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EARNINGS AND DEDUCTIONS IN PAYCHOICE

Each EARNINGS type and some DEDUCTIONS types in PayChoice have been identified with a 6 character Base Accumulator. These accumulators are used in a formula for each tax table to build its taxable wage base. The amounts associated with each Base Accumulator are added together or subtracted to establish the taxable wages at both time of deduction and at End-Of-Quarter (EOQ) and End-Of-Year (EOY) reporting.

Each time a check is calculated, PayChoice first calculates **BASE 1** (Federal Withholding Taxable Wages) and **BASE 2** (FUTA Taxable Wages). Each state and local income taxable wage is calculated as a hybrid of **BASE 1** with applicable earnings or deductions types added to or subtracted from **BASE 1**. Similarly, each state unemployment taxable wage is derived from **BASE 2**.

NOTE: All State Taxable Wages start with BASE 1. All State Unemployment Taxable Wages start with BASE 2. Depending on what is taxable vs. non-taxable for each state, the base accumulators will be added or subtracted to calculate the correct taxable wage base for each state.

Base Accumulators are also used to identify Year-To-Date (YTD) amounts for placement in the appropriate boxes on Federal Forms W-2/W-3.

This document includes all base accumulators used by PayChoice licensees. A few special-use accumulators are included in the Master tables of Earnings and Deductions which should **NOT BE USED** herein since they were created for special one-client applications. Do not use any base accumulator that indicates, **"DO NOT USE"** in this document unless they were established specifically for your service bureau or are directed by Payroll Associate's Customer Support.

SETTING UP EARNINGS OR DEDUCTIONS IN PAYCHOICE

When setting up any earnings or deduction types for a company in PayChoice you must first determine if these earnings/deductions will be **"LIVE"** (in Net) or **"MEMO"** (not in Net). **"In Net"** affects Gross and Net Pay, where **"Not in Net"** is primarily used for reporting purposes only. The **Not in Net** amount may indirectly alter net pay by increasing or decreasing taxable wages. In either case, make sure to display the earnings or deductions on the PayChoice Journal (or register) layout if you wish to force them to print on YTD and QTD reports. Provide a column on the timesheet for specific earnings types, which may need to be entered on a regular basis.
Any special earnings amounts entered for reporting purposes only MUST be posted along with a live check amount so that there are monies available to deduct the taxes for special earnings amounts. **If the memo special earnings amounts are entered as an adjustment on the data entry F7 screen, PayChoice will self adjust the Social Security and Medicare taxes on the next live check.**

REFERENCES

References are also made to specific IRS publications, available by calling the IRS at 1-800-929-3676 or at WWW.IRS.GOV.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

EARNINGS

BASE1 ****** **Federal Taxable Wages**
01, 03 & 05
The collection of accumulators, which define Base 1, comprising both Earnings and Deductions, plus and/or minus. They accumulate a basic definition for Federal Taxable wage/withholding that, in turn, is used as the starting point for deriving all State and Local Income taxable wages. Box 1 of Form W-2 includes additional accumulators. See "W-2 Report Layout" in Service Bureau Maintenance, "Reports" pull-down menu. BASE1 is also the foundation for building FICA (Box 3) and FIMC (Box 5) taxable wages.

BASE2 ****** **FUTA Taxable Wages**
The collection of accumulators, which define Base 2, comprising both Earnings and deductions, plus and minus. They accumulate a basic definition for Federal Unemployment taxable wage, which, in turn, is used as the starting point for deriving all State Unemployment wage bases.

GROSS ****** **Fully Taxable and Reportable EMP. Wages**
01, 03 & 05
Gross Earnings in PayChoice is defined as all live Earnings paid to the employee as displayed on the Check Journal, MTD, and QTD & YTD. "Gross" as a Base Accumulator is the general term used to define earnings, which are fully taxable for all taxes. Includes PayChoice Earnings Codes 01 thru 19, 20 thru 23, 25 thru 29, 30 thru 34, 38, and 40 thru 43, 46, 47, 49, 50, 61, 62, 75, 82, 83, 92, and 99.

BONUS3 **1A** **Bonus Taxable Wages**
01, 03 & 05
This gross bonus code is a fully taxable earnings code; however, does NOT withhold Federal or State tax. This accumulator will display the bonus on the pay stub separately. NOTE: Do NOT use the % method on the F8 input screen when using this code.

BONUS2 **1B** **Bonus Taxable Wages**
01, 03, 05, & 17
This bonus code is <u>not</u> taxable for FUTA and SUI.

BONUS5 **1C** **Bonus Taxable Wages**
01, 03 & 05
This gross bonus code is a fully taxable earnings code; however, is NOT TAXABLE for FUTA and SUI. This code does NOT withhold Federal or State tax. This accumulator will display the bonus on the pay stub separately. NOTE: Do NOT use the % method on the F8 input screen when using this code.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

CAVATR **1E** **CA Termination Vacation Pay**
01, 03 & 05
This was set up for a licensee where California vacation pay, upon termination, is NOT taxable for SUI/DIS.

BONUS3 **1F** **Bonus Taxable Wages**
01, 03 & 05
This gross bonus code is a fully taxable earnings code; however, DOES not withhold Federal or State tax. This accumulator will display the bonus on the pay stub separately. NOTE: Do NOT use the % method on the F8 input pay screen when using this code.

STUEXP **1G** **Student Wages**
01
Student wages taxable for FWT, STATE and SUI only. Not taxable for FUTA.

NCTPAY **1H** **Nontaxable Combat Pay**
12-CODE Q
If you are a military employer, report any nontaxable combat pay in box 12.

UNSUB **1J** **Supplemental Unemployment Benefits**
01 & 14
Supplemental Unemployment benefits under a Union plan paid to a former Employee. Not taxable for FICA, MED, FUTA and SUI purposes.

STRIKE **1K** **Strike Benefits**
Strike and lockout benefits paid by a union to its members to provide them with money to pay bills during a strike generally are not wages and are not subject to federal income tax withholding or social security, Medicare, or FUTA taxes. (Do not use if this is for an hourly wage for picketing activity these payments are wages).

COMPR **1L** **Commissions for Puerto Rico**
PRW-2 Box 8 Commissions
Commissions reported on Puerto Rico W-2

ALLOW **1M** **Allowances for Puerto Rico**
PRW-2 BOX 9 Allowances
Allowances reported on Puerto Rico W-2

TIPSPR **1N** **Tips Reported for Puerto Rico**
PRW-2 BOX 10 TIPS
Tips reported on Puerto Rico W-2

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

PRDTPS **1P** **Declared Tips for Puerto Rico**
PRW-2 BOX 10
Declared tips reported on Puerto Rico W-2

GPARCH **1Q** **EE GOLDEN PARACHUTE PAYMENT**
W-2 BOX 12 Code K
Fully taxable earnings code used for Golden Parachute Payments must set FWT to take 20% Excise Tax.

BONUSF **1R** **Bonus – No Federal Tax Deducted**
01, 03 & 05
This bonus code is a fully taxable earnings code; however it DOES NOT withhold Federal tax. Bonus payments are fully taxable and should be processed using code 13 Bonus. This code allows the client to pay an employee a bonus without the need to override the federal tax, when it is determined not to withhold the tax. Using this code could under-withhold employees, potentially subjecting them to penalty for underpayment of taxes when filing their personal tax return.

NOTAX **24** **Absent- No Tax Earnings Code**
This “No Tax” base accumulator is used to track hours.

STNOTX **2A** **REG NO STATE TAX**
01, 03 & 05
Regular Hours and Dollars. This Code was setup for a specific licensee’s application. This earnings code is taxable for Federal, Social Security, Medicare and FUTA. It is non-taxable for Wisconsin State and Wisconsin Unemployment.

STNOTX **2B** **OVERTIME STATE NO TAX**
01, 03 & 05
OT Hours and Dollars. This Code was setup for a specific licensee’s application. This earnings code is taxable for Federal, Social Security, Medicare and FUTA. It is non-taxable for Wisconsin State and Wisconsin Unemployment.

STNOTX **2C** **HALFTIME STATE NO TAX**
01, 03 & 05
Halftime Hours and Dollars. This Code was setup for a specific licensee’s application. This earnings code is taxable for Federal, Social Security, Medicare and FUTA. It is non-taxable for Wisconsin State and Wisconsin Unemployment.

STNOTX **2D** **DOUBLE TIME STATE NO TAX**
01, 03 & 05
Double-time Hours and Dollars. This Code was setup for a specific licensee’s application. This earnings code is taxable for Federal, Social Security, Medicare and FUTA. It is non-taxable for Wisconsin State and Wisconsin Unemployment.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

MFA **2E** **MFA SALARY**
01, 03 & 05
BOX 14
Special Earnings Code . This Code was setup for a specific licensee's application. This earnings code is taxable for Federal, Social Security, Medicare, FUTA and SUI. (This was set up to report in Box 14).

ZONE **2F** **Zone Pay**
01 & 14
Special Earnings Code for union contracts of Zone Pay. Included in Federal and State taxable wages; however, **No Tax Withheld**. Not taxable for FUTA and SUI.

COMMI2 **2G** **COMMISSION for INSURANCE AGENTS**
01, 03 & 05
Special Earnings code for Commission pay that is fully taxable for FW, FICA/Med and State. Taxable for FUTA **not** taxable for SUTA except for CA, IA, NV & WY.

NOTAX **35** **Mileage Non-Taxable Reimbursement**
This mileage reimbursement is setup to use the federal mileage rate. It is not taxable and not included on any box of the W-2. See Earnings Code 3W for reimbursements over the federal limit. See Earnings Code 36 for situations involving per diem and mileage allowances.

MILAGE **36** **Per Diem**
12 – Code L
Substantiated employee business expense reimbursements. This code is used to report the amount treated as substantiated (that is the nontaxable portion) in box 12 using code L. You should use only if you reimbursed your employee for employee business expenses using a per diem or mileage allowance and the amount is the non-taxable portion of employee business expense reimbursement. NOTE: Do not use base accum "MILAGE" if you pay a per diem or mileage allowance and the amount paid exceeds the amount treated as "substantiated" under IRS rules, this must be paid as wages on Form W-2. The excess amount is subject to income tax withholding and social security and Medicare taxes. Also, see Deduction Code 60. WARNING: The MILAGE code should be used only if you are confident it is appropriate. Regular mileage reimbursements are to be entered using Earnings Accumulator Code 35.

SEVERN **37** **Severance Pay**
01, 03 & 05
Taxable Severance and Dismissal Pay, to be combined with GROSS Wages. Only separated out for purposes of Workers Comp. This also will be noted as a separate item on the employee's pay stub. Taxable for SUI and FUTA except in AKUD, AKUI, LAUI, MSUI, PRUI, SDUI, WVUI, and WYUI.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

EDUCAS **39** **Educational - Taxable**
01, 03, 05 & 14
Taxable portion, the amount in excess of $5250, of Educational Assistance payments made to/for employees. Beginning in tax year 2002, the $5250 exclusion amount will apply to graduate, as well as undergraduate, courses. Thus, the exclusion covers not only job-related courses, but also any undergraduate or graduate level courses that are not hobby related. NOTE: Special exemption from taxation may apply if such expenditures are considered by the employer to be "working condition fringe benefits." Your client should consult with their accountant for appropriate tax advice. FUTA and SUI taxable.

SEVUTU **3A** **Severance Pay in Utah**
01, 03 & 05
Special Earnings Code of Severance paid in Utah when under a contract or union contract. Fully taxable earnings code and are taxable for UT SUI wages.

SEVNC$ **3B** **NC Severance N/T $35,000**
Fully taxable except for NC withholding up to the first 35,000

EDUCA4 **3E** **Non-Taxable Education Assistance**
NO TAX

3PSLTX **3L** **3RD PARTY SICK LTD**

SEVRNP **3T** **Severance pay for Non-Profit Organization**
01, 03 & 05
Taxable Severance and Dismissal pay, to be combined with GROSS Wages. Only separated out for NYSUI. (Not SUI taxable in NY for Non-Profit Organizations.)

EDUCA2 **3U** **California Graduate Tuition**
14
California Graduate Tuition up to and including $5,250.00 is considered non-taxable for Federal and California state wages.

EDUCA3 **3V** **California Graduate Tuition14**
California Graduate Tuition in excess of $5,250.00 is considered taxable for FUTA, SUTA and CA and DI wages.

MILETX **3W** **Mileage Taxable Reimbursement**
01, 03 & 05
This mileage reimbursement is for any amount reimbursed over the federal limit and is fully taxable. See Earnings Code 35 for Non-Taxable Mileage Reimbursement.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

NOTAX **44** **Draw Non-Taxable**
This “NOTAX” base accumulator can be used for non-taxable draw payments.

NOTAX **45** **Business Expenses Non-Taxable**
This “NOTAX” base accumulator can be used of non-taxable business expense reimbursements.

CELLPH **4B** **Taxable Fringe**
01, 03, 05 & 14
Fully Taxable Fringe Benefits; all taxes are withheld when entered in PayChoice. Not taxable for Pennsylvania State and Locals.

LAPTOP **4C** **Taxable Fringe**
01, 03, 05 & 14
Fully Taxable Fringe Benefits; all taxes are withheld when entered in PayChoice. Not taxable for Pennsylvania State and some localities.

COSHSA **4D** **COSHSA FOR 2% SHAREHOLDER**
01
Box 12 code W2

FRINGT **4E** **FRINGE**
01, 03,05 & 14
Fully Taxable Fringe Benefits; all taxes are withheld when entered in Paychoice. Not taxable for Pennsylvania State and PA locals.

MEDINS **4F** **MEDICAL INSURANCE**
01 & 05 No state
Medical Insurance taxable for FW, Med only. No state tax withheld

HRAREM **4G** **HRA DISTRIBUTION N/T**
Non-taxable Earnings code to reimburse the employee for medical expenses.

HEARTA **4H** **HEART ACT VOL FIREFIGHTERS**
Box 14
Non-taxable Earnings code to reimburse the Volunteer Firefighters $30 a month up to $360 per year.

PERCAR **4Q** **PERSONAL USE OF CAR**

AUTO$8 **4R** **Federal, State Taxable Auto Allowance**
Taxable auto allowance for FUTA, Federal and State Only. (Taxable for WIUI)

AUTO$N **4T** **AUTO ALLOWANCE NON TAXABLE**

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

AUTO$6 **4U** **Federal/State/Fica Taxable Auto Allowance**
01, 03, 05 & 14
This code is taxable for Federal, State, and FICA & MEDICARE. No federal taxes will be withheld.

AUTO$5 **4V** **Reportable Auto Allowance for Clergy**
14
Special Earnings Code for Clergy Auto that is reported in Box 14 of the W-2.

EXSICK **4X** **Federal Taxable Sick Pay for CA and NV**
01, 03 & 05
Fully taxable sick pay under employer's special deferred internal plan in California or Nevada. Review details with the appropriate state as to what constitutes a "plan." Taxable for FWT, Social Security, Medicare, SWT. Exempt only for California Disability (CADD, CADDNC) and Nevada Unemployment (NVUI).

STDSPA **4Y** **Short Term Disability**
01
This Short Term Disability code is taxable for federal; however, is non-taxable for Pennsylvania.

ESICK2 **4Z** **ESICKPA**
01, 03 & 05
Fully taxable sick pay earnings code; however, not taxable for PA State wages.

