

W-2

Form Instructions

2014

Tax Reporting for Commonwealth Employees

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Comptroller of the Commonwealth



Commonwealth of Massachusetts
Office of the Comptroller
1 Ashburton Place 9th Floor
Boston, MA 02108

Go Green:

Make this your last paper statement!

Choose to have your W-2 delivered online!

- Access your W-2 sooner than by mail.
- No possibility of your W-2 being lost, stolen, delayed or misplaced.
- Secure access through HR/CMS.

Job aids are available at www.mass.gov/MassHR

This brochure provides a detailed explanation of the contents of the Form W-2 issued to you for tax year 2014 (26 pay periods). This represents taxable and non-taxable earnings you received during calendar year 2014. Due to the timing of actual cash receipts, this amount may vary from your stated annual salary. It also includes non-cash benefits (parking, housing, tangible assets, use of state provided vehicle, and certain health insurance) if applicable. You will be issued only one Form W-2 for tax year 2014, concluding with pay period ending December 13, 2014, and payment dated December 19, 2014.

Please contact your department's payroll office if:

1. **You have a Question** about your W-2.
2. **You need a Reprint** of your W-2.
3. **You need a W-2C Statement of Corrected Income and Tax Amounts.** A W-2C is needed if your name, social security number or any of the Federal reported amounts are incorrect.
4. **You need information about PayInfo or ePay.**

| | | | | |
|---|---|--|---|---|
| Form W-2 Wage and Tax Statement 20XX | | 7 Social security tips | 1 Wages, tips, other compensation 89039.41 | 2 Federal income tax withheld 16802.37 |
| c Employer's name, address, and ZIP code COMMONWEALTH OF MASSACHUSETTS ONE ASHBURTON PLACE BOSTON MA 02108 | | 8 Allocated tips | 3 Social security wages | 4 Social security tax withheld |
| e Employee's name, address, and ZIP code JOHN TAXPAYER HOME ADDRESS, BOSTON, MA 02108 | | 9 | 5 Medicare wages and tips 101285.84 | 6 Medicare tax withheld 1468.64 |
| | | 10 Dependent care benefits | 11 Nonqualified plans | 12a See instructions for box 12 G 3900.00 |
| | | 13 Statutory employee <input type="checkbox"/> Retiree <input checked="" type="checkbox"/> This party <input type="checkbox"/> and spouse <input type="checkbox"/> | 14 Other Y 8346.43 Z 1438.81 | 12b DD 7108.62 |
| | | b Employer identification number (EIN) 04-6002284 | | 12c |
| | | a Employee's social security number 000-00-0000 | | 12d |
| 15 State MA | Employer's state ID number 046002284 | 16 State wages, tips, etc. 97385.84 | 17 State income tax 4778.30 | 18 Local wages, tips, etc. |
| | | | 19 Local income tax | 20 Locality name |

Important Reminder for State and Public Employees

On your W-2, there is an amount shown for State wages, tips, etc. Generally, the amount shown for State wages is higher than the amount shown for Federal wages because your pension contributions are excluded from your income for Federal tax purposes. When filing your Massachusetts income tax return, you must use the amount shown for State wages. If you enter the lower dollar amount, your return will be corrected and any refund you may be expecting will be delayed.

This sample W-2 shows where you will find the State wages. Use the amount in this box on your Massachusetts income tax return.

Save Money with Pre-Tax Commuter Benefits:

2015 Parking Expenses Account is \$250/month, which includes:

- Parking a vehicle in a facility that is near the employee's workplace.
- Parking at a location from where the employee commutes to work (i.e. the cost of parking in a lot at the train station so the employee can commute in on the train).

2015 Mass Transit Expense Account is Federal \$130 and State \$130/month, which includes:

- The cost of any pass, token, fare card, voucher, or other item that entitles the employee to use mass transit for the purpose or traveling to or from his/her place of work.

Visit: https://www.benstrat.com/services_commuter.php for more information.



WebFile Massachusetts Form this Year!

- WebFile is convenient, secure... and free
- All calculations are done - no math mistakes
- Customizable to fit **your** needs
- Start a return, save it, and come back to it later
- Track your refunds and payments
- Once you register, WebFile saves your account data- saving time in future years

Visit www.mass.gov/webfile to learn more

The **Federal taxable income** is equal to employee's Total Gross Pay (less reimbursements) from pay stub for period ending December 13, 2014 and paid on December 19, 2014.

