# How to Read Your Form W-2

The letters and numbers listed below coordinate to the letters and numbers listed in the boxes on your Form W-2.

<table>
<thead>
<tr>
<th>22222</th>
<th>a Employee's social security number</th>
<th>OMB No. 1545-0008</th>
</tr>
</thead>
<tbody>
<tr>
<td>b</td>
<td>Employer identification number (EIN)</td>
<td></td>
</tr>
<tr>
<td>e</td>
<td>Employer's name, address, and ZIP code</td>
<td></td>
</tr>
<tr>
<td>d</td>
<td>Control number</td>
<td>9</td>
</tr>
<tr>
<td>e</td>
<td>Employee's first name and initial</td>
<td>Last name</td>
</tr>
<tr>
<td>f</td>
<td>Employee's address and ZIP code</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>State</td>
<td>Employer's state ID number</td>
</tr>
<tr>
<td>17</td>
<td>State income tax</td>
<td>18</td>
</tr>
<tr>
<td>19</td>
<td>Local income tax</td>
<td>20</td>
</tr>
</tbody>
</table>

## A. Employee’s Social Security Number
- This is your social security number. The Social Security Number must match the number on your social security card. If there is a discrepancy, please contact Lynne Toussaint (loussai@bowdoin.edu) 207-725-3843 in the Controller’s Office. The Controller’s Office will issue a W-2C.

## B. Employer’s Identification Number
- This is Bowdoin College’s Federal Tax ID Number.

## C. Employer’s Name, Address, and ZIP Code
- This is Bowdoin College’s name, address, and ZIP code.

## D. Control Number
- This is your Bowdoin ID number.

## E. Employee’s Name
- This is your name.

## F. Employee’s Address and ZIP Code
- This is your address and zip code.

## 1. Wages, Tips, Other Compensation
- Shows your total taxable wages and other compensation that were paid during the year as detailed below.
  a. Includes:
     i. Total wages, bonuses, prizes, and awards paid during the year
     ii. Total noncash payments, including certain fringe benefits
     iii. Taxable cost of group-term life insurance in excess of $50,000; displays on the top section of your W-2; the per pay period amount displays within the “Special Information” section of your paystub

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iv. Designated Roth contributions (ROTH-FID$/%) made under a section 403(b) salary reduction agreement; displays within the “After Tax Deduction” section of your paystub

v. Domestic partner imputed income (DENT-DOM PRTR, MED-DOM PRTR) and tax offset (DP MED OFFSET) ; displays within the “Hours and Earnings” section of your paystub

b. Excludes:
   i. 403(b) deductions (SRA Fidelity, SRA Vanguard, SRA Amer Cent); displays within the “Pre-Tax Items” section of your paystub
   ii. Employee paid health care (MEDICAL EC/EE/ES/FF, DENTAL EC/EE/ES/FF); displays within the “Pre-Tax Items” section of your paystub
   iii. Medical flexible spending account deductions (FLEX MEDICAL); displays within the “Pre-tax Items” section of your paystub
   iv. Dependent care flexible spending account deductions (FLEX DEP CARE); displays within the “Pre-tax Items” section of your paystub

2. FEDERAL INCOME TAX WITHHELD: Shows your total federal income tax withheld for the year.

3. SOCIAL SECURITY WAGES: Shows your total wages paid subject to social security tax (4.2% 2012); the taxable wage limits for 2012 is $110,100.00.
   a. Includes:
      i. Total wages, bonuses, prizes, and awards paid during the year
      ii. Total noncash payments, including certain fringe benefits
      iii. Taxable cost of group-term life insurance in excess of $50,000; annualized value displays on the top section of your W-2; the per pay period amount displays within the “Special Information” section of your paystub
   iv. 403(b) deductions (SRA Fidelity, SRA Vanguard, SRA Amer Cent); displays within the “Pre-Tax Items” section of your paystub
   v. Designated Roth contributions (ROTH-FID$/%) made under a section 403(b) salary reduction agreement; displays within the “After Tax Deduction” section of your paystub
   vi. Domestic partner imputed income (DENT-DOM PRTR, MED-DOM PRTR) and tax offset (DP MED OFFSET) ; displays within the “Hours and Earnings” section of your paystub

b. Excludes:
   i. Employee paid health care (MEDICAL EC/EE/ES/FF, DENTAL EC/EE/ES/FF); displays within the “Pre-Tax Items” section of your paystub
   ii. Medical flexible spending account deductions (FLEX MEDICAL); displays within the “Pre-Tax Items” section of your paystub
   iii. Dependent care flexible spending account deductions (FLEX DEP CARE); displays within the “Pre-Tax Items” section of your paystub

4. SOCIAL SECURITY TAX WITHHELD: Shows total social security tax withheld.

5. MEDICARE WAGES AND TIPS: The wages subject to Medicare tax (1.45%) are the same as those subject to social security tax (Box 3) except that there is no wage base limit for Medicare tax.
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6. **MEDICARE TAX WITHHELD:** Shows total Medicare tax withheld.
7. **SOCIAL SECURITY TIPS:** N/A
8. **ALLOCATED TIPS:** N/A
9. **Box unlabeled:** N/A
10. **DEPENDENT CARE BENEFITS:** Shows your total pre-tax deductions (FLEX DEP CARE) made under a section 125 dependent care flexible spending account; displays within the “Pre-Tax Items” section of your paystub.
11. **NONQUALIFIED PLAN:** N/A
12. **ELECTED DEFERRALS, OTHER:** May include a code with an associated amount. The most common codes reported on a W-2 issued by Bowdoin College are:
   - C – Taxable costs of group-term life insurance over $50,000 (included in boxes 1, 3 (up to social security wage base), and 5)
   - E – Elective deferral under a section 403(b) salary reduction agreement
   - BB – Designated ROTH contributions under a section 403(b) plan
   - DD- Cost of employer-sponsored health coverage. **The amount reported within Code DD is NOT taxable**
13. **RETIREMENT PLAN:** The retirement box is checked if you are eligible for any Bowdoin College paid retirement plan or you participated in a salary reduction arrangement under 403(b).
14. **OTHER:** Shows your United Way and/or Maine Share donations.