Box 1. This is your Federal taxable compensation. This amount has been adjusted for any amounts shown in boxes 10, 14 (excluding educational assistance), and codes C, D, E, G and W appearing in boxes 12a, 12b, 12c, or 12d.

Box 2. This is the total amount of Federal income tax withheld from your paychecks.

Box 3. These are the wages subject to Social Security tax (up to a maximum of $137,700). Social Security is also known as Old-Age, Survivors, and Disability Insurance (OASDI).

Box 4. This is the total amount of Social Security tax withheld from your paychecks. This amount is 6.2% of Box 3.

Box 5. These are wages subject to Medicare tax (No maximum).

Box 6. This is the total amount of Medicare tax withheld from your paychecks. This amount is 1.45% of Box 5. The Medicare tax rate is increased by .9% (from 1.45% to 2.35%) on wages in excess of $200,000.

Box 10. If you participated in a Dependent Care Employee Reimbursement Account during the plan year, this box will reflect the total amount deducted from your payroll checks for contributions to your Dependent Care Employee Reimbursement Account. Your taxable compensation in boxes 1, 3, 5 and 16 has been reduced by this amount.

Box 12. This box contains benefit amounts. The benefit amounts are identified by letter codes and some of the most commonly shown codes are:

- **C** This amount is the taxable portion of your Optional Group Life Insurance coverage in excess of $50,000 (per IRS Section 79). Your taxable compensation in boxes 1, 3, 5, and 16 has been increased by this amount.

- **D** This is the total amount of deductions from your payroll checks for contributions to an IRS Section 401(k) deferred compensation plan. Your taxable compensation in boxes 1 and 16 has been reduced by this amount.

- **E** This is the total amount of deductions from your payroll checks for contributions to an IRS Section 403(b) tax sheltered annuity plan. Your taxable compensation in boxes 1 and 16 has been reduced by this amount.

- **G** This is the total amount of deductions from your payroll checks for contributions to an IRS Section 457 deferred compensation plan. Your taxable compensation in boxes 1 and 16 has been reduced by this amount.

- **T** This amount is the taxable portion of your qualified adoption expense reimbursement. Your taxable compensation in boxes 3 and 5 has been increased by this amount.

- **W** This is the total amount of deductions from your payroll checks for your Health Savings Account. Because these payroll deductions were withheld on a pre-tax basis, they are considered “employer contributions.” Your taxable compensation in boxes 1, 3, 5 and 16 has been reduced by this amount.
AA This is the total amount of deductions from your payroll checks for contributions to a designated Roth 401(k) plan.

DD This is the total amount of pre-tax and post-tax premiums paid by you and the College of Charleston for health insurance only.

EE This is the total amount of deductions from your payroll checks for contributions to a designated Roth 457(b) plan.

Box 13. If you were eligible to participate in the South Carolina Retirement System (whether you opted to make a contribution or not), or you contributed to the South Carolina Optional Retirement Plan, an IRS Section 403(b) Tax Sheltered Annuity, or an IRS Section 401(k) deferred compensation plan, then the Retirement Plan box will be checked.

Box 14. Other Information:

EPSLA $511 Per Day Limit This is the total amount of Sick Leave wages subject to the $511 per day limit. This amount is included in Box 1, 3 and 5.

EPSLA $200 Per Day Limit This is the total amount of Sick Leave wages subject to the $200 per day limit. This amount is included in Box 1, 3 and 5.

EFLW Emergence Family Leave Wages This is the amount of Emergency Family Leave wages. This amount is included in Box 1, 3 and 5.

Meals This amount is the total reimbursement for business meals when you were NOT away from home overnight (per IRS Section 61). Your taxable compensation in boxes 1, 3, 5 and 16 has been increased by this amount.

EducAst This amount is the non-taxable portion of educational assistance reimbursements and is provided as information only.

Box 16. This is your State taxable wages. These are wages that are being reported to the State Department of Revenue. This amount has been adjusted for any amounts shown in boxes 10, 14 (excluding educational assistance), and codes C, D, E, G and W appearing in boxes 12a, 12b, 12c, or 12d.

Box 17. This is the total amount of State Income Tax withheld from your paychecks.