Earnings and Deductions Quick Reference

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Earnings and Deductions Quick Reference

The Earnings and Deductions Quick Reference includes a complete list of the earnings and deductions that are provided in the payroll application.

For details on setting up earnings and deductions for your company, see “Add a company earning” and “Add a company deduction” in the online help.

Keys for W-2 reporting

- Box 1: Federal Gross Wages
- Box 3: Social Security Wages
- Box 5: Medicare Wages & Tips
- Box 7: Social Security Tips
- Box 14: Other *
- Box 16: State Wages
- Box 18: Local Wages
- N/T: Not Taxable

Reported: Not paid to employee, not taxable on payroll but reported on the W-2

*This guide includes any default earnings and deductions literals (codes, for example AUTO for the Automobile Fringe earning) that are displayed in Box 14. If a code isn't listed for an earning or deduction, the code is defined as a literal for the company on the Company Earnings and Deductions pages. For more information, search for Box 14 in the online help.

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Earnings descriptions

In this section, earnings are listed by earnings category.

You don't have to set up Third-Party Sick Pay as an earning because it's set up automatically when you set up your company.

Standard earnings

Standard earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
Sun/Hol Pay for MA	This earning was created for Massachusetts retail businesses to pay employees the regular hourly rate for working Sundays and holidays. This earning will be reported as taxable wages on the employee W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Regular hourly rate
1.1 Sun/Hol Pay for MA	This earning is only for certain Massachusetts retail businesses that are required to pay the premium rate on Sundays and Holidays in 2022. The amount paid to employees that is 1.1 times their regular rate, reported as taxable wages on the employee W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Rate (1.1 times regular rate) times hours
1.2 Sun/Hol Pay for MA	This earning is only for certain Massachusetts retail businesses that are required to pay the premium rate on Sundays and Holidays in 2021. The amount paid to employees that is 1.2 times their regular rate, reported as taxable wages on the employee W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Rate (1.2 times regular rate) times hours

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Standard earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
1.3 Sun/Hol Pay for MA	This earning is only for certain Massachusetts retail businesses that are required to pay the premium rate on Sundays and Holidays in 2020. The amount paid to employees that is 1.3 times their regular rate, reported as taxable wages on the employee W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Rate (1.3 times regular rate) times hours
1.4 Sun/Hol Pay for MA	This earning is only for certain Massachusetts retail businesses that are required to pay the premium rate on Sundays and Holidays in 2019. The amount paid to employees that is 1.4 times their regular rate, reported as taxable wages on the employee W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Rate (1.4 times regular rate) times hours
Absent	The hourly wage paid to an employee for time absent from work for an illness or for personal reasons. This amount is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Rate times hours
Adjustment	The amount paid to employees as an adjustment to regular wages. These earnings appear as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Dollar amount
Advance - Taxable	A taxable amount paid to employees in advance of their actually earning it. The amount is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Dollar amount

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Standard earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
AL Overtime Pay	Overtime compensation according to the U.S. Fair Labor Standards Act is exempt from Alabama state income tax.	• Box 1 • Box 3 and 5 • Box 14	Paid to employee	Rate times hours
AL Tipped Overtime*	The number of overtime hours worked by an Alabama employee who receives tips. The amount is used to determine how tips are allocated.	No W-2 impact	Paid to employee	Rate times hours
Allocated Tips*	Tips that are calculated after the last payroll of the year, based on hours worked, gross receipts, or good faith. Not required if the tips reported by the employee are equal to their share of required percentage of gross sales (typically 8%). If you use Tip Allocation, this earning is set up automatically.	Box 8	Reported (not paid to employee)	Amount based on tip allocation calculation
Back Pay	An amount paid to employees to make up the difference between what they were actually paid and the amount they should have been paid. This amount is also known as retro pay. The amount is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Dollar amount
Bonus	The amount paid to employees in addition to their standard compensation. For tax purposes, this amount is treated as regular earnings. It is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Dollar amount

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Standard earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
Bonus - Supplemental	The amount paid to employees in addition to their standard compensation. For tax purposes, this amount is treated as supplemental earnings. It is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Dollar amount
COBRA Tax Credit	The amount paid by an employer to cover an assistance eligible individual's COBRA premium under ARPA. Employers will be reimbursed via a Federal tax credit for the amount of the COBRA premium plus the 2% administrative fee. This earning will only apply to COBRA coverage for the period between April 1, 2021 and September 30, 2021.	• Not taxable	Employer paid, not taxable, non-reportable	Dollar amount
Commission	The amount paid to employees for completion of a task, usually selling a certain amount of goods or services. A commission may be paid in addition to or instead of a salary. The amount is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Dollar amount
Daily Pay	The amount of regular wages paid to an employee on a daily basis. The amount is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Dollar amount
Double Time, Double Time 2, Double Time 3	An amount paid to employees that's two times their regular rate. A portion of this amount may qualify for the tax deduction outlined in the One Big Beautiful Bill. You can have up to 3 different Double Time payments.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Rate times hours times 2

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Standard earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
Draw (Non-Taxable)	A non-taxable amount paid to employees in advance of their actually earning it. This amount is not displayed on the employee's W-2.	• Not taxable	Paid to employee, not taxable, non-reportable	Dollar amount
Draw (Taxable)	A taxable amount paid to employees in advance of their actually earning it. The amount is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Dollar amount
Employer Paid Employee Share of Family & Medical Leave (PFML)	The amount that the employee contributes to the employee's share of a Paid Family Leave Plan. (This is used for all PFMLs that allow employers to pay on employees' behalf). State taxability varies.	• Box 1 • Box 3 • Box 5	Paid/Reported (Not paid to employee)	Dollar amount
Employer Paid Employee Share of Long Term Care	The amount that the employer contributes to the employee's share of Long Term Care. (This is used for Washington.) State taxability varies.	• Box 1 • Box 3 • Box 5	Paid/Reported (Not paid to employee)	Dollar amount
Gross Receipts*	The total amount of sales attributed to the employee. The amount is used to determine how tips are allocated. This amount is not displayed on the employee's W-2.	• Not taxable	Not paid to employee, not taxable, non-reportable	Dollar amount
Half Time	An amount paid to employees, that is half their regular rate. The amount is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Rate times hours divided by 2

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Standard earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
Housing (Taxable)	The value of housing that is received by a member of the clergy. The value is taxable for Social Security and Medicare	• Box 3 and 5 Box/Code: 14/ HOUSNG	Reported (not paid to employee)	Dollar amount
Housing - Clergy Paid / State txbl var	The amount paid to a member of the clergy for housing. State taxability varies. For some states, this amount is reported as taxable wages on the employee's W-2.	• Box 16, varies	Paid to employee	Dollar amount
Housing - Non-Clergy	The value of housing/lodging furnished on your business premises, for your convenience and as a condition of employment. Exempt from federal taxes (FIT, FICA, and FUTA). State and local taxability varies.	• Box 14 (If the **W-2 Box 14 checkbox** is selected for this earning) • Box 16 • Box 18 Box/code: 14/ HOUSNG	Reported (not paid to employee)	Dollar amount
Housing N/T	The non-taxable value of housing that is received by a member of the clergy.	• Not taxable Box/Code: 14/ HOUSNG	Reported (not paid to employee)	Dollar amount
Housing P/NT	The non-taxable amount paid to a member of the clergy for housing.	• Not taxable Box/Code: 14/ HOUSNG	Paid to employee, non-reportable	Dollar amount
Housing - P/FIT Exempt	The housing allowance amount paid to a member of the clergy and used for expenses of the clergy's own housing.	• Box 14, optional • Box 16, varies • Box 18, varies	Paid to employee	Dollar amount

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Standard earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
Incentives	A taxable amount paid to employees as a performance or sales incentive. The amount is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Dollar amount
Indirect Tips Owed*	The indirect tip amount that still needs to be paid to the employee in a payroll. This amount may qualify for the tax deduction outlined in the One Big Beautiful Bill and is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 7 • Box 16 • Box 18	Paid to employee	Dollar amount
Indirect Tips Paid*	The indirect tip amount that the employee has already received in cash. This amount may qualify for the tax deduction outlined in the One Big Beautiful Bill and is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 7 • Box 16 • Box 18	Reported (not paid to employee)	Dollar amount
Insurance Reimbursement	The amount reimbursed to an employee as compensation for not participating in a company sponsored insurance plan. This amount is reported as regular wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Dollar amount

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Standard earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
Meal/Rest Premium Pay	The additional time paid for missed, shortened, or interrupted meals and/or rest breaks. This time is not counted towards hours worked. The amount is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Rate times hours
Meals (Employer Provided)	The value of meals received by the employee at the employer's convenience. The amount is taxable for the employer only for state unemployment insurance.	• Box 16, AL and CO only • Box 18, taxability varies	Reported (not paid to employee)	Dollar amount
Meals (Taxable)	The value of meals received by the employee. The amount is fully taxable and is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Reported (not paid to employee)	Dollar amount
Medicaid Waiver	Payments received by an individual care provider under a state Medicaid home and community-based services waiver program. Excludable from gross income under IRS code 131.	• Box 3 and 5 • Box 16, varies • Box 18, varies Box/Code: 12/II	Paid to employee	Dollar amount
Meetings	The amount of regular wages paid to an employee as compensation for attending meetings. The amount is reported as regular wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Dollar amount

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Standard earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
Misc. Pay 1, 2, 3	The amount paid to employees for any miscellaneous taxable wages that are not covered by any other earnings type. You can have up to 3 different Misc. earnings. The amount is reported as regular wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Dollar amount
New York State Healthcare Worker Bonus	The amount paid through the New York State Healthcare Worker Bonus (HWB) program to recruit, retain, and reward health care and mental hygiene workers who meet certain eligibility requirements.	• Box 1 • Box 3 and 5 • Box 14	Paid to employee	Dollar amount
Non-Payable Memo Entry 1, 2, 3	Allows an amount to be posted based on client need. This amount is not payable to the employee and not taxable. You can have up to 3 different Non-Payable Memo Entry earnings.	• Not taxable	Reportable (not paid to employee)	Dollar amount
Nonqualified (NQ) Double Time, NQ Double Time 2, NQ Double Time 3	An amount paid to employees that's two times their regular rate. This amount is not qualified as double-time earnings under the One Big Beautiful Bill. You can have up to 3 different NQ Double Time payments.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Rate times hours times 2
NQ Indirect Tips Owed*	The indirect tip amount that still needs to be paid to the employee in a payroll. This amount is not qualified for the tax deduction outlined in the One Big Beautiful Bill and is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 7 • Box 16 • Box 18	Paid to employee	Dollar amount

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Standard earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
NQ Indirect Tips Paid*	The indirect tip amount that the employee has already received in cash. This amount is not qualified for the tax deduction outlined in the One Big Beautiful Bill and is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 7 • Box 16 • Box 18	Reported (not paid to employee)	Dollar amount
NQ Overtime, NQ Overtime 2, NQ Overtime 3	An amount paid to employees that's 1 and 1/2 times their regular rate. This amount is not qualified as overtime under the One Big Beautiful Bill.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Rate times hours times 1.5
On Call	The hourly wage paid to an employee as compensation for being on call to work. The amount is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Rate times hours
Overtime, Overtime 2, Overtime 3	An amount paid to employees that's 1 and 1/2 times their regular rate. This amount may qualify for the tax deduction outlined in the One Big Beautiful Bill. You can have up to 3 different Overtime payments.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Rate times hours times 1.5
Per Diem	The amount paid to an employee for daily expenses. The amount is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Dollar amount

