

## HOW TO ARRIVE AT TAXABLE WAGES

### FEDERAL WAGES, TIPS AND OTHER COMPENSATION

GROSS (Taxable Fringe Benefits and Tips are included in Gross)  
minus WAGES EXEMPT FROM FEDERAL INCOME TAX – MUNIS PAYCODES: 765-793, 950-953  
minus DEFERRED COMPENSATION – MUNIS DEDUCTION CODES: 2900-2907  
minus MEALS - NA  
minus CAFÉ 125 BENEFITS (may vary depending on the benefit) – MUNIS DEDUCTION CODES: 2000-2999  
minus HEALTH BENEFIT TAXABLE FOR STATE AND LOCAL ONLY - NA  
plus GROUP – TERM LIFE – NA  
plus THIRD – PARTY SICKPAY -NA  
plus OTHER COMPENSATION - MUNIS DEDUCTION CODES: 7000-7024, 9983  
equals WAGES, TIPS, AND OTHER COMPENSATION

- YTD amounts will appear in Box 1 of the employee W-2

### SOCIAL SECURITY WAGES

GROSS (Taxable Fringe Benefits and Tips are included in Gross)  
minus WAGES EXEMPT FROM SOCIAL SECURITY TAX – MUNIS PAYCODES: 120, 765, 790-793, 952-954  
minus MEALS - NA  
minus TIPS (Social Security Tips must print separately in Box 7 of the W-2) - NA  
minus CAFÉ 125 BENEFITS (may vary depending on the benefit) – MUNIS DEDUCTION CODES: 2000-2355, 2400-2401  
minus HEALTH BENEFIT TAXABLE FOR STATE AND LOCAL ONLY – NA  
plus GROUP – TERM LIFE – MUNIS PAYCODES: 950  
plus THIRD – PARTY SICKPAY – NA  
equals SOCIAL SECURITY WAGES (not to exceed current year limit) - 2014 LIMIT: \$7,254.00, 2015 LIMIT: \$7,347.00

- YTD amounts will appear in Box 3 of the employee W-2

### MEDICARE WAGES AND TIPS

GROSS (Taxable Fringe Benefits and Tips are included in Gross)  
minus WAGES EXEMPT FROM MEDICARE TAX – MUNIS PAYCODES: 120, 765, 790-793, 951, 953-954  
minus MEALS - NA  
minus CAFÉ 125 BENEFITS (may vary depending on the benefit) ) – MUNIS DEDUCTION CODES: 2000-2355, 2400-2401  
minus HEALTH BENEFIT TAXABLE FOR STATE AND LOCAL ONLY – NA  
plus GROUP – TERM LIFE – MUNIS PAYCODES: 950  
plus THIRD – PARTY SICKPAY – NA  
equals MEDICARE WAGES AND TIPS (includes Additional Medicare Wages)

- YTD amounts will appear in Box 5 of the employee W-2

### STATE WAGES

GROSS (Taxable Fringe Benefits and Tips are included in Gross)  
minus WAGES EXEMPT FROM STATE INCOME TAX – MUNIS PAYCODES: 765-793, 950-952, 954  
minus MEALS - NA  
minus DEFERRED COMPENSATION\* – MUNIS DEDUCTION CODES: 2900-2907  
minus CAFÉ 125 BENEFITS (may vary depending on the benefit)\* – MUNIS DEDUCTION CODES: 2000-2999  
minus HEALTH BENEFIT TAXABLE FOR FEDERAL ONLY – NA  
plus GROUP – TERM LIFE\* – NA  
plus THIRD – PARTY SICKPAY\* – NA  
plus OTHER COMPENSATION\* - MUNIS DEDUCTION CODES: 7000-7024, 9983  
equals STATE WAGES

- YTD amounts will appear in Box 16 of the employee W-2

PAYCODE	ABBREVIATION (ON YOUR CHECK STUB)	LONG DESCRIPTION
120	FICA X	FICA Exempt Positions
765	DUE TO	Due to Employee
770	STIPEN	Stipend Drain Lieu of Mileage
775	TUITIO	Tuition Reimbursement
780	TRNSCP	Transcription Services
790	FSH 15	2015 Healthcare Reimbursement
791	FSD15	2015 Dependent Care Reimbursement
792	FSA 14	2014 Healthcare Reimbursement
793	FSD 14	2014 Dependent Care Reimbursement
950	LIFE O	Life over 50L
951	TAX AD	Tax Adj SS FICA
952	TAX AD	Tax Adj Medicare
953	TAX AD	Tax Adj State
954	TAX AD	Tax Adj FIT

DEDUCTION CODE	ABBREVIATION (ON YOUR CHECK STUB)	LONG DESCRIPTION
2000	MEDICA	Medical
2001	HC-W2	HC-W2
2002	HC-W2-	HC-W2 Neg Jan Amount
2020	DENTAL	Dental
2030	VISION	Vision
2031	VISREF	Vision Refund
2100	PA54MD	PA 54 Medical Court
2101	PA54MD	PA 54 Medical Deputies
2103	PA54MD	PA 54 Medical Sergeants
2014	PA54MD	PA 54 Medical Lieutenants
2016	PA 54R	PA 54 Refund
2300	DEPFSA	Flexible Spending Dependent CA
2310	HLTFSA	Flexible Spending Health
2346	HCSP	MERS 911 HCSP < 5 Yrs Service
2347	HCSP	MERS 911 HCSP 5-14 Years
2348	HCSP	MERS 911 HCSP 15-19 Years
2349	HCSP	MERS 911 HCSP 20+ Years
2350	HCSP%	MERS HCSP Deps/Corr/Sgt/Lts
2351	HCSP	MERS HCSP Courts 1-5 Years
2352	HCSP	MERS MCSP Courts 6+ Years
2353	HCSP	MERS HCSP Non Union 1-5 Years
2354	HCSP	MERS HCSP Non Union 6 Years +
2356	MERSDC	MERS 911 Defined Contribution
2357	MERSDC	MERS Building Inspector DC Pla
2358	HYDC1	MERS Hybrid DC 1%
2359	HYDC2	MERS Hybrid DC 2%
2360	HYDC3	MERS Hybrid DC 3%
2365	HYBRID	Hybrid DC 1-100% Shf
2370	PRB401	Probate Judge 401K
2400	PURVAC	Purchased Vacation 40 Max
2401	PURVAC	Purchased Vacation 80 Max
2900	NW457	457 Nationwide Percent EE
2901	457NW	457 Nationwide Flat Amt EE
2902	457NWE	457 Nationwide Percent EMS ER
2903	457NWE	457 Nationwide EMS Flat ER
2904	457GW	457 Great West Percent
2905	457GW	457 Great West Flat Amount
2906	457GWE	457 Great West EMS Percent
2907	457GWE	457 Great West EMS Flat Amount
7000	MERSDB	MERS Non Union Defined Benefit
7001	SGTDB	MERS Sergeants DB 02
7002	DEPDB	MERS Deputies DB Division 20
7003	LTDB	MERS Lieutenants DB 21
7004	CTDB	MERS Courts DB 10
7005	EMSDC	MERS EMS DC
7010	HYNDB	MERS Non Union Hybrid DB HA
7011	HYCTDB	MERS Courts Hybrid DB HB
7012	MERSDB	MERS 911 Defined Benefit 13
7013	MERSDB	MERS EMS Defined Benefit 11
7022	DEPDB	MERS Deputies DB Tier 2 Div 22
7024	SFHYDB	MERS Shf Hybrid DB HC
9983	MESP	Michigan Education Savings Pro