FRING1 **51** **Fully Taxable Fringe Benefits**
01, 03, 05 & 14
Fully Taxable Fringe Benefits. ALL taxes are withheld when entered in PayChoice; however, must be submitted with other paid wages to allow for tax deductions. The fringe can also be submitted as an adjustment to allow Social Security/Medicare to automatically catch up on current or next live payroll check/voucher. (Same as Code 5S).

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

FRING2 **52** **Fully Taxable Fringe Benefits**

01, 03, 05 & 14

Fully Taxable Fringe Benefits; however, only Social Security/Medicare taxes are withheld when entered in PayChoice. FRING2 entries must be submitted with other paid wages to allow for tax deductions or must be submitted as an adjustment to allow Social Security/Medicare to automatically catch up on current or next live payroll check/voucher. Usually reported as LIVE (included in Net) earnings. Typically includes such fringes as:
Cars provided by employer, Flights on aircraft provided by employer, Free/discounted commercial flights, Discounts on property or services, Country club or social memberships, Tickets for entertainment/sporting events, Vacation expenses paid by the employer.

NOTE: This is a fully taxable federal and state fringe benefit code. This code WITHHOLDS PA State Tax ONLY. Do NOT use this code for PA auto fringes. Use AUTO$1, Code 55.

NOTAX **53** **FRINGNT – Non-taxable Fringe**

This “NOTAX” Base Accumulator is used for non-taxable fringe benefits and should be used with caution.

FRING3 **54** **Fringe3 FICA/MC TAXABLE**

03, 05 & 14

Fringe Benefits taxable for Social Security and Medicare not reported as taxable for Federal or State. FRING3 entries must be submitted with other paid wages to allow for tax deductions or must be submitted as an adjustment to allow Social Security/Medicare to automatically catch up on current or next live payroll check/voucher. Same as FRINGC, Code 5K.

AUTO$1 **55** **Taxable Auto Allowance**

01, 03, 05 & 14

Taxable Auto Allowance including either 100 % of the value of the employee’s use of the vehicle or only the value of personal use of the vehicle, depending upon the employer’s accounting policy. Taxed same as FRING1, subject to ALL taxes. Pennsylvania keeps changing the tax treatment of this item. As of the 4th Quarter of 1998, the State of Pennsylvania excludes this item from income, while PA locals tax auto allowance.

AUTO$2 **56** **Non-Taxable Company Provided Vehicles**

Non-Taxable company-provided vehicles. Includes the following:
Working condition fringes
De Minims benefit
Qualified non-personal use vehicle
Auto Dealership—special rules
Reimbursement of employee out-of-pocket expenses.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

MOVE$1 **57** **Taxable ER Paid Moving Expenses**

01, 03, 05 & 14

Taxable amount of employer-paid moving expenses not considered deductible by the employee.

Examples include fixed-amount allowances for miscellaneous expenses, reimbursements for home improvements to help sell the home, loss on the sale of the home, mortgage penalties, any part of the purchase price of the new home, refitting carpets/draperies, storage charges except those incurred in-transit and for foreign moves, house hunting trips prior to the move, temporary living expenses, costs associated with selling the old residence (or ending a lease) and purchasing a new residence (or acquiring a new lease), as well as all meal expenses, including those incurred while en route to the new location. Also see Pub 17, Chapter 27, and Pub 521.

See EXMOVE, Code 5B, for Employer-paid moving expenses considered to be deductible by the employee.

INSPRM **59** **Group Term Life Insurance Premiums**

01, 03, 05 &12 – Code C

Taxable Group-Term Life Insurance Premiums paid by the employer on coverage in excess of $50,000 per year. Taxable for Federal, Social Security/Medicare and possibly State and Local. Federal is NOT withheld; however, State and Local taxes MAY or MAYNOT be withheld depending on the jurisdiction. Must be submitted with other paid wages or as an adjustment to allow Social Security/Medicare to automatically catch up on current or next live payroll check/voucher. Not taxable for FUTA/SUTA except for MDSUI. (PA state and locals, as exceptions to the rule, exempt these premiums from taxation.) Employee resolves any tax due as part of filing his/her personal return. See Earnings Code 5P to withhold Federal tax.

FRING4 **5A** **Non-cash Fringe Benefits**

01, 03 & 05

Non-cash parking as a fringe benefit. In general, the excludible amount of employer-provided parking is limited to $190/month for 2003. There are other qualifying conditions. If in question, your client should consult with their tax advisor.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

EXMOVE **5B** **Qualified Moving Expenses**

12 – Code P

Reimbursements made by the employer for expenses both incurred and reimbursed for "qualified (Section 132) moving expenses." Qualified moving expenses include only reasonable costs of moving household goods and personal effects from employee's former residence to new residence and reasonable costs of travel and lodging, excluding meals, from old location to the new one. NOTE: THIS ACCUMULATOR, AND THE CORRESPONDING REPORTING AS "P" IN BOX 12-d, IS TO BE USED ONLY FOR EXCLUDABLE EXPENSES PAID DIRECTLY TO THE EMPLOYEE, RATHER THAN ANY PAYMENTS TO A THIRD-PARTY VENDOR, SUCH AS A MOVING COMPANY, ON BEHALF OF THE EMPLOYEE. See Pub 17, Chapter 27, and Pub 521.

STIPND **5C** **Stipend Payment**

01

Taxable Federal wages reported to certain types of otherwise exempt employees. Taxable for State where applicable.

DEATH **5D** **Deceased Wages**

03 & 05

Final Wages paid to the estate of a deceased employee in the year of death are reported on final W-2 as taxable for Social Security and Medicare only. The actual wage amount will be reported on 1099-MISC, Box 3. The use of these accumulators relates to post-death wages, e.g., wages due for services performed but yet unpaid at the time the employee died. If the monies are paid in any year other than the year of death, they are to be reported on 1099-MISC, Box 3, against the TIN of the beneficiary or estate, but will have NO Social Security or Medicare taxation. See DEATH1 and DEATH

PS58$$ **5E** **Split-Dollar Life Insurance**

1099-R

Boxes 1 & 2A

Code 9 in Box 7 of 1099-R relates to premiums paid by a trustee or custodian for current life or other insurance protection (PS58), often referred to as split-dollar life insurance. PS58 costs are reported in Boxes 1 and 2a of 1099-R. PS58 costs and distributions should be reported on separate 1099-R forms. See IRS Reg 1.72-16(b).

DIFREE **5F** **Director's Fees**

1099-MISC

Box 7

Self-employment income unless paid for services performed other than those required by attendance at and participation in directors' meetings.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

DOMEST **5G** **Domestic Employees**

01, 03 & 05

This accumulator is intended for use in situations where a client has domestic employees and the Federal tax obligations (Withholding, Social Security, Medicare and FUTA) will eventually be reported on the client's Form 1040, Schedule H. (PayChoice does not generate Schedule H.) DOMEST will function as a calculation-only tool. DOMEST is added in Box 1 on the W-2; however, is not included in the BASE1 accumulator. It is not intended to generate deposits. However, the entire payroll for a specific company ID must be setup without deposit parameters in order for the non-deposit to function correctly. State reporting and deposit requirements vary. Most states do NOT have an equivalent to Federal Schedule H. If you have questions regarding DOMEST, first review any state-related requirements with your client. Then review the application of DOMEST in BASE1, BASE2 and the appropriate state income tax and state unemployment accumulators. All state wage definition include DOMEST. Contact Payroll Associates if you need special attention for your situation. For setup information please go to the Customer Support Website, Support, Knowledge Base, and Category of Earnings.

DEATH2 **5H** **Beneficiary or Estate Earnings**

1099-MISC
Box 3

Accrued vacation, holiday and other amounts paid to the beneficiary or estate of a deceased employee in any year other than the year of death. Not subject to Social Security or Medicare. Compare this comment with the definitions for DEATH and DEATH1 to fully understand the overall reporting circumstances.

DEATH1 **5I** **Post Death Beneficiary or Estate Earnings**

1099-MISC
Box 3

Post-death wages, i.e., wages due for services performed but yet unpaid at the time the employee died, are taxable income to the BENEFICIARY (or estate) to whom they are paid. If these monies are paid during the year of death, the related Social Security and Medicare appear in Boxes 3 and 5, respectively, of the employee's final W-2 by use of Earnings Code 5D, DEATH. The amount taxable to the beneficiary or estate is reported on 1099-MISC, Box 3, against the name and TIN of the beneficiary or estate. The base accumulator to be used is DEATH1. If the monies are paid in any year other than the year of death, they are to be reported on 1099-MISC, Box 3, against the TIN of the beneficiary or estate, but will have NO Social Security or Medicare taxation.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

FRINGC **5K** **Cafeteria Fringe Benefits**
03, 05 & 14
Cafeteria Fringe Benefit taxable for Social Security and Medicare only. Not reported as taxable for Federal or State. FRINGC entries must be submitted with other paid wages to allow for tax deductions or must be submitted as an adjustment to allow Social Security/Medicare to automatically catch up on current or next live payroll check/voucher. Functions the same as Code 54, FRING3.

FRING6 **5L** **Fringe Benefit**
03, 05 & 14
Taxable fringe benefit for Social Security and Medicare wages only. Not reported as taxable for Federal or State. FRING6 entries must be submitted with other paid wages to allow for tax deductions or must be submitted as an adjustment to allow Social Security/Medicare to automatically catch up on current or next live payroll check/voucher. Functions the same as Code 54, FRING3.

MHB **5M** **MEDICAL HEALTH BENEFIT**
Medical Health benefit. Taxable for Federal, Guam, and the Virgin Islands.

FRING7 **5N** **FRINGE BENEFITS**
01, 03 & 05
Special Fringe earnings code that is not taxable for state of locals.

MEDTAX **5O** **Medical 125 Premium**
03
Medical premium not taxable for FICA.

INSPR2 **5P** **GTL Insurance Premiums**
01, 03, 05 & 12 – Code C
Taxable Group-Term Life Insurance Premiums. Same as Earnings Code 59. This earnings code is Federal Taxable AND WITHHOLDS Federal Tax. Please see Earnings Code 59 if federal tax should not be withheld (still taxable).

EXM3RD **5Q** **3rd Party Payment of Moving Expenses**
3RD party payment of qualified moving expenses to be reported on the 940 Annual Returns.

FRING1 **5S** **Fringe Benefits**
01, 03, 05 & 14
Used for fully taxable fringe benefits. Same as Earnings Code 51.

TRNPAS **5T** **TRANSIT PASS FRINGE**
Taxable for Pennsylvania State and Localities, and Newark New Jersey.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

MDREIM **5U** **MEDICAL REIM**
01
Set up for a specific client. Taxable Medical Reimbursement Payments relating to a self-insured medial reimbursement plan, taxable for federal and state only.

TXLTDP **5V** **TAXABLE LT DIS PREMIUM**
01 & 17
Taxable Long Term Disability Premium Set up for a specific client. Same as 5U except this is used for Long Term Disability.

ERHLTH **5W** **EMPLOYER HEALTH**
01
Health Insurance. Set up for a specific client. Federal taxable.

ERHLT2 **5X** **EMPLOYER HEALTH FULLY TAXABLE**
01,03,04 & 16
Health Insurance. Set up for a specific client. Fully taxable.

TRS **5Y** **TEXAS TEACHERS RETR .SYS**
01, 05 & 14
Set up for a specific client. Used for Texas Teachers Retirement System. Taxable for FWT, Medicare, FUTA and SUTA; however, not for Social Security.

SC105R **5Z** **SUB S CORP SEC105 REIMBURSMENT**
Sub S Corp SE 105 Reimbursements. Set up for a specific client.

W2PENS **60** **Taxable Pension Distributions**
1099-R
Taxable Pension Payments (distributions). FWT and SWT only. (Old W-2p.) NOTE: Distributions to plan participants from non-qualified plans, including section 457 plans, are to be reported on Form W-2, NOT Form 1099-R. Please see Deduction Code 54 for Non Qualified 457 Plan Distributions. If federal withhold tax is to be withheld, please use Tax Code BU – Backup Withholding, which is reported on the Annual 945 Return.

DECTIP **63** **Declared Tips**
01, 05 & 07
Fully taxable cash TIPS declared and reported by employees throughout the year. Taxes calculated on DECTIP are withheld from other paid wages. Since these TIPS are paid in cash, they are usually not paid via the payroll. Can also use PayChoice Earnings Codes 6B (Makeup Tips), 6D (Cash Tips) and 6E (Tip/Hr).

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

NOTAX **64** **MINREG**
This "NOTAX" Base Accumulator is used in the calculations of TIPS. This is automatically setup as part of a restaurant model.

NOTAX **65** **MINO/T**
This "NOTAX" Base Accumulator is used in the calculations of TIPS. This is automatically setup as part of a restaurant model.

CCTIP **66** **Credit Card Tips**
01, 03, 05 & 07
Fully taxable credit card-paid TIPS declared and reported throughout the year. Taxes calculated on CCTIP are withheld from paid wages. Since CCTIP are paid via credit card, they are frequently included in payroll.

ALCTIP **67** **Allocated Tips**
08
Allocated TIPS are not considered to be taxable wages until the employee acknowledges the allocation as part of preparing his Form 1040 tax return. ALCTIP are not subject to FWT, SWT, Social Security or Medicare withholding. See IRS Pub 531.

BNQTIP **68** **Banquet Tips**
08
Banquet TIPS are not actually TIPS when the customer loses the ability to control the amount and method of distribution. Banquet TIPS are thus treated the same as other taxable wages. They are taxed and reported as normal gross wages.

MEALTX **69** **Meal Allowance**
01, 03, 05 & 14
Taxable Meal Allowance paid by the employer when OTHER THAN:
1. On the employer's business premises

For the employer's convenience, and
In kind (Cash may not be paid)
USED FOR NON-ACCOUNTABLE MEAL PLANS. See IRS Pub 525. Code 80 is used for the LODGING portion of non-accountable plans.
IRC 119(b) (4) was amended during 1998. The amendment deals with meals and lodging provided "for the convenience of the employer." The amended law has very specific requirements. Your clients must determine proper tax treatment in cooperation with their legal/tax advisor.

MINTIP **6A** **Tips Deemed Wages**
TIPS considered being wages up to the Minimum Wage Limit. Used only for Wage & Hour compliance reporting.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

DECTIP **6B** **Make Up Tips**
01, 03, 05 & 07
Make Up Tips. This “DECTIP” Base Accumulator works the same as Code 63.

NOTAX **6C** **Food and Beverages Sales**
This “NOTAX” Base Accumulator is used to track food and beverage sales.

DECTIP **6D** **Cash Tips**
01, 03, 05 & 07
Cash Tips. This “DECTIP” Base Accumulator works the same as Earnings Code 63.

DECTIP **6E** **Hours Tips**
01, 03, 05 & 07
Hours Tips. This “DECTIP” Base Accumulator works the same as Earnings Code 63.

DECTP2 **6F** **Declared Tips FICA Exempt**
01
Declared TIPS To Be Used For FICA Exempt. Used for foreign nationals working in the US under a work visa where the Tipped Employee is Social Security/Medicare exempt at F5 screen. Part of normal tips all year. Make sure this earnings code is sequenced properly (above 64, 65 and 6A) and that the correct earnings calculation is entered (@$6F + ACCUM3 = ACCUM3). Please call Payroll Associates for additional information. If Tips were keyed to Code 63 all year you may need to transfer to DECTP2 before W-2s are processed via an adjustment payroll on the F7 adjustment screen.

MINTIP **6J** **Internal Use Only**
Used in the calculations when a restaurant model is used.