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Standard earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
Piece Rate	The amount paid to employees according to the number of items produced. These earnings are reported as taxable wages on the employee's Form W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Dollar amount
PFML Supplemental Payment	Supplemental benefit payments made by an employer to an employee in addition to any paid family or medical leave benefits received by the employee.	• Box 16, varies • Box 18, varies	Paid to employee	Dollar amount
Regular	The amount paid to employees for the regular hours they work, or for their salaried amount. The amount is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Rate times hours
Rental (Owed)	The amount owed to an employee for a rental, such as office space or equipment. The employee will receive a 1099-Misc in addition to a W-2. The amount is reported in Box 1 on the 1099-Misc.	• Not taxable	Paid to employee	Dollar amount
Rental (Paid)	The amount already paid to an employee for a rental, such as office space or equipment. The employee will receive a 109-Misc in addition to a W-2. The amount is reported in Box 1 on the 1099-Misc.	• Not taxable	Reported	Dollar amount
Retroactive Pay	The amount paid to employees to make up the difference between what they were actually paid and the amount they should have been paid. This amount is also known as back pay and is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Dollar amount

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Standard earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
Severance	The amount paid to employees as severance when their employment is terminated. Severance pay is taxed as regular pay for federal purposes and is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16, varies • Box 18 Not taxable in AK, FL, NH, NV, SD, TN, TX, WA, WV	Paid to employee	Dollar amount
Small ER Health Reimbursement - Single	The amount reimbursed to employees by their employer for medical expenses under a Qualified Small Employer Health Reimbursement Arrangement (QSEHRA). Reimbursement Limit (Individual): 6,450	• Box 16, varies	Paid to employee	Dollar amount
Small ER Health Reimbursement - Family	The amount reimbursed to employees by their employer for employee and dependent medical expenses under a Qualified Small Employer Health Reimbursement Arrangement (QSEHRA). Reimbursement Limit (Family): 13,100	• Box 16, varies	Paid to employee	Dollar amount
Small ER Health Reimb Permitted - Single	The maximum amount the company permits as a reimbursement that may be made to employees by their employer for medical expenses under a Qualified Small Employer Health Reimbursement Arrangement (QSEHRA). The maximum amount the company permits must be reported without regard to what the employee actually received. Reimbursement Limit (Individual): 6,450	Box/Code: 12/FF	Reported (not paid to employee)	Dollar amount

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Standard earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
Small ER Health Reimb Permitted - Family	The maximum amount the company permits as a reimbursement that may be made to employees by their employer for employee and dependent medical expenses under a Qualified Small Employer Health Reimbursement Arrangement (QSEHRA). The maximum amount the company permits must be reported without regard to what the employee actually received. Reimbursement Limit (Family): 12,800	Box/Code: 12/FF	Reported (not paid to employee)	Dollar amount
Small ER Health Reimbursement NO MEC	The amount an employer reimbursed the employee under a Qualified Small Employer Health Reimbursement Arrangement (QSEHRA) and later determined that the employee didn't have Minimum Essential Coverage (MEC) at the time of the reimbursement. This earning is taxable for FIT, NJ SIT, and WY SUI and WC.	• Box 1, increases taxability • Box 3 and 5, no impact • Box 16, varies • Box 18, varies	Reported (not paid to employee)	Dollar amount
Standby	The hourly wage paid to an employee as compensation for being on standby to work. The amount is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Rate times hours
State Healthcare Bonus	The amount paid through a state incentive program for eligible healthcare workers.	• Box 1 • Box 3 and 5 • Box 16, varies • Box 18, varies	Paid to employee	Dollar amount

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Standard earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
Third Party Sick Pay - taxable	The amount paid to employee while on leave. You don't have to set up Third Party Sick Pay as an earning because it is set up automatically when you set up your company.	• Box 1 • Box 3 and 5 • Box 16/18, varies	Paid to employee	Dollar amount
Third Party Sick Pay	The amount paid to employee while on leave that is not subject to tax. You don't have to set up Third Party Sick Pay as an earning because it is set up automatically when you set up your company.	• Box 12J	Paid to employee	Dollar amount
Travel	The amount paid to employees for job related travel. The amount is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Dollar amount
Weekend	The hourly wage paid to an employee as compensation for working on the weekend. The amount is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Rate times hours

*Earning is available only if your company uses the Tipped Establishment feature.

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Standard earnings - 1099s

Standard Earnings - 1099			
Earning	**Description**	**Paid /Reported**	**Amount / Rate**
1099 Compensation	1099/Contractor payments for services performed by someone who is not an employee. The amount is reported in Box 1 of the 1099-NEC, Nonemployee Compensation.	Paid to contractor	Dollar amount
1099 Reimbursement	An amount reimbursed to contractors for expenses.	Paid to contractor	Dollar amount
1099 Overtime Hours (Qualified)	An amount paid to people that's 1 and 1/2 times their regular rate and is reported on the person's 1099-NEC. This amount may be qualified for the tax deduction outlined in the One Big Beautiful Bill.	Paid to contractor	Rate times hours times 1.5
1099 NQ Overtime Hours	An amount paid to people that's 1 and 1/2 times their regular rate and is reported on the person's 1099-NEC. This amount is not qualified for the tax deduction outlined in the One Big Beautiful Bill.	Paid to contractor	Rate times hours times 1.5
1099 Tips paid (Qualified)	The amount of tips that the person has already received as cash. This amount may qualify for the tax deduction outlined in the One Big Beautiful Bill and is reported on the person's 1099-NEC.	Paid to contractor	Dollar amount
1099 NQ Tips paid	The amount of tips that the person has already received as cash and is reported on the person's 1099-NEC. This amount is not qualified for the tax deduction outlined in the One Big Beautiful Bill.	Paid to contractor	Dollar amount
1099 Tips owed (Qualified)	Amount of tips that will be paid directly to a person through a payment initiated on this platform. This amount may qualify for the tax deduction outlined in the One Big Beautiful Bill Act and will appear on the person's Form 1099-NEC.	Paid to contractor	Dollar amount
1099 NQ Tips owed (Qualified)	Amount of tips that will be paid directly to a person through a payment initiated on this platform. This amount is not qualified for the tax deduction outlined in the One Big Beautiful Bill Act and will appear on Form 1099-NEC.	Paid to contractor	Dollar amount

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Paid Time Off

Paid Time Off Earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
AR Employee Pay	The amount paid to an employee for sick leave for their own care under the American Rescue Plan Act. Payment is not to exceed $511 per day for 2 weeks (80 hours) with a maximum limit of $5,110. This earning will only apply to leave taken between April 1, 2021 and September 30, 2021.	Box/Code: 14/ ARSELF	Paid to employee	Dollar amount
AR Fam Care Pay	The amount paid to an employee for sick leave to care for a family member under the American Rescue Plan Act. Payment is not to exceed $200 per day for 2 weeks (80 hours) with a maximum limit of $2,000. This earning will only apply to leave taken between April 1, 2021 and September 30, 2021.	Box/Code: 14/ AROTHR	Paid to employee	Dollar amount
AR FMLA Expansion	The amount paid to an employee for family leave under the American Rescue Plan Act. Payment has a maximum limit of $12,000. This earning will only apply to leave taken between April 1, 2021 and September 30, 2021.	Box/Code: 14/ ARFMLA	Paid to employee	Dollar amount
Bereavement	The amount paid to employees for the time they take off for bereavement or to attend a funeral. The amount is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Rate time hours

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Paid Time Off Earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
CA SPSL 22	The wage paid to an employee for time away from work under California COVID-19 Supplemental Paid Sick Leave for 2022. This earning will only apply to leave taken between January 1, 2022 and December 31, 2022. This amount is reported as taxable wages on the employee's W-2. It is not included in time worked.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Dollar amount
Dependent ER HC St/Loc Txbl	The amount that the employer contributes to the healthcare plan of an employee's over-age dependent. The amount is subject to state and local taxes only. Taxability rules for over-age dependents vary by state.	• Box 16, varies • Box 18, varies	Paid to employee	Dollar amount
FF Employee Pay	The amount paid to an employee for time away from work under the Families First Emergency Paid Sick Leave Act. Full-time employees are entitled to 2 weeks (80 hours) and part-time employees are entitled to the typical number of hours that they work in a typical two-week period. If an employer is unable to determine the number of hours an employee worked, they should average the number of hours the employee was scheduled to work over a 6 month period. Payment is not to exceed $511 per day for 2 weeks (80 hours) with a maximum limit of $5,110. The amount is exempt from employer Social Security tax. This earning will only apply to leave taken between April 1, 2020 and March 31, 2021.	Box/Code: 14/ FFSELF	Paid to employee	Dollar amount
FF Fam Care Pay	The amount paid to an employee for time away from work to care for a family member under the Families First Emergency Paid Sick Leave Act. Payment is not to exceed $200 per day for 2 weeks (80 hours) with a maximum limit of $2,000. The amount is exempt from employer Social Security tax. This earning will only apply to leave taken between April 1, 2020 and March 31, 2021.	Box/Code: 14/ FFOTHR	Paid to employee	Dollar amount

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Paid Time Off Earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
FF FMLA Expansion	The amount paid to an employee for family leave under Families First Emergency FMLA Expansion Act. The first 10 days may be unpaid, but the employee may elect to substitute any accrued paid leave including paid sick leave during this period. Payment must be an amount that is not less than two-thirds (2/3) of an employee's regular rate of pay. Payment is not to exceed $200 per day for up to 10 weeks with a maximum limit of $10,000. The amount is exempt from employer Social Security tax. This earning will only apply to leave taken between April 1, 2020 and March 31, 2021.	Box/Code: 14/ FFFMLA	Paid to employee	Dollar amount
Holiday	The amount paid to employees for a company holiday. The amount is reported as taxable wages on the employee's W2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Rate times hours
Jury Duty	The amount paid to employees for the time they take off for jury duty. The amount is reported as taxable wages on the employee's W2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Rate times hours
Leave	The hourly wage paid to an employee for time away from work for an illness or for personal reasons. This amount is reported as taxable wages on the employee's W-2. This is not included in time worked.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Rate times hours

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Paid Time Off Earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
Personal	The amount paid to employees for the time they take off for personal reasons. The amount is reported as taxable wages on the employee's W2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Rate times hours
Sick	The amount paid to employees for the time they take off for illness. The amount is reported as taxable wages on the employee's W-2. If an employee is receiving sick payments from a third party, use the Third-Party Sick Pay Details page to report the payments.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Rate times hours
Sick 1	The amount paid to the employee from a Qualified Sick Pay Plan that is sponsored by the employer. The amount may be eligible for special taxation in some states and local jurisdictions.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Rate times hours
Training	The amount paid to employees for the time they spend in training. The amount is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Rate times hours
Vacation	The amount paid to employees for the time they take off for vacation. The amount is reported as taxable wages on the employee’s W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Rate times hours

