

1997 W-2 WAGE AND TAX STATEMENT

Box 1 (Federal) Wages, Tips, Other Compensation =

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

- KPERS Contributions, Box 14 KPER
- Tax Sheltered Annuity Contributions
- Voluntary Tax Sheltered Annuity Contributions, Box 13E
- Deferred Compensation
- Federal Employees Thrift Savings Plan, Box 13D
- Before Tax Group Health Insurance Premiums, Box 14 NTGH
- Health Care Flexible Spending Account, Box 14 HLTH
- Dependent Care Flexible Spending Account, Box 10
- + Cost of Group Term Life Insurance Over \$50,000, Box 13C
- + Athletic Season Tickets
- + Awards-Taxable
- + Club Dues-Taxable
- + Fringe Benefit Income
- + Moving Expense-Taxable
- + Malpractice Insurance-Taxable
- + Non-cash Awards
- + Vehicle Usage-Taxable

Box 2 Federal Income Tax Withheld =

Federal Tax Withholdings

Box 3 Social Security Wages =

Gross Wages from Warrant Stub and shown on Earnings Summary section

- Before Tax Group Health Insurance Premiums, Box 14 NTGH
- Health Care Flexible Spending Account, Box 14 HLTH
- Dependent Care Flexible Spending Account, Box 10
- + Kansas Public Employee Deferred Compensation Plan (KPEDCP)
- + Cost of Group Term Life Insurance Over \$50,000, Box 13C
- + Athletic Season Tickets
- + Awards-Taxable
- + Club Dues-Taxable
- + Fringe Benefit Income
- + Moving Expense-Taxable
- + Malpractice Insurance-Taxable
- + Non-cash Awards
- + Vehicle Usage-Taxable

Box 4 Social Security Tax Withheld =
Social Security Withholding (6.2% of Social Security Wages)

Box 5 Medicare Wages and Tips =
Gross Wages from Warrant Stub and shown on Earnings Summary section
- Before Tax Group Health Insurance Premiums, Box 14 NTGH
- Health Care Flexible Spending Account, Box 14 HLTH
- Dependent Care Flexible Spending Account, Box 10
+ Kansas Public Employee Deferred Compensation Plan (KPEDCP)
+ Cost of Group Term Life Insurance Over \$50,000, Box 13C
+ Athletic Season Tickets
+ Awards-Taxable
+ Club Dues-Taxable
+ Fringe Benefit Income
+ Moving Expense-Taxable
+ Malpractice Insurance-Taxable
+ Non-cash Awards
+ Vehicle Usage-Taxable

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

Box 9 Advance EIC Payment =
Advanced Earned Income Credit Payments during 1997

Box 10 Dependent Care Benefits =
Contributions to a Dependent Care Flexible Spending Account, under Section 125 of IRC.

Box 12 Benefits Included in Box 1 =
Fringe benefits reported by the agency during 1997, including:
Athletic Season Tickets
Awards-Taxable
Club Dues-Taxable
Fringe Benefit Income
Moving Expense-Taxable
Malpractice Insurance-Taxable
Vehicle Usage-Taxable

Box 13C = Cost of group-term life insurance coverage in excess of \$50,000 provided to employee by employer

Box 13D = Federal Employees Thrift Savings Plan (TSP)

Box 13E = Contributions to a Voluntary Tax Sheltered Annuity (VTSA), under Section 403(b) of the Internal Revenue Code (IRC)

Box 13G = Contributions to the Kansas Deferred Compensation Plan + Kansas Public Employees Deferred Compensation Plan, under Section 457 of the IRC

Box 13P = Excludable moving expense reimbursements

Box 13Q = National Guard Basic Allowance and Subsistence Pay

Box 14 KPER = Contributions to Kansas Public Employees Retirement System

Box 14 NTGH = Before Tax Group Health Insurance Premiums, under Section 125 of IRC

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

Box 14 HLTH = Contributions to a Health Care Flexible Spending Account, under Section 125 of IRC

Box 15 Pension Plan =

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

Box 15 Deferred Compensation =

"X" indicates that the employee is participating in a voluntary tax sheltered annuity plan (VTSA), Deferred Compensation, Kansas Public Employees Deferred Compensation Plan (KPEDCP), or Federal Employees Thrift Savings Plan.

Box 17 State Wages, Tips, Etc. (State Taxable Wages) =

Gross Wages from Warrant Stub and shown on Earnings Summary Section

- Tax Sheltered Annuity Contribution
- Voluntary Tax Sheltered Contributions (VTSA)
- Deferred Compensation
- Federal Employees Thrift Savings Plan, Box 13D
- Before Tax Group Health Insurance Premiums, Box 14 NTGH
- Health Care Flexible Spending Account, Box 14 HLTH
- Dependent Care Flexible Spending Account, Box 10

- + Cost of Group Term Life Insurance Over \$50,000, Box 13C
- + Athletic Season Tickets
- + Awards-Taxable
- + Club Dues-Taxable
- + Fringe Benefit Income
- + Moving Expense-Taxable
- + Malpractice Insurance-Taxable
- + Non-cash Awards
- + Vehicle Usage-Taxable

Box 18 State Income Tax =
State Tax Withholdings

Box 20 Local Wages, tips, etc = Same as Federal Wages, Box 1

Box 21 Local Income Tax = Local Income Tax Withholding