

## 2022 W-2 Wage and Tax Statement Calculations

	<u>From</u>	<u>Section</u>
<b>Box 1 (Federal) Wages, Tips, and Other Compensation =</b>		
EARNINGS TOTAL	KPAY318 Report	Employee Earnings Balances
+ Fringe Benefit Income	KPAY318 Report	Employee Earnings Balances
+ Non-Monetary Awards	KPAY318 Report	Employee Earnings Balances
+ Group Term Life (Tax Class = Taxable Benefit)	KPAY318 Report	Employee Deductions Balances
+ Taxable Group Life	KPAY318 Report	Employee Earnings Balances
- Non-Resident Alien Income	KPAY318 Report	Non-Resident Alien Earnings
- Federal Foster Grandparents / Senior Companion Pay	KPAY318 Report	Employee Earnings Balances
- Adjustment Earnings	KPAY318 Report	Employee Earnings Balances
- Adjustment-Net of Taxes	KPAY318 Report	Employee Earnings Balances
- Personal Reimbursements	KPAY318 Report	Employee Earnings Balances
- Pre-Tax Parking	KPAY318 Report	Employee Deductions Balances
- Before-tax Group Health Insurance (Include Medical, Dental, Prescription Drug, and Vision Premiums)	KPAY318 Report	Employee Deductions Balances
- 457 Savings - Deferred Comp (Non-Roth)	KPAY318 Report	Employee Deductions Balances
- Health Care FSA	KPAY318 Report	Employee Deductions Balances
- Dependent Care FSA	KPAY318 Report	Employee Deductions Balances
- KPERs Contributions (Include Any Buyback Amount)	KPAY318 Report	Employee Deductions Balances
- Tax Sheltered Annuity Contributions	KPAY318 Report	Employee Deductions Balances
- Voluntary Tax Sheltered Annuity Contributions	KPAY318 Report	Employee Deductions Balances
- KSU only-Federal Thrift Savings Plan	KPAY318 Report	Employee Deductions Balances
- Advance Payback	KPAY318 Report	Employee Deductions Balances
- EE Health Savings Account Contributions	KPAY318 Report	Employee Deductions Balances
 <b>Box 2 Federal Income Tax Withheld =</b>		
US Federal, Withholding	KPAY318 Report	Total Employee Taxes
 <b>Box 3 Social Security Wages =</b>		
EARNINGS TOTAL	KPAY318 Report	Employee Earnings Balances
+ Fringe Benefit Income	KPAY318 Report	Employee Earnings Balances
+ Non-Monetary Awards	KPAY318 Report	Employee Earnings Balances
+ Group Term Life (Tax Class = Taxable Benefit)	KPAY318 Report	Employee Deductions Balances
+ Taxable Group Life	KPAY318 Report	Employee Earnings Balances
+ KPERs Deferred Compensation (Contributions to the Kansas Public Employee Deferred Compensation Plan)	KPAY318 Report	Employee Deductions Balances
- Federal Foster Grandparents / Senior Companion Pay	KPAY318 Report	Employee Earnings Balances
- Adjustment Earnings	KPAY318 Report	Employee Earnings Balances
- Adjustment-Net of Taxes	KPAY318 Report	Employee Earnings Balances
- Personal Reimbursements	KPAY318 Report	Employee Earnings Balances
- Pre-Tax Parking	KPAY318 Report	Employee Deductions Balances
- Before-tax Group Health Insurance (Include Medical, Dental, Prescription Drug, and Vision Premiums)	KPAY318 Report	Employee Deductions Balances
- Health Care FSA	KPAY318 Report	Employee Deductions Balances
- Dependent Care FSA	KPAY318 Report	Employee Deductions Balances
- Advance Payback	KPAY318 Report	Employee Deductions Balances
- EE Health Savings Account Contributions	KPAY318 Report	Employee Deductions Balances
The maximum Social Security Wages for 2022 is \$147,000.		
 <b>Box 4 Social Security Tax Withheld =</b>		
US Federal, OASDI/Disability	KPAY318 Report	Total Employee Taxes
Social Security Tax is 6.2% of Social Security Wages.		