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Fringe benefits

Fringe Benefit Earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
Automobile Fringe	The taxable amount of an employee's personal use of a company car.	• Box 1 • Box 3 and 5 • Box 16, varies • Box 18, varies Box/Code: 14/AUTO	Reported (not paid to employee)	Dollar amount
CARES Health Credit	The non-payable amount of qualified health plan expenses that are allocated to the employee wages for the Employee Retention Credit under the CARES Act. While the full amount needs to be recorded, the credit will be for 50% of this amount for 2020 wages and 70% of this amount for 2021 wages. For purposes of the credit, combined wages and health plan expenses cannot exceed $10,000 per employee per quarter. This earning will only apply to wages paid between March 13, 2020 and September 30, 2021.	W-2 reporting not required	Reported (not paid to employee)	Dollar amount
CARES Retention Wage	The non-payable amount used to report the full amount of qualified employee wages for the Employee Retention Credit under the CARES Act. While the full amount needs to be recorded, the credit will be for 50% of this amount for 2020 wages and 70% of this amount for 2021 wages. For purposes of the credit, combined wages and health plan expenses cannot exceed $10,000 per employee per quarter. Wages under the standard FMLA are ineligible for this credit. This earning will only apply to wages paid between March 13, 2020 and September 30, 2021.	W-2 reporting not required	Reported (not paid to employee)	Dollar amount

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Fringe Benefit Earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
Commodity Wages	The value of a commodity (such as grain, or livestock), that is paid to an employee for farm work.	• Box 1 • Box 16 Box/Code: 14/C WAGE	Reported (not paid to employee)	Dollar amount
Dependent ER HC Fed Txbl	The amount that the employer contributes to the healthcare plan of an employee's over-age dependent. The amount is subject to federal taxes only.	• Box 1 • Box 3 and 5	Reported (not paid to employee)	Dollar amount
Dependent ER HC St/Loc Txbl	The amount that the employer contributes to the healthcare plan of an employee's over-age dependent. The amount is subject to state and local taxes only. Taxability rules for over-age dependents vary by state.	• Box 16, varies • Box 18, varies	Reported (not paid to employee)	Dollar amount
Dependent ER HC Txbl All	The amount that the employer contributes to the healthcare plan of an employee's over-age dependent. The amount is subject to federal, state, and local taxes. Taxability rules for over-age dependents vary by state.	• Box 1 • Box 3 and 5 • Box 16, varies • Box 18, varies	Reported (not paid to employee)	Dollar amount
DP Benefit	The amount the employer contributes to an employee's Domestic Partner Benefits plan. The amount is reported as federal taxable wages on the employee's W-2. State and local taxability varies.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Reported (not paid to employee)	Dollar amount

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Fringe Benefit Earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
Employer Paid Adoption Assistance	The amount that the employer reimburses to the employee for qualified adoption expenses for an eligible child.	• Box 3 and 5 • Taxable for Social Security and Medicare • State taxability varies Box/Code: 12/T	Paid to employee	Dollar amount
Employer Paid NY PFL	The amount that the employer contributes to the employee's share of a New York Paid Family Leave Plan.	• Box 1 • Box 3 and 5 • State and local taxability varies	Reported (not paid to employee)	Dollar amount
ER-Medical Savings Account	The amount that the employer contributes to an employee's Medical Savings Account. This amount is not taxable to employees and is reported on the employee's W-2 in Box 12 (code R). Check with your plan provider for details about your plan. Both the employee and employer should not make contributions to an employee's MSA in the same year.	• Not taxable Box/Code: 12/R	Reported (not paid to employee)	Dollar amount
ER-Sponsored Dental	The cost of employer-sponsored dental coverage, which should include both the portion paid by the employer and the portion paid by the employee.	• Not taxable Box/Code: 12/DD	Reported (not paid to employee)	Dollar amount
ER-Sponsored Healthcare	The cost of employer-sponsored health coverage, which should include both the portion paid by the employer and the portion paid by the employee.	• Not taxable Box/Code: 12/DD	Reported (not paid to employee)	Dollar amount
ER-Sponsored Vision	The cost of employer-sponsored vision coverage, which should include both the portion paid by the employer and the portion paid by the employee.	• Not taxable Box/Code: 12/DD	Reported (not paid to employee)	Dollar amount

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Fringe Benefit Earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
FF ER Health Credit	The amount paid by an employer to maintain group health insurance coverage on wages paid under the American Rescue Plan Act. This earning will apply to leave taken between April 1, 2020 and September 30, 2021.	Not printed on W-2	Reported (not paid to employee)	Dollar amount
FF FMLA ER Health Credit	The amount paid by an employer to maintain group health insurance coverage on wages paid under the American Rescue Plan Act. This earning will apply to leave taken between April 1, 2020 and September 30, 2021.	Not printed on W-2	Reported (not paid to employee)	Dollar amount
Fringe Benefit FICA Only	The value of a fringe benefit that an employee received. The benefit amount is taxable for Social Security and Medicare and is reported as federal, state and local taxable wages on the employee's W-2. State and local taxability varies.	• Box 1 • Box 3 and 5 • Box 16, varies • Box 18, varies	Reported (not paid to employee)	Dollar amount
Group Term Life Insurance	The cost of the group term life insurance an employee receives in excess of $50,000.	• Box 1 • Box 3 and 5 • Box 16, varies • Box 18, varies Box/Code: 12/C	Reported (not paid to employee)	Dollar amount
Misc. Fringe Benefit	The value of a taxable fringe benefit that an employee received, such as a prize, club membership, or employer-provided vacation.	• Box 1 • Box 3 and 5 • Box 16, varies • Box 18, varies	Reported (not paid to employee)	Dollar amount

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Fringe Benefit Earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
Nevada MBT Healthcare	The amount that the employer contributes to health insurance or health benefit plan for employees as defined in Nevada Revised Statutes Section 363B.115. DO NOT include any employee-paid amounts.	• Not taxable	Reported (not paid to employee)	Dollar amount
Non-Qual Def Comp Deferral	The value of non-qualified deferred compensation provided to an employee that is being deferred. This amount is reported as FICA and FUTA taxable wages in W-2 Boxes 3 & 5 but is not paid to the employee. State and Local taxability varies.	• Box 3 and 5 • Box 16, varies • Box 18, varies Box/Code: 14/ZN (PA only)	Reported (not paid to employee)	Dollar amount
Non-Qual Def Comp Distribution	The value of non-qualified deferred compensation that was previously deferred and is now provided to an employee. This amount is reported as Federal taxable wages in W-2 Boxes 1 & 11 but is not paid to the employee. State and Local taxability varies.	• Box 1 and 11 • Box 16, varies • Box 18, varies Box/Code: 14/YT (PA only)	Reported (not paid to employee)	Dollar amount
PA S-Corp 2% Owner Non-Disc Med Prem	Use to report non-discriminatory medical plan premiums paid by PA S Corps on behalf of ONLY 2% owner shareholder employees. DO NOT use for non-owner employees or S Corporations in any other state. The cost of the premium will be reported on the W-2 for FIT (but not FICA or PA SIT). Included in Box 14.	• Box 1 Box/Code: 14/S-CORP	Reported (not paid to employee)	Dollar amount
Stock Options - Non-Qualified	Income from the exercise of non-qualified (non-statutory) stock options. The amount is reported as federal taxable wages.	• Box 1 • Box 3 and 5 • Box 16, varies • Box 18, varies Box/Code: 12/V	Reported (not paid to employee)	Dollar amount

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Reimbursed expenses

Reimbursed Expense Earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
Business Expense - Substantiated	Business expenses. If the expenses are accounted for completely with receipts, they are not reported as taxable wages.	• Not taxable Box/Code: 12/L	Reported (not paid to employee)	Dollar amount
Business Expense - Unsubstantiated	Business expenses, for which receipts are not required and any amount not used for business does not have to be returned. The amount is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Reported (not paid to employee)	Dollar amount
Expense Reimbursement NonTaxable	The amount reimbursed to employees for non-taxable expenses for which they have receipts. The reimbursement amount is not reported on the employee's W-2.	• Not taxable	Paid to employee	Dollar amount
Mileage Reimbursement NonTaxable	An amount reimbursed to employees for non-taxable mileage expenses incurred while using a personal car for business purposes. The reimbursement amount is not reported on the employee's W-2.	• Not taxable	Paid to employee	Dollar amount
Misc. Reimbursement NonTaxable 1, 2, 3, 4	A non-taxable amount paid to employees in advance of their actually earning it. The company can have up to four miscellaneous reimbursement payments.	• Not taxable	Paid to employee	Dollar amount
Moving Expense Non Qualified	Non-qualified moving expenses or travel costs incurred by an employee for a job-related relocation. The amount is paid to a third party but is reported as federal taxable wages on the employee's W-2. State taxability varies.	• Box 1 • Box 3 and 5 • Box 16, varies • Box 18, varies	Reported (not paid to employee)	Dollar amount

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Reimbursed Expense Earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
Moving Expense Qualified	Qualified moving expenses or travel costs (considered reasonable by the IRS) paid to the employee for a job-related relocation.	• Box 1 • Box 3 and 5 • Box 16, varies • Box 18, varies	Paid to employee	Dollar amount
Tuition Reimbursement Non-Taxable	A reimbursement for tuition for accredited college or local professional courses. The tuition amount is not taxable and is not reported on the W-2 because it is reimbursed to the employees for money they already spent to further their careers.	• Not taxable	Paid to employee	Dollar amount

Unions

Union Earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
Vacation In 1, 2, 3	A vacation benefit that is calculated for each hour worked. This earning is added to the employee's gross pay and is fully taxable.	• Box 14 optional	Paid to employee	Dollar amount
Vacation Non-Taxable	A non-taxable amount paid to union employees for the time they take off for vacation.	• Not taxable	Paid to employee	Dollar amount

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Tips and gratuities

Tips and Gratuities Earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
Cash Tips	The amount of tips that the employee has already received as cash. This amount may qualify for the tax deduction outlined in the One Big Beautiful Bill and is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 7 • Box 16 • Box 18	Reported (not paid to employee)	Dollar amount
Credit Card Tips Owed	The amount of tips that the employee has received by credit card payment but still needs to be paid to the employee in a payroll. This amount may qualify for the tax deduction outlined in the One Big Beautiful Bill and is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 7 • Box 16 • Box 18	Paid to employee	Dollar amount
Credit Card Tips Paid	The amount of tips that the employee has received by credit card payment and has already been paid in cash. This amount may qualify for the tax deduction outlined in the One Big Beautiful Bill and is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 7 • Box 16 • Box 18	Reported (not paid to employee)	Dollar amount
Make Up Tip*	The amount paid by the employer to make up the difference if an employee's pay plus tips is less than minimum wage. This amount is not reported on the employee's W-2.	• Not taxable	Not taxable, non-reportable	Dollar amount

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Tips and Gratuities Earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
NQ Cash Tips	The amount of tips that the employee has already received as cash. This amount is not qualified for the tax deduction outlined in the One Big Beautiful Bill and is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 7 • Box 16 • Box 18	Reported (not paid to employee)	Dollar amount
NQ Credit Card Tips Owed	The amount of tips that the employee has received by credit card payment but still needs to be paid to the employee in a payroll. This amount may qualify for the tax deduction outlined in the One Big Beautiful Bill and is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 7 • Box 16 • Box 18	Paid to employee	Dollar amount
NQ Credit Card Tips Paid	The amount of tips that the employee has received by credit card payment and has already been paid in cash. This amount is not qualified for the tax deduction outlined in the One Big Beautiful Bill and is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 7 • Box 16 • Box 18	Reported (not paid to employee)	Dollar amount
NQ Tipped Overtime Hours	The number of overtime hours worked by an employee who receives tips. These hours are not qualified as overtime in the One Big Beautiful Bill.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Dollar amount

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Tips and Gratuities Earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
Service Gratuity Owed*	The amount of the service gratuity that still needs to be paid to the employee in a payroll. The amount is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Dollar amount
Service Gratuity Paid*	The amount of the service gratuity the employee has already received in cash. The amount is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Reported	Dollar amount
Tip Credit*	The amount of tips the employer counts as wages and can then deduct from the amount they pay toward an employee's minimum wage payment. This amount is not reported on the employee's W-2.	• Not taxable	Not taxable, non-reportable	Dollar amount
Tipped Hours*	The number of regular hours worked by an employee who receives tips. The amount is used to determine how tips are allocated. The amount is reported as taxable wages on the employee's W-2.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Hours
Tipped Overtime Hours*	The number of overtime hours worked by an employee who receives tips. The amount is used to determine how tips are allocated. To view the details of overtime calculation for tipped employees, view the online Help. The amount is reported as taxable wages on the employee's W-2. These hours may qualify for the tax deduction outlined in the One Big Beautiful Bill.	• Box 1 • Box 3 and 5 • Box 16 • Box 18	Paid to employee	Hours

*Earning is available only if your company uses the Tipped Establishment feature.

