

Form W-2 Reference Guide for Common Box 12 Codes



The Box 12 codes below are In Scope except as noted. For less common codes, see Form W-2.

- A** Uncollected Social Security or RRTA tax on tips
- B** Uncollected Medicare tax on tips
- C** Taxable cost of group term life insurance over \$50,000 included in boxes 1, 3 (up to Social Security wage base) & 5
- D** Elective deferrals to a section 401(k) cash or deferred arrangement*
- E** Elective deferrals under a section 403(b) salary reduction agreement*
- F** Elective deferrals under a section 408(k)(6) salary reduction SEP*
- G** Elective deferrals and employer contributions (including nonelective deferrals) to a section 457(b) deferred compensation plan*
- H** Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. Included in Box 1 as wages, but see Pub 525 Taxable and Nontaxable Income instructions on how to deduct on Form 1040*
- J** Nontaxable sick pay (If Box 1 is blank, do not include Form W-2 on the return, but report any withholding in Box 2 [or 17] under Payments & Estimates, Other Federal [or State] Withholdings)
- P** Excludable moving expense reimbursements paid directly to employee
- Q** Nontaxable combat pay (Military certification required)
- R** Employee Contributions to MSA, Out of Scope
- S** Employee salary reduction contributions under a section 408(p) SIMPLE plan*
- T** Adoption benefits (Out of Scope)
- W** Employer contributions (including amounts the employee contributes through a cafeteria plan) to employee's health savings account. Form 8889 must be added, see Tab E.
- Z** Income under a nonqualified deferred compensation plan that fails to satisfy section 409 (Out of Scope)
- AA** Designated Roth contributions under a section 401(k) plan*
- BB** Designated Roth contributions under a section 403(b) plan*
- DD** Cost of employer-sponsored health coverage (not taxable)
- EE** Designated Roth contributions under a governmental section 457(b) plan*
- FF** Permitted benefits under a QSEHRA (Out of Scope if premium tax credits are involved, see Tab H)
- II** Medicaid waiver payments excluded from gross income under Notice 2014-7

*Indicates elective (voluntary) contributions which qualify for the Retirement Savings Contributions Credit. See Tab G, Nonrefundable Credits.

[Full List](#)