

Information regarding Form W-2 for 2023 follows:

**NEW** - For 2023, ADP will host all of the W-2 tax forms on their web portal. All active employees who previously consented to receive an electronic W-2, may access their 2023 W-2 tax form through the GEMS Employee Self Service via MyUSF. There will be an ADP tile once you click on the Payroll tile in the Employee Self Service portal, that will link you directly to the ADP web portal. (additional information is on the CHR webpage)



If you are a terminated employee who previously consented to receive your W-2 electronically, you will need to access the ADP web portal directly and a detailed document is available on the CHR webpage)

- The amounts included as 2023 W-2 reportable earnings are payments issued that have a check date of 2023. The days worked in 2023 but paid in January 2024 will be included on the W-2 Tax Statement for 2024.
- The Social Security Number (SSN) on your form has been truncated so that only the last four of the SSN appear on the form. The truncation only appears on the employee copy; the copy filed with the Social Security Administration will include the entire SSN. Requests for us to provide employees with a W-2 showing the full SSN cannot be accommodated. If you believe the Social Security number on Form W-2 is incorrect, contact the Payroll office immediately at [UCO\\_Payroll\\_CERTS@usf.edu](mailto:UCO_Payroll_CERTS@usf.edu)
- Form W-2 Box code definitions are as follows:
  - **Box 1:** The total amount of taxable wages. (NOTE: Gross wages from your paycheck 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 2023 was \$160,200.
  - **Box 4:** The Social Security tax withheld on wages. Social Security tax computed at 6.2% of the first \$160,200 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 2023, the amount is included in boxes 1, 3, and 5.
    - C – The taxable cost of group term life insurance during 2023, 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 2023. 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 2023.
    - G – If an employee participated in the State's Deferred Compensation Plan [Section 457, Internal Revenue Code] during 2023.
    - 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, those being USF Foundation deductions. Employees should contact the Office of Donor Relations at (813) 974-2035 or [DonorRelations@usf.edu](mailto:DonorRelations@usf.edu) if they need a tax receipt for income tax purposes. Thank you for your support of USF.

**\*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 to file your taxes.**