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HSA/HRA benefits

HSA/HRA Benefit Earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
Employer Paid Excepted Benefit HRA	The amount reimbursed to employees by their employer for medical expenses under an HRA (Health Reimbursement Account) used for qualified medical expenses not covered by their health insurance plan like copays and deductibles, even if the employee declines enrollment in the traditional group health plan. This is used in conjunction with Employers offering a Traditional Group health Plan. Check with your plan provider for details about your plan, including employer and employee eligibility. Reimbursement Limit (Individual): 1,800 per year beginning in 2020.	Box 14	Paid to employee	Dollar amount
Employer Paid Individual Coverage HRA	The amount reimbursed to employees by their employer for individual health insurance premiums purchased on the individual market/public exchanges formed under the Affordable Care Act (ACA) and other medical expenses under an HRA (Health Reimbursement Account). Check with your plan provider for details about your plan, including employer and employee eligibility. Reimbursement Limit (Individual): No Limit.	Box 14	Paid to employee	Dollar amount
HSA Employer Contribution Caf 125 Catchup	The elective amount that the employer contributes to an employee's health savings account (HSA) that IS part of an IRS Section 125 (cafeteria) plan. Employees must be 55 or older in the current year to participate. Check your plan to make sure it allows catch up contributions.	• Box 16, varies • Box 18, varies Box/Code: 12/W	Reported (not paid to employee)	Dollar amount

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HSA/HRA Benefit Earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
HSA Employer Contribution Non-Caf 125 (no FED tax)	The elective amount that the employer contributes to an employee's health savings account (HSA) that IS NOT part of an IRS Section 125 (cafeteria) plan. Check with your plan provider for details about your plan. State and local taxability may differ depending whether or not the contribution is part of a Cafeteria 125 Plan, so be sure to choose the correct earning for your company.	• Box 16, varies • Box 18, varies Box/Code: 12/W	Reported (not paid to employee)	Dollar amount
HSA Employer Contribution Caf 125 (no FED tax)	The elective amount that the employer contributes to an employee's health savings account (HSA) that IS part of an IRS Section 125 (cafeteria) plan. Check with your plan provider for details about your plan. State and local taxability may differ depending whether or not the contribution is part of a Cafeteria 125 Plan, so be sure to choose the correct earning for your company.	• Box 16, varies • Box 18, varies Box/Code: 12/W	Reported (not paid to employee)	Dollar amount
HSA Self Only ER Contribution CAF 125	The elective amount that the employer contributes to an employee's health savings account (HSA) for Self Only Coverage that IS part of an IRS Section 125 (cafeteria) plan. Check with your plan provider for details about your plan. State and local taxability may differ depending whether or not the contribution is part of a Cafeteria 125 Plan, so be sure to choose the correct earning for your company.	• Box 16, varies • Box 18, varies Box/Code: 12/W	Reported (not paid to employee)	Dollar amount

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S-Corp

S-Corp Earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
S-Corp FIT and FICA taxable	Use to report the value of medical coverage provided by an S-Corporation to its employees. The cost of the premium must be reported on the employee's W-2 for FIT and FICA. State and Local taxability varies.	• Box 1 • Box 3 and 5 • Box 16, varies • Box 18, varies Box/Code: 14/S-CORP	Reported (not paid to employee)	Dollar amount
S-Corp Disability	Use to report the value of employer paid short and long term disability provided by an S-Corporation to its 2% shareholder employees. The value of the contributions must be reported on the W-2 for FIT (but not FICA). Included in Box 14. State taxability varies.	• Box 1 • Box 16, varies • Box 18, varies Box/Code: 14/ SCPDIS	Reported (not paid to employee)	Dollar amount
S-Corp 2% HSA Plan	Use to report the value of HSA contributions provided by an S-Corporation to its 2% shareholder employees. The value of the contributions must be reported on the W-2 for FIT (but not FICA). Included in Box 14. State taxability varies.	• Box 1 • Box 16, varies • Box 18, varies Box/Code: 14/S-CORP	Reported (not paid to employee)	Dollar amount

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S-Corp Earnings				
Earning	**Description**	**W-2 Reporting**	**Paid /Reported**	**Amount / Rate**
S-Corp 2% HSA Catchup	Use to report the value of HSA catchup contributions provided by an S-Corporation to its 2% shareholder employees who are 55 or older in the current year. The value of the contributions must be reported on the W-2 for FIT (but not FICA). Included in Box 14. State taxability varies.	• Box 1 • Box 16, varies • Box 18, varies Box/Code: 14/ SCHSCU	Reported (not paid to employee)	Dollar amount
S-Corp 2% Medical Plan	Use to report the value of medical coverage provided by an S-Corporation to its 2% shareholder employees. The cost of the premium must be reported on the employee's W-2 as federal wages (but not FICA). State and local taxability varies.	• Box 1 • Box 16, varies • Box 18, varies Box/Code: 14/S-CORP	Reported (not paid to employee)	Dollar amount

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Deduction descriptions

In this section, deductions are listed by deductions category.

Keys for deduction limits

There may be limits on the amount that an employee can contribute toward retirement and other types of plans per calendar year. After the employee meets the applicable contribution limit, the deduction is stopped for the remainder of the year. This guide includes the contribution limits for the applicable deductions.

This guide will be updated annually with the deduction contribution limits. However, it is possible that limits can change before the next publication of this guide. For the latest contribution limits, refer to www.irs.gov.

Garnishment deductions

Garnishment Deductions	
Deduction	**Description**
Bankruptcy	A portion of an employee's wages that is deducted for a bankruptcy garnishment. When a court orders bankruptcy payments, the amount must be withheld from the employee's disposable earnings as bankruptcy.
Child Support 1 - 10	A portion of an employee's wages that is deducted for a child support garnishment. When a court orders child support payments, the amount must be withheld from the employee's disposable earnings as child support. An employee can have up to 10 child support garnishments.
Creditor 1, 2	An amount that is deducted from an employee's wages for a creditor garnishment. A creditor garnishment is money that is deducted from an employee's pay, as a result of a court order, to pay a creditor. An employee can have up to 2 creditor garnishments.

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Garnishment Deductions	
Deduction	**Description**
Employer Processing Fee	An amount that is deducted from an employee's wages for a garnishment processing payment to employer. Employer fees can be taken at all times, but also are restricted by the Consumer Credit Protection Agency limits.
Federal Agency 1, 2	A portion of an employee's wages that is deducted from the employee's disposable earnings when a court orders federal agency payments (i.e. FEMA Payments). An employee can have up to 2 agency fee garnishments.
Federal Student Loan 1, 2	A portion of an employee's wages that is deducted for a student loan garnishment that is totally under the rules and regulations of the Consumer Credit Protection. An employee can have up to 2 federal student loan garnishments.
Federal Tax Levy 1, 2, 3	A portion of an employee's wages that is deducted for a tax levy garnishment. When a court orders federal or state tax levy payments, the amount must be withheld from the employee's disposable earnings as the respective federal or state tax levy. An employee can have up to 3 federal tax levy garnishments.
Medical Support 1, 2	A portion of an employee's wages that is deducted for a medical support garnishment. When a court orders medical support payments, the amount must be withheld to provide coverage of the cost of health services to a child eligible for medical assistance. An employee can have up to 2 medical support garnishments.
Private Support	An amount that is deducted from an employee's wages as a voluntary private support deduction. A private support garnishment has no rules, regulations, or limitations governing it and the employee can stop it at any time.
State Student Loan 1, 2	A portion of an employee's wages that is deducted for a student loan garnishment that is totally under the rules and regulations of the Consumer Credit Protection. An employee can have up to 2 state student loan garnishments.
State Tax Levy 1, 2, 3	A portion of an employee’s wages that is deducted for a tax levy garnishment. When a court orders federal or state tax levy payments, the amount must be withheld from the employee's disposable earnings as the respective federal or state tax levy. An employee can have up to 3 state tax levy garnishments.
Wage Assignment 1, 2, 3	An amount that is deducted from an employee's wages per a voluntary agreement by an employee to have a portion of the employee's wages assigned to a third party (assignee). An employee can have up to 3 wage assignment deductions.

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Miscellaneous deductions

Miscellaneous Deductions	
Deduction	**Description**
401(k) Loan $1, 2, 3, 4, 5 *	An amount that is deducted from an employee's wages to repay a 401(k) loan. Check your plan to make sure it allows 401(k) loans. If the loan will be paid over time, you can set up a goal amount on the Employees - Deductions page. An employee can have up to 5 401(k) loan deductions.
529 Savings Plan	An amount that is deducted from an employee's wages for a contribution to a post-tax, Section 529 College Savings Plan. A 529 Plan is an investment plan offered by individual states to help families save money for future college expenses.
Advance	A fixed dollar amount that is deducted from an employee's wages to repay the employer an amount that was paid in advance of actually earning the money.
Auto Insurance	An amount that is deducted from an employee's wages for auto insurance.
Cents Per Hour 1, 2, 3	An amount that is deducted from an employee's wages, based on the number of hours an employee works. The calculation rate at which it calculates may vary by employee. An employee can have up to 3 Cents Per Hour deductions.
Charity	An amount that is deducted from an employee's wages to donate to a specific charity. The deduction can be for any charitable organization with which the employer has an arrangement.
Christmas Club	An amount that is deducted from an employee's wages for a contribution to a Christmas Club account. If applicable, you can set up a maximum deduction amount for the employee on the Employees - Deductions page
Credit Union	An amount that is deducted from an employee's wages for a contribution to a credit union.
Draw (Post - Tax)	A dollar amount that is deducted from an employee's wages to repay the employer an amount that was paid in advance of actually earning the money.
Home Insurance	An amount that is deducted from an employee's wages for home insurance.
Initiation	An amount that is deducted one time from an employee's wages for union initiation fees.

