

Information regarding Form W-2 for 2021 follows:

- The amounts included as 2021 W-2 reportable earnings are payments issued that have a check date of 2021. The days worked in 2021 but paid in January 2022 will be included on the W-2 Tax Statement for 2022.
- All employees who consented to receive an electronic W-2, may access their Form W-2 via GEMS Self Service as soon as they are released. The first time you access your W-2, the system will prompt you to consent to receive your W2 electronic before you can print the form. Employees who cannot access the GEMS Employee Self Service portal and need a W-2 reprint, must complete and submit a [Request for Replacement Pay Advice or W2](#) form to UCO Payroll.
- If you are a terminated employee who previously consented to receive your W-2 electronically, you may access it through the GEMS Employee Self Service via MyUSF until October 15, 2022.
- As with last year, the Social Security Number (SSN) on your form has been truncated so that only the last four of the SSN appear on the form. If you believe the Social Security number on Form W-2 is incorrect, contact the Payroll office immediately at UCO_Payroll_Processing@usf.edu
- Form W-2 Box code definitions are as follows:
 - **Box 1:** The total amount of taxable wages. (NOTE: Gross wages do not appear on your W-2)
 - **Box 2:** The amount of Federal income tax withheld from your wages for the tax year.
 - **Box 3:** The total wages paid that are subject to Social Security tax. The wage limit in 2021 was \$142,800.
 - **Box 4:** The Social Security tax withheld on wages. Social Security tax computed at 6.2% of the first \$142,800 of income subject to tax.
 - **Box 5:** The total wages and tips reported which are subject to Medicare tax.
 - **Box 6:** The amount of Medicare tax withheld for the tax year. Medicare tax computed at 1.45% of the income subject to tax and there is no wage limit. An 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.
 - **Box 10:** The pre-tax amount of Dependent Care Flexible Spending Account deductions, if any.
 - **Box 12:** Applies to deferred compensation and other compensation.
 - BB – If an employee participated in a ROTH 403(b) Plan [Section 403(b), Internal Revenue Code] during 2021, the amount is included in boxes 1, 3, and 5.
 - C – The taxable cost of group term life insurance during 2021, the amount is included in boxes 1, 3, and 5.
 - DD – The total cost (combination of both employee and employer-paid costs) of employer-provided health insurance in 2021. 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 2021.
 - G – If an employee participated in the State's Deferred Compensation Plan [Section 457, Internal Revenue Code] during 2021.
 - T – If an employee received a benefit from the State's Adoption Benefits Program the amount received is shown, 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.
 - **Box 13:** 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 deductions. 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.

- **Box 14:** Code definitions are as follows:
 - AUTO – This refers to taxable non-cash vehicle fringe benefits.
 - CHAR – This refers to charitable deductions, 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 tax return.

***The Affordable Care Act Forms 1095-B and 1095-C, are printed and distributed by the insurance provider and the State of Florida. These forms 1095 are not required in order to file your taxes.**