

# 2016 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), Awards, Prizes	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)	Deferred Compensation Contributions (see Box 12)
Taxable Educational Assistance	Tax Sheltered Annuity Contributions (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), Awards, Prizes	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), Awards, Prizes	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 Benefits

“**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.