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Miscellaneous Deductions	
Deduction	**Description**
Loan	An amount that is deducted from an employee's wages to repay an amount that was borrowed from the employer. If the loan will be paid over time, you can set up a goal amount for the employee on the Employees - Deductions page.
Meals	An amount that is deducted from an employee's wages, post-tax, to pay for meals eaten while on the job.
Miscellaneous $1 - 4	An amount that is deducted from an employee's wages for a miscellaneous post-tax deduction that is not covered by any other deduction type. An employee can have up to 4 miscellaneous $ deductions.
Miscellaneous %1 - 4	A percentage of an employee's wages that is deducted for a second miscellaneous post-tax deduction that is not covered by any other deduction type. An employee can have up to 4 miscellaneous % deductions.
NJ - Medical Malpractice Insurance Fee	A surcharge, per employee, for all employers who are subject to New Jersey unemployment compensation laws. The amount is set up as a payroll deduction of $3.00 per employee and must be reported in Box 14 on the employee's Federal and New Jersey W-2.
PA LST	An amount that is deducted from an employee's post-tax wages for the Pennsylvania Local Services Tax.
Parking Pass Pre-tax	An amount that is deducted from an employee's wages for a contribution to a pre-tax parking pass plan (IRC Section 132). Plan availability varies by state. • Box 1: Decreases taxability • Box 3 and 5: Decreases taxability • Box 16: Varies • Box 18: Varies Box/Code: 14/PKNGPASS Contribution Limit: $325 per month

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Miscellaneous Deductions	
Deduction	**Description**
Transit Pass Pre-Tax	An amount that is deducted from an employee's wages for a contribution to a pre-tax transit pass plan (IRC Section 132). Plan availability varies by state. • Box 1: Decreases taxability • Box 3 and 5: Decreases taxability • Box 16: Varies • Box 18: Varies Box/Code: 14/TRPASS Contribution Limit: $340 per month
Uniform	An amount that is deducted from an employee's wages to purchase uniforms through the company for use on the job. If applicable, you can set up a maximum deduction amount for the employee on the Employees - Deductions page.
United Way	An amount that is deducted from an employee's wages to donate to the United Way charity
Vacation Club	An amount that is deducted from an employee's wages for a contribution to a Vacation Club account. If applicable, you can set up a maximum deduction amount for the employee on the Employees - Deductions page.
Voluntary Paid Family Leave Employee $	A flat dollar amount that is deducted from an employee's wages for a contribution to a voluntary Family Leave plan. This is a miscellaneous post-tax deduction.
Voluntary Paid Family Leave Employer $	A flat dollar amount that is calculated for the employer as a contribution to a voluntary Family Leave plan. This is a miscellaneous employer paid amount.
Voluntary Paid Medical Leave Employee $	A flat dollar amount that is deducted from an employee's wages for a contribution to a voluntary Medical Leave plan. This is a miscellaneous post-tax deduction.
Voluntary Paid Medical Leave Employer $	A flat dollar amount that is calculated for the employer as a contribution to a voluntary Medical Leave plan. This is a miscellaneous employer paid amount.

* If you have a plan set up with ADP Retirement Services, this deduction is no longer available after the Plan Deduction Start Date.

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Post-tax insurances

Unless it's mentioned in the description, post-tax deductions have no impact on W-2 taxability.

Post-tax Insurance Deductions	
Deduction	**Description**
Accidental Death & Dismemberment	An amount that is deducted from an employee's wages for a post-tax contribution to an IRS Section 125 (cafeteria) accidental death and dismemberment plan. State taxability varies.
AFLAC Post-Tax	An amount that is deducted from an employees' wages for a contribution to a post-tax AFLAC medical plan.
Chiropractic Post-Tax	An amount that is deducted from an employees' wages for a post-tax contribution for chiropractic services.
Dental	An amount that is deducted from an employee's wages for a post-tax contribution to an IRS Section 125 (cafeteria) dental plan. State taxability varies.
Dependent Care	An amount that is deducted from an employee's wages for a contribution to a post-tax dependent care benefit plan that is over the current year's Federal limit for the pre-tax deduction. Dependent care covers the costs incurred to care for eligible dependents, as they are defined by the employer. The amount is reported in Box 10 and is also included as taxable in Boxes 1, 3, and 5 on the employee's W-2.
DP CAF 125	An amount that is deducted from an employee's wages for a post-tax contribution to a Domestic Partner Benefits plan. State taxability varies.
EE-Medical Savings Account $ and %	The amount or percentage that is deducted from an employee's wages for a post-tax contribution to a Medical Savings Account (MSA). Both the employee and employer should not make contributions to an employee's MSA in the same year.
FSA Post-Tax $	An amount that is deducted from an employee's wages for a post-tax contribution to a flexible savings account.
HSA Post-Tax $ and %	An amount or percentage of an employee's wages that is deducted for a post-tax contribution to a health savings account.
HSA Post-Tax Catch-Up $ and %	An amount or percentage that is deducted from an employee's wages for a post-tax contribution to a health savings account. Employees must be 55 or older in the current year to participate. Check your plan to make sure it allows catch-up contributions.

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Post-tax Insurance Deductions	
Deduction	**Description**
Life Insurance	An amount that is deducted from an employee's wages for a contribution to a post-tax life insurance benefit plan.
Long-Term Disability	An amount that is deducted from an employee's wages for a contribution to a post-tax long-term disability benefit plan.
Medical 1	An amount that is deducted from an employees' wages for a contribution to a post-tax medical benefit plan.
Medical 2	An amount that is deducted from an employee's wages for a contribution to a second post-tax medical benefit plan (in addition to Medical 1).
Short Term Disability $ and %	The amount or percentage that is deducted from an employee's wages for a contribution to a post-tax short term disability benefit plan.
Vision	An amount that is deducted from an employee's wages for a contribution to a post-tax vision benefit plan.

Pre-tax insurances

Cafeteria 125 plans are not required to display in a designated W-2 box. However, the following boxes are reduced by pre-tax Cafeteria benefit amounts:

- Wages, tips, other compensation (Box 1)
- Social Security wages (Box 3)
- Medicare wages and tips (Box 5)

Depending on the jurisdiction, the following boxes may also be reduced by pre-tax Cafeteria benefit amounts:

- State wages, tips, etc. (Box 16)
- Local wages, tips, etc. (Box 18)

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Pre-tax Insurance Deductions		
Deduction	**Description**	**W-2 Reporting**
Accidental Death & Dismemberment Pre-Tax	An amount that is deducted from an employee's wages for a pre-tax contribution to an IRS Section 125 (cafeteria) accidental death and dismemberment plan. State taxability varies. Does not decrease for NJ.	• Box 1 - decreases taxability • Box 3 and 5 - decreases taxability • Box 16 - decreases taxability • Box 18, varies
AFLAC Pre-Tax	An amount that is deducted from an employee's wages for a contribution to a pre-tax IRS Section 125 (cafeteria) AFLAC medical plan. State taxability varies.	• Box 1 - decreases taxability • Box 3 and 5 - decreases taxability • Box 16 - decreases taxability • Box 18, varies
Blue Cross (pre-tax) $ and %	An amount or percentage that is deducted from an employee's wages for a pre-tax contribution to an IRS Section 125 (cafeteria) Blue Cross plan. State taxability varies.	• Box 1 - decreases taxability • Box 3 and 5 - decreases taxability • Box 16 - decreases taxability • Box 18, varies
Chiropractic Pre-Tax	An amount that is deducted from an employee's wages for a pre-tax contribution to an IRS Section 125 (cafeteria) plan for chiropractic services. State taxability varies.	• Box 1 - decreases taxability • Box 3 and 5 - decreases taxability • Box 16 - decreases taxability • Box 18, varies

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Pre-tax Insurance Deductions		
Deduction	**Description**	**W-2 Reporting**
Dental Pre-Tax	An amount that is deducted from an employee's wages for a pre-tax contribution to an IRS Section 125 (cafeteria) dental plan. State taxability varies.	• Box 1 - decreases taxability • Box 3 and 5 - decreases taxability • Box 16 - decreases taxability • Box 18, varies
Dependent Care Pre-Tax	An amount that is deducted from an employee's wages for a pre-tax contribution to an IRS Section 125 (cafeteria) dependent-care plan. State taxability varies. Box 10 on the W-2 is reserved for dependent care benefits. The entire amount of the benefits appears in the box. Any amount over the current year's Federal limit should be set up using the Post Tax Insurance Dependent Care deduction. Contribution Limit: $7,500	• Box 1 - decreases taxability • Box 3 and 5 - decreases taxability • Box 10 - dependent care benefits • Box 16 - decreases taxability, varies • Box 18, varies
FSA Pre-Tax $	An amount that is deducted from an employee's wages for a pre-tax contribution to a flexible savings account. Contribution Limit: $3,400	• Box 1 - decreases taxability • Box 3 and 5 - decreases taxability • Box 16 • Box 18

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Pre-tax Insurance Deductions		
Deduction	**Description**	**W-2 Reporting**
HSA CAF125 Pre-Tax $ and %	An amount or percentage that is deducted from an employee's wages as a pre-tax elective deferral for Family Coverage to a health savings account. Contribution Limit (Family): $8,550	• Box 1 - decreases taxability • Box 3 and 5 - decreases taxability • Box 16 • Box 18 Box/Code: 12/W
HSA CAF125 Pre-Tax Catch-Up $ and %	An amount or percentage that is deducted from an employee's wages for an additional pre-tax contribution to a health savings account. Employees must be 55 or older in the current year to participate. Check your plan to make sure it allows catch-up contributions. Contribution Limit: $1,000	• Box 1 - decreases taxability • Box 3 and 5 - decreases taxability • Box 16 • Box 18 Box/Code: 12/W
HSA Self Only CAF125 Pre Tax $	An amount that is deducted from an employee's wages as a pre-tax additional elective deferral for Self Only Coverage to a health savings account.	• Box 1 - decreases taxability • Box 3 and 5 - decreases taxability • Box 16 • Box 18 Box/Code: 12/W

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Pre-tax Insurance Deductions		
Deduction	**Description**	**W-2 Reporting**
HSA Self Only CAF125 Pre Tax %	A percentage of an employee's wages, deducted for a pre-tax additional elective deferral for Self Only Coverage to a health savings account.	• Box 1 - decreases taxability • Box 3 and 5 - decreases taxability • Box 16y • Box 18 Box/Code: 12/W
Hospital (pre-tax) $ and %	An amount or percentage that is deducted from an employee's wages for a pre-tax contribution to an IRS Section 125 (cafeteria) hospital plan. State taxability varies.	• Box 1 - decreases taxability • Box 3 and 5 - decreases taxability • Box 16 - decreases taxability • Box 18, varies
Life Insurance Pre-Tax	An amount that is deducted from an employee's wages for a pre-tax contribution to an IRS Section 125 (cafeteria) life insurance plan. State taxability varies.	• Box 1 - decreases taxability • Box 3 and 5 - decreases taxability • Box 16 - decreases taxability • Box 18, decreases taxability
Long-Term Disability PreTax	An amount that is deducted from an employee's wages for a pre-tax contribution to an IRS Section 125 (cafeteria) long-term disability plan. State taxability varies.	• Box 1 - decreases taxability • Box 3 and 5 - decreases taxability • Box 16 - decreases taxability • Box 18, decreases taxability

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Pre-tax Insurance Deductions		
Deduction	**Description**	**W-2 Reporting**
Medical Pre-Tax 1, 2, 3	An amount that is deducted from an employee's wages for a pre-tax contribution to an IRS Section 125 (cafeteria) medical plan. State taxability varies.	• Box 1 - decreases taxability • Box 3 and 5 - decreases taxability • Box 16 - decreases taxability • Box 18, varies
Short-Term Disability (Pre-tax) $ and %	An amount or percentage that is deducted from an employee's wages for a pre-tax contribution to a short-term disability plan. State taxability varies.	• Box 1 - decreases taxability • Box 3 and 5 - decreases taxability • Box 16 - decreases taxability • Box 18, varies
Vision Pre-Tax	An amount that is deducted from an employee's wages for a pre-tax contribution to an IRS Section 125 (cafeteria) vision plan. State taxability varies.	• Box 1 - decreases taxability • Box 3 and 5 - decreases taxability • Box 16 • Box 18

