



## Frequently Asked Questions Regarding Your Form W-2

### Why doesn't my W-2 match my Leave & Earnings Statement?

Please ensure that you are looking at the last Pay Statement of the year for the pay period ending December 18, 2020 (PP 27/20). Not all amounts on the Form W-2 are reflected on your Pay Statement. For example, Box 3, Social Security Wages, and Box 5, Medicare Wages and Tips are not reported on your Pay Statement. Please note, this is just one example and there may be exceptions and many additions, including adjustments to taxable wages due to workers' compensation or disability.

### Why didn't I receive a Form W-2 for 2020 when I worked for the County last year?

Form W-2 data is based on paycheck issue date. If you received a paycheck from the County in 2020, then you will receive a 2020 Form W-2. However, if your first day of work was after December 18, 2020, your paycheck issue date for those earnings would be January 13, 2021, and will be reported on your 2021 Form W-2.

### Why did I receive more than one Form W-2 for 2020?

There are a few reasons why some employees would receive more than one Form W-2.

- The Internal Revenue Service has a new reporting requirement for qualified sick and qualified family leave paid under the Families First Coronavirus Response Act (FFCRA). The amounts paid for those leaves will be reported in Box 14 of Form W-2. The amounts reported in Box 14 are provided so that employees who also have self-employment income have the information to properly claim any qualified sick leave equivalent or qualified family leave equivalent credits for which they are eligible. Please consult your tax professional to determine if this applies to you. Each leave type will be reported on an additional Form W-2; as such, all employees will receive a Wage and Tax Statement, but employees who used FFCRA leaves will also receive up to three additional Form W-2s, one for each type of paid leave wages or qualified family leave wages. The following are the leave types reported in Box 14:
  - o EMPSL and EMPHC: Sick leave wages subject to the \$511 per day limit because you were unable to work for reasons 1, 2, or 3 as outlined in FFCRA related to COVID;
  - o EMPSF: Sick leave wages subject to the \$200 per day limit because you were unable to work for reasons 4, 5, or 6 as outlined in FFCRA;
  - o and EMFML: Emergency family leave wages.
- Box 12 of Form W-2 is limited to four line items; therefore, if more than four Box 12 items are reported, a second Form W-2 will be issued to reflect the additional items.
- If an employee worked for the County and a Self-Governed District, or worked for more than one Self-Governed District during the year, a Form W-2 will be issued for each as the County and each Self-Governed District report taxes under different Tax Identification Numbers (TIN). The following are Self-Governed Districts that could affect the number of Form W-2s received: Barstow Cemetery, CERTNA, Hesperia Recreation and Parks, LAFCO, SBCERA, SBCTA, and Twenty-nine Palms Cemetery.

### I have not received my Form W-2. What should I do?

Form W-2s are made available electronically in EMACS Self-Service or mailed by February 1. If you did not consent to electronic delivery of your Form W-2 and did not receive a mailed Form W-2 by the middle of February, please review your mailing address on file with the County. If the address on file is correct as of January 22, 2021, please contact Central Payroll to request a duplicate Form W-2. If your address was incorrect, please update it using EMACS Self-Service and contact Central Payroll to have your Form W-2 mailed to your correct address. You can also find an electronically delivered copy of your Form W-2 by February 1 in EMACS Self-Service at Employee Self Service>Pay>View W-2/W-2c Forms.

### **My Box 1, Wages, Tips and Other Compensation, is less than my gross pay for last year. Is my W-2 understated or incorrect?**

No. Box 1 is your gross wages minus before-tax deductions. These before-tax deductions lower your wages subject to tax withholding. For example, if your gross pay for one paycheck was \$2,500 and you have before-tax deductions of \$200, your Wages, Tips and Other Compensation would be \$2,300.

### **Why don't the totals for Box 1, Wages, Tips and Other Compensation, and Box 16, State Wages, Tips, Etc., match on my W-2?**

If, in the last year, you received a commuter services award, received benefits for a registered domestic partner, or received relocation reimbursements your Box 1 and Box 16 amounts will not match. These are examples and not a comprehensive list of income amounts that would cause a difference between Box 1 and Box 16.

### **My tax preparer says that my Medicare taxes were over-withheld for the year. Why would that be the case?**

Please ensure that the wage base you are using for the calculation of Medicare taxes is correct. Box 5 of your Form W-2 reports Medicare Wages and Tips. It may be different from Box 1, Wages, Tips and Other Compensation, due to before-tax deductions subject to Medicare taxes, but not subject to Federal withholding. Additionally, some employees with high earnings would be subject to additional Medicare taxes of 9/10 percent.

### **What is Box 12DD?**

Box 12DD is purely informational and provides the cost of employer and employee premiums paid for health care coverage. It does not include dental or vision premiums. The amount listed is provided so employees have useful information on the cost of their health care coverage.

### **My tax withholding is zero. Is that correct?**

Your Federal & State Income Tax Withholding in boxes 2 and 17, respectively, are based on the elections you made by completing a Form W-4, DE-4, or changing your withholdings in EMACS Self-Service. If you claimed a high number of allowances on your 2019 or earlier Form W-4 or claimed amounts in Steps 3 or 4(b) on your 2020 Form W-4, your tax withheld may be a small amount or zero based on your wages. If you claimed exempt during the year, your income tax withholding could be zero.

### **When I click on "Year End Form" to view and print my W-2 nothing happens. Why?**

The Form W-2 is set to open in a new window. It will not open if your pop-up blocker is turned on. Ensure that your pop-up blocker is "OFF," and try again. Remember that this is a form that opens using Adobe Acrobat Reader. If you do not have Adobe Acrobat Reader software, it can be obtained here: <http://get.adobe.com/reader>

### **Why is there no document when I try to access my Form W-2 from Self-Service?**

If you started working for the County after December 18, 2020, you will not receive a 2020 Form W-2 since the pay period that starts on December 19, 2020 ends on January 1, 2021, pays on January 13, 2021, and will reflect on your 2021 Form W-2. If you did not get paid for any time during the 2020 calendar year, you will not receive a 2020 Form W-2. This could be due to a leave of absence or some other absence from work.

### **Can I save the PDF copy of my W-2 for my records?**

Yes. Click on the "Year End Form" that you want to save. It will open in a new window as an Adobe Acrobat Reader (.pdf) document. Click on "File," then "Save As," and save it to the location desired.

If you need further assistance with your Form W-2, please contact Central Payroll at: (909) 382-3154

### **Disclaimer**

These FAQs were prepared by the Office of The Auditor-Controller/Treasurer/Tax Collector in order to help employees understand their Form W-2. Every effort has been made to ensure the accuracy of the information offered. However, you should not rely solely on the information contained herein. In the event of any discrepancy between the information contained in this FAQ and the Government and/or Tax Code provisions, the Code provisions will govern. Employees should consult their tax advisor for further information.