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**EMPLOYEE BENEFITS & PAYROLL DIVISION**  
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## FREQUENTLY ASKED QUESTIONS – FORM W-2 WAGE AND TAX STATEMENT

### 1. How can I access my Form W-2 copy on Employee Self-Service (ESS)?

- i. Log into the (ESS) website at <https://ess.fultoncountyga.gov/webapp/ESSAPROD/ESS>
- ii. Click on the **Compensation** Tab
- iii. Select **Tax Information**
- iv. To open the W-2, click on the link in the **View** column that corresponds to the desired tax year

### 2. Why does the wages on my Form W-2 do not match the amounts reflected on my final check stub?

The W-2 reflects taxable earnings while the check stubs reflect total gross earnings. To convert from total earnings to taxable earnings, you need to subtract the applicable pre-tax deductions from the total gross earnings on your last check stub. Your Form W-2 is a summary of the taxable earnings received in a calendar year. *(Instructions on how to compute your Form W-2 amounts is below)*

### 3. Why the wages in boxes 3 and 5 (Social Security and Medicare Taxable Wages) does not match the wages in Boxes 1 and 16 (Federal and State Taxable wages)?

The amount in Box 3, Social Security Wages and Box 5, Medicare Wages includes employees' retirement plan payroll deductions including 457B deferred compensation. While, the amount in Box 1, Federal and State Wages **does not** include payroll deductions for retirement and 457b deferred compensation plans. Retirement deductions are taxable for Social Security and Medicare Wages (Box 3 and 5) but not for Federal and State Wages (Box 1 and 16).

### 4. What if I didn't have any federal or state taxes withheld according to my W-2?

You would not have had any federal and state withholding taxes if you claimed an exemption from federal/state withholding on your Employee's Withholding Allowance Certificate (Form W-4) for the tax year. You can review your tax status on Employee Self Service (ESS). In addition, if your earnings are under a certain threshold, you may not have been subject to any federal and state withholding taxes. You can change your Form W-4 to adjust your federal and state withholdings at any time by contacting the Payroll Division.

### 5. Is there an annual maximum for Social Security and Medicare Taxable Wages (Box 3 and 5 of Form W-2)?

Social Security Wages are subject to an annual maximum. For 2018, that amount was **\$128,400.00**.

Medicare Wages are not subject to an annual maximum. However, Medicare wages in excess of \$200,000.00 are subject to additional 0.09% Medicare Tax.

### 6. Why contribution amounts made to the 401(a) Defined Contribution (DC) or Defined Benefit (DB) Retirement Plans for the tax year are not listed on my Form W-2?

The IRS does not require employers to report these contribution amounts on the Form W-2. On Box 12 of the W-2, Retirement Plan is checked for DB and DC participants' which indicates they are covered by the employer's retirement plan.

### 7. Who Should I Contact if I need assistance with verifying the amounts on my W-2 or other W-2 questions?

You may email the Payroll Unit at [payrollunit@fultoncountyga.gov](mailto:payrollunit@fultoncountyga.gov) or call (404) 612.7605.

# INSTRUCTIONS ON HOW TO COMPUTE YOUR TAXABLE WAGE AMOUNTS

## I. FEDERAL AND STATE TAXABLE WAGES (BOX 1 & 16)

To determine the amounts for Box 1, “Wages, Tips, Other Compensation” and Box 16, “State wages, tips, etc.” take the amount shown in the “YTD GROSS AMOUNT” on your last check stub of the year and subtract the amount(s) shown in the “YTD DEDUCTION AMOUNT” for all of the deductions shown below that appear in the “DESCRIPTION” Box of your last check stub. The resulting amount will be your Federal Wages (Box 1) and State Wages (Box 16).

1. 401A DC PLAN (401A Defined Contribution)
2. AFLAC PRETAX (AFLAC Pre-tax Benefit)
3. ALLSTATE P/T (ALLSTATE Pre-tax Benefit)
4. COL PRE TAX (Colonial Life Pre-tax Insurance)
5. D COMP TIAA-CREF (TIAA-CREF Deferred Compensation)
6. DENTAL INS (Dental Insurance Premium)
7. COL DEP FLEX (Dependent Flexible Spending Account)
8. ERSPT (State Retirement System for Tax Commissioner Employees only)
9. GJRS (Georgia Judicial Retirement System)
10. HEALTH INS (Health Insurance Premium)
11. LIFE INS BAS (Basic Life Insurance Premium)
12. MARTA/GRTA (Monthly MARTA or GRTA Pass Payroll Deduction)
13. COL MED FLEX (Medical Flexible Spending Account)
14. COL PAR FLEX (Parking Flexible Spending Account)
15. COUNTY PARK (County Parking Payroll Deduction)
16. ENH 1991 PL (Defined Benefit Pension Plan Deduction)
17. TRA FX COL (Transit Flexible Spending Account)
18. VISION INS (Vision Insurance Premium)
19. HSA (Health Equity Health Savings Account Employee Additional Contribution)
20. COL LPFSA (Limited Purpose Flexible Spending Account)

## II. SOCIAL SECURITY AND MEDICARE WAGES (BOX 3 & 5)

To determine the amounts for Box 3\*, “Social security wages” and Box 5, “Medicare wages and tips.” take the amount shown in the “YTD GROSS AMOUNT” Box on your last check stub of the year and subtract the amount(s) shown in the “YTD DEDUCTION AMOUNT” Box for all of the deductions shown below that appear in the “DESCRIPTION” Box of your last check stub. The resulting amount will be your Social Security Wages\*\* (Box 3) and Medicare Wages (Box 5).

1. AFLAC PRETAX (AFLAC Pre-tax Benefit)
2. ALLSTATE P/T (ALLSTATE Pre-tax Benefit)
3. COL PRE TAX (Colonial Life Pre-tax Insurance)
4. DENTAL INS (Dental Insurance Premium)
5. COL DEP FLEX (Dependent Flexible Spending Account)
6. HEALTH INS (Health Insurance Premium)
7. LIFE INS BAS (Basic Life Insurance Premium)
8. MARTA/GRTA (Monthly Transportation Pass Payroll Deduction)
9. COL MED FLEX (Medical Flexible Spending Account)
10. COL PAR FLEX (Parking Flexible Spending Account)
11. COUNTY PARK (County Parking Payroll Deduction)
12. TRA FX COL (Transit Flexible Spending Account)
13. VISION INS (Vision Insurance Premium)
14. HSA (Health Equity Health Savings Account Employee Additional Contribution)
15. COL LPFSA (Limited Purpose Flexible Spending Account)

\*Note: Social Security Wages are subject to a calendar year maximum and Box 3 will not exceed that amount.