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Starter(k) deductions

Starter (k) Deductions		
Deduction	**Description**	**W-2 Reporting**
Starter(k) Plan $	The amount of an employee's wages deducted for a pre-tax contribution to a Starter 401(k) plan. A Starter 401(k) plan is a retirement savings plan that's funded by employee contributions. Limit: 6,000	• Box 1, decreases taxability • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/D and 13/Ret Plan
Starter(k) Plan %	The percentage of an employee's wages deducted for a pre-tax contribution to a Starter 401(k) plan. A Starter 401(k) plan is a retirement savings plan that's funded by employee contributions. Limit: 6,000	• Box 1, decreases taxability • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/D and 13/Ret Plan
Starter(k) Catch-Up $	The amount of an employee's wages deducted for additional elective deferrals to their Starter 401(k) plan. Employees must be 50 or older in the current year to participate. Check with your plan administrator to make sure they allow catch-up contributions. Limit: 1,100	• Box 1, decreases taxability • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/D and 13/Ret Plan

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Starter (k) Deductions		
Deduction	**Description**	**W-2 Reporting**
Starter(k) Catch-Up %	The percentage of an employee's wages deducted for additional elective deferrals to their Starter 401(k) plan. Employees must be 50 or older in the current year to participate. Check with your plan administrator to make sure they allow catch-up contributions. Limit: 1,100	• Box 1, decreases taxability • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/D and 13/Ret Plan
Roth Starter(k) Plan $	The amount of an employee's wages deducted for a post-tax contribution to a Roth Starter 401(k) plan. A Starter 401(k) plan is a retirement savings plan that's funded by post-tax employee contributions. Limit: 6,000	Box/Code: 12/AA and 13/Ret Plan
Roth Starter(k) Plan %	The percentage of an employee's wages deducted for a post-tax contribution to a Roth Starter 401(k) plan. A Starter 401(k) plan is a retirement savings plan that's funded by post-tax employee contributions. Limit: 6,000	Box/Code: 12/AA and 13/Ret Plan
Roth Starter(k) Catch-Up $	The amount of an employee's post-tax wages deducted for additional elective deferrals to a Roth Starter 401(k) plan. Employees must be 50 or older in the current year to participate. Check your plan to make sure it allows catch-up contributions. Limit: 1,100	Box/Code: 12/AA and 13/Ret Plan
Roth Starter(k) Catch-Up %	The percentage of an employee's post-tax wages deducted for additional elective deferrals to a Roth Starter 401(k) plan. Employees must be 50 or older in the current year to participate. Check your plan to make sure it allows catch-up contributions. Limit: 1,100	Box/Code: 12/AA and 13/Ret Plan

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Safe Harbor 403(b) deductions

Safe Harbor 403(b) deductions		
Deduction	**Description**	**W-2 Reporting**
Safe Harbor 403(b) Plan $	The amount of an employee's wages deducted for a contribution to a Safe Harbor 403(b) plan. A Safe Harbor 403(b) retirement plan has the same characteristics and benefits of a Starter 401(k) plan but is offered only by non-profit organizations. Limit: 6,000	• Box 1, decreases taxability • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/E and 13/Ret Plan
Safe Harbor 403(b) Plan %	The percentage of an employee's wages deducted for a contribution to a Safe Harbor 403(b) plan. A Safe Harbor 403(b) retirement plan has the same characteristics and benefits of a Starter 401(k) plan but is offered only by non-profit organizations. Limit: 6,000	• Box 1, decreases taxability • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/E and 13/Ret Plan
Safe Harbor 403(b) Catch-Up $	The amount of an employee's wages deducted for additional elective deferrals to a Safe Harbor 403(b) plan. Employees must be 50 or older in the current year to participate. Check with your plan administrator to make sure they allow catch-up contributions. Limit: 1,100	• Box 1, decreases taxability • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/E and 13/Ret Plan

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Safe Harbor 403(b) deductions		
Deduction	**Description**	**W-2 Reporting**
Safe Harbor 403(b) Catch-Up %	The percentage of an employee's wages deducted for additional elective deferrals to a Safe Harbor 403(b) plan. Employees must be 50 or older in the current year to participate. Check with your plan administrator to make sure they allow catch-up contributions. Limit: 1,100	• Box 1, decreases taxability • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/E and 13/Ret Plan
Safe Harbor Roth 403(b) Plan $	The amount of an employee's post-tax wages deducted for a contribution to a Safe Harbor Roth 403(b) plan. A Safe Harbor Roth 403(b) retirement plan has the same characteristics and benefits of a Roth Starter 401(k) plan but is offered only by non-profit organizations. Limit: 6,000	Box/Code: 12/BB and 13/Ret Plan
Safe Harbor Roth 403(b) Plan %	The percentage of an employee's post-tax wages deducted for a contribution to a Safe Harbor Roth 403(b) plan. A Safe Harbor Roth 403(b) retirement plan has the same characteristics and benefits of a Roth Starter 401(k) plan but is offered only by non-profit organizations. Limit: 6,000	Box/Code: 12/BB and 13/Ret Plan
Safe Harbor Roth 403(b) Catch-Up $	The amount of an employee's post-tax wages deducted for additional elective deferrals to a Safe Harbor Roth 403(b) plan. Employees must be 50 or older in the current year to participate. Check your plan to make sure it allows catch-up contributions. Limit: 1,100	Box/Code: 12/BB and 13/Ret Plan
Safe Harbor Roth 403(b) Catch-Up %	The percentage of an employee's post-tax wages deducted for additional elective deferrals to a Safe Harbor Roth 403(b) plan. Employees must be 50 or older in the current year to participate. Check your plan to make sure it allows catch-up contributions. Limit: 1,100	Box/Code: 12/BB and 13/Ret Plan

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Retirement deductions

Retirement Deductions		
Deduction	**Description**	**W-2 Reporting**
401(k) Plan $ and %*	An amount or percentage of an employee's wages that is deducted for a pre-tax contribution to the company's 401(k) plan. A 401(k) plan is a retirement savings plan that is funded by employee contributions and may be matched by contributions from the employer. State taxability varies. Contribution Limit: $24,500	• Box 1, decreases taxability • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/D and 13/Ret Plan
401(k) Plan 2 $ and %*	An amount or percentage of an employee's wages that is deducted for a pre-tax contribution to the company's second 401(k) plan. A 401(k) plan is a retirement savings plan that is funded by employee contributions and may be matched by contributions from the employer. State taxability varies.	• Box 1, decreases taxability • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/D and 13/Ret Plan
401(k) Catch-Up $ and %*	An amount or percentage of an employee's wages that is deducted for additional elective deferrals to the company's 401(k) plan. Employees must be 50 or older in the current year to participate. Check your plan to make sure it allows catch-up contributions. State taxability varies. Contribution Limit: $8,000 Contribution Limit Ages 60-63: $11,250	• Box 1, decreases taxability • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/D and 13/Ret Plan

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Retirement Deductions		
Deduction	**Description**	**W-2 Reporting**
401(k) Catch-Up 2 $ and %*	An amount or percentage of an employee's wages that is deducted for additional elective deferrals to the company's second 401(k) plan. Employees must be 50 or older in the current year to participate. Check your plan to make sure it allows catch-up contributions. State taxability varies.	• Box 1, decreases taxability • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/D and 13/Ret Plan
403(b) Plan $ and %*	The amount or percentage of an employee's wages that is deducted for a contribution to a 403(b) plan. A 403(b) retirement plan has the same characteristics and benefits of a 401(k) plan but is offered only by non-profit organizations. State taxability varies. Contribution Limit: $24,500	• Box 1, decreases taxability • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/E and 13/Ret Plan
403(b) Catch-Up $ and %*	An amount or percentage of an employee's wages that is deducted for additional elective deferrals to a 403(b) plan. Employees must be 50 or older in the current year to participate. Check your plan to make sure it allows catch-up contributions. State taxability varies. Contribution Limit: $8,000 Contribution Limit Ages 60-63: $11,250	• Box 1, decreases taxability • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/E and 13/Ret Plan
403(b) 15yr Catch-Up $ and %*	An amount or percentage of wages that is deducted for additional elective deferrals to a 403(b) plan. Employees must be 50 or older in the current year to participate and have 15 or more years of service. Make sure your plan allows catch-up contributions. State taxability varies. Contribution Limit: $3,000	• Box 1, decreases taxability • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/E and 13/Ret Plan

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Retirement Deductions		
Deduction	**Description**	**W-2 Reporting**
403(b) 15yr Catch-Up $ and % employer match*	The amount or percentage of the employer's elective matching contribution to an employee's 403(b) plan. The employer's contribution is based on a percentage of the employee's elective catch-up deferral. State taxability varies.	No impact on W-2 taxability
408(k) SAR SEP $ and %*	An amount or percentage of an employee's wages that is deducted for a contribution to a 408(k) SAR SEP plan. This retirement savings plan is for eligible businesses with fewer than 25 employees, has fewer restrictions than the standard 401(k) plan, and different limits. State taxability varies. Contribution Limit: $24,500	• Box 1 (Fed) decreases taxability • Box 3 and 5 (SS/Med), no impact • Box 16 and 18 (State/Local), varies Box/Code: 12/F and 13/Ret Plan
408(k) SAR SEP Catch-Up $ and %*	An amount or percentage of an employee's wages that is deducted for a contribution to a 408(k) SAR SEP plan. This retirement savings plan is for eligible businesses with fewer than 25 employees, has fewer restrictions than the standard 401(k) plan, and different limits. State taxability varies. Contribution Limit: $8,000	• Box 1, decreases taxability • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/F and 13/Ret Plan
414(h) Plan $ and %*	The amount or percentage of an employee's wages, deducted for a pre\u0002tax contribution to a 414(h) plan. This plan (for government employers) is funded with pre-tax employee contributions. The total YTD amount is displayed in Box 14 of the employee's W-2. State taxability varies.	• Box 1, decreases taxability • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 14/STPICKUP for MD; 414H for Fed and all other states

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Retirement Deductions		
Deduction	**Description**	**W-2 Reporting**
457(b) Plan $ and %	The amount or percentage of an employee's wages that is deducted for a pre-tax contribution to a 457(b) plan. A 457(b) plan is a retirement savings plan that is funded by employee contributions and may be matched by contributions from the employer. State taxability varies. Contribution Limit: $24,500	• Box 1, decreases taxability • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/G
457(b) Catch-Up $ and %	The amount or percentage of an employee's wages that is deducted for additional elective deferrals to their 457(b) plan. Employees must be 50 or older in the current year to participate. Check your plan to make sure it allows catch-up contributions. State taxability varies. Contribution Limit: $8,000 Contribution Limit Ages 60-63: $11,250	• Box 1, decreases taxability • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/G
457(b) Double Limit Catch-Up $ and %	The amount or percentage of an employee's wages that is deducted for additional elective deferrals to their 457(b) plan. Employees must be within 3 years of retirement age to participate. Check your plan to make sure it allows catch-up contributions. State taxability varies. Contribution Limit: $24,500	• Box 1, decreases taxability • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/G

