

How to Read Your W-2

Box	Description	How to Calculate on Paystub
1	Federal Applicable Gross for All Pay Received From WOU This number is reduced by pre-tax deductions	YTD Gross Amount under Payment Summary minus All Employee YTD amounts under Deduction before Federal Tax
2	Federal Income Tax Withheld	See Employee YTD for Federal Tax
3	Social Security Applicable Gross (except Tips) for All Pay Received From WOU This number is reduced by pre-tax deductions	See Box 1 Instructions If you have an elective deferral in box 12a (G, E, etc) add this amount to the sum of Box 1.
4	Social Security Tax Withheld 6.2% of Applicable Gross	See Employee YTD for Social Security Tax
5	Medicare Applicable Gross for All Pay Received From WOU This number is reduced by pre-tax deductions	See Box 1 Instructions If you have an elective deferral in box 12a (G, E, etc) add this amount to the sum of Box 1.
6	Medicare Tax Withheld 1.45% of Applicable Gross for Wages \$0.01-\$200,000 0.90% of Applicable Gross Wages \$200,000+	See Employee YTD for Medicare Tax
7	Social Security Applicable Tips	NA - No Tips or Other Wages Paid to WOU Employees
8	Other Income	NA - No Tips or Other Wages Paid to WOU Employees
10	Dependent Care Benefits (I.e. Flex Spending Account)	See Employee YTD for Applicable Benefit (i.e. Flex Spending/Dependent Care, etc.)
11	Non Qualified Deferred Compensation Plan	NA
12	Compensation/Benefit Packages See codes on back of W-2 for description DD - Cost of Employer-Sponsored Health Coverage	For DD - PEBB Employer Contrib Employee YTD (convert to a positive number) minus PEBB Basic Life Employee YTD For other codes - see Employee YTD for specific deduction
13	Designates Type of Employee	NA
14	Other Items to Report "Tuitio" - Total Taxed on for Staff Tuition Benefit ORSTTW - Oregon State Transit Tax Withheld DP Insurance - Total Taxed on for Insurance Coverage of Domestic Partner FFCRA - Use of WOU COVID Leave	"Tuitio" - See YTD Amount of Tuition Reduction under Federally Taxable Benefits ORSTTW - See Employee YTD for Oregon Statewide Transit Tax DP Insurance - See YTD Amount of Fringe-Medical/Dental Benefit under Federally Taxable Benefits FFCRA - See any COVID leave used under Earnings
15	State(s) for Which Taxes Were Withheld; Corresponding State Employer ID for WOU	NA
16	State Applicable Gross for All Pay Received From WOU This number is reduced by pre-tax deductions	See Box 1 Instructions
17	State Income Tax Withheld	See Employee YTD for Applicable State Tax (i.e. Oregon State Withholding Tax)
18	Local Applicable Gross for All Pay Received from WOU	
19	Local Income Tax Withheld	NA - No Local Tax on WOU Employees
20	Locality Name	