2017 W-2 Wage and Tax Statement Calculations

**Box 1 (Federal) Wages, Tips, and Other Compensation**

- **Earnings Total**
- From Box 1 (Federal) Wages, Tips, and Other Compensation
- Section Box 1 (Federal) Wages, Tips, and Other Compensation
- *Note:* Federal Wages, Tips, and Other Compensation
- **Box 1** Federal Wages, Tips, and Other Compensation
- From KPAY318 Report Employee Earnings Balances
- Section Employee Earnings Balances
- Federal Wages, Tips, and Other Compensation
- + Fringe Benefit Income
- + Non-Monetary Awards
- + Group Term Life (Tax Class = Taxable Benefit)
- + Taxable Group Life
- - Non-Resident Alien Income
- - Federal Foster Grandparents / Senior Companion Pay
- - Adjustment Earnings
- - Adjustment-Net of Taxes
- - Personal Reimbursements
- - Pre-Tax Parking
- - Before-tax Group Health Insurance (Include Medical, Dental, Prescription Drug, and Vision Premiums)
- - 457 Savings - Deferred Comp
- - Health Care FSA
- - Dependent Care FSA
- - KPERS Contributions (Include Any Buyback Amount)
- - Tax Sheltered Annuity Contributions
- - Voluntary Tax Sheltered Annuity Contributions
- - KSU only-Federal Thrift Savings Plan
- - Advance Payback
- - EE Health Savings Account Contributions

**Box 2 Federal Income Tax Withheld**

- From KPAY318 Report Total Employee Taxes

**Box 3 Social Security Wages**

- **Earnings Total**
- From KPAY318 Report Employee Earnings Balances
- Section Employee Earnings Balances
- Federal Wages, Tips, and Other Compensation
- + Fringe Benefit Income
- + Non-Monetary Awards
- + Group Term Life (Tax Class = Taxable Benefit)
- + Taxable Group Life
- - Federal Foster Grandparents / Senior Companion Pay
- - Adjustment Earnings
- - Adjustment-Net of Taxes
- - Personal Reimbursements
- - Pre-Tax Parking
- - Before-tax Group Health Insurance (Include Medical, Dental, Prescription Drug, and Vision Premiums)
- - Health Care FSA
- - Dependent Care FSA
- - Advance Payback
- - EE Health Savings Account Contributions

The maximum Social Security Wages for 2017 is $127,200.00.

**Box 4 Social Security Tax Withheld**

- From KPAY318 Report Total Employee Taxes

Social Security Tax is 6.2% of Social Security Wages.
Box 5 Medicare Wages and Tips =

EARNINGS TOTAL
+ Fringe Benefit Income
+ Non-Monetary Awards
+ Group Term Life (Tax Class = Taxable Benefit)
+ Taxable Group Life
+ KPERS Deferred Compensation (Contributions to the Kansas Public Employee Deferred Compensation Plan)
- Federal Foster Grandparents / Senior Companion Pay
- Adjustment Earnings
- Adjustment-Net of Taxes
- Personal Reimbursements
- Pre-Tax Parking
- Before-tax Group Health Insurance (Include Medical, Dental, Prescription Drug, and Vision Premiums)
- Health Care FSA
- Dependent Care FSA
- Advance Payback
- EE Health Savings Account Contributions

There is no maximum for Medicare Wages and Tips.

Box 6 Medicare Tax Withheld =

US Federal, FICA Medicare Hospital Ins

Medicare Tax is 1.45% of Medicare Wages and Tips.
Additional Medicare Tax is 0.9% of Medicare Wages and Tips greater than $200,000.