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Retirement Deductions		
Deduction	**Description**	**W-2 Reporting**
501(C) EE Contribution *	The amount that is deducted from an employee's wages for a post-tax contribution to a 501(C) retirement plan. This plan is funded by the tax-exempt organization's employee contribution only. Federal tax is not withheld in payroll. State and local taxability varies. Contribution Limit: $24,500	• Box 1, no impact • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/H and 13/Ret Plan If a post-tax contribution is made, this may or may not be reportable.
CalSavers Roth Retirement %	The percentage of an employee's wages, deducted for a post-tax Roth contribution to California's State Retirement Savings program. This program is for eligible businesses that do not maintain or contribute to any other retirement plan. All California employers with five or more employees must either register with CalSavers or offer a qualifying retirement plan. Contribution Limit: $7,500	No impact on W-2 taxability
CalSavers Roth Retirement Catchup %	The percentage of an employee's wages, deducted for additional post\u0002tax Roth contribution to California's State Retirement Savings program. Employees must be 50 or older in the current year to participate. All California employers with five or more employees must either register with CalSavers or offer a qualifying retirement plan. Contribution Limit: $1,100	No impact on W-2 taxability
Employer Contribution to 401(k) $ and %	The employer's non-elective contribution to an employee's 401(k) plan. The employer contributes an amount or a percentage of the employee's compensation. State taxability varies.	• Box/Code: 13/Ret Plan • No impact on W-2 taxability
Employer Profit Sharing Contribution $ and %	The employer's non-elective contribution to a profit- sharing plan that is qualified under IRC 401. The employer contributes an amount or percentage of the employee's compensation. State taxability varies.	• Box/Code: 13/Ret Plan • No impact on W-2 taxability

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Retirement Deductions		
Deduction	**Description**	**W-2 Reporting**
IRA Post-Tax*	A fixed amount of money that is deducted from an employee's wages for a post-tax contribution to an individual retirement account (IRA). State taxability varies.	No impact on W-2 taxability
Roth 401(k) plan $ and %*	The amount or percentage of an employee's wages that is deducted for a post-tax contribution to a Roth 401(k) plan. A 401(k) plan is a retirement savings plan that is funded by post-tax employee contributions and may be matched by contributions from the employer. State taxability varies. Contribution Limit: $24,500	Box/Code: 12/AA and 13/Ret Plan
Roth 401(k) Catch-Up $ and %*	The amount or percentage of an employee's post-tax wages that is deducted for additional elective deferrals to a Roth 401(k) plan. Employees must be 50 or older in the current year to participate. Check your plan to make sure it allows catch-up contributions. State taxability varies. Contribution Limit: $8,000 Contribution Limit Ages 60-63: $11,250	Box/Code: 12/AA and 13/Ret Plan
Roth 403(b) Plan $ and %*	The amount or percentage of an employee's post-tax wages that is deducted for a contribution to a Roth 403(b) plan. A Roth 403(b) retirement plan has the same characteristics and benefits of a Roth 401(k) plan but is offered only by non-profit organizations. State taxability varies. Contribution Limit: $24,500	Box/Code: 12/BB and 13/Ret Plan
Roth 403(b) Plan Catch-Up $ and %*	The amount or percentage of an employee's post-tax wages that is deducted for additional elective deferrals to a Roth 403(b) plan. Employees must be 50 or older in the current year to participate. Check your plan to make sure it allows catch-up contributions. State taxability varies. Contribution Limit: $8,000 Contribution Limit Ages 60-63: $11,250	Box/Code: 12/BB and 13/Ret Plan
Roth 403(b) plan 15yr Catch-Up $ and %*	The amount or percentage of an employee's post-tax wages that is deducted for additional elective deferrals to a Roth 403(b) plan. Employees must be 50 or older in the current year to participate and have 15 or more years of service. Check your plan to make sure it allows catch-up contributions. State taxability varies. Contribution Limit: $3,000	Box/Code: 12/BB and 13/Ret Plan

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Retirement Deductions		
Deduction	**Description**	**W-2 Reporting**
Roth 403(b) 15yr Catch-Up $ and % Employer Match*	The amount or percentage of the employer's elective matching contribution to an employee's 403(b) plan. The employer's contribution is based on a percentage of the employee's elective catch-up deferral. This deduction is set up automatically with the 403(b) 15yr Catch-Up deduction. State taxability varies.	No impact on W-2 taxability
Roth 408(k) SAR SEP $	An amount of an employee's wages, deducted for a contribution to a Roth 408(k) SAR SEP plan. This retirement savings plan is for eligible businesses with fewer than 25 employees, has fewer restrictions than the standard 401(k) plan, and has different limits. Contribution Limit: $24,500	Box/Code: 12/F and 13/Ret Plan
Roth 408(k) SAR SEP Catch-Up $	An amount of an employee's wages, deducted for additional elective deferrals to a Roth 408(k) SAR SEP plan. Employees must be 50 or older in the current year to participate. Check with your plan administrator to see if they allow catch-up contributions. Contribution Limit: $8,000	Box/Code: 12/F and 13/Ret Plan
Roth 408(k) SAR SEP %	A percentage of an employee's wages, deducted for a contribution to a Roth 408(k) SAR SEP plan. This retirement savings plan is for eligible businesses with fewer than 25 employees, has fewer restrictions than the standard 401(k) plan, and has different limits. Contribution Limit: $24,500	Box/Code: 12/F and 13/Ret Plan
Roth 408(k) SAR SEP Catch-Up %	A percentage of an employee's wages, deducted for additional elective deferrals to a Roth 408(k) SAR SEP plan. Employees must be 50 or older in the current year to participate. Check with your plan administrator to see if they allow catch-up contributions. Contribution Limit: $8,000	Box/Code: 12/F and 13 Ret Plan
Roth 457(b) Plan $ and %	The amount or % of an employee's wages that is deducted for a post-tax contribution to a Roth 457(b) plan. A Roth 457(b) plan is a retirement savings plan that is funded by employee contributions. State taxability varies. Contribution Limit: $24,500	Box/Code: 12/EE

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Retirement Deductions		
Deduction	**Description**	**W-2 Reporting**
Roth 457(b) Catch-Up $ and %	The amount or % of an employee's wages that is deducted for additional elective deferrals to a Roth 457(b) plan. Employees must be 50 or older in the current year to participate. Check your plan to make sure it allows catch-up contributions. State taxability varies. Contribution Limit: $8,000 Contribution Limit Ages 60-63: $11,250	Box/Code: 12/EE
Roth 457(b) Double Limit Catch-up $ and %	The amount or % of an employee's wages that is deducted for additional elective deferrals to a Roth 457(b) plan. Employees must be within 3 years of retirement age to participate. Check your plan to make sure it allows catch-up contributions. State taxability varies. Contribution Limit: $24,500	Box/Code: 12/EE
Roth IRA $ and %*	The amount or percentage of an employee's wages that is deducted for a post-tax contribution to a Roth IRA plan. This plan is for eligible businesses that do not maintain or contribute to any other retirement plan. It may be matched with employer contributions. State taxability varies. Contribution Limit: $7,500	No impact on W-2 taxability
Roth IRA Catch-Up $ and %*	The amount or percentage of an employee's wages that is deducted for additional elective post-tax deferrals to a Roth IRA plan. Employees must be 50 or older in the current year to participate. Check your plan to make sure it allows catch-up contributions. State taxability varies. Contribution Limit: $1,100	No impact on W-2 taxability
Roth SEP IRA $ (Employer Paid)	The amount that the employer contributes to an employee's Roth SEP IRA. This amount isn't taxable to employees, and W-2 Box 16 reportability varies by State/ Local. The W-2 Box 13 retirement plan box is checked. Check with your plan provider for details about your plan.	Box/Code: 13/Ret Plan
Roth SEP IRA % (Employer Paid)	The amount that the employer contributes to an employee's Roth SEP IRA. This amount isn't taxable to employees, and W-2 Box 16 reportability varies by State/ Local. The W-2 Box 13 retirement plan box is checked. Check with your plan provider for details about your plan.	Box/Code: 13/Ret Plan

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Retirement Deductions		
Deduction	**Description**	**W-2 Reporting**
Roth Simple 401(k) $ and %*	The amount or percentage of an employee's wages that is deducted for a post-tax contribution to a Roth SIMPLE 401(k) plan. This retirement savings plan (for eligible businesses with fewer than 100 employees) has fewer restrictions and different limits than a standard 401(k) plan. It is funded with post-tax employee contributions and must be matched by employer contributions. State taxability varies. Contribution Limit: $17,000 110% Limit (box must be checked in RUN): $18,100	Box/Code: 12/AA and 13/Ret Plan
Roth Simple 401(k) Catch-Up $ and %*	The percentage of an employee's wages that is deducted for additional elective post-tax deferrals to a Roth SIMPLE 401(k) plan. Employees must be 50 or older in the current year to participate. Check your plan to make sure it allows catch-up contributions. State taxability varies. Contribution Limit: $4,000 110% Limit (box must be checked in RUN): $3,850 Contribution Limit Ages 60-63: $5,250	Box/Code: 12/AA and 13/Ret Plan
Roth Simple IRA with Roth Match $	An amount of an employee's wages, deducted for a post-tax contribution to a SIMPLE IRA plan. This is a retirement plan for eligible businesses with 100 or fewer employees who don't maintain or contribute to any other retirement plan. Any employer match selected with this deduction will go into a Roth account. Contribution Limit: $17,000 110% Limit (box must be checked in RUN): $18,100	• Box 1, no impact • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/S
Roth Simple IRA Catchup with Roth Match $	An amount of an employee’s wages, deducted for additional post-tax elective deferrals to a SIMPLE IRA plan. Employees must be age 50 or older in the current year to participate. Check with your plan administrator to make sure they allow catch-up contributions. Any employer match selected with this deduction will go into a Roth account. Contribution Limit: $4,000 110% Limit (box must be checked in RUN): $3,850 Contribution Limit Ages 60-63: $5,250	Box/Code: Box/Code: 12/S and 13/Ret Plan

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Retirement Deductions		
Deduction	**Description**	**W-2 Reporting**
Roth Simple IRA with Roth Match %	A percentage of an employee's wages, deducted for a post-tax contribution to a SIMPLE IRA plan. This is a retirement plan for eligible businesses with 100 or fewer employees who don't maintain or contribute to any other retirement plan. Any employer match selected with this deduction will go into a Roth account. Contribution Limit: $17,000 110% Limit (box must be checked in RUN): $18,100	• Box 1, no impact • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/S
Roth Simple IRA Catchup % with Roth Match	A percentage of an employee's wages, deducted for additional post-tax elective deferrals to a SIMPLE IRA plan. Employees must be age 50 or older in the current year to participate. Check with your plan administrator to make sure they allow catch-up contributions. Any employer match selected with this deduction will go into a Roth account. Contribution Limit: $4,000 110% Limit (box must be checked in RUN): $3,850 Contribution Limit Ages 60-63: $5,250	Box/Code: 12/S and 13/Ret Plan
Roth Simple IRA with Traditional Match $	An amount of an employee's wages, deducted for a post-tax contribution to a SIMPLE IRA plan. This is a retirement plan for eligible businesses with 100 or fewer employees who don't maintain or contribute to any other retirement plan. Any employer match selected with this deduction will go into a traditional account. Contribution Limit: $17,000 110% Limit (box must be checked in RUN): $18,100	• Box 1, no impact • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/S
Roth Simple IRA with Traditional Match %	A percentage of an employee's wages, deducted for a post-tax contribution to a SIMPLE IRA plan. This is a retirement plan for eligible businesses with 100 or fewer employees who don't maintain or contribute to any other retirement plan. Any employer match selected with this deduction will go into a traditional account. Contribution Limit: $17,000 110% Limit (box must be checked in RUN): $18,100	• Box 1, no impact • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/S

