 **University Controller’s Office**

**Payroll**

**SVC 0077 • (813) 974-7955**

Information regarding Form W-2 for 2018 follows:

* All amounts included as 2018 W-2 reportable earnings are based upon the actual check date the payment is issued. Each payment date in 2018 is included in 2018 earnings. The days worked in 2018 but paid in January 2019 will be included on the W-2 Tax Statement for 2019.
* If the Social Security number on Form W-2 is incorrect, the employee should contact the Payroll office immediately so the appropriate corrective actions can be taken. Payroll’s phone number is (813) 974-7955, or email [UCO\_Payroll\_Processing@usf.edu](mailto:UCO_Payroll_Processing@usf.edu), or visit the Payroll office located in the basement of the SVC building in SVC-0077.
* If the home address is incorrect on Form W-2, the employee should correct this information by updating the address through Gems Self Service. Note that it is not necessary for a corrected W-2 to be issued if the address on the W-2 is incorrect.
* Active employees may print their Form W-2 via GEMS Self Service if they have consented to receive an electronic W-2. If you have not previously consented you will be prompted to consent to receive your electronic form before you will be able to view this year’s form. If a Form W-2 is lost or destroyed, employees who consented to receive an electronic W-2 may reprint their W-2 at any time through Self Service. If an employee consented to receive only an electronic Form W-2 then no paper W-2 will be issued. Employees who request a paper W2 reprint from University Payroll, including employees who separate from the university and subsequently need a W-2 reprint, must complete and submit a [*Request for Replacement Pay Advice or W2*](http://www.usf.edu/business-finance/controller/documents/usfpayadvicew2reissuerequest116.pdf) form to University Payroll.
* For 2018, Social Security tax is computed at 6.2% of the first $128,400 of income subject to the tax. Medicare tax is computed at 1.45% of the income subject to the tax and there is no wage limit on Medicare tax calculations. Additional Medicare tax of 0.9% is computed on wages above $200,000 of income subject to the tax. If the figure in Box 5 exceeds $200,000 then Additional Medicare tax will be included in Box 6.
* Form W-2 Box 10 has an amount shown if the employee had pre-tax Dependent Care Flexible Spending Account deductions. This amount is not included in boxes 1, 3, or 5.
* Form W-2 Box 12 code definitions are as follows:
  + DD – The total cost (combination of both employee and employer-paid costs) of employer-provided health insurance in 2018 is shown here. This informational value is not taxable and includes both employer and employee premiums.
  + E – If an employee participated in a Tax-Sheltered Annuity Plan [Section 403(b), Internal Revenue Code] during 2018, the amount of the elective deferrals is shown and labeled as E. The amount is not included in box 1.
  + G – If an employee participated in the State’s Deferred Compensation Plan [Section 457, Internal Revenue Code] during 2018, the amount of the elective deferrals is shown and labeled as G. The amount is not included in box 1.
  + T – If an employee received a benefit from the State’s Adoption Benefit Program the amount received is shown and labeled as T. The amount is included in boxes 3 and 5, but not box 1.
  + W – If an employee had deductions for a Health Savings Account, the amount of those deductions plus the amount of the employer-provided contributions is shown and labeled as W.
* Form W-2 Box 13 entries:
  + Retirement Plan – This box is marked if the employee was an active participant in the FRS or ORP State retirement plans, if the employee had any Tax-Sheltered Annuity Plan [Section 403(b), Internal Revenue Code] deductions during the calendar year, or if the employee had TERP retirement deductions in the 2018 calendar year. If an employee was in DROP retirement this entire plan year, they are not an active participant and will not have this box marked unless they also participated in a 403(b) plan during the calendar year.
* Form W-2 Box 14 code definitions are as follows:
  + AUTO – This refers to taxable non-cash vehicle fringe benefits. The amount is included in boxes 1, 3, & 5.
  + CHAR – This refers to deductions that are considered charitable, including USF Foundation deductions and United Way deductions. Employees should refer to additional information provided by USF Foundation and United Way to determine proper treatment on their individual tax return. The amount is included in boxes 1, 3, and 5.
* Form 1095: Forms 1095-B and 1095-C are related to the Affordable Care Act. These forms are issued by the insurance provider and the State of Florida. Employees who will receive these forms will receive them separately from your USF Form W-2. You do not have to wait for either Form 1095-B or 1095-C from your coverage provider or employer to file your individual income tax return. You can use other forms of documentation, in lieu of the Form 1095 information returns to prepare your tax return.  Other forms of documentation that would provide proof of your insurance coverage include:  
  •         insurance cards,  
  •         explanation of benefits  
  •         statements from your insurer,  
  •         W-2 or payroll statements reflecting health insurance deductions,   
  •         records of advance payments of the premium tax credit and  
  •         other statements indicating that you, or a member of your family, had health care coverage.  
    
  If you and your entire family were covered for the entire year, you may check the full-year coverage box on your return.   If you or your family members did not have coverage for one or more months of the calendar year, you may claim an exemption or make an individual shared responsibility payment.   
    
  You will not need to send the IRS proof of your health coverage. However, you should keep any documentation with your other tax records. This includes records of your family¹s employer-provided coverage, premiums paid, and type of coverage.