# W-2 Information

This document, along with your last paystub for calendar year 2021, will help you interpret your year-end wage and tax statement provided by your employer – the State of Minnesota. After reviewing this document, if you have more questions, contact your Payroll staff.

## What do the boxes contain?

<table>
<thead>
<tr>
<th></th>
<th>Employee’s Social Security Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Social Security number you provided to the State of Minnesota</td>
</tr>
<tr>
<td></td>
<td>• Must be an exact match to your Social Security card.</td>
</tr>
<tr>
<td></td>
<td>• If this number is incorrect, contact your Human Resources or Payroll Staff.</td>
</tr>
<tr>
<td></td>
<td>• If you were assigned a temporary number, you will receive a W-2C (Corrected Wage and Tax Statement) when the Social Security Administration has issued an actual Social Security number and you have provided documentation to your Human Resources or Payroll staff.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Employer’s Identification Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>B</td>
<td>The State of Minnesota’s federal employer identification number.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Employer’s Name, Address and ZIP Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>C</td>
<td>The State of Minnesota’s address for W-2 purposes.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Control Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>D</td>
<td>Employer control number.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Employee’s Name, Address, and ZIP Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>E &amp; F</td>
<td>Your name and address as it appeared on the State’s Payroll and Human Resources system when the W-2 was created.</td>
</tr>
</tbody>
</table>

**NOTE**: If you have a name or address change, contact your Human Resources staff. If your name changes, contact the Social Security Administration (SSA) as soon as possible. SSA will update their records and issue a new card. Bring the new card to your Human Resources staff so your employee record can be updated.

<table>
<thead>
<tr>
<th></th>
<th>Wages, Tips, Other Compensation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Amount includes total wages, tips and other compensation subject to federal income tax for the calendar year. Contact your Payroll staff if you have questions about how the amount in box 1 is calculated.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Fed Income Tax Withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Amount of federal income tax withheld from wages reported in box 1. Amount is generally based on your W-4 (Employee Withholding Allowance Certificate).</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Social Security Wages</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>Amount represents total wages and other compensation subject to Social Security tax for the calendar year. This amount is capped at $142,800 (the maximum Social Security wage base for 2021).</td>
</tr>
</tbody>
</table>
NOTE: This amount may differ from the amount in box 1. Before-tax deductions for retirement, deferred compensation, tax-sheltered annuities are subject to Social Security and Medicare tax but are not subject to federal and state income tax withholding. Deferred compensation match amounts (paid by the employer) are also subject to Social Security and Medicare tax.

4 SOCIAL SECURITY TAX WITHHELD
- Total Social Security tax withheld from Social Security wages for the year.
- 6.2% x [Social Security wages (box 3)] + [Social Security tips (box 7)].
- Maximum is $8,853.60 for 2021. The maximum can change from year to year.

5 Medicare wages and tips
- Amount represents total wages and other compensation subject to Medicare tax for the calendar year.

NOTE: Typically, the amounts in box 3 and box 5 are the same. Differences are the result of the following:
  - There is a cap on Social Security wages but not on Medicare wages.
  - Itasca State Park tips are included in Medicare wages but not Social Security wages.

6 Medicare tax withheld
- Medicare tax withheld for the year at the rate of 1.45% on all Medicare wages. There is additional tax withheld for the year at the rate of 0.9% when Medicare wages are $200,000 and above. There is no maximum.

7 Social security tips
- Portion of Social Security wages associated with tips (applies to very few employees).
- The total amount reported to the Social Security Administration is calculated by adding Social Security wages (box 3) plus Social Security tips (box 7).

8 Allocated tips
- Does not apply to employees of the State of Minnesota.

10 Dependent care benefits
- Before-tax deduction to the Dependent Care Expense account.

11 Nonqualified plans
- Does not apply to State of Minnesota employees.

12 Codes
- The IRS uses codes to report information in box 12. See the EIC Notice and Box Instructions link in the Self Service Portal: select Self Service tile, select Tax Forms > VIEW W-2 > EIC and Box Instruction option for explanations of all the codes. The codes used by state of Minnesota are:
  - C: GROUP TERM LIFE INSURANCE: Value of state-paid life insurance premiums on the benefit greater than $50,000.
  - E: 403(b) TAX-SHELTERED ANNUITY: Amount you contributed to a tax-sheltered annuity during the calendar year.
G: 457(b) DEFERRED COMPENSATION: Amount you and your employer contributed to deferred compensation during the calendar year.

L: NON-TAXABLE PORTION OF MILEAGE: For mileage reimbursement rates greater than the IRS rate: The taxable portion is included in box 1. The remainder is reported here. (If the reimbursement rate was equal to or less than the IRS rate, the reimbursement is not reported on the W-2).

W: Amount you and your employer contributed to a Health Savings Account.

BB: ROTH CONTRIBUTION TO 403(b): Amount you contributed to a Roth IRA under a section 403(b) plan.