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Retirement Deductions		
Deduction	**Description**	**W-2 Reporting**
Roth Simple IRA Catchup with Traditional Match $	An amount of an employee's wages, deducted for additional post-tax elective deferrals to a SIMPLE IRA plan. Employees must be age 50 or older in the current year to participate. Check with your plan administrator to make sure they allow catch-up contributions. Any employer match selected with this deduction will go into a traditional account. Contribution Limit: $4,000 110% Limit (box must be checked in RUN): $3,850 Contribution Limit Ages 60-63: $5,250	Box/Code: 12/S and 13/Ret Plan
Roth Simple IRA Catchup with Traditional Match %	A percentage of an employee's wages, deducted for additional post-tax elective deferrals to a SIMPLE IRA plan. Employees must be 50 or older in the current year to participate. Check with your plan administrator to make sure they allow catch-up contributions. Any employer match selected with this deduction will go into a traditional account. Contribution Limit: $4,000 110% Limit (box must be checked in RUN): $3,850 Contribution Limit Ages 60-63: $5,250	Box/Code: 12/S and 13/Ret Plan
Roth Simple IRA Non-Elective Contribution	The employer's non-elective contribution to a Roth Simple IRA plan. The employer contributes up to 10% of the employee's compensation.	No impact on W2 taxabilty
SEP IRA $ and % (Employer Paid)	The amount that the employer contributes to an employee's SEP IRA. This amount is not taxable to employees and W-2 Box 16 reportability varies by State/Local. The W-2 Box 13 retirement plan box is checked. Check with your plan provider for details about your plan. State taxability varies.	• Box/Code: 13/Ret Plan • Box 16 varies
Simple 401(k) $ and %*	An amount or percentage of an employee's wages that is deducted for a pre-tax contribution to a SIMPLE 401(k) plan. This retirement savings plan (for eligible businesses with fewer than 100 employees) has fewer restrictions and different limits than a standard 401(k) plan. This plan must be matched by employer contributions. State taxability varies. Contribution Limit: $17,000 110% Limit (box must be checked in RUN): $18,100 Contribution Limit Ages 60-63: $5,250	• Box 1, decreases taxability • Box 3 and 5, no impact • Box 13 Ret Plan • Box 16, varies • Box 18, varies Box/Code: 12/D

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Retirement Deductions		
Deduction	**Description**	**W-2 Reporting**
Simplified Employee Pension (SEP) IRA ER Contribution*	The amount that the employer contributes to an employee's SEP IRA. This amount is non-taxable to employees and W-2 Box 16 reportability varies by State/Local. The W-2 Box 13 retirement plan box is checked. Confirm with your plan provider about your plan details. State taxability varies.	• Not taxable for FIT, FICA, FUTA, SUI, and SDI • SIT taxability varies • No impact on W-2 taxability
Simple 401(k) Catch-Up $ and %*	The amount or percentage of an employee's wages that is deducted for additional elective deferrals to a SIMPLE 401(k) plan. Employees must be 50 or older in the current year to participate. Check your plan to make sure it allows catch-up contributions. State taxability varies. Contribution Limit: $4,000 110% Limit (box must be checked in RUN): $3,850 Contribution Limit Ages 60-63: $5,250	• Box 1, decreases taxability • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/D
Simple 401(k) Non-Elective Contribution*	The employer's non-elective contribution to a SIMPLE 401(k) plan. The employer contributes up to 10% of the employee’s compensation. State taxability varies.	No impact on W-2 taxability
Simple IRA with Traditional Match $	An amount of an employee’s wages, deducted for a contribution to a SIMPLE IRA plan. This is a tax-deferred retirement plan for eligible businesses with 100 or less employees who do not maintain or contribute to any other retirement plan. Any employer match selected with this deduction will go into a traditional account. Contribution Limit: $17,000 110% Limit (box must be checked in RUN): $18,100 Contribution Limit Ages 60-63: $5,250	• Box 1, decreases taxability • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/S
Simple IRA Catch-Up with Traditional Match $	An amount of an employee’s wages, deducted for additional elective deferrals to a SIMPLE IRA plan. Employees must be age 50 or older in the current year to participate. Check with your plan administrator to make sure they allow catch-up contributions. Any employer match selected with this deduction will go into a traditional account. Contribution Limit: $17,000 110% Limit (box must be checked in RUN): $18,100 Contribution Limit Ages 60-63: $5,250	Box/Code: 12/S and 13/Ret Plan

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Retirement Deductions		
Deduction	**Description**	**W-2 Reporting**
Simple IRA with Roth Match $	An amount of an employee's wages, deducted for a contribution to a SIMPLE IRA plan. This is a tax-deferred retirement plan for eligible businesses with 100 or fewer employees who don't maintain or contribute to any other retirement plan. Any employer match selected with this deduction will go into a Roth account. Contribution Limit: $17,000 110% Limit (box must be checked in RUN): $18,100 Contribution Limit Ages 60-63: $5,250	• Box 1, decreases taxability • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/S
Simple IRA with Traditional Match %	A percentage of an employee's wages, deducted for a contribution to a SIMPLE IRA plan. This is a tax-deferred retirement plan for eligible businesses with 100 or less employees who do not maintain or contribute to any other retirement plan. Any employer match selected with this deduction will go into a traditional account. Contribution Limit: $17,000 110% Limit (box must be checked in RUN): $18,100 Contribution Limit Ages 60-63: $5,250	• Box 1, decreases taxability • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/S
Simple IRA Catch-Up with Traditional Match %	A percentage of an employee's wages, deducted for additional elective deferrals to a SIMPLE IRA plan. Employees must be age 50 or older in the current year to participate. Check with your plan administrator to make sure they allow catch-up contributions. Any employer match selected with this deduction will go into a traditional account. Contribution Limit: $17,000 110% Limit (box must be checked in RUN): $18,100 Contribution Limit Ages 60-63: $5,250	Box/Code: 12/S and 13/Ret Plan
Simple IRA with Roth Match %	A percentage of an employee's wages, deducted for a contribution to a SIMPLE IRA plan. This is a tax-deferred retirement plan for eligible businesses with 100 or fewer employees who don't maintain or contribute to any other retirement plan. Any employer match selected with this deduction will go into a Roth account. Contribution Limit: $17,000 110% Limit (box must be checked in RUN): $18,100 Contribution Limit Ages 60-63: $5,250	• Box 1, decreases taxability • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/S

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Retirement Deductions		
Deduction	**Description**	**W-2 Reporting**
Simple IRA Catch-Up with Roth Match $	An amount of an employee's wages, deducted for additional elective deferrals to a SIMPLE IRA plan. Employees must be age 50 or older in the current year to participate. Check with your plan administrator to make sure they allow catch-up contributions. Any employer match selected with this deduction will go into a Roth account. Contribution Limit: $4,000 110% Limit (box must be checked in RUN): $3,850 Contribution Limit Ages 60-63: $5,250	• Box 1, decreases taxability • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/S
Simple IRA Catch-Up with Roth Match %	A percentage of an employee's wages, deducted for additional elective deferrals to a SIMPLE IRA plan. Employees must be age 50 or older in the current year to participate. Check with your plan administrator to make sure they allow catch-up contributions. Any employer match selected with this deduction will go into a Roth account. Contribution Limit: $4,000 110% Limit (box must be checked in RUN): $3,850 Contribution Limit Ages 60-63: $5,250	• Box 1, decreases taxability • Box 3 and 5, no impact • Box 16, varies • Box 18, varies Box/Code: 12/S
Simple IRA Non-Elective Contribution*	The employer's non-elective contribution to a Simple IRA plan. The employer contributes up to 10% of the employee's compensation. State taxability varies.	No impact on W-2 taxability
State Mandated Roth Retirement %	The percentage of an employee's wages, deducted for a post-tax Roth contribution to a state retirement savings program. Check with your state and make sure you follow the requirements for registering and enrolling in your state's plan or other qualifying retirement plan.	No impact on W-2 taxability
State Mandated Roth Retirement Catch-Up %	The percentage of an employee's wages, deducted for additional elective post-tax Roth contribution to a state retirement savings program. Employees must be 50 or older in the current year to participate. Check with your state to make sure it allows catch-up contributions.	No impact on W-2 taxability

* If you have a plan set up with ADP Retirement Services, this deduction is no longer available after the Plan Deduction Start Date.

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Voluntary disability insurance

Voluntary Disability Insurance deductions are available for New York and Hawaii only (in every pay frequency).

COVID EE SS tax repayment

COVID EE SS Tax Repayment Deductions	
Deduction	**Description**
Q3 EE SS Tax Deferral Repayment	A dollar amount that is deducted in equal amounts per pay period from an employee's wages to repay Employee Social Security Taxes that were deferred between 9/1/2020 and 9/30/2020 under the Executive Memorandum on Deferring Payroll Tax Obligations in Light of the Ongoing COVID-19 Disaster. You can set up a goal amount for the employee on the Employee - Deductions page. You can track the deferral amount owed and balance due by utilizing the Employee SS Deferral Repayment report. This deduction should only be used during the deferral repayment period of 1/1/2021 to 1/3/2023. Employee Social Security Deferral repayment amounts will be invoiced and debited separately from your regular payroll amounts.
Q4 EE SS Tax Deferral Repayment	A dollar amount that is deducted in equal amounts per pay period from an employee's wages to repay Employee Social Security Taxes that were deferred between 10/1/2020 and 12/31/2020 under the Executive Memorandum on Deferring Payroll Tax Obligations in Light of the Ongoing COVID-19 Disaster. You can set up a goal amount for the employee on the Employee Deductions page. You can track the deferral amount owed and balance due by utilizing the Employee SS Deferral Repayment report. This deduction should only be used during the deferral repayment period of 1/1/2021 to 1/3/2023. Employee Social Security Deferral repayment amounts will be invoiced and debited separately from your regular payroll amounts.

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Union deductions

Union Deductions	
Deduction	**Description**
Assessment Cents per Hour	An amount that is deducted from an employee's wages for a union assessment, based on the number of hours an employee works.
Assessment Flat Dollar	An amount that is deducted from an employee's wages for a union assessment.
Assessment Percentage of Gross	An amount that is deducted from an employee's wages for a union assessment.
Union 1, 2, 3	An amount that is deducted from an employee's wages for a union contribution, such as dues or initiation fees. An employee can have up to 3 Union deductions..
Union Cents Per Hour 1, 2, 3	An amount that is deducted from an employee's wages for a union due, based on the number of hours an employee works. The calculation rate may vary by employee. An employee can have up to 3 Union Cents per Hour deductions.
Union Percentage of Gross 1, 2, 3	An amount that is deducted from an employee's wages for a union due, based on the percentage of gross. An employee can have up to 3 Union Percentage of Gross deductions.
Vacation Out 1, 2, 3	The vacation benefit amount paid to employees that is equal to the Vacation In earning and is deducted from the net pay. A Vacation Out deduction is created automatically when you add a Vacation In earning.

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