1120.00 Form W-2 Annual Earnings Statement

Form W-2 is used to report taxable wages paid to employees and the taxes withheld from those wages for a calendar year. The form is also used to report FICA taxes to the Social Security Administration. W-2’s are required to be distributed to employees by January 31st of the year following the year the wages were earned. Paper Form W-2’s are mailed each year to the employee’s mailing/home address before the January 31st deadline, and the same W-2 information is available for each employee in MaineStreet Employee Self-Service. Form W-2 will be released only to the named recipient unless written authorization is given by the recipient instructing otherwise. The person designated will be required to provide the recipient’s ID along with his/her own identification.

UMS offers the opportunity for all employees to opt-out of a paper Form W-2. If you are expecting a tax refund, you can opt-out of a paper Form W-2 to receive access to your tax information sooner. You must opt-out to gain advance access to your Form W-2 electronically through MaineStreet Employee Self-Service (ESS). Employees who elected to receive their W-2 electronically in the previous year and who have not made a change to their election, will not need to take action provided they wish to continue to take advantage of this opportunity. Employees will be notified when W-2s are available online.

The benefits of receiving an online W-2 form are:

- Earlier access to important year-end tax information
- Significantly less possibility that the W-2 may be lost
- Access from any location with Internet availability
- Environmental impact
- Reduced UMS cost to print and mail

If you've already consented to an electronic version, follow these instructions for generating your Form W-2 (Through MaineStreet Employee Self-Service):

1. From the MaineStreet Portal Menu, click Employee Self Service
2. Click the Pay tile
3. Click the View W-2/W-2c Forms menu item
4. Click the Year End Form link to open a new window with your Form W-2. You must allow pop-ups!

Instructions for Opting Out of Paper W-2s (Through MaineStreet Employee Self-Service):

1. From the MaineStreet Portal Menu, click Employee Self Service
2. Click the Pay tile
3. Click the W-2/W-2c Consent Form menu item
4. Check the box: I consent to receive W-2 and W-2c forms electronically.
5. Click Submit - this will bring up the Verification box
6. Enter your MaineStreet Password
7. Click Verify Password button

Related articles
- How-To Articles - HR Partner & Liaison
- How to Process e-Authorizations (Student Employment Walkthrough Guide)
- How to Complete Form I-9 Employment Eligibility Verification via Employee Self-Service
- 1120.00 Form W-2 Annual Earnings Statement
- How-to Accept Student Job

The Form W-2 will be sent to the last known address for the employee. USPS will handle any necessary forwarding. To change the address of a deceased employee, Payroll will need to confirm the legal authority which would typically be a notice from the probate court that the person requesting the change has been appointed as personal representative for the estate.

The university does not charge a fee for a copy of Form W-2.

Requests for copies of Form W-2 will either be mailed per the employee’s instruction or will be available in Payroll for the employee to pick up in person. Forms will be released only to the employee unless written authorization is given by the employee instructing otherwise. The person designated will be required to provide a written authorization from the employee, along with his/her own identification to match the authorized name on the written authorization from the employee.

The university will not email copies of the Form W-2.

The W-2 form is your wage and tax statement provided by the UMS to provide information on your taxable wages and taxes withheld for the calendar year.

Employees need the W-2 form for filing their personal income tax return(s). The following information is designed to help employees understand the boxes on the W-2.
The employer's federal identification number is the number assigned to the employer for payroll tax reporting.

This address is the IRS legal address for the University of Maine System.

This box contains the employee's Social Security Number. For security purposes, the first 5 digits are replaced with X. Caution: review this number carefully. If it is incorrect, contact UMS payroll immediately.

This is the employee's name and mailing address based on MaineStreet records.

This is federal, taxable wages in the calendar year. The amount is calculated as follows:

YTD Earnings (from your last check in December)

LESS...

Before-Tax deferred retirement deductions (see Box 12 & 14)  
Before-Tax benefit deductions for health, insurance payments, dependent care FSA, Health Savings Account, etc.

PLUS  
Taxable Benefits (i.e., certain tuition benefits; certain moving expenses, etc).

*Box 1 should agree with Federal Taxable Gross, YTD on your last pay statement for the calendar year.

This is *federal income tax* University of Maine System withheld from your pay. If you didn't file a W-4, the withholding is based on "single and no adjustments" irrespective of your marital status. Your current status is on your pay statement in the box labeled "Taxes."

Social security wages are not identical to federal taxable gross wages in Box 1. Employee contributions to a retirement plan are exempt from income taxes but subject to social security taxes.

YTD Earnings (from your last check in December)

LESS...

Before-Tax benefit deductions for health, insurance payments, dependent care FSA, Health Savings Account, etc.

PLUS  
Taxable Benefits (i.e., certain tuition benefits; certain moving expenses, etc).

Note: Full time students who work for the University are exempt from social security taxes under the "student exemption."