Plus

- Non-cash benefits listed in Boxes 12C, 14P, 14S, 14T.

Minus

- Dependent Care Assistance Plan contributions and fees (Box 10).
- Tax Sheltered Annuity contributions (Box 12E).
- OBRA 90 Alternative Retirement Plan contributions and elective Deferred Compensation (Box 12G).
- Pretax Health Care Spending Account contributions and fees (Box 14O).
- Pretax Qualified Transportation (up to monthly limits).
- Pretax Retirement contributions (Box 14Y).
- Pretax Health and Pretax Basic Life Insurance premiums (Box 14Z).

Box 1

Qualified Transportation Benefits

Pre-Tax amounts have specified *monthly* limits. Employees may use QTB in combination so deductions are not displayed in Box 14.

For Transit and Vanpool costs the monthly pre-tax limit for Federal is \$250 and State is \$130. For Parking both Federal and State limits are \$250. The tax savings are reflected in Box 1, 5 and 16 based upon the amount each month an employee elects.

To see the details of these amounts, please look online at your accounts at www.benstrat.com or review your pay advices, on-line in [PayInfo](#) or [ePay](#).

Box 2: Total amount of Federal tax withheld

Box 6: amount of Medicare tax withheld

Form **W-2 Wage and Tax Statement** 2014

c Employer's name, address, and ZIP code

e Employee's name, address, and ZIP code

| | | |
|---|--|--|
| 7 Social security tips | 1 Wages, tips, other compensation | 2 Federal income tax withheld |
| 8 Allocated tips | 3 Social security wages | 4 Social security tax withheld |
| 9 | 5 Medicare wages and tips | 6 Medicare tax withheld |
| 10 Dependent care benefits | 11 Nonqualified plans | 12a See instructions for box 12 |
| 13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third party sick pay <input type="checkbox"/> | 14 Other | 12b |
| b Employer identification number (EIN) | | 12c |
| a Employee's social security number | | 12d |
| 16 State wages, tips, etc. | 17 State income tax | 18 Local wages, tips, etc. |
| | | 19 Local income tax |
| | | 20 Locality name |

Box 12

12C The cost of Group Term Life Insurance over \$50,000 – Imputed Income, included in Boxes 1, 5 and 16.

12DD Informational only - Cost of employer-sponsored health coverage. The amount reported is not taxable.

12E 403(b) Contributions made to a Tax Sheltered Annuity (TSA), excluded in Boxes 1 and 16.

12EE Roth Contribution included in Boxes 1, 5 and 16.

12G Elective and non-elective (OBRA 90 Alternative Retirement) 457 contributions to the Deferred Compensation "SMART" Plan excluded in Boxes 1 and 16.

12P Excludable moving expense reimbursements paid directly to employee (not included in Boxes 1, 5, or 16).

Box 10: Total Dependent Care Assistance Plan (DCAP) deductions excluded from Boxes 1, 5 and 16.

Box 16: Total amount of state taxable wage

Box 17: Total amount of State tax withheld

Box 14

Box 5

Wages subject to Medicare tax are equal to employee's Total Gross Pay from pay stub for period ending December 13, 2014 and paid on December 19, 2014.

Plus

- Non-cash benefits listed in Boxes 12C, 14P, 14S, 14T.

Minus

- Dependent Care Assistance Plan contributions and fees (Box 10).
- Pretax Qualified Transportation
- Pretax Health and Pretax Basic Life Insurance premiums (Box 14Z).
- Pretax Health Care Spending Account (Box 14O).

| Box 14 ID | W-2 Box ID Description | Instruction |
|-----------|--|---|
| M | MGL c. 3 s.98 Per Diem (Paid) | Added in Boxes 1, 5 and 16. |
| O | Health Care Spending Account and HCFA Fee -- Pre-Tax | Subtracted from Boxes 1, 5 and 16. |
| P | Parking and other Imputed Income | Added to Boxes 1, 5 and 16. |
| R | MGL c. 3 s. 98 Expenses (Paid) | Added in Boxes 1, 5 and 16. |
| S | Personal Use Auto – Imputed Income | Added to Boxes 1, 5 and 16. |
| T | Housing Allowance – Imputed | Added to Boxes 1, 5 and 16. (Cash housing is already included) |
| Y | Retirement -- Pre-Tax Federal | Subtracted from Box 1. |
| Z | Health and Life Insurance -- Pre-Tax | Subtracted from Boxes 1, 5 and 16. |