



WILLIAM PATERSON UNIVERSITY

Department of Payroll

College Hall • 300 Pompton Road • Wayne, New Jersey 07470

973.720.2885 • Fax 973.720.2013 • payroll@wpunj.edu • wpunj.edu

Understanding your Form W2 Wages and Tax Statement for Calendar Year 2023

Box A = Last 4 digits of the Employee's Social Security Number. Please notify the Humans Resources department if this is incorrect.

Box B = William Paterson University's federal Identification number.

Box C = Employer's Name, Address and Zip Code.

Box D = Control Number (University Use).

Box E = Employee's Name Address and Zip Code. Please notify the Human Resources department if this information is incorrect.

Box 1 - Wages, Tips, Other Compensation (Federal Taxable Earnings) = Gross wages plus imputed income (taxable portion of your group life insurance coverage over \$50,000) plus taxable tuition waivers minus pre-tax section 125 contributions (Health, Dental, Unreimbursed Medical, Commuter Tax\$ave or dependent care plans) minus your mandatory section 414H pension contributions minus section 403(b) (additional tax shelter plan) contributions minus section 457 Deferred Compensation Contributions. If you received any federal taxable benefits from NJ State Temporary Disability Program, Tiered Incentive Gift Card, or NJWell Program Gift Card, it has also been added into this box.

Box 2 - Federal Income Tax Withheld = Total amount of federal withholding tax withheld from your 2023 wages

Box 3 - Social Security Wages = Gross wages plus imputed income (taxable portion of your group life insurance coverage over \$50,000) plus taxable tuition waivers minus pre-tax section 125 contributions. The maximum Social Security wages that were subject to taxation for 2023 are \$160,200. If you received any Social Security taxable benefits from the NJ State Temporary Disability Program, Tiered Incentive Gift Card, or NJWell Program Gift Card, it has also been added into this box.

Box 4 - Social Security Tax Withheld = Total amount of Social Security tax Withheld from your 2023 wages. Maximum amount for 2023 is \$9,932.40

Box 5 - Medicare Wages and Tips = Gross wages plus imputed income (taxable portion of your group life insurance coverage over \$50,000) plus taxable tuition waiver minus pre-tax section 125 contributions. If you received any Medicare taxable benefits from the NJ State Temporary Disability Program, Tiered Incentive Gift Card, or NJWell Program Gift Card, it has been added into this box.

Box 6 - Medicare Tax Withheld = Total amount of Medicare and Additional Medicare Tax withheld from your 2023 wages. This amount includes the 1.45% Medicare Tax withheld on all Medicare wages and tips shown in Box 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above \$200,000.

Box 7 - Social Security Tips = Not Applicable to William Paterson University Employees.

Box 8 - Allocated Tips = Not Applicable to William Paterson University Employees.

Box 9 - Not Used.

Box 10 - Dependent Care Benefits = This is the amount that you contributed to the State of New Jersey's Dependent Care Expense Plan in 2023.

Box 11 - Non Qualified Plans = Not Applicable to William Paterson University Employees.

Box 12 – See below for description of codes:

Code C = Cost of Group-Term Life Insurance in excess of 50,000.

Code E = Contributions you made to the Section 403B Tax Shelter Plans.

Code G = Contributions you made to the Section 457 Deferred Compensation Plans.

Code DD = Informational Purposes Only - Total Cost of your Health Insurance Coverage for 2023.

Box 13 = "X" under Retirement Plan - Denotes that you are an active member of a pension plan (Alternate Benefit Program (ABP), Teachers Pension Annuity Fund (TPAF), Public Employees Retirement System (PERS), or Police and Foreman's Retirement System (PFRS).

Box 13 = "X" under Third-Party Sick Pay - Denotes that you received benefits from the NJ State Disability Plan and those amounts have been added to your W2 from the University.

Box 14 = other - UI/WF= Total withheld for NJ Unemployment and Workforce Development taxes in 2023. **DI** =Total withheld for NJ State Disability in 2023. **FLI** = Total withheld for NJ Family Leave insurance in 2023.

Box 15 = State and Employer's State ID Number - The Tax Identification number and the state(s) abbreviation of the State to which you're taxable earnings have been reported.

Box 16 = State Wages and Tips - NJ Employees Not Residing in PA = Gross wages plus imputed income (taxable portion of group life insurance coverage over \$50,000) plus taxable tuition waivers.

Box 16 =State Wages and Tips- PA Residents = Gross wages plus taxable tuition waivers minus pre-tax section 125 deductions.

Box 16 =State Wages and Tips- NY Residents = Similar to amount in Box 1.

Box 17 =State Income Tax Withheld- The total amount of State Withholding Tax withheld from your 2023 wages

Please refer to your last paycheck or direct deposit stub for calendar year 2023 for any additional information you may require i.e. health insurance contributions, pension plan contributions, union dues contributions for the calendar year etc.