TRIMET **6K** **Tri-met Wages - OR**
Used in the OR State TriMet wage calculations.

LANEWG **6L** **Lane Wages - OR**
Used in the OR State Lane wage calculations.

FITPCR **6M** **FICA TIP CREDIT WAGE CALC**

DECTP2 **6T** **Declared Tips FICA Exempt**
01
Same as Earnings Code 6F

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

BNQTPY **6W** **Banquet Tips**
08
Same as Earnings Code 68; however; prints YTD information.

TIPS **6X** **DECLARED TIPS**
Declared Tips.

DEFC12 **6Z** **Paid Deferred Comp Non Box 11**
01
Paid Deferred Comp taxable for Base 1 Federal & State. This is the same as code 78, though Box 11 is not used since there are payments and deferrals in the same year.

UNFORM **70** **Uniform Allowance**
Non-Taxable Uniform Allowance paid to maintain required employee uniforms.

DEPCAS **71** **DEP CARE ASSISTANCE PLAN**
10
Dependent Care. Although included in the Master Earnings Code table, this is actually handled as a deduction. See Code 47 in the DEDUCTIONS segment of this document.

FLXSPN **72** **Flexible Spending Account**
Non-taxable monies paid to employees as part of a Cafeteria Plan Flexible Spending Account.

PENSNT **74** **Non-Taxable Pension Payments**
1099-R
Box 1
Non-taxable Pension Payments from an internally funded company pension plan where the employee contributions are paid out first. (Old W-2P.) Do not use this accumulator if the payment will be at least partially taxable. Rather, 1099-R Box 1 (1099R1) should contain the Gross Distribution amount, while 1099-R Box 2a (1099R2) should contain the taxable amount of the distribution.

LTDISB **76** **Long-Term Disability Payments**
Long-Term Disability Payments that are FUTA taxable only. These payments are not to be confused with Disability Pensions.

MEALNX **77** **Meal Expenses**
Non-taxable and non-reportable Meal Earnings. USED FOR ACCOUNTABLE MEAL AND EXPENSE PLANS. See comments for Codes 69 and 80.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

DEFCMP **78** **Paid Deferred Comp**
01 & 11
Paid Deferred Comp taxable for Base 1 Federal & State.

DEFCM2 **79** **Paid Deferred Comp**
03, 05 & 11
Accrued Deferred Comp taxable for Base 2 FUTA, FICA, Medicare, and UI. This accumulator is to be used for taxing “prior-year deferrals” which have become Social Security and Medicare taxable during the current year because they are no longer subject to substantial risk of forfeiture. For “current year” accruals which are Social Security and Medicare taxable, therefore not reportable in Box 11, use Code 7C, DEFCM4.

ADOPTN **7A** **Adoption Assistance**
03, 05 & 12 – Code T
Adoption Assistance. Code 7A is to be used for the base amount of up to $10,960 in 2006 per child. The dollar limits are per child and could easily be spread over more than one tax year. It is assumed that the employer has a proper written plan in compliance with Federal law. This base amount, along with any amount in excess of $10,960, will be included in Box 12 as Code T. This amount could consist of a combination of employer-paid monies in addition to monies paid out of a pre-tax contribution made by the employee into a Section 125 adoption account. It is taxable for Social Security, Medicare and FUTA. Most states are following Federal guidelines. Code 7B is to be used for amounts in excess of the base amount.

ADOPTX **7B** **Adoption Assistance**
03, 05 & 12 – Code T
Adoption Assistance in excess of the base amount reported under Code 7A. As in Code 7A, the adoption assistance is treated on a per child basis. In contrast to Code 7A, Code 7B is included in Box 1 wages and is subject to FWT. This amount could consist of employer-paid monies in addition to monies paid out of a pre-tax contribution made by the employee into a Section 125 adoption account. As stated above, the combined total of 7A and 7B is included in Box 12 with Code T. Most states are following Federal guidelines.

DEFCM4 **7C** **Accrued Deferred Comp**
03 & 05
Accrued Deferred Comp taxable for BASE2 FUTA, Social Security, Medicare, and UI. This accumulator is to be used for taxing “current-year” deferrals that are Social Security and Medicare taxable because they are no longer subject to substantial risk of forfeiture. DEFCM4 is NOT reported in Box 11. For “prior-year” deferrals, see DEFCM2, Code 79.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

MEALUI **7D** **Meals – State/UC Taxable**
Meals considered taxable for State UI/DI only. Not taxable for FUTA (BASE2). This accumulator was set up at the request of a specific licensee. Use this accumulator only if you are confident it meets your specific requirements. The requesting licensee had this established for a specific NJ situation; hence it has been added to NJDD, NJDDNC, NJDI, NJUD, NJUDNC and NJUI. This deduction code also adds to NYUI, CAUC, and CADD AND CATR. If this accumulator needs to be added to any other state UI, please contact Payroll Associates.

NQDCPA **7E** **NON-QUALIFIED DEFCOMP**
Nonqualified DEFCMP NONTX PA

SUTLLC **7F** **DRAW TAXABLE FOR SUTA ONLY**
Use for a specific client for Iowa UC. This accumulator is used to tax a portion of an LLC Member's draw for UI purposes. The employer must supply the dollar amount.

DEFCMP **7G** **DEFERRED COMP**
01 & 11
Deferred Compensation. Paid deferred compensation taxable for Base 1, Federal and State.

NONPRF **7H** **Non-Profit Earnings**
Non-Profit Earnings. Use for Non-Profit that is taxable for FUTA and SUI taxable wages.

CO457H **7I** **Company 457 Plan**
03 & 05
A company 457 plan for highly compensated employees and is taxable for FICA and Medicare .

DEFCM5 **7J** **Accrued Deferred Compensation**
01, 05, 11 & 14
Accrued deferred compensation taxable for FUTA, Federal, Medicare and UI. This is for a prior year deferral, which became Federal and Medicare taxable.

409ANC **7K** **409A Non-Qualified Deferred Comp Plan**
01, 03 & 05
12-code Z
Income under section 409A on a nonqualified deferred compensation plan that was included in Box1.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

AUTO$7 **7L** **Auto$7 Auto Allowance**
01, 03 & 05
Reported in FW/State only however fully taxable and deductible for FICA/Medicare, fully taxable for FUTA/SUI and certain OH locals

DEFCM6 **7M** **Deferred Comp**
03 & 05
Taxable for FICA and Medicare and Certain Ohio locals

409ADQ **7N** **Non-Qualified Deferred Comp**
12 code Y
Nonqualified deferred compensation plan amounts includible in income because of section 409A.

DEFCMP **7O** **Deferred Comp FW TAXABLE ONLY**
01

INSPR3 **7P** **Insurance Premium KY LOC**
01, 03 & 05
Insurance premium special taxation for Kentucky Locals. Taxable for FICA/MED and reported for FW but no FW tax withheld. Not taxable for state or locals except KY locals. Do not use unless for this reason.

DEFCM5 **7Q** **DEFCOMP**
01
Deferred compensation taxable for FW and State withholding not taxable for FICA/MED. Taxable for SUI/DIS not taxable for FUTA.

DEFCM7 **7R** **DEFCOMP**
01, 03 & 05
Fully taxable deferred compensation, however **NO** FW is deducted.

DEFCM8 **7S** **DEFCOMP**
01, 03 & 05
Deferred compensation fully taxable except for PA state and PA Locals.

457FDS **7T** **457F DISTRIBUTION**
01, 03 & 05
Fully taxable distribution of a 457F

409A **7U** **409A NON-QUALIFIED INCOME**
01 ,16 & 12 Code Z
Taxable for State and FUTA; not FICA or MED

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

DEFCM9 **7V** **DEFCOMP FW, MC,STATE TAXES**
01 & 05 BOX 11
Deferred compensation taxable for FW, MED and STATE and Local withholding. Taxable for FUTA and SUI. (Earned in year when employee reached the FICA limit.)

409ANF **7W** **DEF COMP FW, MC, STATE TAXES**

DEFCMF **7X** **DEF COMP NOT TAXABLE FOR FW**

DEFCMS **7Y** **DEF COMP NT FICA/MED**

DEFC10 **7Z** **DEF COMP FED ONLY**
BOX 01, 11

MEALTX **80** **Lodging Allowance**
01, 03, 05 & 14
Taxable Lodging Allowance paid by the employer when OTHER THAN:
1. On the employer's business premises
2. For the employer's convenience, and
3. In kind (Cash may not be paid)
USED FOR NON-ACCOUNTABLE MEAL/LODGING PLANS. Code 69 is for the MEALS portion of non-accountable plans. See IRS Pub 525. See comments for Code 69.

NOCITY **81** **Non-Resident City Tax**
Wages paid to a non-resident employee for working outside of the tax authority city. Reduces local/city taxable wages. See Philadelphia and Kansas City wage definitions. (Also, see Deductions Code OC.)

NOTAX **84** **User Defined**
May be used for memo earnings codes.

SUBSL2 **85** **S Corporation – Sole Owner**
01, 03, 05 & 14
Same as Earnings Code 87; however, NOT taxable for PA Locals.

SUBSLP **86** **S Corporation – 2% Owner**
01 & 14
S Corporation Accident and Health Insurance premiums paid by the corporation for owners with at least 2% ownership in an S Corp. Social Security/Medicare and FUTA exempt. Similar to Earnings Code 88 with variations to specific authorities; however, NOT taxable for PA Locals. Taxable for WIUI, as the 2% Owner who does not have a substantial interest are not eligible for exclusion

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

SUBSH2 **87** **S Corporation Health – 2% Owner**
01, 03, 05 & 14
Same as Earnings Code 85

SUBSHP **88** **S Corporation-Sole Owner**
01 & 14
S Corporation Accident and Health Insurance premiums paid by the corporation for owners with at least 2% ownership in an S Corp. where an employee "non-discriminatory" medical plan is offered. Social Security/Medicare and FUTA exempt. For New Jersey employers, this accumulator relates to those S-Corps that have made the S-election for Federal purposes only. Review SUBSNP, Code 8H, below. Contact Payroll Associates if you are in doubt as to which accumulator should be used.

3PSNT **89** **Non-Taxable 3PSP**
2nd W-2
Non-taxable portion (return of employee deduction) of Third Party Sick payments. See New Jersey wage definition from the Service Bureau Maintenance Menu under Taxation. Employee contributions only.

MEALPT **8A** **Taxable Meal for CA DD**
Partially Taxable Meal earnings. Taxable for California DD and WC only.

LODGE **8B** **Lodging for Workers Comp**
Lodging for Workers' Comp at 100%

STDISB **8C** **State Disability – Short Term**
01, 03 & 05
State Disability payments, taxable for FWT, Social Security/Medicare and FUTA. Part of unemployment taxable wage base for some states.

NQPENS **8D** **Non-Qualified Pension Distributions**
01, 03, 05 & 11
Distributions from non-qualified pension plans that are taxable for FWT, Social Security and Medicare

SUBLIF **8E** **S Corporation –Taxable Life Ins 2%**
01 & 14
S Corporation LIFE Insurance by the corporation for owners with at least 2% ownership in an S Corp. Social Security/Medicare and FUTA exempt.

SUBDIS **8F** **S Corporation – Taxable Disb Ins2%**
S Corporation Disability Insurance for owners with at least 2% ownership in an S Corporation. Social Security/Medicare and FUTA exempt.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

SUBSN2 **8G** **S Corporation – NJ Sole Owner**

01, 03, 05 & 14

New Jersey S Corporation Accident and Health Insurance premiums paid by the corporation for the sole owner that does not offer an equivalent medical plan to its non-owner employees, e.g., a “discriminatory” plan. Taxable for Social Security/Medicare. This accumulator is to be used in those instances where the corporation has made the S-Corp election for BOTH Federal and State tax purposes.

SUBSNP **8H** **S Corporation – NJ 2% Owner**

01 & 14

New Jersey S Corporation Accident and Health Insurance premiums paid by the corporation for owners with at least 2% ownership in an S Corp where an employee “non-discriminatory” plan is offered. Social Security/Medicare and FUTA Exempt. This accumulator is to be used in those instances where the corporation has made the S-Corp election for BOTH Federal and State tax purposes.

CODMPR **8I** **Company Domestic Partner Premium**

01, 03 & 05

Taxable company paid domestic partner insurance premium. This code is to be used when the state follows the Federal definition and considers the amount a taxable fringe benefit. This must be paid with regular wages. See code 8V for company paid domestic partner insurance premiums which are not considered taxable to the state, but are for Federal purposes.

SUBHSA **8J** **S Corporation 2% HSA**

01 & 12 code W

Contributions to an HSA of a 2% Shareholder-Employee that are not wages subject to FICA tax, even though the amounts must be included in wages for income tax withholding purposes on the 2% Shareholder-Employee’s W-2.

MAMED **8K** **MA MED INS**

Fully taxable fringe but not taxable for MA W/H, MAUI and MAHI. Under Massachusetts law residents are required to have health insurance for children until the age of 26, regardless of dependent status for federal income tax purposes. This is the taxable portion of the Medical deduction.

RELIGS **8L** **RELIGIOUS ORDER EARNINGS**

Box 03, 05 and 14

This Earnings code is for a Religious Order where the Nuns pay FICA/MED only. This is reported in Box 14 of the W-2.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

CODPPT **8V** **Company Domestic Partner Premium**

01, 03 & 05

Federal taxable company paid domestic partner insurance premium which are not taxable for state taxes. This code is to be used when the state does not follow the Federal definition and considers the amount a non-taxable fringe benefit. This must be paid with regular wages. See code 8I for company paid domestic partner insurance premiums which are considered taxable for Federal and state purposes.

SUBSH3 **8W** **S Corporation-Sole Owner**

01 & 14

S Corporation Accident and Health Insurance premiums paid by the corporation for owners with at least 2% ownership in an S Corp. where an employee “non-discriminatory” medical plan is offered. Social Security/Medicare and FUTA exempt. Federal Taxable wages are reported but the tax is not withheld. For New Jersey employers, this accumulator relates to those S-Corps that have made the S-election for Federal purposes only. Review SUBSNP, Code 8H, below. Contact Payroll Associates if you are in doubt as to which accumulator should be used.

3PSICK **90** **Taxable Third Party Sick Pay**

01, 03 & 05 – 2nd W-2

Taxable portion of Third Party Sick Pay reported and paid by a state or insurance company disability plan. Taxable for Social Security/Medicare only until 6 months of payments. Added to FWT and SWT taxable wages.

3PSLTD **91** **LTD – 3PSP**

01 – 2nd W-2

3rd Party Sick Pay after the first six (6) months. Payments are no longer taxable for FICA or Medicare, but continue to be taxable for 3PFWT. Must use Deduction Code S3 (3PSW).

1099M1 **93** **Rents**

1099-MISC

Box 1

Amounts paid to recipients for all types of rents. Public housing agencies must report rental assistance payments made to owners of housing projects in Box 1.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

1099M2 **94** **Royalties**
1099-MISC
Box 2
Gross royalty payments of $10 or more, before reduction for severance and other taxes which may have withheld and paid. Include gross royalties (before reduction for fees, commissions or expenses) paid by a publisher directly to an author/agent, or by agent to author.

1099$$ **95** **Independent Contractors**
1099-MISC
Box 7
Payments made to Independent Contractors or non-employee compensation. Reported in Box 7 of 1099-MISC. Can also use Earnings Codes 96 and 97. Used for NVUI, NVMBT and NVMBTF when Independent Contracts are in fact employees subject to NVUI Law.

