Informational Circular No. 00-P-020
January 10, 2000
Attachment A

**1999 W-2 WAGE AND TAX STATEMENT**

***Box 1 (Federal) Wages, Tips, Other Compensation*** =

Gross Wages from the Check Stub and shown on Earnings Summary section:

- KPERS Contributions, Box 14 KPER
- Tax Sheltered Annuity Contributions
- Voluntary Tax Sheltered Annuity Contributions, Box 13E
- Deferred Compensation
- Federal Employees Thrift Savings Plan, Box 13D
- Before Tax Group Health Insurance Premiums, Box 14 NTGH
- Health Care Flexible Spending Account, Box 14 HLTH
- Dependent Care Flexible Spending Account, Box 10
- Non-resident Alien Income
- Federal Foster Grandparents/Senior Companion Pay
- Earnings Advance Payback
+ Cost of Group Term Life Insurance Over $50,000, Box 13C
+ Fringe Benefit Income

***Box 2 Federal Income Tax Withheld*** =

Federal Tax Withholdings

***Box 3 Social Security Wages*** =

Gross Wages from the Check Stub and shown on Earnings Summary section:

- Before Tax Group Health Insurance Premiums, Box 14 NTGH
- Health Care Flexible Spending Account, Box 14 HLTH
- Dependent Care Flexible Spending Account, Box 10
- Federal Foster Grandparents/Senior Companion Pay
- Earnings Advance Payback
+ Kansas Public Employee Deferred Compensation Plan (KPEDCP)
+ Cost of Group Term Life Insurance Over $50,000, Box 13C
+ Fringe Benefit Income

***Box 4 Social Security Tax Withheld*** =

Social Security Withholding (6.2% of Social Security Wages)

***Box 5 Medicare Wages and Tips*** =

Gross Wages from the Check Stub and shown on Earnings Summary section:

- Before Tax Group Health Insurance Premiums, Box 14 NTGH
- Health Care Flexible Spending Account, Box 14 HLTH
- Dependent Care Flexible Spending Account, Box 10
- Federal Foster Grandparents/Senior Companion Pay
- Earnings Advance Payback + Kansas Public Employee Deferred Compensation Plan (KPEDCP)
+ Cost of Group Term Life Insurance Over $50,000, Box 13C
+ Fringe Benefit Income

***Box 6 Medicare Tax Withheld*** =

Medicare Withholding (1.45% of Medicare Wages and Tips)

***Box 9 Advance EIC Payment*** =

Advanced Earned Income Credit Payments during 1999

***Box 10 Dependent Care Benefits*** =

Contributions to a Dependent Care Flexible Spending Account, under Section 125 of IRC.

***Box 12 Benefits Included in Box 1*** =

Fringe benefits reported by the agency during 1999, including:

Athletic Season Tickets
Awards-Taxable
Club Dues-Taxable
Fringe Benefit Income
Moving Expense-Taxable
Malpractice Insurance-Taxable
Vehicle Usage-Taxable

***Box 13C*** = Cost of group-term life insurance coverage in excess of $50,000 provided to employee by employer

***Box 13D*** = Federal Employees Thrift Savings Plan (TSP)

***Box 13 E*** = Contributions to a Voluntary Tax Sheltered Annuity (VTSA), under Section 403(b) of the Internal Revenue Code (IRC)

***Box 13G*** = Contributions to the Kansas Deferred Compensation Plan + Kansas Public Employees Deferred Compensation Plan, under Section 457 of the IRC

***Box 13P*** = Excludable moving expense reimbursements

***Box 13Q*** = National Guard Basic Allowance and Subsistence Pay

***Box 14 KPER*** = Contributions to Kansas Public Employees Retirement System

***Box 14 NTGH*** = Before Tax Group Health Insurance Premiums, under Section 125 of IRC

***Box 14 FEDR*** = Federal Employees Pension Plan (CSRS/FERS) Contributions (only eligible employees at KSU)

***Box 14 HLTH*** = Contributions to a Health Care Flexible Spending Account, under Section 125 of IRC

***Box 15 Pension Plan*** =

"X" indicates that the employee is eligible or currently participating in KPERS, a tax sheltered annuity plan, Federal Employees Pension Plan (CSRS/FERS), or the Federal Employees Thrift Savings Plan.

***Box 15 Deferred Compensation*** =

"X" indicates that the employee is participating in a voluntary tax sheltered annuity plan (VTSA), Deferred Compensation, Kansas Public Employees Deferred Compensation Plan (KPEDCP), or Federal Employees Thrift Savings Plan.

***Box 17 State Wages, Tips, Etc. (State Taxable Wages)*** =

Gross Wages from the Check Stub and shown on Earnings Summary Section:

- Tax Sheltered Annuity Contribution
- Voluntary Tax Sheltered Contributions (VTSA)
- Deferred Compensation
- Federal Employees Thrift Savings Plan, Box 13D
- Before Tax Group Health Insurance Premiums, Box 14 NTGH
- Health Care Flexible Spending Account, Box 14 HLTH
- Dependent Care Flexible Spending Account, Box 10
- Non-resident Alien Income
- Federal Foster Grandparents/Senior Companion Pay
- Earnings Advance Payback
+ Cost of Group Term Life Insurance Over $50,000, Box 13C
+ Fringe Benefit Income

***Box 18 State Income Tax*** =

State Tax Withholdings

***Box 20 Local Wages, tips, etc*** = Same as Federal Wages, Box 1

***Box 21 Local Income Tax*** = Local Income Tax Withholding