Informational Circular 02-P-032
Attachment A
January 8, 2001

**2001 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, Code KPER
-Tax Sheltered Annuity Contributions
-Voluntary Tax Sheltered Annuity Contributions, Box 12, Code E
-Deferred Compensation
-Federal Employees Thrift Savings Plan, Box 12, Code D
-Before Tax Group Health Insurance Premiums, Box 14, Code NTGH
-Health Care Flexible Spending Account, Box 14, Code HLTH
-Dependent Care Flexible Spending Account, Box 10
-Before Tax Parking
-Non-Resident Alien Income
-Federal Foster Grandparents/Senior Companion Pay
-Earnings Advance Payback
+Cost of Group Term Life Insurance Over $50,000.00, Box 12, Code C
+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, Code NTGH
-Health Care Flexible Spending Account, Box 14, Code HLTH
-Dependent Care Flexible Spending Account, Box 10
-Before Tax Parking
-Federal Foster Grandparents/Senior Companion Pay
-Earnings Advance Payback
+Kansas Public Employee Deferred Compensation Plan (KPEDCP)
+Cost of Group Term Life Insurance Over $50,000.00, Box 12, Code C
+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, Code NTGH
-Health Care Flexible Spending Account, Box 14, Code HLTH
-Dependent Care Flexible Spending Account, Box 10
-Before Tax Parking
-Federal Foster Grandparents/Senior Companion Pay
-Earnings Advance Payback
+Kansas Public Employee Deferred Compensation Plan (KPEDCP)
+Cost of Group Term Life Insurance Over $50,000.00, Box 12, Code C
+Fringe Benefit Income

*Box 6 Medicare Tax Withheld =* Medicare Withholding (1.45% of MedicareWages and Tips)

*Box 9 Advance EIC Payments =* Advanced Earned Income Credit Payments during 2001

*Box 10 Dependent Care Benefits =* Contributions to a Dependent Care Flexible Spending Account, under Section 125 of the Internal Revenue Code

*Box 12 Code C* = Cost of group-term life insurance coverage in excess of $50,000 provided to the employee by the employer

*Box 12 Code D* = Federal Employees Thrift Savings Plan (TSP)

*Box 12 Code E* = Contributions to a Voluntary Tax Sheltered Annuity (VTSA), under Section 403(b) of the Internal Revenue Code

*Box 12 Code G* = Contributions to the Kansas Deferred Compensation Plan + Kansas Public Employees Deferred Compensation Plan, under Section 457 of the Internal Revenue Code

*Box 12 Code P* = Excludable moving expense reimbursements

*Box 12 Code Q* = National Guard Basic Allowance and Subsistence Pay

*Box 13 Retirement Plan* =

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

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

*Box 14 Code NTGH* = Before Tax Group Health Insurance Premiums, under Section 125 of the Internal Revenue Code

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

*Box 14 Code HLTH* = Contributions to a Health Care Flexible Spending Account, under Section 125 of the Internal Revenue Code

*Box 16 State Wages, Tips, and Etc. (State Taxable Wages) =*

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

-Tax Sheltered Annuity Contributions
-Voluntary Tax Sheltered Contributions (VTSA)
-Deferred Compensation
-Federal Employees Thrift Saving Plan, Box 12, Code D
-Before Tax Group Health Insurance Premiums, Box 14, Code NTGH
-Health Care Flexible Spending Account, Box 14, Code HLTH
-Dependent Care Flexible Spending Account, Box 10
-Before Tax Parking
-Non-Resident Alien Income
-Federal Foster Grandparents/Senior Companion Pay
-Earnings Advance Payback
+Cost of Group Term Life Insurance Over $50,000, Box 12, Code C
+Fringe Benefit Income

*Box 17 State Income Tax* = State Tax Withholdings

*Box 18 Local Wages, Tips, Etc.* = Same as Federal Wages, Box 1

*Box 19 Local Income Tax* = Local Income Tax Withholding