



BOX 12 CODES

Understanding IRS Form W-2
Box 12 Reporting Codes



sales@boomtax.com
11649 Leopard St | Suite 4 | Corpus Christi, TX 78410
boomtax.com

WHAT IS FORM W-2?

The IRS requires that employers report wage and salary information for employees using Form W-2. This form is also used to report other information, such as taxes withheld, employer fringe benefits, health savings account contributions, etc.

This information is submitted to the IRS and provided to each employee, which they use to prepare their tax filing.

WHAT IS BOX 12 USED FOR?

The Form W-2 Box 12a-12d codes are used to provide more information regarding various types of income.

Some codes represent taxable amounts that are also included in the wages section of the form. Others represent nontaxable amounts and are included for informational purposes only.

BE CAREFUL

A common error made when interpreting box 12 codes is looking at the wrong identifying character. The code is the letter that is capitalized, see example below.

In this example, the code 'J' is entered in Box 12a which represents Nontaxable Sick Pay. The capital letter will always represent the applicable code whereas the lowercase letter represents the box label.

12a e a d c c	J	1000.00
12b e a d c c		
12c e a d c c		
12d e a d c c		

BOX 12 CODES

A	Uncollected social security or RRTA tax on tips.	R	Employer contributions to an Archer MSA
B	Uncollected Medicare tax on tips (but not Additional Medicare Tax).	S	Employee salary reduction contributions under a section 408(p) SIMPLE plan
C	Taxable cost of group-term life insurance over \$50,000.	T	Adoption benefits
D	Elective deferrals under a section 401(k) cash or deferred arrangement plan (including a SIMPLE 401(k) arrangement).	V	Income from exercise of non-statutory stock option(s)
E	Elective deferrals under a section 403(b) salary reduction agreement	W	Employer contributions (including employee contributions through a cafeteria plan) to an employee's health savings account (HSA)
F	Elective deferrals under a section 408(k)(6) salary reduction SEP	Y	Deferrals under a section 409A nonqualified deferred compensation plan
G	Elective deferrals and employer contributions (Including nonelective deferrals) to a section 457(b) deferred compensation plan	Z	Income under a nonqualified deferred compensation plan that fails to satisfy section 409A
H	Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan	AA	Designated Roth contributions under a section 401(k) plan
J	Nontaxable sick pay	BB	Designated Roth contributions under a section 403(b) plan
K	20% excise tax on excess golden parachute payments	DD	Cost of employer-sponsored health coverage
L	Substantiated employee business expense reimbursements	EE	Designated Roth contributions under a governmental section 457(b) plan
M	Uncollected social security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (Former employees only)	FF	Permitted benefits under a qualified small employer health reimbursement arrangement
N	Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (but not Additional Medicare Tax) (former employees only)	GG	Income from qualified equity grants under section 83(i)
P	Excludable moving expense reimbursements paid directly to members of the Armed Forces	HH	Aggregate deferrals under section 83(i) elections as of the close of the calendar year
Q	Nontaxable combat pay	** Important note: ** Box 12 Codes are capitalized on the Form W-2	

Import Data in Your Format

Support for Popular Payroll Providers

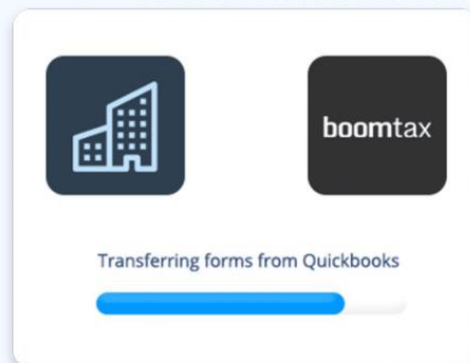
We support data imports from ADP, Sage, UltiPro, Insperity and we are continually adding new formats.

We Support Quickbooks Online

Import your data directly from QBO.

Upload Your IRS Files Directly to Us

Simply drag and drop your IRS ACA files into BoomTax and be ready to file in 5 minutes or less!



Recipient Copies Made Easy

Print & Mail Service

We can print, fold, stuff, affix postage and mail all of your forms for you from a HIPAA compliant facility.

E-Delivery

Electronic consent and delivery that meets IRS guidelines.

Self Service Print & Mail

Print mailable PDFs from your own printer.

NAME / EMAIL	STATUS
Jane Cooper jane.cooper@example.com	● Mailed
Kristin Watson kristin@company.com	● Mailed
Tom Cook tom.cook@company.com	● E-Delivered

Hands Off E-Filing

No Training Needed

Simply click 'E-file' on your filing and we will take care of the rest.

We Keep You in the Loop

We constantly check on the status of your filing and we send you email updates as your filing is processed.

Free Unlimited Corrections

We offer free unlimited corrections for all filings.

OA	Oceanic Airlines Mountain View, CA	● Accepted
SC	Sterling Cooper Austin, TX	● Accepted
BM	Black Mesa Redmond, WA	● Accepted
RE	Rand Enterprises Phoenix, AZ	● Accepted

