

2018 From W2 - Box 12 Code Descriptions

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|---|--|---|---|----|---|
| A | Uncollected social security or RRTA tax on tips | L | Substantiated employee business expense reimbursements | Y | Deferrals under a section 409A nonqualified deferred compensation plan |
| B | Uncollected Medicare tax on tips (but not Additional Medicare Tax) | M | Uncollected social security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only) | Z | Income under a nonqualified deferred compensation plan that fails to satisfy section 409A |
| C | Taxable cost of group-term life insurance over \$50,000 | N | Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (but not Additional Medicare Tax) (former employees only) | AA | Designated Roth contributions under a section 401(k) plan |
| D | Elective deferrals under a section 401(k) cash or deferred arrangement plan (including a SIMPLE 401(k) arrangement) | P | Excludable moving expense reimbursements paid directly to members of the Armed Forces | BB | Designated Roth contributions under a section 403(b) plan |
| E | Elective deferrals under a section 403(b) salary reduction agreement | Q | Nontaxable combat pay | DD | Cost of employer-sponsored health coverage |
| F | Elective deferrals under a section 408(k)(6) salary reduction SEP | R | Employer contributions to an Archer MSA | EE | Designated Roth contributions under a governmental section 457(b) plan |
| G | Elective deferrals and employer contributions (including nonelective deferrals) to a section 457(b) deferred compensation plan | S | Employee salary reduction contributions under a section 408(p) SIMPLE plan | FF | Permitted benefits under a qualified small employer health reimbursement arrangement |
| H | Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan | T | Adoption benefits | GG | Income from qualified equity grants under section 83(i) |
| J | Nontaxable sick pay | V | Income from exercise of nonstatutory stock option(s) | HH | Aggregate deferrals under section 83(i) elections as of the close of the calendar year |
| K | 20% excise tax on excess golden parachute payments | W | Employer contributions (including employee contributions through a cafeteria plan) to an employee's health savings account (HSA) | | |