

## ***Guide to Understanding Your 2021 W-2 Form***

Here is a box-by-box tour of your W-2 form and detail of the information that is provided to you on this annual earnings report. We have included items pertinent to State of Oregon payroll. This guide may not be applicable to W-2 forms that you or family members receive from other employers.

<b>Box a:</b> Your social security number. Notify your agency HR/payroll office immediately if this is incorrect. They will order a corrected W-2.	<b>Box 4:</b> Social Security tax withheld. Box 3 times 6.2% for 2021. (The State paid an additional 6.2% to your account for 2021.)
<b>Box b:</b> The State of Oregon Employer Identification Number (EIN).	<b>Box 5:</b> The amount of your wage that was subject to the Medicare tax. (There is no maximum wage base for this tax.)
<b>Box c:</b> Your current or most recent agency employer name, address and ZIP code.	<b>Box 6:</b> Medicare Tax withheld. Box 5 times 1.45% plus an additional .9% for any wages over \$200,000. (The State paid an additional 1.45% to your account for 2021)
<b>Box d:</b> Employer control number is not used by Oregon Statewide Payroll Services.	<b>Box 10:</b> Your contributions to a Section 125 dependent care account.
<b>Box e:</b> Your name, home address and ZIP code. If your address is not correct you may alter the form for tax reporting purposes. Be sure to also notify your agency HR office so they can correct your address in the personnel system.	<b>Box 12:</b> Look on the back of your W-2 for descriptions of the letter codes you see here. Items included in this box may include deferred compensation contributions, non-taxable moving expenses reimbursed by your agency, calculated value of employer-paid life insurance in excess of \$50,000, contributions to a tax-deferred annuity plan, the cost of employer sponsored health coverage (non-taxable), or designated Roth contributions under a governmental section 457(b) plan.
<b>Box 1:</b> Wages and other compensation includes salary, hourly pay, differentials, overtime, insurance opt out payments and taxable moving expenses. It will also include the imputed value of domestic partner insurance coverage, post-tax Roth 457(b) contributions to the Oregon Savings Growth Plan (OSGP) and taxable fringe benefits such as educational assistance, meals and employer-paid life insurance in excess of \$50,000. This amount does not include pre-tax contributions made through the OSGP 457 deferred compensation plan or for PEBB benefits.	<b>Box 13:</b> The Retirement check box will be marked if you participated in PERS during 2021. If you received third-party sick pay during 2021, you will receive a W-2 from The Standard Insurance Company.  <b>Box 14:</b> OR-STT: Oregon Statewide Transit Tax withheld. Contact DOR with questions about this tax.
<b>Box 2:</b> The total amount of federal tax withheld from your pay. Based on your taxable earnings and your W-4 Employee's Withholding Allowance form selections.	<b>Box 15:</b> Employer state identification number. This information is not for use on your personal income tax return. <b>Box 16:</b> Your Oregon taxable income.
<b>Box 3:</b> The amount of your wage that was subject to the Social Security tax. (Maximum \$137,700 for 2021 wages.)	<b>Box 17:</b> The total amount of Oregon state tax withheld from your pay. Based on your taxable earnings and your W-4 Employee's Withholding Allowance form selections.