

# 2021 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) Value of Auto Usage (see Box 14) Taxable Fringe Benefit(s), Awards, Prizes Value of Imputed Income (see Box 14) Taxable Travel Reimbursements (see Box 14) Taxable Per Diem (see Box 14) Taxable EPSL and/or EFML (see Box 14) Taxable Educational Assistance Taxable Allowances, Taxable Relocation Expenses Excess Retirement Contribution Refunds	Health/Dental/Vision Insurance Premiums Supplemental Life Premiums (Pre-Tax portion) Dependent Care Deductions (DCRA) (see Box 10) Medical Reimbursement Deductions (AMRA, LMRA) HSA Contributions (employee only) (see Box 12) Deferred Compensation Contributions (see Box 12) Tax Sheltered Annuity Contributions (see Box 12) Transit Program Deductions Retirement Contributions

## 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) Value of Auto Usage (see Box 14) Taxable Fringe Benefit(s), Awards, Prizes Value of Imputed Income (see Box 14) Taxable Travel Reimbursements (see Box 14) Taxable Per Diem (see Box 14) Taxable EPSL and/or EFML (see Box 14) Taxable Educational Assistance Taxable Allowances, Taxable Relocation Expenses	Health/Dental/Vision Insurance Premiums Supplemental Life Premiums (Pre-Tax portion) Dependent Care Deductions (DCRA) (see Box 10) Medical Reimbursement Deductions (AMRA, LMRA) HSA Contributions (employee only) (see Box 12)

## BOX #5 MEDICARE WAGES AND TIPS

Amounts Included	Amounts Subtracted (Pre-Tax)
Taxable Wages (Regular Pay, Holiday, Paid Leave, etc) Value of Auto Usage (see Box 14) Taxable Fringe Benefit(s), Awards, Prizes Value of Imputed Income (see Box 14) Taxable Travel Reimbursements (see Box 14) Taxable Per Diem (see Box 14) Taxable EPSL and/or EFML (see Box 14) Taxable Educational Assistance Taxable Allowances, Taxable Relocation Expenses	Health/Dental/Vision Insurance Premiums Supplemental Life Premiums (Pre-Tax portion) Dependent Care Deductions (DCRA) (see Box 10) Medical Reimbursement Deductions (AMRA, LMRA) HSA Contributions (employee only) (see Box 12)

## 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); Informational 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 **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  
“**EPSL**” – Amounts paid for COVID Emergency Paid Sick Leave  
“**EFML**” – Amounts paid for COVID Emergency Family Leave

## 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.  
The amount displayed in this box may also be other State taxable income and may be the same as in Box 1.