W2’s are online for the years 2005 to present. The Georgia Tech Human Resources will also mail your W2 to the address shown on your paystub by Jan. 31 of each year if you have not elected to receive your W2 electronically. If you have any questions about the information on your W2, please contact Payroll immediately at pay.ask@ohr.gatech.edu or call 404 894-4614.

Below are descriptions of entries that are most frequently used at Georgia Tech.

**Box 1 – Federal Taxable Gross**

+ Total Gross Earnings from your final pay stub
Less Before-Tax Deductions:
  - Medical
  - Dental
  - Flexible Spending & Health Savings Accounts
  - Spectera
  - Parking / Transit
  - ORP / TRS
  - 457(b) / 403(b)
= Total Taxable Gross, Box 1

**Box 2 – Federal tax withheld**

**Box 3 – Social Security Taxable Gross** (*maximum varies, see table below)

Total Gross Earnings from your final pay stub
Less Before-Tax Deductions:
  - Medical
  - Dental
  - Flexible Spending & Health Savings Accounts
  - Spectera
  - Parking / Transit
= Total Taxable Gross, Box 3
Box 4 – Social Security Tax Withheld (6.2%)

Box 5 – Medicare Wages and Tips (no maximum)
Total Gross Earnings from your final pay stub
Less Before-Tax Deductions:
   Medical
   Dental
   Flexible Spending & Health Savings Accounts
   Spectera
   Parking / Transit
= Total Taxable Gross, Box 3

Box 6 – Medicare tax withheld (1.45 %)
Beginning in 2013 this also includes additional Medicare on wages over 200k.

Box 10 – Dependent Care Benefits
FSD – Flex Spending Dependent Care, Before-tax deductions

Box 12
This box is used to report miscellaneous items as required by the IRS. The various items are designated by setters in the box. Below are the most common entries used at Georgia Tech.

C - Taxable cost of group-term life insurance over $50,000.
E – Elective deferrals under a section 403(b) salary reduction agreement.
G - Elective deferrals under a section 457(b) salary reduction agreement.
P – Excludable moving expense reimbursements paid directly to employee.
W – HSA employee deductions and any company match.
BB – Designated Roth contributions under a section 403(b) plan.
DD – Cost of employee health care deductions. (This is the total of the employee deductions (before-tax) and the Georgia Tech portion (non-taxable).
EE – Designated Roth contributions under a section 457(b) plan.

Box 13 – Indicates if you are covered by a retirement plan.

Boxes 15 – 20
These boxes contain your state and local wages. State wages usually equal Box1 Federal wages.
### Box 3 Maximum Social Security Wages

<table>
<thead>
<tr>
<th>Year</th>
<th>Maximum</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005</td>
<td>90,000</td>
</tr>
<tr>
<td>2006</td>
<td>94,200</td>
</tr>
<tr>
<td>2007</td>
<td>97,500</td>
</tr>
<tr>
<td>2008</td>
<td>102,000</td>
</tr>
<tr>
<td>2009</td>
<td>106,800</td>
</tr>
<tr>
<td>2010</td>
<td>106,800</td>
</tr>
<tr>
<td>2011</td>
<td>106,800</td>
</tr>
<tr>
<td>2012</td>
<td>110,100</td>
</tr>
<tr>
<td>2013</td>
<td>113,700</td>
</tr>
<tr>
<td>2014</td>
<td>117,000</td>
</tr>
<tr>
<td>2015</td>
<td>118,500</td>
</tr>
<tr>
<td>2016</td>
<td>118,500</td>
</tr>
</tbody>
</table>