1099$$ **96** **Independent Contractors**
1099-MISC
Box 7
Same as Earnings Code 95

1099$$ **97** **Independent Contractors**
1099-MISC
Box 7
Same as Earnings Code 9

CLERGY **9A** **Clergy Earnings**
01
Special accumulator set up to accumulate minister earnings only. Federal taxable; however does NOT WITHHOLD Federal tax. If the minister is also paid a housing allowance, Code 9A must include the TOTAL of wages and housing. (Housing, in this case, is entered as a negative amount using Code 9B.) Use CLERG2, Code 9T, if Federal withholding tax is requested to be deducted.

REVHSE **9B** **Clergy Housing**
14
Clergy Housing Allowance, entered as a negative Earnings amount. This reduces clergy taxable wages in Box 1. (The entry for codes 9A or 9T should be the SUM of wages plus housing.)

CLRHSE **9C** **Clergy Housing Allowance**
03, 05 & 14
Clergy Housing Allowance taxable for Social Security and Medicare only. This is a special treatment that should only be used upon the insistence of your client. Note: This is PA taxable.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

3PSKUI **9E** **3PSP Taxable for FUTA and SUTA**
This Third Party Sick Pay earnings code is taxable only for FUTA and SUTA. This is used in a situation where the 3rd party provider is preparing the W-2 and 941 for both the employee and employer taxes, but passes the third party sick wages back to the employer for taxing of FUTA and SUTA. Individual employee, as determined by the third party provider, must enter the taxable amount of third party sick pay.

CLERGY **9F** **Clergy Earnings**
01
Same as Earnings Code 9A – Clergy

STKOP3 **9G** **Stock Options**
01, 03, 05 & 14
12 – Code V
Granted Stock Options. Same as STKOP2, Earnings Code 9R. Fully taxable; however, NOT taxable for Pennsylvania wages.

CLERGY **9H** **Clergy Earnings**
01
Same as Earnings Code 9A – Clergy

RVHSPN **9I** **Parsonage Housing**
Box 14
Parsonage Housing that is NOT taxable for PA state or locals.

OTHRCM **9J** **Clergy Other Compensation**
01 &14
Cash allowance to assist the clergy in paying all or a portion of his SS

CLERG3 **9K** **Clergy Taxable for CADD/UI**

STUEXP **9L** **Student Wages**
01
Student wages taxable for FWT only.

CLRINS **9M** **Clergy Employer Med Reimbursment**
01, 16 & 18
Not Taxable for FICA/Med except PA and PA Locals

STKOPP **9N** **Stock Options**
01, 03, 05 & 14
12 – Code V
Same as Earnings Code 9R; however, taxable Stock Option exercised in PA

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

STKIOS **9O** **Incentive Stock Options**
01 &14
Same as Earnings Code 9S.

STKOPN **9P** **Stock Options**
01
Fed taxable only, not Taxable for State or Local.

STKOP2 **9R** **Stock Options**
01, 03, 05 & 14
12 – Code V
Taxable Stock Options (“Non-qualified Stock Options”, also referred to as “NSOs” or “non-statutory” options). Fully taxable.

STKOPT **9S** **Incentive Stock Options**
01, 14
Incentive Stock Options (ISO). An ISO is one of two types of “statutory options,” the other being an employee stock purchase plan. Be sure the client clearly indicates to you the type of plan being used. STKOPT is entered in Box 1 for reporting purposes only, NOT subject to withholding. Taxable for Federal, Non-taxable for Social Security and Medicare. Taxable for State and Local where applicable.

CLERG2 **9T** **Clergy Earnings**
01
Special accumulator set up to accumulate minister earnings and withholds Federal tax. If the minister is also paid a housing allowance, Code 9T must include the TOTAL of wages and housing. (Housing, in this case, is entered as negative amount using Code 9B.) Use CLERGY, Code 9A, for minister earnings that will NOT withhold Federal tax; however is still taxable.

CLERG2 **9U** **Clergy Earnings**
01
Same as Earnings Code 9T.

CLERG2 **9V** **Clergy Earnings**
01
Same as Earnings Code 9T.

RVHSNT **9W** **Exempt Clergy Housing**
14
Exempt Clergy Housing. To be used with Earnings Code 9X where the clergy person is fully taxable for wages. Enter this amount as a positive number. This code is taxable for PA.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

CLRGTX **9X** **Clergy Earnings Fully Taxable**
01, 03 & 05
Special accumulator for clergy who choose be fully taxed for Federal, Social Security, Medicare and State. Use only upon demand from your client. To be used with Earnings Code 9W. Do NOT add dollar amounts for 9W and 9X together when entering on a payroll.

1042$$ **9Y** **1042 Foreign Worker Wages**
This earnings code is used to accumulate foreign worker 1042 wages and uses the 1042 tax tables which taxes the wages at 30%. Does NOT feed to the 941.

CLERG3 **9Z** **Clergy Earnings for CAWH**
Fully taxable earnings code for clergy (Do not use unless this fits your taxability)

CASLBR **CL** **Casual Labor**
Casual Labor used for states that require UI and Workers Comp to be calculated for 1099 type workers.

DIFPAY **DP** **Differential Pay**
Differential pay that is subject to Federal and State withholding, but is not subject to FICA (Social Security and Medicare), FUTA or State Unemployment.

PRIGRS **G1** **Prior Gross Wages**
Prior GROSS wages, subject to Social Security and Medicare, from the previous business owner, which are used to give employees appropriate credit toward, tax ceilings in a Predecessor/Successor business purchase. Non-correcting Social Security and Medicare tax tables must be used. For more information on predecessor/successor, refer to the Green Advanced User Manual, Chapter A-2 or the Customer Support Website under PayChoice Documentation.

PRIGR2 **G2** **Prior FUI/SUI Wages**
Prior Owner FUI/SUI Taxable Gross. Prior FUI/SUI wages from the previous owner, which are used to give employer, appropriate credit toward tax ceilings in a Predecessor/Successor business purchase. For more information on predecessor/successor, refer to the Green Advanced User Manual, Chapter A-2 or the Customer Support Website under PayChoice Documentation.

PRIGR4 **G4** **Prior SUI Wages**
Prior Owner SUI Taxable Wages. Prior SUI wages from the previous owner, which is used to give employer, appropriate credit toward tax ceilings in a Predecessor/Successor business purchase. For more information on predecessor/successor, refer to the Green Advanced User Manual, Chapter A-2 or the Customer Support Website under PayChoice Documentation.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

PRIGR5 **G5** **Prior FUTA Wages**

Prior Owner FUTA Taxable Wages. Prior FUTA wages from the previous owner, which is used to give employer, appropriate credit toward tax ceilings in a Predecessor/Successor business purchase.

ACATAX **HT** **Affordable Care Act Taxable Wages**

14

Taxable wages for states that have not adopted the current provision of the Affordable Care Act which exclude from wages the benefit for health insurance for children that have not attained the age of 27 as of the end of the tax year.

NOTAX **L1-L9** **User Defined**

NOTAX Base Accumulators used in memo earnings calculations.

1099MO **M0** **Other Income NV SUI**

1099-MISC Box 7

1099MISC payments considered SUI taxable in Nevada.

1099M3 **M3** **Other Income**

1099-MISC
Box 3

Other payments that are not for services rendered. Prizes/awards for employees are reported on W-2, while prizes/awards for non-employees are reported in Box 7 of 1099-MISC. Box 3 includes various miscellaneous items such as punitive damages, wages paid after an employee dies, non-compete agreements, etc. Review appropriate Revenue Procedures for further clarification. (Tax legislation signed in October 1996 has a significant impact on the reporting of legal settlements and punitive damages. If a client has activity in these areas, it is of the utmost importance that the decision of how to report such information be based on advice from a competent tax attorney in the service of your payroll client.)

1099M5 **M5** **Fishing Boat Proceeds**

1099-MISC
Box 5

No $600 exclusion for this category. Includes share of all proceeds from the sale of catch, or the FMV of a distribution-in-kind to each crewmember of fishing boats with normally fewer than 10 crewmembers.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

1099M6 **M6** **Medical and Health Care Payments**

1099-MISC
Box 6

Do not be deceived by the title. 1099-MISC Box 6 is used to report amounts of $600 or more made to each physician or other supplier or provider of medical/health services. NOTE: In the case of a physician's corporation, list the corporation as the recipient rather than the individual providing the services.

1099M7 **M7** **Non-Employee Compensation**

1099-MISC
Box 7

Amounts of $600 or more for fees, commissions, prizes and awards for services rendered, or other forms of compensation for services rendered to a business by an individual who is not an employee. These amounts are normally subject to self-employment taxes. Included in Workers' Comp and/or UI wages in some states.
In regard to Payments to Attorneys, this accumulator might be used in conjunction with 1099MA, Code MA.

1099M8 **M8** **Substitute Payments**

1099-MISC
Box 8

Payments in lieu of dividends or interest. Generally in lieu of dividends where a broker received payments on behalf of a customer as a result of a transfer of a customer's securities for use in a short sale. See IRS detailed instructions if you deal with these types of transactions.

1099MA **MA** **Attorney Payments**

1099-MISC
Box 7 or 14

Any payments made to attorneys must be reported in either Box 7 or Box 14. Fees in $600 or more are to be reported in Box 7. However, if your client made payments in connection with legal services and the attorney's fee portion cannot be determined, the TOTAL (no $600 minimum) amount of gross proceeds paid must be reported in Box 14. Your client should confirm their reporting requirements in conjunction with their accountant and/or attorney.

1099MC **MC** **Crop Insurance Proceeds**

1099-MISC
Box 10

Report crop insurance proceeds paid to a farmer by an insurance company, unless the farmer has informed the insurance company that expenses have been capitalized under IRC Section 278, 263A or 447.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

1099MG **MG** **Other Payments SUTA Taxable**
1099-MISC
Box 7
Guaranteed payments made to an owner that requires only SUTA. This is not taxable for FUTA, FIT, or SIT.

1099MI **MD** **Section 409(a) Income Reported on 1099**

ADJMTA **MT** **NY MTA ADJUSTMENT**

NOFICA **NF** **Agricultural Worker**
First $150 paid to agricultural worker that is not subject to Social Security or Medicare. Reported on Form 943. Use regular earnings codes if earnings are expected to exceed $150 for the year.

CLERG2 **P1** **Clergy Earnings**
01
Same as Earnings Code 9T.

CLERG2 **P2** **Clergy Earnings**
01
Same as Earnings Code 9T.

CLERG2 **P3** **Clergy Earnings**
01
Same as Earnings Code 9T.

CLERG2 **P4** **Clergy Earnings**
01
Same as Earnings Code 9T.

CLRGWC **P5** **Clergy Earnings Worker's Compensation**
01
Same as Earnings Code 9A, with the exception that it is for clergy covered by worker's compensation. Used when class code 8840 was added to a coverage policy. See code 9A for details on the taxation.

CLERG4 **PF** **Clergy Earnings**
01 and 16
Clergy earnings FW and State taxable only.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

1099R1 **R1** **Gross Distribution**

1099-R
Box 1

Total amount of distribution, including taxable and nontaxable amounts before any withholding amount. Includes direct rollovers, premiums paid by trustee/custodian for PS58 costs (See PS58, Code 5E), gross IRA/SEP distributions, and death benefits not part of pension plan.
NOTE: PayChoice "builds up" the value in Box 1 by summing the values (accumulators) in income boxes 2, 5 and 6. Therefore, direct entries made using Code R1 should represent only dollar amounts not already entered by having used 1099R2, 1099R5 and/or 1099R6. (Example: If a Gross Distribution should be $1000 and the Taxable Amount should be $600, enter $600 for R2 and $400 for R1.)

1099R2 **R2** **Taxable Amount**

1099-R
Box 2a

Taxable Amount (taxable portion of amount in 1099-R, Box 2a, is generally the amount includible in income. If not determined, check Box 2b. Generally, the R2 entry will be a calculated number determined by your client. If you are in doubt as to the correctness of the entry, review appropriate IRS Regulations and Revenue Rulings. If a distribution is a loss, do NOT enter a negative amount.

1099R3 **R3** **Capital Gains**

1099-R
Box 3

Capital gains will be included in the1099-R calculated amount for Box 2 as determined by your client. Box 3, however, is in essence a stand-alone information box. It is to include the amount eligible for capital gain treatment for lump-sum distributions included in Box 2a, as specified in TRA 1986 Section 1122(h)(3).

1099R5 **R5** **EE Contribution or INS Premiums**

1099-R
Box 5

Employee Contributions or Insurance Premiums. Appropriate employee contributions to a profit sharing or retirement plan, or insurance premiums. Generally the amount recovered tax-free during the year, based on the method chosen to determine the taxable amount in Box 2a. Your client should provide this value. See Revenue Procedure 92-86 and 1992-42 IRB 37.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

1099R6 **R6** **Net Unrealized Appreciation**
1099-R
Box 6
Net Unrealized Appreciation (NUA) in Employer's Securities. For reporting NUA in a distribution. Enter all NUA in securities if a lump-sum distribution. If not a lump-sum distribution, report only NUA in employer securities attributable to employee contributions. See IRS Regs 1.402(a)-1(b) and Notice 89-25. Include NUA in Box 1, but not in Box 2a.

1099R8 **R8** **Annuity Contract**
1099-R
Box 8
Enter the current actuarial value of an annuity contract that is part of a lump-sum distribution. Do not include this item in Boxes 1 or 2a. If an annuity contract is part of a multiple recipient lump-sum distribution, also enter in Box 8 the percentage of the total contract for each 1099-R recipient.

STUB **S1** **Prints on Pay Stub**
No taxable or W-2 implications. STUB forces deductions to print YTD on check stubs. This codeword may ONLY be inserted for deductions that do NOT already have an existing Base Accumulator. STUB also includes PayChoice Earnings Codes S2, S3 and S4.

STUB **S2** **Prints on Pay Stub**
Same as Earnings Code S1.

STUB **S3** **Prints on Pay Stub**
Same as Earnings Code S1.

STUB **S4** **Prints on Pay Stub**
Same as Earnings Code S1.

SCORDT **SD** **S CORP Distribution**
Distribution to an S Corp owner that is considered wages for State Unemployment purposes. This is not taxable for FUTA, FIT, or SIT.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

STAT02 SN Statutory Employees

01, 03 & 05

Box 13 – Statutory Employee

Statutory employees subject to FUTA, therefore included in BASE2. Wages are included in Box 1 for reporting purposes only, NOT subject to withholding (Federal or State). This accumulator is generally used for statutory employees in the following categories: (1) An agent (or commission) driver who delivers food or beverages (other than milk) or laundry or dry-cleaning for someone else; or, (2) A traveling or city salesperson (other than an agent-driver or commission-driver) who works full-time (except for sideline sales activities) for one firm or person getting orders from customers. In (2), the order must be for items for resale or for use as supplies in the customer's business, the customers being retailers, wholesalers, contractors, or operators of hotels, restaurants, or other businesses dealing with food or lodging. CAUTION: Since treatment as a statutory employee has significant implications for both the employee and employer, the determination of whether or not an employee is to be classified as "statutory" is entirely the responsibility of the employer. The service bureau should never be involved in making that determination. If necessary, the employer should contact his tax/legal advisor(s) to assist in making a correct determination.

