



*“Building a
Foundation for
Lifelong
Learning”*

**GEORGE WASHINGTON CARVER EDUCATION
LEADERSHIP CENTER**

Department of Business Services

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W2 INFORMATION

This information is provided to assist employees with frequently asked questions regarding their W-2 statement.

Box 1: Wages, tips, other compensation: The amount printed in this box is your 2009 calendar year **“TAXABLE”** income (January 2009 through December 2009). This amount will not match your fiscal year salary (July through June) and will not equal the gross salary printed on your December 23, 2009 pay check if you had non-taxable payroll deductions.

Box 3, Box 5, Box 16: The amount printed as Social Security Wages, Medicare Wages and State Wages will presumably not match the amount printed in Box 1. There are several non-taxable payroll deductions that affect all of these figures. For example: health care is non-taxable for Federal, State, and Social Security, where as 403b programs are non-taxable for Federal and State only.

Box 14: Miscellaneous payroll deductions that you may need as you file your 2009 taxes.

HCARE – calendar year payroll deductions for health care and flexible spending accounts.

DUES – calendar year payroll deductions for CCCTA Dues, A&S Dues, or CESPAs Dues.

STPICKUP – Employees participating in the Maryland State Retirement/Pension Systems (MSRA) have a mandatory contribution withheld from their earnable compensation. This program is referred to as the “Maryland Employer Pickup Program”. The contributions are not taxable for federal purposes until they are distributed or made available to the employee. Because this amount is not included in Box 1 (wages, tips, other compensation), for state income purposes, the contribution must be added to federal adjusted gross income pursuant to Tax-General Article, Section 10-204(f).

Employers are required to report the Maryland Employer Pickup amount on the W-2. To ensure consistency in reporting, the State Revenue Administration Division requires employers to report the State Pickup Amount in Box 14 (other deductions/benefits). The amount will be labeled “STPICKUP” in Box 14.

You will find other helpful information printed on the back of Copy 2 of the W-2 form. This information explains Box 9, Box 10, Box 11, and Box 12. Tuition Reimbursement, Travel, and Miscellaneous Expense Reimbursements are **not** included as wages on the W-2. Should you need additional assistance with any of the W-2 information, please call the Payroll Department at the number listed above.

Our Mission: to educate all students through quality programs, to ensure the equality of opportunity, to meet individual needs for maximum development of each child, and to provide a foundation for lifelong learning.