



Office of Accounts and Control

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STATE OF RHODE ISLAND PAYROLL DEPARTMENT

Information on the 2020 W-2 covers any payments made to you during the State's payroll pay dates of 01/10/2020 to 12/24/2020 (26 pay periods).

Form W-2 Box Item Explanations

BOX 1: Wages, tips, other compensation - Federal taxable income. This includes your wages, salary, tips you reported, bonuses and other taxable compensation. Box 1 does not include any pre-tax benefits such as retirement contributions, deferred compensation plans, health insurance, or other types of pre-tax benefits.

BOX 2: Federal income tax withheld - The total amount of federal tax withheld from an employee during the calendar year.

BOX 3: Social Security wages – For 2020 the Social Security tax is assessed on wages up to \$137,700. Social Security wages include any deferred compensation and retirement contributions. Other pre-tax benefits, such as health insurance, are excluded from Social Security wages.

BOX 4: Social Security tax withheld – The Social Security tax is a flat tax rate of 6.2% on your Social Security wages up to the maximum wage base of \$137,700. Wages above the Social Security wage base are not subject to the Social Security tax.

BOX 5: Medicare wages and tips - Wages subject to Medicare tax include any deferred compensation and retirement contributions. Other pre-tax benefits, such as health insurance, are excluded from Medicare wages.

BOX 6: Medicare tax withheld – The Medicare tax is a flat rate of 1.45% on your Medicare wages. Higher income employees may be subject to withholding for the Additional Medicare Tax at a rate of 0.9%.

BOX 7: Social security tips – The amount of tip income that you reported to your employer. If you did not report tips to your employer, you will not have an amount in this box.

BOX 8: Allocated tips – Reports any tip income allocated to you by your employer.

BOX 9: Blank - Outdated and irrelevant field.

BOX 10: Dependent care benefits - Total dependent care benefits your employer paid you or incurred on your behalf, including amounts from a cafeteria plan. Any amount over \$5,000 is also included in Box 1.

BOX 11: Non-qualified plans - The amount in this box is either:

- Included in Box 1 if it is a distribution made to you from a nonqualified deferred compensation or section 457 plan, or
- Included in Box 3 and/or 5 if it is a previous year deferral under a nonqualified or section 457 plan that became taxable for Social Security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount.

BOX 12: Types of compensation and benefits

Code	Type of compensation or benefit
12C	Cost of group-term life insurance over \$50,000 (included in Box 1, 3, and 5).
12E	Elective deferrals under a section 403(b) salary reduction agreement. This includes both voluntary and mandatory contributions made to a Tax Sheltered Annuity (TSA) Plan or to a Teacher's Insurance And Annuity Association And College Retirement Equities Fund (TIAA-CREF).
12G	Elective deferrals and employer contributions (including nonelective deferrals) to a section 457(b) deferred compensation plan.
12J	Nontaxable sick pay not included in Boxes 1, 3 and 5.
12W	Employer contributions (including amounts you chose to contribute using a section 125 (cafeteria) plan) to your health savings account.
12DD	Cost of employer-sponsored health coverage. The amount reported with Code DD is not taxable.

BOX 13:

If the "Statutory employee" box is checked, you are subject to Social Security and Medicare taxes but not federal or state income tax withholding.

If the "**Retirement plan**" box is checked, you were an active participant in your employer's retirement plan during the year.

The "**Third party sick pay**" box is checked only if the employer is a third-party sick pay payer filing Form W-2 for an insurer's employee.

BOX 14: Other - This box displays:

- **Post-tax retirement contribution** - Any post-tax retirement contribution, which is federally taxed before being credited to your retirement account and has been taxed accordingly. The post-tax method is applicable for voluntary buy back (make-up) retirement contributions.
- **Pre-tax retirement** - Retirement that was deducted from your earnings on a pre-tax basis. This retirement contribution will be federally taxed at a later date and thus will be taxed before being credited to your account. This will include **all contributions to state retirement plans**, higher education optional retirement plans, and any additional retirement paid during the calendar year, including make-up retirement deductions.
- **Health insurance premium** - Your total payment of health insurance premiums paid on a pre-tax basis. These payments haven't been deducted on a tax-deferred basis and therefore contributions will not be taxed in later years.
- **Families First Coronavirus Response Act (FFCRA) –**
 - Sick leave wages subject to the \$511 per day limit because of care you required.
 - Sick leave wages subject to the \$200 per day limit because of are you provided to another.
- **Emergency Family and Medical Leave Expansion Act – (EFMLEA)**
 - Emergency family leave wages.

BOX 15: State employer's stated I.D. number

BOX 16: State wages, tips, etc. – Total amount of taxable wages earned in the state.

BOX 17: State income tax withheld - State income taxes that employers withheld from your wages.

BOX 18: Local wages, tips, etc. - Income from which local or city tax was withheld.

BOX 19: Local income tax - Local or city taxes withheld.

BOX 20: Locality name - For states that have local taxes, this is the name of the local or city.