



Frequently Asked Questions Regarding Your Form W-2

Why doesn't my W-2 match my Leave & Earnings Statement?

Please ensure that you are looking at the last Pay Statement of the year for the pay period ending December 15, 2023 (PP 26/23). Not all amounts on the Form W-2 are reflected on your Pay Statement. For example, Box 3, Social Security Wages, and Box 5, Medicare Wages and Tips, are not reported on your Pay Statement. Please note, this is just one example and there may be exceptions and many additions, including adjustments to taxable wages due to workers' compensation or disability.

Why didn't I receive a Form W-2 for 2023 when I worked for the County last year?

Form W-2 data is based on paycheck issue date. If you received a paycheck from the County in 2023, then you will receive a 2023 Form W-2. However, if your first day of work was after December 15, 2023, your paycheck issue date for those earnings would be January 10, 2024, and will be reported on your 2024 Form W-2. If you did not get paid for any time during the 2023 calendar year, you will not receive a 2023 Form W-2. This could be due to a leave of absence or some other absence from work.

Why did I receive more than one Form W-2 for 2023?

There are a couple reasons why some employees would receive more than one Form W-2.

- Box 12 of Form W-2 is limited to four line items; therefore, if more than four Box 12 items are reported, an additional Form W-2 will be issued to reflect the additional items.
- If an employee worked for the County and a Self-Governed District, or worked for more than one Self-Governed District during the year, a Form W-2 will be issued for each as the County and each Self-Governed District report taxes under different Tax Identification Numbers (TIN). The following are Self-Governed Districts that could affect the number of Form W-2s received: Barstow Cemetery, CONFIRE, LAFCO, SBCTA, and Twentynine Palms Cemetery.

I have not received my Form W-2. What should I do?

Form W-2s are made available electronically in EMACS Self-Service or mailed by January 31, 2024. If you did not consent to electronic delivery of your Form W-2 and did not receive a mailed Form W-2 by the middle of February, please review your mailing address on file with the County. If the address on file is correct as of January 19, 2024, please contact Central Payroll to request a duplicate Form W-2. If your address was incorrect, please update it using EMACS Self-Service and contact Central Payroll to have your Form W-2 mailed to your correct address. You can also find an electronically delivered copy of your Form W-2 by January 31 in EMACS Self-Service at Employee Self Service>Pay>View W-2/W-2c Forms.

My Box 1, Wages, Tips and Other Compensation, is less than my gross pay for last year. Is my Form W-2 understated or incorrect?

No. Box 1 is your gross wages, minus before-tax deductions. These before-tax deductions lower your wages subject to tax withholding. For example, if your gross pay for one paycheck was \$2,500 and you have before-tax deductions of \$200, your Wages, Tips and Other Compensation would be \$2,300.

Why don't the totals for Box 1, Wages, Tips and Other Compensation, and Box 16, State Wages, Tips, Etc., match on my W-2?

If, in the last year, you received a commuter services award, received benefits for a registered domestic partner, or received relocation reimbursements, your Box 1 and Box 16 amounts will not match. These are examples and not a comprehensive list of income amounts that would cause a difference between Box 1 and Box 16.

My tax preparer says that my Medicare taxes were overwithheld for the year. Why would that be the case?

Please ensure that the wage base you are using for the calculation of Medicare taxes is correct. Box 5 of your Form W-2 reports Medicare Wages and Tips. It may be different from Box 1, Wages, Tips, and Other Compensation, due to before-tax deductions subject to Medicare taxes, but not subject to Federal withholding. Additionally, some employees with earnings of \$200,000 or more would be subject to additional Medicare taxes of 0.9%.

What is Box 12DD?

Box 12DD is purely informational and provides the cost of employer and employee premiums paid for health care coverage. It does not include dental or vision premiums. The amount listed is provided so employees have useful information on the cost of their health care coverage.

My tax withholding is zero. Is that correct?

Your Federal & State Income Tax Withholding in boxes 2 and 17, respectively, are based on the elections you made by completing a Form W-4, DE-4, or changing your withholdings in EMACS Self-Service. If you claimed a high number of allowances on your 2019 or earlier Form W-4, or claimed amounts in Steps 3 or 4(b) on your 2020 or later Form W-4, your taxes withheld may be a small amount or zero, based on your wages. If you claimed exempt during the year, your income tax withholding could be zero.

When I click on “Year End Form” to view and print my Form W-2 nothing happens. Why?

The Form W-2 is set to open in a new window. It will not open if your pop-up blocker is turned on. Ensure that your pop-up blocker is “OFF,” and try again. Remember that this is a form that opens using Adobe Acrobat Reader. If you do not have Adobe Acrobat Reader software, it can be obtained here: <http://get.adobe.com/reader>.

Can I save the PDF copy of my Form W-2 for my records?

Yes. Click on the “Year End Form” that you want to save. It will open in a new window as an Adobe Acrobat Reader (.pdf) document. Click on “File,” then “Save As,” and save it to the location desired.

If you need further assistance with your Form W-2, please contact Central Payroll at: (909) 382-3154

Disclaimer

These FAQs were prepared by the Office of the Auditor-Controller/Treasurer/Tax Collector to help employees understand their Form W-2. Every effort has been made to ensure the accuracy of the information offered; however, you should not rely solely on the information contained herein. In the event of any discrepancy between the information contained in this FAQ and the Government and/or Tax Code provisions, the Code provisions will govern. Employees should consult their tax advisor for further information.