**Foreign Nationals** who are non-resident aliens based on the substantial presence test are exempt from social security taxes.

This is social security tax withheld from your pay for the OASDI component of social security taxes. OASDI is an acronym for "Old Age Survivors and Disability Insurance." Social security tax withheld should equal 6.2% of your social security wages in Box 3.

This is total wages and tips subject to the Medicare (hospital insurance) component of social security taxes. The Medicare wage base is not subject to a cap.

This is Medicare tax withheld from your pay for the Medicare component of social security taxes. The rate is 1.45% of the Medicare wages in Box 5.

This box generally does not apply to the University of Maine System.

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This is the pre-tax deduction for dependent care FSA Advantage Accounts. This amount is not included in Box 1.

This box generally does not apply to the University of Maine System.

- **Code C:** Cost of group-term life insurance over $50,000
- **Code D:** Elective deferrals for a retirement under section 401(k)
- **Code E:** Elective deferrals for retirement under section 403(b) (does not include Nonelective contributions; see Box 14 below)
- **Code F:** Elective deferrals for retirement under section 457(b)
- **Code P:** Non taxable moving expense reimbursements paid directly to employee (see Administrative Practice Letter for details)
- **Code W:** Health Savings Account (employee and UMS contributions)
- **Code BB:** 403(b) Roth contributions
- **Code DD:** Cost of employer sponsored health insurance
- **Code EE:** 457(b) Roth contributions
- **Statutory employee** - This box generally does not apply to the University of Maine System.
- **Retirement Plan** - This box is checked if you are an eligible participant in the University's 403(b) retirement plan.
- **Third Party Sick Pay** - This box is checked if you received short term disability payments. Amounts reported in Box 12 with letter code J.
UMS can use Box 14 to report any information they consider important to their employees. It is possible that the amounts in Box 14 are for informational purposes only. Consult your tax professional if you have questions about how to complete your year end tax filings.

- **403B other** - Non-elective, before-tax deferrals for retirement under section 403(b) (Nonelective contributions are mandatory based on job status.)
- **Imp Tax** - Taxable value of miscellaneous imputed income (included in Boxes 1, 3, 5 & 16)
- **DP Taxable** - Taxable value of domestic partner taxable health & dental benefits (included in Boxes 1, 3, 5 & 16)
- **Imp Tuit** - Taxable value of tuition benefit (included in Boxes 1, 3, 5 & 16)
- **FFCRA** - Amounts paid as qualified sick leave wages or qualified family for leave paid January 1 through March 31 under the Families First Coronavirus Response Act (FFCRA) (also included in Boxes 1, 3, 5 & 16) per IRS guidelines

**Multiple Pages**

FFCRA earnings may be reported on subsequent pages; FFCRA earnings represent the Social Security taxable amount per IRS guidelines.

- **Sick leave wages subject to the $511 per day limit paid for leave taken after December 31, 2020, and before April 1, 2021:**
  - This amount represents the amount of FFCRA Sick Leave paid at 100% because of care you required.
- **Sick leave wages subject to the $200 per day limit paid for leave taken after December 31, 2020, and before April 1, 2021:**
  - This amount represents the amount of FFCRA Family Care Leave paid at 2/3rds pay because of care you provided to another; **Note:** The first 2 weeks of Emergency Family Medical Leave reported as Sick Leave-Family Care per IRS guidelines.
- **Emergency family leave wages paid for leave taken after December 31, 2020, and before April 1, 2021:**
  - This amount represents up to an additional 10 weeks paid at 2/3rds pay because of care for dependent children for school or daycare closing.
- **FFCRA extended by ARPA** - Amounts paid as qualified sick leave wages or qualified family leave wages paid April 1 through September 30 under the American Rescue Plan Act (also included in Boxes 1, 3, 5 & 16) per IRS guidelines.
  - **Sick leave wages subject to the $511 per day limit paid for leave taken after March 31, 2021, and before October 1, 2021:**
    - This amount represents the amount of FFCRA/ARPA Sick Leave paid at 100% because of care you required;
    - **Time reporting codes used for vaccination**
  - **Sick leave wages subject to the $200 per day limit paid for leave taken after March 31, 2021, and before October 1, 2021:**
    - This amount represents the amount of FFCRA/ARPA Family Care Leave paid at 2/3rds pay because of care you provided to another;
  - **Emergency family leave wages paid for leave taken after March 31, 2021, and before October 1, 2021:**
    - This amount represents up to 12 weeks paid at 2/3rds pay because of care for dependent children for school or daycare closing.

This box identifies the "state" that received this wage report and the employer's state ID number is the University's identification number assigned by the state for payroll tax reporting.

This box reflects the amount of state wages reported to the state indicated in Box 15.

This is state income tax withheld from your pay and reported to the state identified in Box 15.

This box reflects the local wages reported to the locality indicated in Box 20.

This is local income tax withheld from your pay and reported to the locality in Box 20.

This box identifies the "locality" that received this wage report.