Box 9 Not used in Current Calendar Year

Box 10 Dependent Care Benefits =

Dependent Care FSA

Box 12 Code C, Cost of Group-term Life Insurance Over $50,000 =

Taxable Group Life

Box 12 Code D, Elective Deferrals to a Section 401(k) =

KSU only-Federal Thrift Savings Plan

Box 12 Code E, Elective Deferrals Under a Section 403(b) Salary Reduction Agreement =

Voluntary Tax Sheltered Annuity Contributions

Box 12 Code G, Elective Deferrals and Employer Contributions (Including Non-elective Deferrals) to a Section 457(b) Deferred Compensation Plan =

457 Savings - Deferred Comp
KPERS Deferred Compensation (Contributions to the Kansas Public Employee Deferred Compensation Plan)

Box 12 Code P, Excludable Moving Expense Reimbursements Paid Directly to Employee =

Non-taxable Moving Expense

Box 12 Code W, Contributions to Health Savings Account =

Health Savings Account - Employee Amount
Health Savings Account - Employer Amount

Box 12 Code BB, Designated Roth Contributions Under a Section 403(b) Plan =

Voluntary Tax Sheltered Annuity Contributions-Roth
Box 12 Code DD, Employer Sponsored Health Coverage =
Before-tax and After-tax Group Health Insurance Medical Premiums
Group Health Insurance Employer Medical Amount
(Dental or Vision amounts are not included)

Box 12 Code EE, Elective Deferrals to a Section 457(b) Deferred Compensation Roth Plan =
457 Savings Deferred Comp - Roth

Box 13 Retirement Plan =
"X" indicates that the employee is participating in KPERS, a tax sheltered annuity plan, a voluntary tax sheltered annuity plan (VTSA), Federal Employee Pension Plan (CSRS/FERS), or the Federal Employees Thrift Savings Plan.

Box 14 KPERS =
KPERS Contributions (Include Any Buyback Amount)

Box 14 GHI =
Before-tax Group Health Insurance (Include Medical, Dental, Prescription Drug, and Vision Premiums)

Box 14 RETF =
KSU only-Federal Civil Service Retirement System
KSU only-Federal Employees Retirement System

Box 14 HCARE =
Health Care FSA

Box 14 CHRTY =
After-tax United Way and Community Health Charities

Box 16 State Wages, Tips, Etc. (State Taxable Wages) =
EARNINGS TOTAL
+ Fringe Benefit Income
+ Non-Monetary Awards
+ Group Term Life (Tax Class = Taxable Benefit)
+ Taxable Group Life
- Non-Resident Alien Income
- Federal Foster Grandparents / Senior Companion Pay
- Adjustment Earnings
- Adjustment-Net of Taxes
- Personal Reimbursements
- Pre-Tax Parking
- Before-tax Group Health Insurance (Include Medical, Dental, Prescription Drug, and Vision Premiums)
- 457 Savings - Deferred Comp
- Health Care FSA
- Dependent Care FSA
- Tax Sheltered Annuity Contributions
- Voluntary Tax Sheltered Annuity Contributions
- KSU only-Federal Thrift Savings Plan
- Advance Payback
- EE Health Savings Account Contributions

This is the formula for state wages in the state of Kansas. Other states may have different calculations to arrive at state wages.

Box 17 State Income Tax =
KS (or other applicable state), Withholding

Box 18 Local Wages, Tips, Etc. =
KS (or other applicable state), Withholding
Box 19 Local Income Tax =

KS (or other applicable state), Withholding

KPAY318 Report Total Employee Taxes

* To find the amount for an employee’s contribution to KPERS Deferred Compensation (also known as the Kansas Public Employee Deferred Compensation Plan), you will have to use SHaRP balances. The path is Payroll for North America / Periodic Payroll Events USA / Balance Reviews / Deductions. Look for the most current YTD amount for the year 2017, Plan Type 70, Benefit Plan V, and Deduction Code RETDEF.

** To find the amount for the employer’s contribution to Health Savings Accounts, you will have to use SHaRP balances. The path is Payroll for North America / Periodic Payroll Events USA / Balance Review / Deductions. Look for the most current YTD amount for the year 2017, Plan Type 67, Deduction Class N, and appropriate Benefit Plan and Deduction Code.

*** To find the amount for the employer’s contribution to Group Health Insurance, you will have to use SHaRP balances. The path is Payroll for North America / Periodic Payroll Events USA / Balance Review / Deductions. Look for the most current YTD amount for the year 2017, Plan Type 10, Deduction Class N, and appropriate Benefit Plan (if applicable) and Deduction Code.