

# W-2 Reconciliation – Wages (Boxes 1,3,5)

Revised 2/3/17



OFFICE OF THE  
COMPTROLLER  
Illinois State University

Payroll

The purpose of the W-2 Reconciliation template is to assist employees reconciling their Form W-2 to their pay advice. **PLEASE NOTE: The template does not contain all possible adjustments.**

## How to Use Template:

1. Obtain the 'Year-to-Date' values from your last pay advice for the calendar year being reconciled.
2. Each section equates to the section on your pay advice where you will find the "Year-to-Date" value, if it exists.
3. Enter your 'Year-to-Date' values into the appropriate cells. The yellow and green cells automatically calculate based upon the content of the other cells.

Earnings Section	Amount
Total Year To Date (YTD) Earnings	
Plus Total of Imputed Income - (Athletic Tickets, Gift Card, Membership, Moving Expenses, Tuition Waiver, Untimely Travel Reimbursement, Vehicle Usage)	
<b>Gross Earnings</b>	

## Minus YTD Before-Tax Deductions (Enter as positive amounts)

Before Tax Deduction Section	Amount	W-2 Value
Health		
Dental		
MCAP – Flexible Spending Account		Box 14
DCAP – Flexible Spending Account		Box 10
Parking		

## Add Total YTD Group Term Life

Employer Paid Benefits Section	Amount	W-2 Value
Taxable Life Insurance *		Box 12 Code C

\* Life Insurance – Taxable cost of Group-Term Life insurance over \$50,000

<b>Federal Employment Taxable Gross Earnings</b>		<b>Boxes 3 &amp; 5*</b>
--	--	-------------------------

\*If you are a SURS participant, full-time student, or NRA box 3 or boxes 3 & 5 may not be populated.

## Minus Additional YTD Before-Tax Deductions (Enter as positive amounts)

Before Tax Deduction Section	Amount	W-2 Value
State Universities Retirement System (SURS)		
403(b) Contributions		Box 12 Code E
457 Contributions		Box 12 Code G
State Universities Retirement System (SURS) Repurchase Agmt		

<b>Federal Taxable Gross Earnings</b>		<b>Box 1</b>
---------------------------------------	--	--------------

**NOTE: The amounts reported on Box 12DD is for your informational purposes only. The Affordable Care Act requires Illinois State University to report the cost of employer-sponsored health coverage and is not taxable. The amount in Box 12DD includes both the employer and employee cost of health coverage.**