

## The George Mason University W-2 demystified.

Understanding what's on the W-2 can be very confusing. Below is just a quick, line-by-line guide to help decipher it.

		<b>a Employee's social security number</b> XXX-XX-XXXX		This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it. OMB No. 1545-0008			
<b>b Employer identification number (EIN)</b> 54-0836354		<b>1 Wages, tips, other compensation</b> 58907.30		<b>2 Federal income tax withheld</b> 6837.46			
<b>c Employer's name, address, and ZIP code</b> George Mason University 4400 University Drive Fairfax VA 22030		<b>3 Social security wages</b> 65207.50		<b>4 Social security tax withheld</b> 2738.72			
		<b>5 Medicare wages and tips</b> 65207.50		<b>6 Medicare tax withheld</b> 945.51			
		<b>7 Social security tips</b>		<b>8 Allocated tips</b>			
<b>d Control number</b> 4060		<b>9</b>		<b>10 Dependent care benefits</b>			
<b>e Employee's first name and initial Last name Suff.</b> W2 Payroll 1600 Main Street Fairfax VA 22030		<b>11 Nonqualified plans</b>		<b>12 See Instructions for box 12</b> C 103.90 E 4550.00			
		<b>13 Statutory Retirement Third-party employee plan sick pay [ ] [x] [ ]</b>					
		<b>14 Other Med In 2580.00</b>					
<b>f Employee's address and ZIP code</b>							
<b>15 State VA</b>	<b>Employer's state ID number</b> 0011036023	<b>16 State wages, tips, etc.</b> 58907.30	<b>17 State income tax</b> 2849.98	<b>18 Local wages, tips, etc.</b>	<b>19 Local income tax</b>	<b>20 Locality name</b>	

Form W-2 Wage and Tax Statement

Department of Treasury - Internal Revenue Service

### Box

- a. **Employee's Social Security Number**  
This is your 9 digit SSN on file. In this example, the SSN has been changed to XXX-XX-XXXX.
- b. **Employer Identification Number**  
This is George Mason University's federal tax ID number.
- c. **Employer's Name, Address, and Zip Code**  
This is the official mailing address for George Mason University.
- d. **Control number**  
This is a unique number assigned for George Mason University's convenience.
- e. **Employee's Name**  
This is your name of record associated with the SSN on file.
- f. **Employee's Address and Zip Code**  
This is the active Permanent Address (PR) of record in Employee Self Service (Patriot Web).

### Box

1. **Wages, tips and other compensation**  
This amount includes all federal taxable income for wages received during the calendar year. Pre-tax deductions, such as health insurance, parking deductions, flexible spending account deductions, and the administrative fee for the flexible spending account, reported in Box 10 and Box 14, have been deducted from your gross wages to determine your federal taxable wages. Tax shelter annuity contributions (Box 12E and 12G) have also been deducted from the gross wages. **The amount reported in this box will differ from your gross wages because of these pre-tax deductions.**
2. **Federal Income Tax Withheld**  
All federal income tax withheld during the calendar year. If you add up all the Federal Income Tax withheld for the calendar year from the deduction history on Employee Self Service, it will total the amount in this box.

**3. Social Security Wages**

All Social Security (FICA–Social Security) taxable income for wages received during the calendar year. The maximum wages subject to social security tax in 2017 was \$127,200. The maximum wages subject to social security tax for 2018 will be \$128,700.

**4. Social Security Tax Withheld**

All Social Security (FICA–Social Security) tax withheld during the calendar year. If you add up all the FICA–Social Security withheld for the calendar year from the deduction history on Employee Self Service, it will total the amount in this box. This amount is equal to 6.2% of the wages in Box 3. George Mason University has made contributions at a rate of 6.2% of the wages.

**5. Medicare Wages and Tips**

All Medicare (FICA–Medicare) taxable income for wages received during the calendar year. There is no limit on wages for Medicare taxes. Unlike federal wages, certain employee deductions for retirement savings do not reduce Social Security wages. This means that the figure in box 5 may be larger than the amounts shown in box 1 or box 3. In fact, it's likely the largest number on your W-2.