DD: Amount you and your employer contributed to your health care coverage during the calendar year. This amount is not taxable.

EE: ROTH CONTRIBUTION TO 457(b): Amount you contributed to a Roth IRA under a 457(b) deferred compensation plan.

13 STATUTORY EMPLOYEE
- Not used by the State of Minnesota.

RETIREMENT PLAN
- If you had retirement deductions to a qualified plan (defined by the IRS) during the calendar year, this box is checked.

THIRD-PARTY SICK PAY
- Not used by the State of Minnesota.

14 OTHER
- Employees who had personal use of an employer provided vehicle will see VEHICLE and the amount in this box. Personal use of employer provided vehicle is valued using one of these following methods: number of round trips commutes x $3.00, cents-per-mile, or annual lease value attributable to personal use.
- Employees who received tuition waiver benefits will see TUITION and the amount in this box.
- Employees with Oregon State Transit Taxable Wages will see as abbreviation ORSTTW and the amount, as well as the Oregon State Transit Tax amount abbreviated with ORSTTT.
- Amounts for employees who had COVID-19 Paid Wages, paid to you under the American Rescue Plan Act will be reported here. COVID-19 Paid Leave earnings codes will generate an additional W-2 for each leave type. The three types of wages that will be reported are:
  - COVID-19 Health Leave wages; subject to a $511 per day limit paid for leave taken after March 31, 2021 and before October 1, 2021.
  - COVID-19 Care Leave wages; subject to a $200 per day limit paid for leave taken after March 31, 2021 and before October 1, 2021.
  - Emergency Family Leave wages paid or leave taken after March 31, 2021 and before October 1, 2021.
  - This amount is the gross wages adjusted by the applicable before tax and taxable benefit deductions.
15 **STATE & EMPLOYER’S STATE ID NO**  
- Identifies the state that received this wage report and the state ID number of that state.

16 **STATE WAGES, TIPS, ETC.**  
- Amount of wages, tips, and other compensation subject to state income tax for the calendar year for the state in box 15.

17 **STATE INCOME TAX**  
- State income tax withheld for the year.

18 **LOCAL WAGES, TIPS, ETC.**

19 **LOCAL INCOME TAX**

20 **LOCALITY NAME**  
- Not used by the State of Minnesota. The State of Minnesota does not maintain local tax obligations. If you live in an area that imposes local tax, you must take initiative to pay.

**REASONS EMPLOYEES MAY RECEIVE MORE THAN ONE W-2**

**Employees who had tax withholding from more than one state**  
- Employees who had tax withholding from more than one state will receive an additional W-2 for each state. In Self Service, a row will display in the Year/State Selection list for each state.

**Employees who have more than four Box 12 codes**  
- When selecting [VIEW W-2] button and [view PDF] box under sequence 1, multiple W-2 pages will display.
- When selecting [VIEW W-2] button and not selecting the [view PDF] box under sequence 1, a navigation link will appear in the upper right corner and following W-2 pages will display Box 12 information.

**Employees who received COVID-19 leave wages between April 1, 2021 and July 1, 2021**  
- Employees who received COVID-19 Paid Leave will receive an additional W-2 for each additional paid leave type they received, and each leave type and amount will be indicated in Box 14.
  - When selecting [VIEW W-2] button and [view PDF] box under sequence 1, multiple pages of W-2 information will display. Following W-2 pages will include additional Box 14 information for each type of COVID-19 leave taken.
FREQUENTLY ASKED QUESTIONS

Q: Why is the amount of my wages, tips, and other compensation different from my Social Security wages?

A: Some of your compensation and deductions are subject to Social Security taxes, but are not subject to federal and state income taxes.

Q: What does "Retirement Plan" mean?

A: If you participated in a State of Minnesota retirement program, the Retirement Plan box is checked. You and the IRS use this information to determine if you are eligible to deduct an IRA on your tax return.

Q: I had more than one job with the State. Will I have one W-2?

A: The State of Minnesota is one employer. You should have only one W-2 from the state for all your combined income.

Q: Why does my annual salary not equal the amount on my W-2?

A: Certain items (retirement contributions and out-of-pocket benefit costs) reduce taxable income.

Q: I terminated employment with the State of Minnesota in December. Why do I have a W-2?

A: Your income is taxable in the year that it is paid, not when it is earned. Therefore, if you earned the money in December, and it was paid to you in January, it is taxable in the year it was paid.

NOTE: If you had any unsubstantiated debit (benny) card transactions, which are expenses with insufficient documentation provided; then you will see the amounts included as taxable income on your 2021 W-2 form.

- For most employees, any unpaid amount was treated as additional income and is included as taxable income on your 2021 W-2 form.
- In some instances, your employer paid the required employee portion of FICA/Medicare on the unpaid amount. The FICA/Medicare paid is also included as taxable income on your 2021 W-2 form.

WHERE CAN I FIND OUT MORE?

We hope this document answered your questions. If you need more help, contact your agency Payroll staff.