal), and address (as listed in the Payroll System).
- 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

2 **Federal Income Tax Withheld:** The total amount of federal income tax that was withheld from your wages, tips, and other compensation.

3 **Social Security Wages:** Total wages that are subject to social security tax (\$128,400 for tax year 2018) .

- 4 **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).
- 5 **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.
- 6 **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.
- 9 **Advance EIC Payment:** The total amount of any EIC (earned income credit) payments you have received during the year.
- 10 **Dependent Care Benefits:** The total amount of any dependent care you had deducted for the year.
- 11 **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.
- 12 **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*)
- 13 **Retirement Plan:** This box is checked if you are a member of the UC retirement plan.
- 14 **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)
 - **Othr 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
- 15 **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.

- 16 **State Wages, Tips, Etc.:** The total state taxable gross pay you received.
- 17 **State Income Tax:** The total state income taxes that were withheld from your compensation.
- 18 **Local Wages, Tips, Etc.:** The total local taxable gross pay you received.
- 19 **Local Income Tax:** The total local income tax withheld from your compensation.
- 20 **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.

Helpful Notes:

- The form W-2 is a report of all **"TAXABLE"** wages to federal, state and local agencies. Not all wages you earn are subject to taxation.
- "Wages" listed in sections 1, 3, 5 and section 16 of your W-2 may differ from the total gross earnings reflected on your earnings statement. Not all income is subject to the same type of tax withholding and thus, these amounts will differ from the total gross earnings you see on your statement.
- Earnings subject to OASDI (Social Security) may differ from those wages listed under item 1 (and/or item 16) of your W-2. Certain deductions/elections may be "sheltered" from taxation resulting in a difference between federal withholding and OASDI withholding.
- Earners who have wages above the OASDI limit may see a reduction (or complete stop) of withholding once the threshold is neared/reached.
- The OASDI limit is reset each new tax year beginning with the first check received in the new tax year.

References:

IRS - <https://www.irs.gov/individuals/employees/tax-withholding>

CA State Franchise Tax Board - https://www.ftb.ca.gov/individuals/index.shtml?WT.mc_id=Global_Individuals_Tab

UCOP – Understanding you UCPath W-2 - <http://link.ucop.edu/2018/01/29/how-to-understand-your-ucpath-w-2/>