STAT01 ST Statutory Employees

01, 03 & 05

Box 13 – Statutory Employee

Statutory employees not subject to FUTA, therefore NOT included in BASE2. Wages are included in Box 1 for reporting purposes only, NOT subject to withholding (Federal or State). In contrast to accumulator STAT02, Code SN, accumulator STAT01 is generally used for statutory employees in the following categories: (1) Full-time life insurance salespersons; or, (2) Home workers who work by the guidelines of the person for whom the work is done, with materials furnished by and returned to that person or to someone that person designates. CAUTION: Since treatment as a statutory employee has significant implications for both the employee and employer, the determination of whether or not an employee is to be classified as "statutory" is entirely the responsibility of the employer. The service bureau should never be involved in making that decision.

SSXSTX SZ Company Same Sex Premium

Taxable company paid Same Sex insurance premium. This code is to be used when the state does not follow the Federal definition and considers the amount a taxable fringe benefit. This must be paid with regular wages.

VOCREH VR Vocational Rehabilitation

To be used for employees participating in a workshop where the earnings are subject to federal and state withholding, but not subject to FUTA and SUTA.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*
NOTAX	**VX**	**VERMONT WORK HOURS**
1099$$	**Z1**	**Independent Contractors**

1099-MISC
Box 7
Same as Earnings Code 95

NOTAX ****** **Non-Taxable Payments**

Non-Taxable Payments, not otherwise classified, to Employees or Independent Contractors. Examples include expense reimbursements in an accountable plan, per diem expense reimbursements not in excess of government specified rates, etc. Also includes Non-Taxable Fringe Benefits paid to employees, consisting of the following:

1. No Additional Cost Services
2. Qualified Employee Discounts
3. Working Condition Fringes
4. De Minims Fringe Benefits

Includes PayChoice Earnings Codes 24, 35, 44, 45, 53, 64, 65, 6C, 6I, 84, 98 and L1 thru L9.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

Do Not Use Earnings Codes

CTAWBP **1D** **DO NOT USE**

Court Awarded Back Pay. This Code was setup for a specific licensee's application. Taxable for FUTA and SUI only.

3PSPAY **3P** **DO NOT USE**

3PSNTX **3Q** **DO NOT USE**

3PSPAY **3R** **DO NOT USE**

3PSNTX **3S** **DO NOT USE**

MILENT **3X** **DO NOT USE – Non Taxable Milage**

SARSEP **48** **DO NOT USE**

03, 05 & 12 - Code F
13 Retirement Plan
Salary Reduction SEP 408(k) 6 NOTE: The use of this code as an earnings code was set up for a specific licensee's application. Contact Payroll Associates before using it in any current company applications. **Please refer to the Deductions Section, Code 39, SARSEP, if a SARSEP code is needed.**
408(k) (6) Salary Simplified Employee Pension Deferred Compensation, usually handled as deduction before FWT and SWT. Must be entered as a negative earnings amount. No new SARSEP plans were set up after 12-31-96. However, existing plans can continue to accept contributions, as well as new enrollees.

TRTYEX **4A** **DO NOT USE**

Treaty Exempt Wages. Setup for a specific client. A Foreign Citizen where the first $5,000 of wages are exempt from Federal while being subject to FUTA, SUTA and WI Income Tax. All wages exempt from FICA. Interpretation of US Tax Treaty with Russia.

AUTO$4 **4W** **DO NOT USE**

01,03, 05 & 14
This code is taxable for FED, State, and FICA/Medicare not taxable for PA & Locals, except for Philadelphia and Pittsburgh.

MOVE$2 **58** **DO NOT USE**

14
There should be no 2001, 2002 and 2003 activity under this accumulator. Any monies appearing under this accumulator should be reviewed, then redistributed to either EXMOVE or MOVE$1, as appropriate.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

LIFINS **5J** **DO NOT USE**
01
This accumulator has been established for a specific situation where an employer's accountant insists that PS58 costs, relating to a split-dollar life insurance program, be reported on the W-2 in Box 1 only. **Not subject to FUTA**. **This treatment is technically incorrect**, although the eventual result for the employee is the same from the standpoint of his personal income tax obligations. This W-2 reporting method for PS58 costs was replaced in the 1970's by the current reporting method of including PS58 items on Form 1099R with a code 9 in Box 7. This correct treatment is accomplished by using PayChoice Earnings Accumulator PS58$$, Code 5E. CAUTION: Do not use this accumulator unless it this non-standard form of reporting is DEMANDED by your client. **PLEASE CALL PAYROLL ASSOCIATES BEFORE USING THIS EARNINGS CODE.**

AUTO$3 **5R** **DO NOT USE**
01, 03, 05 & 14
Taxable Auto Allowance-Taxable. Reported only for FWT, fully taxable for FICA and Medicare. Not taxable for Pennsylvania State and Localities.

CCTIP **66** **DO NOT USE – Credit Card Tips**

MEALIT **6G** **DO NOT USE**
IL SUI Taxable Meals. Used for Illinois SUI taxable meals only.

MEALIT **6H** **DO NOT USE**
IL SUI TAXABLE MEALS

NOTAX **6I** **DO NOT USE**
Food and Beverage Sales

ILSUBS **6Y** **DO NOT USE**
Sub S Health – No Federal withholding tax, Social Security or Medicare. State withholding for IL only. Setup for a specific client.

MED125 **73** **DO NOT USE**
This accumulator was established for a specific licensee's use. Use the regular CAFE accumulators if this accumulator was not established for your use. Salary reduction amount due to a Cafeteria Plan or MED 125 Plan. Usually handled as a pre-tax deduction in PayChoice. May be handled as a negative earnings amount. (Also, for Cafeteria Plans treated as Deductions, see Deductions Codes 40 through 47. Note that Deductions Code 42 has very narrow application.)

MHEAT **8M** **DO NOT USE**
Miami Heat Special Earnings.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

NOCITY **8N** **DO NOT USE**
Out of City overtime.

CANERN **8P** **DO NOT USE**
Canada SS & MED Wages

MHB **8Q** **DO NOT USE**
01
Monthly Health Benefit-FW

409AFQ **8R** **DO NOT USE – 409A Non Qualified Plan**

409AFT **8S** **DO NOT USE – 409A Fully Taxable**

DEFCOM **8T** **DO NOT USE – 457 DefComp No FICA/MED**

CIVIUN **8U** **DO NOT USE – Civil Union**

NO CITY **8X** **DO NOT USE**
No City Overtime

SUBSH4 **8Y** **DO NOT USE - S Corporation-Sole Owner**
01 & 14
S Corporation Accident and Health Insurance premiums paid by the corporation for owners with at least 2% ownership in an S Corp. where an employee “non-discriminatory” medical plan is offered. Federal and State Taxable wages are reported but the tax is not withheld; all other taxes are exempt. Created on request from a specific Service Bureau.

NOCITY **8Z** **DO NOT USE**
No City Double-time

NOTAX **98** **DO NOT USE**
Memo Hours worked for internal use.

CLRERR **9D** **DO NOT USE**
Clergy Employer Medical Reimbursement

PRIGR3 **G3** **DO NOT USE**
Prior New Jersey Disability Wages.

INSFM **GF** **DO NOT USE**
Federal Wages

BASE ACCUM/ W-2 BOX #	*Code*	*Description*
INMAI	**GM**	**DO NOT USE**
MA Wages		
ACAFST	**HF**	**DO NOT USE – Health Care Taxable**
Taxable wages for federal and states, that have not adopted the current provision of the Affordable Care Act which exclude from wages the benefit for health insurance for children that have not attained the age of 27 as of the end of the tax year. This is not FICA taxable. This was set up for a specific client, please contact PayChoice to confirm the proper usage and the states that are taxable.		
RABPHS	**PG**	**DO NOT USE – Rabi Parsonage Housing**
PS58$$	**R9**	**DO NOT USE**
1099-R Box 9		
1099P1	**RA**	**DO NOT USE**
Patronage Dividends		
1099P2	**RB**	**DO NOT USE**
Non Patronage Distribution		
1099P3	**RC**	**DO NOT USE**
Per-Unit Retain Allocation		
1099P5	**RE**	**DO NOT USE**
REDEP of MQ Notice & Ret.		
1099P6	**RF**	**DO NOT USE**
Certain Credits		
1099P7	**RG**	**DO NOT USE**
Investment Credit		
1099P8	**RH**	**DO NOT USE**
Work Opportunity Credit		
1099P9	**RI**	**DO NOT USE**
Patron’s Amt Adjustment		
FL1099	**RJ**	**DO NOT USE – Florida 1099 Workers Comp**
1099$N	**RK**	**DO NOT USE – Non Taxable Compensation**

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

TRS **T1** **DO NOT USE**
14
Teachers Retirement System Eligible Wages. Same as Earnings Code 5Y.

TRS **T2** **DO NOT USE**
14
Teachers Retirement System Eligible Wages. Same as Earnings Code 5Y.

TRS **T3** **DO NOT USE**
14
Teachers Retirement System Eligible Wages. Same as Earnings Code 5Y.

TRS **T4** **DO NOT USE**
14
Teachers Retirement System Eligible Wages. Same as Earnings Code 5Y.

WCDM$$ **W1** **DO NOT USE**
Deemed Wages

WCOFF$ **W2** **DO NOT USE**
Exempt Wages

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

DEDUCTIONS CODES

There are many deductions codes setup without Base Accumulators and can be used for “In Net”, “Memo Deductions”, and “Calculations/Storage”. The only deductions listed are ones with Base Accumulators. For a list of Deductions please refer to the Master Deduction Code Table found in Service Bureau Maintenance, Options pull Down Menu.

HEALTH **14** **Health Post Tax**
14
Post Tax Medical Deduction that prints in W-2 Box 14 for information only.

HEALTH **15** **Medical Post Tax**
14
Post Tax Medical Deduction that prints in W-2 Box 14 for information only.

HEALTH **16** **Insurance Post Tax**
14
Post Tax Medical Deduction that prints in W-2 Box 14 for information only.

HEALTH **19** **Dental Post Tax**
14
Post Tax Medical Deduction that prints in W-2 Box 14 for information only.

UNFORM **25** **Uniform Deduction**
14
Post Tax Uniform Deduction that prints in W-2 Box 14 for information only.

TOOLS **26** **Tools**
14
Post Tax Tool Deduction that prints in W-2 Box 14 for information only.

IRADED **27** **IRA Post Tax**
NO
Post Tax employee IRA contributions.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

ATSAVE **28** **Pension Post Tax**
After-tax employee contributions to a savings/investment plan typically coupled with a 401(k) plan. As this accumulator is presently configured, it is simply a deduction. There are no dollar limits in place. In addition, there is no tax or reporting implications as presently configured. CAUTION: Before using this accumulator, be sure you understand the contribution limits of the employer's plan, as spelled out in the plan prospectus or other documentation. IF the plan contains dollar limits on this after-tax contribution due to it's affiliation with a 401(k) or other tax-deferred program, please contact Payroll Associates before using this accumulator. ATSAVE, Code 28, is based on a percentage application. A comparable deduction accumulator, EX401K, Code 3K, functions as a dollar amount application.

IRACUD **2A** **IRA CATCH UP DEDUCTION**

ALIENA **2B** **ALIEN$**
01
The added amount for calculating income tax withholding on nonresident aliens. (Set-up instructions under documentation)

TOOLCX **2C** **ToolChex**
W-2 BOX14
Pretax deduction not taxable for FW, FICA/MED, STATE and LOCALS. Taxable for PA State withholding and all PA Locals

CTRP **2D** **CONN. ALT. RETIREMENT PLAN**
03 AND 05 Box 12 code D
Connecticut Municipal retirement plan not taxable for FW and State but is taxable for Fica/Med.

CTRT$$ **2E** **CONN. ALT. RETIREMENT PLAN $$**
Accumulates CTRP eligible wages. CTRT$ plans are usually calculated on GROSS PAY.

COCTRT **2F** **CO MATCH FOR CT RETIREMENT PLAN**

401AIC **2G** **401A ICMA PLAN**
03 AND 05 Box 14
401A retirement plan not taxable for FW and State but is taxable for Fica/Med.

401A$$ **2H** **401A RETIREMENT PLAN $$**
Accumulates 401A eligible wages. 401A$ plans are usually calculated on GROSS PAY.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

RTIRCU **2I** **ROTH IRA CATCH-UP**

PSERS **2J** **PAPSERS**
PaPublic School Employee retirement fund.

LEGAL **2K** **LEGAL Fee Reduction**
Legal fee deduction plan

TOOLNT **2L** **TOOLS NO TAX**
Pretax deduction for tools as part of a cafe plan. Not reported on the w-2

PTXIRA **30** **IRA**
Deduction for contributions to an IRA deduction plan where FWT and SWT taxable wages are reduced at time of the IRA deduction, while remaining fully taxable on Forms 941 and W-2. The IRA deduction amount does NOT print on W-2. Taxable wages are reported in full on the W-2, including tips and other compensation, regardless of the amount of deduction for deposit into an IRA account. This deduction code simply provides an employer the ability to make employee-requested deposits into the IRA account of an employee. (Explanation revised 1-12-2000.)

401K **31** **401(k) Salary Reduction Plan**
03, 05 & 12 – Code D
13 – Retirement Plan
Section 401(K) Salary Reduction Plan employee contributions. Report the elective deferral made by the employee to IRC Section 401(K) cash or deferred program. Can also use PayChoice Deductions Code 32 and 33. Most states, except Pennsylvania, do not treat these plans as taxable wages and, therefore, no state withholding is required. Always use a limit of $999,999.99 when setting up this code. The Annual PayChoice Year End release will automatically update any federal limits that have changed for the coming year. For set up information please go to the Customer Support Website – Support – Knowledge Base – Category of Deductions.

401K **32** **401(k) Salary Reduction Plan**
03, 05 & 12 – Code D
13 – Retirement Plan
Same as Deduction Code 31.

401K **33** **401(k) Salary Reduction Plan**
03, 05 & 12 – Code D
13 – Retirement Plan
Same as Deduction Code 31

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

CO401K **34** **Company Match for 401(k)**
13 – Retirement Plan
Employer matching contributions to IRC #401(k) Salary Reduction Plans. May be subject to unemployment tax in some states. . For set up information please go to the Customer Support Website – Support – Knowledge Base – Category of Deductions.

401K$$ **35** **401(k) Eligible Wages**
Accumulates 401(k) eligible wages. 401(k) plans are usually calculated on GROSS PAY, but may be less a combination of earnings types such as bonuses, severance or commission dollars. This MEMO NOT-IN-NET deduction takes 100% of the earnings types against which to later calc the actual 401k deductions.
For set up information please go to the Customer Support Website – Support – Knowledge Base – Category of Deductions.

PENSN2 **36** **Company Pension Contributions**
Company paid pension contribution payments into a qualified pension plan. Can also use Deductions Code CP.

SEPP **37** **SARSEP 408(k) 6**
03, 05 & 12 – Code F
13 – Retirement Plan
Same as SARSEP, Deduction Code 39

SEPIRA **38** **Simple Employee Pension Plan**
14
Simplified Employee Pension Plan funded by IRA contributions. This is an Employee deduction for an employer depositing employee funds into the IRA of an employee. It has no W-2 taxing implications.

SARSEP **39** **SARSEP 408(k) 6**
03, 05 & 12 – Code F
13 – Retirement Plan
Section 408(k) (6) Salary Reduction Simplified Employee Pension Plan. (See 408(k) (6).) Employee contributions/elective deferrals. No new SARSEP plans can be set up after 12-31-96. However, existing plans can continue to accept contributions, as well as new enrollees.