**6. Medicare Tax Withheld**

All Medicare (FICA–Medicare) tax withheld during the calendar year. If you add up all the FICA–Medicare withheld for the calendar year from the deduction history on Employee Self Service, it will total the amount in this box. This amount is equal to 1.45% of the wages in Box 5. George Mason University has matched your tax contributions with an equal amount. Please note - Wages paid in excess of \$200,000 in 2017 will be subject to an extra 0.9% Medicare tax that will only be withheld from employees' wages. Employers will not pay the extra tax. The additional Medicare tax withheld is included in the total Medicare Tax Withheld that is reported in Box 6.

**7. Not applicable for George Mason University**

**8. Not applicable for George Mason University**

**9. Not applicable for George Mason University**

**10. Dependent Care Benefits**

This box includes the Dependent Care Flexible Spending Account deductions. If you add up all the Dependent Care Flexible Spending Account withheld for the calendar year from the deduction history on Employee Self Service, it will total the amount in this box.

**11. Not applicable for George Mason University**

**12. Multiple items may appear in this box**

They include the following:

C. Taxable Group Term Life – for individuals with life insurance coverage amounts greater than \$50,000. This amount is added to taxable income.

E. Voluntary Contributions to 403(b) – includes all voluntary employee retirement contributions. VRS, Optional Retirement Plan, and Cash Match contributions made by the university on your behalf are NOT included in this amount.

P. Excludable moving expenses – paid to you by George Mason University

DD. Value of Health Care – provided for informational purposes as required by the Affordable Care Act.

**13. The following box(es) may be checked**

Retirement Plan – this box will be checked if you are a member of the Virginia Retirement System (VRS) or the Faculty Optional Retirement Plan or have Cash Match contributions.

**14. Multiple items may appear in this box and are reported for informational purposes only.**

The following items could appear:

- Medical Insurance
- Medical Flexible Spending Account
- Administrative Fee for Flexible Spending Account

**15. State and Employer's State ID #**

States in which state taxable wages are being reported and George Mason University's state tax identification number.

**16. State Wages, tips, etc.**

This amount includes all state taxable income for wages received during the calendar year. Pre-tax deductions, such as health insurance, parking deductions, flexible spending account deductions, and the administrative fee for the flexible spending account, reported in Box 10 and Box 14, have been deducted from your gross wages. Tax shelter annuity contributions (Box 12E) have also been deducted from the gross wages, unless you are in a state that does not recognize certain pre-tax deductions

**17. State income tax withheld**

All state income tax withheld during the calendar year. If you add up all the State Income Tax withheld for the calendar year from the deduction history on Employee Self Service, it will total the amount in this box.

**18. Local wages, tips etc.**

This amount includes certain local income for wages received during the calendar year. Pre-tax deductions, such as health insurance, parking deductions, flexible spending account deductions, and the administrative fee for the flexible spending account, in Box 10 and Box 14, have been deducted from your gross wages. Tax shelter annuity contributions (Box 12E) have also been deducted from the gross wages, unless you are in a locality that does not recognize certain pre-tax deductions. For most employees, this box will be blank.

**19. Local income tax**

Certain local income tax withheld during the calendar year. If you add up all the Local Income Tax withheld for the calendar year from the deduction history on Employee Self Service, it will total the amount in this box. For most employees, this box will be blank

**20. Locality name**

Name of locality for which local income taxes have been reported.

**Concerned your W-2 is incorrect?**

If you feel an error has been made in the reporting on your W-2 form, please contact the Human Resources and Payroll Office immediately. The W-2 hotline is 703-993-2311 or [w2info@gmu.edu](mailto:w2info@gmu.edu). A review of your records will be performed. If an error is discovered, a Form W2-C (Corrected Wage and Tax Statement) will be issued.