

How to Determine Where Your W-2 Was Mailed

All W-2 forms will be mailed by January 31, 2004. Current employees should receive their W-2 at their home department/priority distribution location (the same location as their payroll advice). Separated employees should receive their W-2 at their home address.

To determine exactly where your W-2 was sent, you may call Employee Services, (405) 744-5449, who will be able to tell you whether your W-2 was sent to your home or department. They will also be able to verify that your home address is correct in our system.

How to Request a Duplicate W-2

W-2 forms are distributed by University Mailing Services over several days. However, if you do not receive your W-2 by Monday, February 9, you may call Employee Services, (405) 744-5449, to check on the campus or home address where it was mailed. Employee Services will verify and/or update your address and telephone number at the time of your call. You can also use [Web for Employees](#) to verify and/or update your address.

Employee Services, (405) 744-5449, will begin taking requests for W-2 reprints on Monday, February 9. As specified by your request, reprints will be mailed within two business days or can be picked up at 106 Whitehurst Information Hub.

Frequently Asked Questions Regarding W-2s

I know I made more money than what is on the W-2. Why is the W-2 amount so low? Not all your income is taxable. The IRS allows you to deduct your insurances (medical, vision, dental). You are also allowed to deduct payments into retirement accounts such as OTRS, 403(b) Supplemental Tax Deferred Annuities, and 457(b) Deferred Compensation Plans for federal tax purposes (Box 1 on the W-2). Did you have any of these items?

Why is my federal gross amount different than my social security and medicare gross amounts?

Payments for retirement as listed above are taxable for social security and medicare purposes but not for federal tax purposes. Students enrolled at least half time are not taxed for social security and medicare purposes.

What do the amounts in box 12 mean?

Amounts with a C code represent the imputed taxable amount that the IRS imposes on employees receiving life insurance coverage greater than \$50,000. The amount is determined based on the employee's age and salary/wages.

Amounts with an E Code represent amounts paid into a 403(b) Supplemental Tax Deferred Annuity by the employee.

Amounts with a G Code represent amounts paid into a 457(b) Deferred Compensation Plan by the employee.

Amounts with a P Code represent non-taxable moving expenses paid directly to the employee.

How to Read the W-2 Form

Below is a discussion of each of the W-2 boxes that we use at OSU. This is intended to give you the general (and most common) concept of what makes up each box. Remember, there are always exceptions and unusual items that may change the contents of the box. If it does not make sense, contact Employee Services, (405) 744-5449. One of the easiest and quickest ways to explain what is in each of the W-2 boxes is to review the employee's last payroll advice or the CHS/CHD screens in HRS. These screens are only available by special request and require sufficient justification to be added to your profile. See the CHD Screen below and the discussion that follows. This explains the amounts in each of the W-2 boxes. If there are two monthly checks be sure to use the 1R##, not the 1X##

Box 1 – Wages, Tips, Other Compensation

- This is normally an employee's YTD Total Earnings (38,924.00).
- Plus taxable benefits as indicated above
- Vehicle Use (not on this example)
- Moving Expense (not on this example)
- Other Taxable Benefits (not on this example)
- Life Income (74.52) This is the imputed taxable amount of life insurance over \$50,000. This amount should equal the C Code amount in box 12 on the W-2.
- If employee is faculty and on salary deferral, add in the Payback-R as a positive amount.
- Less items the IRS allows up to exclude from federal taxable income
- Health Insurance (not on this example)
- Vision Insurance (not on this example)
- Dental Insurance (not on this example)
- OTRS (not on this example)
- TDA (1,8000 TIA ANN-R) This may have many descriptions because of the various vendors.

- Flex Medical Reimbursement (not on this example)
- Flex Dependent Care (not on this example)
- If faculty and on salary deferral, subtract the Defer-R YTD amount.
- This can also be found in the Prior Calendar Year Taxable Gross amount on the 031/020 segment in HRS.

Box 2 – Federal Income Tax Withheld

- This is the YTD federal withholding (2,848.94).
- This can also be found in the Prior Calendar Year Tax Amount on the 031/020 segment in HRS.

Box 3 – Social Security Wages

- This is normally an employee's YTD Total Earnings (38,924.00)
- Plus taxable benefits as indicated above
- Vehicle Use (not on this example)
- Moving Expense (not on this example)
- Other Taxable Benefits (not on this example)
- Life Income (74.52) This is the imputed taxable amount of life insurance over \$50,000. This amount should equal the C Code amount in box 12.
- If employee is faculty and on salary deferral, add in the Payback-R as a positive amount.
- Less items the IRS allows up to exclude from social security taxable income
- Health Insurance (not on this example)
- Vision Insurance (not on this example)
- Dental Insurance (not on this example)
- Flex Medical Reimbursement (not on this example)
- Flex Dependent Care (not on this example)
- If faculty and on salary deferral, subtract the Defer-R YTD amount.
- This can also be found in the Prior Calendar Year Taxable Gross amount on the 031/010 segment in HRS.

Box 4 – Social Security Tax Withheld

- This is the YTD social security taxes (2332.40)
- This can also be found in the Prior Calendar Year Tax Amount on the 031/010 segment.

Box 5 – Medicare Wages and Tips

- This is normally an employee's Total Earnings (38,924.00)
- Plus taxable benefits as indicated above
- Vehicle Use (not on this example)
- Moving Expense (not on this example)
- Other Taxable Benefits (not on this example)
- Life Income (74.52) This is the imputed taxable amount of life insurance over \$50,000. This amount should equal the C Code amount in box 12.
- If employee is faculty and on salary deferral, add in the Payback-R as a positive amount.
- Less items the IRS allows us to exclude from medicare taxable income
- Health Insurance (not on this example)
- Vision Insurance (not on this example)
- Dental Insurance (not on this example)
- Flex Medical Reimbursement (not on this example)
- Flex Dependent Care (not on this example)
- If employee is faculty and on salary deferral, subtract the Defer-R YTD amount.
- This can also be found in the Prior Calendar Year Taxable Gross amount on the 031/011 segment in HRS.

Box 6 – Medicare Tax Withheld

- This is the YTD medicare (MQFE) taxes (545.48) withheld from each check.
- This can be found in the Prior Calendar Year Tax Amount on the 031/011 segment.

Box 9 – Advance EIC Payment

- This is the amount of YTD EIC (advanced earned income credit, Form W-5) (not on this example).
- This can also be found in the Prior Calendar Year Tax Amount on the 031/040 segment.

Box 10 – Dependent Care Benefits

- This is the amount of dependent care (not on this example)
- This amount should not be greater than \$5,000.00.

Box 12a, 12b, 12c, and 12d

- These boxes are used to report certain items required by the IRS. Below is a list of the ones used by OSU.
- C – Cost of group term life insurance. This is the imputed taxable amount the IRS imposes on employees receiving life insurance coverage greater than \$50,000 (74.52).>
- E – Elective deferrals under a section 403(b) Supplement Tax Deferred Annuity (1,800.00).
- G – Elective deferrals under a section 457(b) Deferred Compensation Plan (not on this example).
- P- Excludable moving expense reimbursements paid directly to employee and not included in the total in Box 1. This can be found in Prior Calendar Year on BBC 061 (not on this example).

Box 13

- OSU uses this box to identify employees who qualify for OSU retirement or have made 403(b) or 457 (b) contributions during the calendar year. When this box is checked, it limits the amount of traditional retirement contributions the employee may deduct on his/her tax return.

Box 14 – Other

- This box is OSU uses it to report taxable benefits such as vehicle use, moving expense, and other taxable benefits.
- These amounts are in the YTD Benefits on the CHS. They are the same ones added in above.