SIMP$$ **3A** **Simple Eligible Wages**
Accumulates eligible wages for a SIMPLE pension plan. May be used to calculate Gross Pay minus any other non-eligible wage types. For set up information please go to the Customer Support Website – Support – Knowledge Base – Category of Deductions.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

SIMPLE 3B Simple 401(k)
03, 05 & 12 – Code D
13 – Retirement Plan
Simplified Pension Plan deductions for SIMPLE 401k plans beginning. 3B is to be used for up to the first 3% of eligible wages which the employee wants withheld as his/her contribution. 3C is to be used for any percentage which exceeds 3%, i.e., if the total is 5%, 3B would be 3%, 3C=2%. Always use a limit of $999,999.99 when setting up this code. The Annual PayChoice Year End release will automatically update any federal limits that have changed for the coming year. For set up information please go to the Customer Support Website – Support – Knowledge Base – Category of Deductions.

SIMPLE 3C Simple 401(k)
03, 05 & 12 – Code D
13 – Retirement Plan
Same as Deduction Code 3B.

COSIMP 3D Company Match Simple Pension Plan
13 – Retirement Plan
Employer matching portion of a SIMPLE IRA plan. Employers can match 100% of the employee's first 3% deduction. An alternative of not less than 1% can be used in any 2 out of 5 years with proper notification. NOT to be used in conjunction with 3E. For set up information please go to the Customer Support Website – Support – Knowledge Base – Category of Deductions.

COSIM2 3E Company Match Simple Pension Plan
13 – Retirement Plan
SIMPLE Plan employer 2% non-elective contribution for either SIMPLE IRA plans or SIMPLE 401k plans. This is not a matching contribution. It is to be applied to all eligible employees, with certain statutory restrictions, regardless of whether or not they are having individual contributions deducted from their pay. NOT to be used in conjunction with 3D. For set up information please go to the Customer Support Website – Support – Knowledge Base – Category of Deductions.

COSMPK 3F Company Match Simple Pension Plan
13 – Retirement Plan
Employer matching portion of a SIMPLE 401k plan. Employers can match 100% of the employee's first 3% deduction. An alternative of not less than 1% can be used in any 2 out of 5 years with proper notification. NOT to be used in conjunction with 3E. For set up information please go to the Customer Support Website – Support – Knowledge Base – Category of Deductions.

PERSI 3G PERSI Retirement Plan
13-Retirement Plan
Public Employee's retirement plan of Idaho

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

PERSI$ **3H** **PERSI Retirement $$**
13-Retirement Plan
Public Employee's retirement plan of Idaho

SMPIRA **3I** **Simple IRA**
03, 05 & 12 – Code S
13 – Retirement Plan
Simplified Pension Plan deductions for SIMPLE IRA plans beginning. Same explanation 3B and 3C, except these are for IRAs, with 3I being up to 3%, 3J being any excess. Always use a limit of $999,999.99 when setting Pension up this code. The Annual PayChoice Year End release will automatically update any federal limits that have changed for the coming year. For set up information please go to the Customer Support Website – Support – Knowledge Base – Category of Deductions.

SMPIRA **3J** **Simple IRA**
03, 05 & 12 – Code S
13 – Retirement Plan
Same as Deduction Code 3I.

EX401K **3K** **Post Tax 401(k) Contributions**
14
After-tax employee contributions to a savings/investment plan typically coupled with a 401(k) plan. As this accumulator is presently configured, it is simply a deduction. There are no dollar limits in place. In addition, there is no tax or reporting implications as presently configured. CAUTION: Before using this accumulator, be sure you understand the contribution limits of the employer's plan, as spelled out in the plan prospectus or other documentation. IF the plan contains dollar limits on this after-tax contribution due to it's affiliation with a 401(k) or other tax-deferred program, please contact Payroll Associates before using this accumulator. EX401K, Code 3K, is based on a fixed dollar application. A comparable deduction accumulator, ATSAVE, Code 28, functions as a percentage application.
NOTE: Although this accumulator contains the letters "EX," DO NOT confuse this with the concept of "excess contributions" to a 401(k), those being contributions in excess of the dollar limit which must subsequently be withdrawn and included in income for the year to which the "excess contribution" applies.

PERI$$ **3L** **PERSI Wage Amounts**
Accumulates PERSI eligible wages for Public Employee's Retirement System of Idaho

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

MSA **3M** **Medical Savings Accounts**

Medical Savings Accounts. This accumulator has been established to handle EMPLOYEE CONTRIBUTIONS to MSA accounts, but it currently has no functional capability. Keep in mind that EMPLOYEE CONTRIBUTIONS to MSAs are typically simply an employee deduction with no Federal tax or reporting requirements. Most state programs in effect prior to the Federal legislation had no W-2 or other reporting requirements on behalf of the employer. If you become aware of state-level MSA programs with W-2 or payroll-related requirements, please contact Payroll Associates. See COMSA, Code 3N, for details concerning EMPLOYER CONTRIBUTIONS. Be aware that employee and employer contributions CANNOT be made in the same year. Also, see IRS Pub 969.

COMSA **3N** **ER Contributions MSA**

12 – Code R

EMPLOYER CONTRIBUTIONS to a Medical Savings Account. Be aware that employer and employee contributions CANNOT be made in the same year. This accumulator has no Federal income tax or withholding requirements. The only Federal requirement is for the EMPLOYER CONTRIBUTION to be reported in W-2 Box 12, coded R. If you become aware of specific state reporting/taxation requirements for EMPLOYER CONTRIBUTIONS, please contact Payroll Associates. See IRS Pub 969. If this is an IL Qualified Plan, please make sure to edit the employee's W-2 to include the COMSA amount in Box 14. Please refer to Chapter 6 for instructions on editing the W-2.

COHSA **3O** **ER Health Savings Account**

12 – Code W

Employer contributions to Health Savings Accounts are deductible like any other qualified corporate health benefit payment, but the amounts must be reported in BOX 12 of the 2004 Form W-2. Unlike the Archer MSA an employer, or an employee or both can open an HSA. (Does not reduce taxable wages for Fed, Some states COHSA are included in taxable wages.)

HSA **3P** **EE Health Savings Account**

This accumulator has been established to handle EMPLOYEE CONTRIBUTIONS to HSA accounts. (Post tax deduction). Unlike an ARCHER MSA, either an employer, or an employee, or a combination of both can open an HSA. Tax credit is taken on the EE 1040 return at the end of the year.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

401A **3Q** **MA Teacher's Retirement**
5 & 14
This accumulator was established for the specific situation where teachers, in this case members of the Massachusetts Teachers' Retirement Board; make contributions to their Section 401(a) annuity savings account retirement plan. These contributions are subtracted from Gross in deriving Box 1 Wages and Box 3 Social Security Wages. These contributions are, however, taxable for Medicare and appear in Box 5, Medicare Wages. NOTE: There are other programs similar to this, possibly even within Massachusetts, which could have other taxation parameters. If you acquire a client participating in a 401(a) program, be sure you fully understand the taxing implications. If their situation is different from the one described in this paragraph, contact Payroll Associates.

401ASR **3R** **PERA-401 (a)**
03, 05 & 14
PERA-401 (a). PERA is a tax-qualified plan under section 401(a) Code. Federal and State taxes on contributions are deferred until the member withdrawals funds or receive a lump-sum distribution. PERA is Social Security and Medicare taxable. PERA = Public Employees Retirement Association (in Minnesota).

SEPMA **3S** **MA SEP FOR S CORP OWNER**
03 & 04
Sep plan not taxable for FW and state except for MA.

ILMSA **3T** **MSA Illinois ER Contribution**
14
Illinois employer contributions to a MSA plan that does not qualify for federal purposes. Please call for additional assistance. This is a very unique situation. If the IL plan qualifies for federal purposes please use Deduction Code 3N COMSA.

CO403B **3V** **Company Match for 403(b)**
13 – Retirement Plan
Employer matching contributions to 403(b) Salary Reduction Plans for Private Schools.

403B$$ **3W** **403(b) Wage Accumulator**
403(b) wage accumulator for 403(b) Salary Reduction Plans for Private Schools.

WIHSA **3X** **WI Contribution to HSA**
12 – Code W
Employee Health savings account taxable for WIUC and W/H

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

401AKL **3Y** **401A KRS Taxable for Louisville**
03, 05 & 12 – Code D
401k that is taxable in Louisville, KY

401AKF **3Z** **401A KRS PUR SER.CR TX Louisville**
03, 05 & 12 – Code D
401k that is taxable in Louisville, KY

CAFE1 **40** **Medical Section 125**
Pre-tax deduction for MED 125 plans or other employer Cafeteria plans. Reduces taxable wages for all taxes with the exception of some state unemployment wage bases. NOTE: Illinois clients should only use Code 40 and 46, CAFE1 for their medical portion on section 125; dental and flex spending, use CAFE3, 4 or 5 or 6. PA clients should use these accumulators for Premium Only Plans (POP) that are exempt from taxation by the State of PA. PA locals do not allow this same exclusion and tax.

CAFE2 **41** **Medical Section 125**
Same as CAFE1,3,4,5 & 6 except taxable for some states as income and/or unemployment.

CAFE3 **42** **Medical Section 125**
Same as CAFE1, Deduction Code 40 and 46; however, with the exception of some state. Please see Deduction Code 40 and 46.

CAFE4 **43** **Medical Section 125**
Same as CAFE1, Deduction Code 40 and 46; however, with the exception of some state. Please see Deduction Code 40 and 46.

CAFE5 **44** **Medical Section 125**
Some states. Same as CAFE1, Deduction Code 40 and 46; however, with the exception of Please see Deduction Code 40 and 46.

CAFE6 **45** **Medical Section 125**
Same as CAFE1, Deduction Code 40 and 46. CAUTION: New Jersey UC IS CONSIDERED TAXABLE IF THIS CODE IS USED; always use Deduction Code 40 or 46.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

CAFE1 **46** **Medical Section 125**

Pre-tax deduction for MED 125 plans or other employer Cafeteria plans. Reduces taxable wages for all taxes with the exception of some state unemployment wage bases. NOTE: Illinois clients should only use Code 40 and 46, CAFF1 for their medical portion on section 125; dental and flex spending, use CAFE3, 4 or 5 or 6. PA clients should use these accumulators for Premium Only Plans (POP) that are exempt from taxation by the State of PA. PA locals do not allow this same exclusion and tax.

CAFE7 **47** **Section 129 Dependent Care**

10

That portion of a Cafeteria Plan pre-tax deduction that is used for section 129 Dependent Care Assistance payments.

CAFE9 **48** **Section 129 Dependent Care**

10

That portion of a Cafeteria Plan pre-tax deduction that is used for section 129 Dependent Care Assistance payments PAID BY THE EMPLOYER.

HSACAF **49** **Health Savings Account ER Portion**

12-Code W

Health Savings Account Cafeteria Plan contributions by the employer taxable for WI W/H & PA W/H and PA Locals.

COSRSP **4A** **SARSEP ER Contributions**

13 – Retirement Plan

Employer contributions to an employee SARSEP Retirement Plan. No new SARSEPs were established after 12-31-96. However, existing SARSEPs can continue to accept new enrollees as well as current year contributions.

SRSP$$ **4B** **SARSEP Eligible Wages**

Accumulates SARSEP Eligible Wage computation calculated as a memo deduction taking 100% of Gross Pay minus those earnings types not eligible.

CO457 **4C** **Non-Qualified Plan ER Contributions**

12 – Code G

Employer Contributions to an Employee Non-Qualified Retirement Plan. If an employee has a contribution and a company matching contribution, the company match portion will print on a second W-2.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

RABTRS **4D** **Rabbi Trust Pension Plan**

03, 05 & 11

Rabbi Trust Pension Plan will be reported as a Non-Qualified Plan. Employee deferrals (which are non-forfeitable) to a Rabbi Trust are to be excluded from Box 1 and included in Boxes 3 and 5 of W-2. Box 11 is to include a reference to a non-qualified Rabbi Trust. Employer contributions are not reportable on the W-2. (For reference, contributions by an employer to a non-qualified plan are not deductible on the business income tax return of the employer.) Revenue Procedure 92-64 provides model trust provisions that the taxpayer may adopt to create a rabbi trust.

NQEEDF **4E** **Non-Qualified EE Elective Deferral**

03, 05 & 14

Nonqualified Employee Elective Deferral. To be used for an employee contribution into a Nonqualified plan. This accumulator can be used for plans which are identified by a variety of titles, such as “deferral plans,” “wrap-around plans,” “Ineligible plans,” etc. There are rather specific requirements that must be adhered to by the employer in order to qualify for the taxing treatment set up by this accumulator. The meeting of these requirements is the responsibility of the employer in his employment relationship with the employee. Use this accumulator ONLY if you are confident it meets the explicit needs of your client. A PA licensee set up this accumulator initially for use. BASE1 treats NQEEDF as a reduction of Federal wages. NQEEDF has been added back to the PA and NJ state wage definitions, along with certain locals being used by the requesting licensee. Keep in mind that most states begin their individual income tax return calculations by looking at Federal AGI. If it becomes necessary to add back NQEEDF for a specific state or local tax, please contact Payroll Associates. NOTE: This includes 457(f) plans.

NJTB39 **4G** **Cafeteria Plan Deductible for NJ**

Generally CAFE plans are NOT deductible from wages for NJ. However, there is one very unique circumstance, discussed in NJ Technical Bulletin #39, which does permit a reduction of taxable income IF, AND ONLY IF, the employer meets the requirements of NJ TB#39. USE THIS IN THESE UNIQUE CIRCUMTANCES ONLY. This deduction code will reduce wages in Box 01, 03 and 05 and NJ State wages.

SEC529 **4I** **Section 529 Contributions**

14

Employee after-tax contributions for a Section 529 Tuition Plan.

SEC132 **4J** **Section 132 Transit Pass**

Pre-Tax deduction for Section 132 Transit passes.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

SC132M **4K** **Section 132 Transit Pass**
Pre-Tax deduction for Section 132 Transit passes; effective 2012 this is the same as code 4J. Prior to 2012 this was taxable for MA Income Tax purposes.

CAFAFL **4L** **Medical Section 125**
03 & 05
Cafeteria plan, Section 125, taxable for Social Security and Medicare wages ONLY.

CAFNWT **4M** **Medical Section 125**
03 & 05
Cafeteria plan, Section 125, not taxable for Federal but taxable for Social Security, Medicare, State and Local wages.

HSACEE **4N** **Health Savings Account EE portion**
12 – Code W
Health Savings account for a Pre-Tax Cafeteria Plan contribution by the Employee. (Taxable for WI).

DPPREM **4P** **Domestic Partner Medical Prem.**
01, 03, 05 & 16
Domestic Partner cost of insurance premium. This code is to be used when the state follows the Federal definition and does not allow the premium to be offer on a pre-tax basis. See code 6G for the premium when the state does not follow the Federal definition and allows a pre-tax deduction.

409ANQ **4Q** **409(a) Non-Qualified Deferral Compensation**
03 & 05
12-Code Y
Reporting of the yearly deferrals under a section 409A non-qualified compensation plan.

1099DF **4R** **Section 409(a) Deferrals**
1099misc-BOX 5A
Enter the amount of the total deferrals during the year of at least $600 for the non-employee from all nonqualified deferred compensation (NQDC) plans subject to the provisions of section 409A. The deferrals during the year include earnings on the current year and prior year deferrals.