**Box 5 Medicare Wages and Tips =**

EARNINGS TOTAL	KPAY318 Report	Employee Earnings Balances
+ Fringe Benefit Income	KPAY318 Report	Employee Earnings Balances
+ Non-Monetary Awards	KPAY318 Report	Employee Earnings Balances
+ Group Term Life (Tax Class = Taxable Benefit)	KPAY318 Report	Employee Deductions Balances
+ Taxable Group Life	KPAY318 Report	Employee Earnings Balances
+ KPERs Deferred Compensation (Contributions to the Kansas Public Employee Deferred Compensation Plan)	KPAY318 Report	Employee Deductions Balances
- Federal Foster Grandparents / Senior Companion Pay	KPAY318 Report	Employee Earnings Balances
- Adjustment Earnings	KPAY318 Report	Employee Earnings Balances
- Adjustment-Net of Taxes	KPAY318 Report	Employee Earnings Balances
- Personal Reimbursements	KPAY318 Report	Employee Earnings Balances
- Pre-Tax Parking	KPAY318 Report	Employee Deductions Balances
- Before-tax Group Health Insurance (Include Medical, Dental, Prescription Drug, and Vision Premiums)	KPAY318 Report	Employee Deductions Balances
- Health Care FSA	KPAY318 Report	Employee Deductions Balances
- Dependent Care FSA	KPAY318 Report	Employee Deductions Balances
- Advance Payback	KPAY318 Report	Employee Deductions Balances
- EE Health Savings Account Contributions	KPAY318 Report	Employee Deductions Balances

There is no maximum for Medicare Wages and Tips.

**Box 6 Medicare Tax Withheld =**

US Federal, FICA Medicare Hospital Ins	KPAY318 Report	Total Employee Taxes
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	KPAY318 Report	Employee Deductions Balances
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**Box 12 Code C, Cost of Group-term Life Insurance Over \$50,000 =**

Taxable Group Life	KPAY318 Report	Employee Earnings Balances
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**Box 12 Code D, Elective Deferrals to a Section 401(k) =**

KSU only-Federal Thrift Savings Plan	KPAY318 Report	Employee Deductions Balances
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**Box 12 Code E, Elective Deferrals Under a Section 403(b) Salary Reduction Agreement =**

Voluntary Tax Sheltered Annuity Contributions	KPAY318 Report	Employee Deductions Balances
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**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 (Non-Roth)	KPAY318 Report	Employee Deductions Balances
KPERs Deferred Compensation (Contributions to the Kansas Public Employee Deferred Compensation Plan)	KPAY318 Report	Employee Deductions Balances

**Box 12 Code W, Contributions to Health Savings Account =**

Health Savings Account - Employee Amount	KPAY318 Report	Employee Deductions Balances
Health Savings Account - Employer Amount	KPAY318 Report	Employer Deductions Balances

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

Voluntary Tax Sheltered Annuity Contributions-Roth	KPAY318 Report	Employee Deductions Balances
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**Box 12 Code DD, Employer Sponsored Health Coverage =**

Before-tax and After-tax Group Health Insurance Medical Premiums	KPAY318 Report	Employee Deductions Balances
Group Health Insurance Employer Medical Amount (Dental or Vision amounts are not included)	KPAY318 Report	Employer Deductions Balances

<b>Box 12 Code EE, Elective Deferrals to a Section 457(b) Deferred Compensation Roth Plan =</b>		
457 Savings Deferred Comp - Roth	KPAY318 Report	Employee Deductions Balances
<b>Box 13 Retirement Plan =</b>		
"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.		
<b>Box 14 KPERs =</b>		
KPERs Contributions (Include Any Buyback Amount)	KPAY318 Report	Employee Deductions Balances
<b>Box 14 GHI =</b>		
Before-tax Group Health Insurance (Include Medical, Dental, Prescription Drug, and Vision Premiums)	KPAY318 Report	Employee Deductions Balances
<b>Box 14 RETF =</b>		
KSU only-Federal Civil Service Retirement System	KPAY318 Report	Employee Deductions Balances
KSU only-Federal Employees Retirement System	KPAY318 Report	Employee Deductions Balances
<b>Box 14 HCARE =</b>		
Health Care FSA	KPAY318 Report	Employee Deductions Balances
<b>Box 14 CHRTY =</b>		
After-tax United Way and Community Health Charities	KPAY318 Report	Employee Deductions Balances
<b>Box 14 Nontaxable Moving =</b>		
Non-taxable Moving Expense	KPAY318 Report	Employee Earnings Balances
<b>Box 14 Oregon Transit Tax Gross =</b>		
Oregon Transit Taxable Gross	KPAY318 Report	Employee Tax Balances
<b>Box 14 Oregon Transit Tax =</b>		
Oregon Transit Taxes	KPAY318 Report	Employee Tax Balances
<b>Box 16 State Wages, Tips, Etc. (State Taxable Wages) =</b>		
EARNINGS TOTAL	KPAY318 Report	Employee Earnings Balances
+ Fringe Benefit Income	KPAY318 Report	Employee Earnings Balances
+ Non-Monetary Awards	KPAY318 Report	Employee Earnings Balances
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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

KPAY318 Report

Total Employee Taxes

**Box 18 Local Wages, Tips, Etc. =**

KS (or other applicable state), Withholding

KPAY318 Report

Total Employee Taxes

**Box 19 Local Income Tax =**

KS (or other applicable state), Withholding

KPAY318 Report

Total Employee Taxes