COPERS **4S** **Company PERSI Retirement Match**

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

COROTH **4T** **Company Match Roth401 (k) Pension Plan**
13-Retirement Plan
Employer matching contributions are pre-tax and will continue to go into a regular 401k account.

PTXRTH **4U** **ROTH 401(k) Plan Flat $**
12 Codes AA
Designated Roth contributions to a section 401(k) plan. (Same as 4V).

PTXRTH **4V** **ROTH 401(k)**
Box 12 Code AA
Roth 401(k) accounts are funded with POST TAX DEDUCTIONS. (Withdraws can be made tax free after age 591/2 if the account has been held for at least 5yrs.) The base accumulator 401K$$ accumulates the eligible wages (35) and should be joined to 4V.

RTHKCU **4W** **ROTH 401(k) Catch-Up Flat $**
Accumulates the catch-up contributions to be made by anyone reaching age 50 Before the end of the calendar year. This is a POST TAX DEDUCTION. The base accumulator 401KC$ accumulates the eligible wages (EB) and should be joined to 4W.

RTHKCU **4X** **ROTH 401(k) Catch-Up**
Accumulates the catch-up contributions to be made by anyone reaching age 50 before the end of the calendar year. This is a POST TAX DEDUCTION. The base accumulator 401KC$ accumulates the eligible wages (EB) and should be joined to 4X.

SNGLEK **4Y** **SINGLE (k) Salary Reduction Plan**
03, 05 & 12-Code D
13- Retirement Plan
A Single Participant 401(k) plan is available to self-employed individuals or businesses with no employees other than their spouse. Always use a limit of$999,999.99 when setting up this code. The Annual PayChoice Yearend release will automatically up date any federal limits that have changed for the coming year.

SNGLCU **4Z** **SINGLE (k) Catch-Up Contributions**
03 & 05, 12 –Code D
13-Retirement Plan
Participants of Single-participant 401(k) plans may also take advantage of the new “age-50 catch-up” contributions, provided they qualify.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

403B **50** **Section 403(b)**

03 & 05, Box 12 – Code E
13 – Retirement Plan
Section 403(b) Salary Reduction Agreement employee contributions. Elective deferrals. NOTE: Under certain circumstances, as spelled out in the specific 403(b) plan documents, a long-term plan participant may be allowed to contribute "additional elective deferrals" which can total cumulatively up to $15,000, based on years-of-service and other plan parameters. The administrator of the plan spells out details to the employee on an annual basis. In these situations, use the conventional 403(b) accumulator to account for regular annual plan contributions federal limit. Then, to withhold the "additional deferral" in excess of the conventional annual limit, use one of the other available deduction codes, but change the accumulator to 403B. The proper control of this secondary accumulator will require close cooperation between the service bureau and the employer.

457 **51** **Section 457(b) EE Contributions**

03 & 05
12 – Code G
Section 457(b) employee deferral contributions. Elective deferrals to a state or local government, or other tax-exempt organization, deferred compensation plan. NOTE: For 457(f) plans, use Deduction Code 4E – NQEEDF.

408K6 **52** **Section 408(k) 6**

03 & 05
12 – Code F
13 – Retirement Plan
Section 408(k) (6) Salary Reduction Simplified Employee Pension Plan. (See SARSEP, Code 39.) Employee contributions/elective deferrals.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

501C **53** **501(c) Non-Profit**

01, 03 & 05
12 – Code H
13 – Retirement Plan
501C Tax Deferred Non-Profit Organization Deductions. IRC Section 501(c) (18) (D) employee contributions/elective deferrals to a tax-exempt organization plan funded only by employees. ("Tax-exempt organization" refers to a specific list of types of Deferred Comp & Pension organizations enumerated in the IRC. Certain unions also offered these plans to their members, with plans often established prior to 1959.) This item is subtracted from Gross in deriving Base 1, but is added back into W-2 Box 1 for reporting purposes only. For information purposes, be aware that this satisfies the Federal W-2 instructions as published, which include a clarifying comment indicating that the taxpayer will subsequently deduct this amount in arriving at Adjusted Gross Income (AGI) on their individual income tax return. This accumulator should be sequenced in PayChoice, Above Federal Withholding code FW

457NQ **54** **Distributions from a Non-Qualified Plan**

01 & 11
DISTRIBUTIONS from non-qualified plan or section 457 plans. Although the distribution amount is an earning for the employee, in PayChoice entering the amount in Data Entry Using the F7 adjustment screen must enter the amount as Deduction Code 54. Be sure to enter the distribution as a POSITIVE amount in the F7 screen. NOTE: If this in the ONLY entry for an employee and Federal Withholding Tax is entered, the FWT will NOT flow through to the 1st page of the 941 returns. However, it will appear on the 941 Schedule B. To avoid this situation, enter .01cent in a valid earnings code and offset with .01 cent in a Misc. Deduction.

414H **55** **414(h) Contributions**

03 05 & 14
414(h) employee contributions to certain state plans. Currently included in state wages for AL, IA, MA, NJ and NY.

TSA **56** **Tax Sheltered Annuity**

03 & 05
12 – Code E
13 – Retirement Plan
Tax Sheltered Annuity - 403(b) plans. This accumulator was established to accommodate the needs of clients who preferred the TSA terminology, rather than reference to the IRS code designation.

HOUSNG **57** **Clergy Housing**

14
Clergy housing deduction allowance reportable in W-2 Box 14.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

HOUSE **58** **Housing Allowance**
14
Housing Allowance at 66%. This memo deduction is used to calculate 66% of the Lodging for California Workers Comp reporting.

MEALNT **59** **Non-Taxable Deduction**
Meal deductions which are non-taxable.

RHS$$$ **5A** **Retirement Health Savings**
Box 14

RHSEE **5B** **Retirement Health Savings**
Box 14

CORHS **5C** **Co Retirement Health Savings**
Box 14

SCP132 **5D** **NON TX TRANS PASS PHILADELPHIA**

HSACU **5E** **Health Savings Catch-Up 55+**
Additional contribution if you are an eligible individual, who is age 55 or older, there is a yearly limit that you can contribute. Post tax deduction.

CO457F **5F** **Company Match 457**
03 & 05
Company match for 457 Taxable for Social Security and Medicare wages.

414D **5G** **State Pension Plan 414(d)**
03, 05 & 14

501CUN **5H** **501 (C) (18) (D) PENSION**

RTHIRA **5I** **ROTH IRA**

HSAC55 **5J** **HSA CATCH UP FOR A CAFE PLAN**

NQEDFN **5Q** **“NON QUAL ELECTIVE DEFERED**

415C$$ **5R** **Deferred Comp $ LIMIT**

415C **5S** **415 Deferred Comp**

401KPR **5T** **401(k) for Puerto Rico**

BASE ACCUM/ W-2 BOX #	*Code*	*Description*
403RTH	**5V**	**403(b) ROTH Deduction**

12

401ACL	**5W**	**401A CLERGY PENSION**
403RCU	**5X**	**403(b) ROTH Catch-Up**
NQDFNT	**5Y**	**NON QUALIFIED DEFFERED COMP**
COSEP	**5Z**	**CO SEP EMPLOYER CONTRIBUTION**

MILAGE **60** **Non-Taxable Business Expense**

12 – Code L

Used as a reverse deduction for the non-taxable part of employee business expense reimbursements if the payments are made via a per diem or mileage allowance. For further details, see Earnings Code 36.

HRA **61** **501 Health Reimbursement Account**

Box 01 and 14

The cost of the health and accident insurance premiums made on behalf of it's greater than 2% S corporation shareholder-employee is deductable by the S corporation and reportable as additional compensation to the shareholder. Not subject FICA/Med and FUTA taxes.

457RTH **6D** **457 ROTH**

Sponsors of governmental 457(b) plans that have added a ROTH account to their plans.

DPPTPM **6G** **Domestic Partner Medical Prem.**

01, 03, 05 & 16

Domestic Partner cost of insurance premium. This code is to be used when the state does not follow the Federal definition and allows the premium to be offered on a pre-tax basis See code 4P for the premium when the state follows the Federal definition and does not allow a pre-tax deduction. ***When using this deduction code, it must be sequenced before the applicable taxes on the Deduction/Tax Sequencing screen.**

COHLTH **89** **ER Paid Health Benefits**

Employer paid Health/Medical benefits that may be reportable at some time in the future.

401KLN **90** **401(k) Loan**

401(K) Loan. Goal type deduction.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

414HLN **91** **414(h) Loan**
414(H) Loan. Goal type deduction.

CLRCAF **9D** **Clergy Cafeteria Deductions**
Cafeteria plan/flex spending deduction for Clergy who are NOT Social Security/Medicare taxable.

CLRDEP **9E** **Clergy Dependent Care**

CLRHSA **9F** **Clergy Pre-Taxed HSA**

CL403B **9G** **Clergy 403(b)**

ERHCST **9H** **Employer Healthcare Cost**
12 – Code DD
Used for the W-2 reporting of the aggregate cost of applicable employer sponsored health insurance coverage. Reporting is optional in 2011.

LTD **BL** **Long Term Disability**

CHSUPP ****** **Child Support**
Child Support % and/OR flat dollar amount payment deductions. Deduction Code C1, C2, C3, C4, C5, C6, C7 and C8.

401ACE **CE** **CERS for Kentucky Employee Contribution**
Employee contributions to the County Employees Retirement System (CERS), which is a qualified benefit plan under Section 401(a). This is taxable to the Kentucky localities.

PENSN2 **CP** **Company Paid Pension**
Company paid pension contributions payments into a qualified pension plan. Can also use Deductions Code 36.

401ACR **CR** **CERS for Kentucky Employer Contribution**
Employer contributions to the County Employees Retirement System (CERS), which is a qualified benefit plan under Section 401(a).

CHSUPP **CS** **Child Support**
Child Support % and/OR flat dollar amount payment deductions.

DEPCRE **D3** **Dependent Care over limit**

401KAB **DO** **ASDF**

BASE ACCUM/ W-2 BOX #	*Code*	*Description*
STUB	**DP**	**NJ Private Plan Deduction**
STUB	**DQ**	**NJ FML Private Plan**
ERRA$7	**DR**	**USERRA Wage Limit 2007**
ERRA$8	**DS**	**USERRA Wage Limit 2008**
ERRA$9	**DT**	**USERRA Wage Limit 2009**
ERRA$1	**E4**	**USERRA Wage Limit 2001**
ERRA$2	**E5**	**USERRA Wage Limit 2002**
ERRA$3	**E6**	**USERRA Wage Limit 2003**
ERRA$4	**E7**	**USERRA Wage Limit 2004**
ERRA$5	**E8**	**USERRA Wage Limit 2005**
ERRA$6	**E9**	**USERRA Wage Limit 2006**

401KC **EA** **401(k) Catch-Up Contributions**

03 & 05
12 – Code D
13 - Retirement Plan

The Economic Growth and Tax Relief Act of 2001 (EGTRA) allows individuals age 50 and older to make catch-up contributions to various tax-favored retirement plans beginning January 1, 2002. This act allows catch-up contributions to be made by anyone reaching age 50 before the end of the calendar year. For setup instructions please go to the Customer Support Website, Support, and Knowledge Base, select the Deduction Category and select “Catch-Up Contributions for Pension Plans”.

401KC$ **EB** **401(k) Catch-Up Wage Accumulator**

Accumulates the 401KC Catch-Up Eligible Wages. For setup instructions please go to the Customer Support Website, Support, and Knowledge Base, select the Deduction Category and select “Catch-Up Contributions for Pension Plans”.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

SARSPC **EC** **SARSEP Catch-Up Contributions**
03 & 05
12-Code F
13 - Retirement Plan
The Economic Growth and Tax Relief Act of 2001 (EGTRA) allows individuals age 50 and older to make catch-up contributions to various tax-favored retirement plans beginning January 1, 2002. This act allows catch-up contributions to be made by anyone reaching age 50 before the end of the calendar year. For setup instructions please go to the Customer Support Website, Support, and Knowledge Base, select the Deduction Category and select “Catch-Up Contributions for Pension Plans”.

SARSC$ **ED** **SARSEP Catch-Up Wage Accumulator**
Accumulates the SARSEP Catch-Up Eligible Wages. For setup instructions please go to the Customer Support Website, Support, and Knowledge Base, select the Deduction Category and select “Catch-Up Contributions for Pension Plans”.

408K6C **EE** **408(k) 6 Catch-Up Contributions**
03 & 05
12 – Code F
13 - Retirement Plan
The Economic Growth and Tax Relief Act of 2001 (EGTRA) allows individuals age 50 and older to make catch-up contributions to various tax-favored retirement plans beginning January 1, 2002. This act allows catch-up contributions to be made by anyone reaching age 50 before the end of the calendar year. For setup instructions please go to the Customer Support Website, Support, and Knowledge Base, select the Deduction Category and select “Catch-Up Contributions for Pension Plans”.

403BCU **EF** **403(b) Catch-Up Contributions**
03 & 05
12 – Code E
13 - Retirement Plan
The Economic Growth and Tax Relief Act of 2001 (EGTRA) allows individuals age 50 and older to make catch-up contributions to various tax-favored retirement plans beginning January 1, 2002. This act allows catch-up contributions to be made by anyone reaching age 50 before the end of the calendar year. For setup instructions please go to the Customer Support Website, Support, and Knowledge Base, select the Deduction Category and select “Catch-Up Contributions for Pension Plans”.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

457CU **EG** **457 Catch-Up Contributions**
03 & 05
12 – Code G
The Economic Growth and Tax Relief Act of 2001 (EGTRA) allows individuals age 50 and older to make catch-up contributions to various tax-favored retirement plans beginning January 1, 2002. This act allows catch-up contributions to be made by anyone reaching age 50 before the end of the calendar year. For setup instructions please go to the Customer Support Website, Support, and Knowledge Base, select the Deduction Category and select “Catch-Up Contributions for Pension Plans”.

501CCU **EH** **501(c) Catch-Up Contributions**
01, 03 & 05
12 – Code H
13 - Retirement Plan
The Economic Growth and Tax Relief Act of 2001 (EGTRA) allows individuals age 50 and older to make catch-up contributions to various tax-favored retirement plans beginning January 1, 2002. This act allows catch-up contributions to be made by anyone reaching age 50 before the end of the calendar year. For setup instructions please go to the Customer Support Website, Support, and Knowledge Base, select the Deduction Category and select “Catch-Up Contributions for Pension Plans”.

414HCU **EJ** **414(h) Catch-Up Contributions**
03 & 05
The Economic Growth and Tax Relief Act of 2001 (EGTRA) allows individuals age 50 and older to make catch-up contributions to various tax-favored retirement plans beginning January 1, 2002. This act allows catch-up contributions to be made by anyone reaching age 50 before the end of the calendar year. For setup instructions please go to the Customer Support Website, Support, and Knowledge Base, select the Deduction Category and select “Catch-Up Contributions for Pension Plans”.

TSACU **EK** **TAS Catch-Up Contributions**
03 & 05
12 – Code E
13 - Retirement Plan
The Economic Growth and Tax Relief Act of 2001 (EGTRA) allows individuals age 50 and older to make catch-up contributions to various tax-favored retirement plans beginning January 1, 2002. This act allows catch-up contributions to be made by anyone reaching age 50 before the end of the calendar year. For setup instructions please go to the Customer Support Website, Support, and Knowledge Base, select the Deduction Category and select “Catch-Up Contributions for Pension Plans”.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

SMPICU **EN** **SIMPLE IRA CATCH-UP CONTRIBUTION**
03 & 05
12 – Code S
13 - Retirement Plan
The Economic Growth and Tax Relief Act of 2001 (EGTRA) allows individuals age 50 and older to make catch-up contributions to various tax-favored retirement plans beginning January 1, 2002. This act allows catch-up contributions to be made by anyone reaching age 50 before the end of the calendar year. For setup instructions please go to the Customer Support Website, Support, and Knowledge Base, select the Deduction Category and select “Catch-Up Contributions for Pension Plans”.

SMPKCU **EP** **SIMPLE 401(k) Catch-Up Contributions**
03 & 05
12 – Code D
13 - Retirement Plan
The Economic Growth and Tax Relief Act of 2001 (EGTRA) allows individuals age 50 and older to make catch-up contributions to various tax-favored retirement plans beginning January 1, 2002. This act allows catch-up contributions to be made by anyone reaching age 50 before the end of the calendar year. For setup instructions please go to the Customer Support Website, Support, and Knowledge Base, select the Deduction Category and select “Catch-Up Contributions for Pension Plans”.

SMPCU$ **EQ** **SIMPLE Catch-Up Wage Accumulator**
Accumulates the SIMPLE IRA AND 401K Catch-Up Wage Accumulator. For setup instructions please go to the Customer Support Website, Support, Knowledge Base, select the Deduction Category and “Catch-Up Contributions for Pension Plans”.

403BCL **ER** **403(b) Life Time Catch-Up**
03 & 05
12 – Code E
13 – Retirement Plan
Same as Deduction Code EF.

414DCU **EU** **414(d) Catch-Up Contribution**
03, 05 & 14

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

USERA1 **EV** **USERRA Military Catch-Up 2001**
03 & 05
12-Code D01
A rehired Veteran must be permitted to make up missed contributions required to earn a benefit accrual for the military service period. A rehired veteran has up to three times the period of service-not to exceed 5 years to make up missed employee contributions. The amount of makeup contributions is subject to the limits that would have applied during the military service period.

USERA2 **EW** **USERRA Military Catch-Up 2002**
03 & 05
12-Code D02
A rehired Veteran must be permitted to make up missed contributions required to earn a benefit accrual for the military service period. A rehired veteran has up to three times the period of service-not to exceed 5 years to make up missed employee contributions. The amount of makeup contributions is subject to the limits that would have applied during the military service period.

USERA3 **EX** **USERRA Military Catch-Up 2003**
03 & 05
12-Code D03
A rehired Veteran must be permitted to make up missed contributions required to earn a benefit accrual for the military service period. A rehired veteran has up to three times the period of service-not to exceed 5 years to make up missed employee contributions. The amount of makeup contributions is subject to the limits that would have applied during the military service period.

USERA4 **EY** **USERRA Military Catch-Up 2004**
03 & 05
12-Code D04
A rehired Veteran must be permitted to make up missed contributions required to earn a benefit accrual for the military service period. A rehired veteran has up to three times the period of service-not to exceed 5 years to make up missed employee contributions. The amount of makeup contributions is subject to the limits that would have applied during the military service period.

USERA5 **EZ** **USERRA Military Catch-Up 2005**
03 & 05
12-Code D05
A rehired Veteran must be permitted to make up missed contributions required to earn a benefit accrual for the military service period. A rehired veteran has up to three times the period of service-not to exceed 5 years to make up missed employee contributions. The amount of makeup contributions is subject to the limits that would have applied during the military service period

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

USERA6 **F1** **USERRA Military Catch-Up 2006**
03 & 05
12-Code D06
A rehired Veteran must be permitted to make up missed contributions required to earn a benefit accrual for the military service period. A rehired veteran has up to three times the period of service-not to exceed 5 years to make up missed employee contributions. The amount of makeup contributions is subject to the limits that would have applied during the military service period

COFPPA **F2** **Match FPPA Benefit**

USERA7 **F3** **MILITARY CATCH-UP 2007**

USERA8 **F4** **MILITARY CATCH-UP 2008**

USERA9 **F5** **MILITARY CATCH-UP 2009**

FIERCW **F7** **FICA Credit Wages 2010**

NOTAX **FC** **FICA Tax Credit on TIPS**

FPPADD **FD** **Fire & Police Disability Deduction**
Fire & Police Disability Deduction.

FPPA **FP** **Fire & Police Pension**
Fire & Police Pension.

NOCITY **OC** **Wages Paid to Non-Residents**
Wages paid to a non-resident employee for working outside of the tax authority city. Reduces local/city taxable wages. Stored as a MEMO deduction in PayChoice. See Philadelphia. (Also, see Earnings Code 81.)

OPTTAX **OP** **Occupational Privilege Tax**
14
Occupational Privilege Tax Code. Please refer to the specific state setup found on the Customer Support Website – Support – Knowledge Base – Category of States.

ORWCWG **OW** **Oregon Workers Compensation**
Oregon workers compensation code. Please refer to the Oregon State setup. Please refer to the specific state setup found on the Customer Support Website – Support – Knowledge Base – Category of States.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

ORWCWG **OX** **Oregon Workers Compensation**
Oregon workers compensation code. Please refer to the Oregon State setup. Please refer to the specific state setup found on the Customer Support Website – Support – Knowledge Base – Category of States.

ORWBFH **OY** **Oregon WGF Hours**

COPERA **P2** **Match Pera Benefit**
Company Match PERA Benefit

ARSR **PD** **ARIZONA STATE RETIREMENT**

PERA **PE** **PUBLIC EMP. RETIRMENT ASSOCIATION**
Public Employee's Retirement Association

KSPERA **PF** **KPERS**
03,05,16 and Box14 of the W-2
Kansas Public Employees Retirement fund. Not taxable for FWT.

COKPER **PG** **COKPERA**
Employer contribution to the Kansas Public Retirement fun.

MESEAS **SW** **Maine Seasonal Wages**
Maine Seasonal Wages

MENSEA **SY** **Maine Non-Seasonal**
Maine Non-Seasonal Wages

SSXSNP **SZ** **Company Same Sex Premium**
Same Sex cost of insurance premium. This code is to be used when the state does not follow the Federal definition and does not allow the premium to be offer on a pre-tax basis.

RRHR_1 **T6** **Railroad Payrolls**
Railroad payrolls; other deductions tax may be used are Codes T2, T4 and T5. Please call Payroll Associates for additional information.

RRHR_2 **T7** **Railroad Payrolls**
Railroad payrolls; other deductions tax may be used are Codes T2, T4 and T5. Please call Payroll Associates for additional information.

SSTIPX **TP** **Alien Tips Exc. From FICA**
Deduction used to exclude credit tips when FICA/Med is turned off. Only use if this is the situation.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

VTHRSW **VX** **VT Hours for Health**
Deduction used to report hours for the Vermont Health Care.

NMWC$$ **W1** **New Mexico Workers' Compensation**

NMWC **W2** **New Mexico Workers' Compensation**

NMWC$$ **W3** **New Mexico Workers' Compensation**

NMWC **W4** **New Mexico Workers' Compensation**

WCOFF$ **W5** **Workers' Compensation**

NVWC$$ **W6** **Nevada Workers' Compensation**

WAWCWG **W7** **Washington Workers' Compensation**
Please refer to the specific state setup found on the Customer Support Website – Support – Knowledge Base – Category of States.

WAWCWG **W8** **Washington Workers' Compensation**
Please refer to the specific state setup found on the Customer Support Website – Support – Knowledge Base – Category of States.

NVWC$$ **W9** **Nevada Workers' Compensation**

WRKEXP **WE** **Workers' Compensation Excluded Dollars**
This code can be used in conjunction with Deduction Code WC

WCOFF **WJ** **Workers' Compensation**
Ohio Exempt WC Wages

WCOFF **WK** **Workers' Compensation**
Construction Exempt WC Dollars

WCOFF$ **WO** **Workers' Compensation**
WC Officer Wages

STUB **Pay Stub Print**
No taxable or W-2 implications. STUB forces deduction to print YTD on checks stubs. This codeword may ONLY be inserted for deductions that do NOT already have an existing Base Accumulator. STUB also includes PayChoice Earnings Codes S2, S3 and S4. (These codes appear in the Master Earnings table.

SICBAL **Pay Stub Print**
Used to print sick balance on the 8 ½ by 11" check.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

VACBAL **Pay Stub Print**
Used to print vacation balance on the 8 ½ by 11” check.

PERBAL **Pay Stub Print**
Used to print personal balance on the 8 ½ by 11” check.

CHARTY **W-2 Box 14 Print**
Used for any charity deductions you want to report in box 14. This can be added to any deduction code.

FICA Count ****** **FICA Hire Count**
Codes 6A, 6B, and 6C are used to record employees eligible for the FICA Hire Credit in 2010

Internal Use ****** **Internal Use**
Codes KA through KI, KM, KN, KP, KQ, KR, KT, KU, KV, NN, NP, NQ, NW, QA through QG, QI, QL, QM, QN, QP, QR, and QS are reserved.

BASE ACCUM/ W-2 BOX #	*Code*	*Description*

Do Not Use Deduction Codes

COIRA **29** **DO NOT USE**
NOT CURRENTLY USED. Employer-paid contribution into an IRA funded pension plan. May be part of taxable base for unemployment in some states. AFTER TAX DEDUCTION.

ADCCAF **2M** **DO NOT USE – Adoption as part of Cafe**

DOMPRE **2N** **DO NOT USE**
Domestic Partner Medical Premium.

QTRD **3U** **DO NOT USE**
Qualified Tuition Reduction. Setup for a specific client.

HWOWNR **4F** **DO NOT USE**
Health and Welfare Special deduction

CAFTRS **4H** **DO NOT USE**
Cafeteria Plan for TRS.

FRINGC **5K** **DO NOT USE**
Cafe Fringe, please use Earnings Code 54 or Earnings Code 5K.

403B2 **5L** **DO NOT USE**
03 & 05
12 – Code E
13- Retirement Plan
Special Retirement plan that is excluded from FUTA and KSUI

457FHC **5M** **DO NOT USE**
For Highly Compensated plan

TUTRED **5N** **DO NOT USE**
Qualified Tuition Reduction.

457COF **5O** **DO NOT USE – CO457(F)**

MA168 **5P** **DO NOT USE**
Reduces MA State wages only. Used for Mass Chapter 168 EE contributions. Setup for a specific client.

CERTRF **CF** **DO NOT USE**
Fringe Deduction for Certified Payroll

BASE ACCUM/ W-2 BOX #	*Code*	*Description*
403B2C	**EL**	**DO NOT USE**
03 & 05 12 – Code E 13 - Retirement Plan Special Catch-Up contribution not taxable for FUTA, KSUI and MOUI		
WKWORK	**WW**	**DO NOT USE**
Weeks Worked YTD		

W-2 Box 12 Codes

Base Accum	Box 12 Code	Base Accum	Box 12 Code	Base Accum	Box 12 Code
FICAUN	A	SARSEP	F	409ADQ	Y
FIUN	A	SARSPC	F	409ANQ	Y
PTXRTH	AA	SEPMA	F	409A	Z
RTHKCU	AA	SEPP	F	409ANC	Z
FIMCUN	B	457	G	409ANF	Z
FMUN	B	45750	G		
403RCU	BB	457CU	G		
403RTH	BB	457FHC	G		
CLRINS	C	CO457	G		
INSPR2	C	CO4572	G		
INSPR3	C	CO457F	G		
INSPRM	C	501C	H		
FIERCW	CC	501C50	H		
401K	D	501CCU	H		
401K50	D	501CUN	H		
401KC	D	501CX	H		
410B	D	3PSNT	J		
FPPA	D	3PSNTX	J		
SIMP50	D	GPARCH	K		
SIMPLE	D	MILAGE	L		
SMPKCU	D	TOOLCX	L		
SNGLCU	D	UNFICA	M		
SNGLEK	D	UNFIMC	N		
USERA1	D	UNMEDC	N		
USERA2	D	EXMOVE	P		
USERA3	D	NTCPAY	Q		
USERA4	D	COMSA	R		
USERA5	D	SMPI50	S		
USERA6	D	SMPICU	S		
403B	E	SMPIRA	S		
403B2	E	ADOPTN	T		
403B2C	E	ADOPTX	T		
403B50	E	STKOP2	V		
403BCL	E	STKOP3	V		
403BCU	E	STKOPP	V		
TSA	E	COHSA	W		
TSACU	E	HSAC55	W		
408CU	F	HSACAF	W		
408K6	F	HSACEE	W		
408K65	F	SUBHSA	W		
408K6C	F				

W-2 Box 13 – Retirement Plans

PayChoice marks Box 13 – Retirement Plans - when any of the following accumulators are used if the employee has Year-To-Date information for the respective accumulator.

401K	401KC	401K50	403B	403B2	403B2C
403BCL	403B50	403BCU	403RCU	403RTH	408K6
408K6C	408CU	408K65	410B	501C50	501C
501CCU	501CX	501CUN	CO401K	CO403B	COSIMP
COSIMP2	COSMPK	COSRSP	PTXRTH	RTHKCU	SARSEP
SARSPC	SEPP	SIMPLE	SMPICU	SMPIRA	SEPMA
SNGLEK	SIMP50	SMPI50	SNGLCU	SMPKCU	TSA
TSACU	USERA1	USERA2	USERA3	USERA4	USERA5
USERA6					

If it is necessary to check the Retirement Box in situations where one of the accumulators listed above has not been used during the current year, select the F3 screen for the appropriate employee(s) and select “Y” in the W-2 Pension field.
To check the Statutory Box, go to the employee’s F3 screen. Enter “S” in the Employment Status Field if the employee is a Statutory Employee.

Useful IRS Publications

Pub 15	Employer's Tax Guide (Circular E)
Pub 15-A	Employer's Supplemental Tax Guide
Pub 15-B	Employer's Tax Guide to Fringe Benefits
Pub 15-T	New Wage Withholding and Advanced Earned Income Credit Payment Tables (for wages paid through December 2009)
Pub 17	You're Federal Income Tax
Pub 51	Circular A, Agricultural Employer's Tax Guide
Pub 54	Tax Guide for US Citizens and Resident Aliens Abroad
Pub 393	Federal Employment Tax Forms
Pub 463	Travel, Entertainment and Gift Expenses
Pub 509	Tax Calendars
Pub 513	Tax Information for Visitors to the US
Pub 515	Withholding Of Tax on Nonresident Aliens
Pub 517	Social Security & Other Information for Members of the Clergy and Religious Workers
Pub 519	US Tax Guide for Aliens
Pub 521	Moving Expenses
Pub 525	Taxable and Nontaxable Income
Pub 531	Reporting Tip Income
Pub 535	Business Expenses
Pub 560	Retirement Plans For Small Businesses
Pub 571	Tax-Sheltered Annuity Plans
Pub 575	Pension and Annuity Income
Pub 596	Earned Income Credit
Pub 901	US Tax Treaties
Pub 926	Household Employer's Tax Guide
Pub 957	Reporting Back Pay and Special Wages to the SSA
Pub 969	Health Savings Accounts and Other Tax Favored Health Plans
Pub 1281	Backup Withholding On Missing and Incorrect TINs
Pub 1474	Technical Specifications Guide For Reporting Agent Authorization and Federal Tax Depositors
Pub 1779	Independent Contractor or Employee Brochure

The IRS publications listed above can be obtained by download from www.irs.gov.