

TAX TIPSHEET DC AARP TAX-AIDE					Form Codes - Complete List			
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Tax Yr. 2022	By: Kline Wilkins	01/23/2023	1 of 4
Info	FED	DC	MD	VA				

NOTE: The links in this document may open the target document in the same tab, thereby replacing this page. Use the back arrow on the browser URL bar to return to this page

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Hold the *Ctrl* key down while clicking the link. The target page will open in a new tab, which you must click to open. To return to this page, click this tab or close the new tab (if you will not need to refer to it again) and click this tab.

W-2 Box 12 Type of Compensation or Benefits

From the 2023 IRS General Instructions for forms W-2 and W-3:

www.irs.gov/pub/irs-pdf/iw2w3.pdf

Form W-2 Reference Guide for Box 12 Codes

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)		

For additional information, check *Pub 4012* as follows:

On the *References* page of the *TaxAideDC* website, open the *TY2023 Pub 4012 Volunteer Resource Guide w NTTC Mods*. Use the *go to page* tool at the top of the *4012* opening page to go to page 61. (Change the '1' in the **1 / 363** block to **61 / 363**, and press 'Enter'. The page contains a list of common codes.)

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W-2 Box 14

Employers can use this W-2 box to report a variety of different information that generally does not affect the taxpayer's tax liability. TaxSlayer has a drop down list (shown below) that may or may not have the code shown on the W-2.

If the code is in the list, enter it; otherwise, select the 'Other' code.

Information reported may include:

- State disability insurance taxes withheld
- Union dues
- Uniform payments
- Health insurance premiums deducted
- Nontaxable income
- Educational assistance payments
- A member of the clergy's parsonage allowance and utilities
- Charitable contributions made through payroll deduction

Railroad employers use this W-2 box to report:

- RRTA compensation
- Tier I tax
- Tier II tax
- Medicare tax
- Additional Medicare tax

CA SDI - CA Disability Insurance (Carry to Fed Sch A)
CA VP - CA Voluntary Plan
 KS KPERS - KS Public Retirement System
 MD PICKUP - MD Pickup Contribution
 ME MSRS - ME Retirement System
 MN MSRS C - MN Pickup Contribution
 NJ FLI
 NJ SDI - NJ Disability Insurance
 NJ UI/HC/WD - NJ Unemployment Insurance
 NY IRC 125/SEC18 - NY 125
 NY IRC 414(h) - NY 414
 NY NDF - NY Nonoccupancy Disability Fund
 Other (Not listed here)
 Retirement (Not in Box 12) - Carry to Form 8880
 Retirement (Not in Box 12) - Do not carry to Form 8880
 RI TDI - RI Temporary Disability Insurance
 RRTA Additional Medicare Tax
 RRTA Tier 1 Tax
 RRTA Tier 2 Tax
 RRTA Tier 2 Wage
 WA SWCF - WA Supplemental Workers

There is no standard list of W2 codes for Box 14, so employers can list any description they choose. If the code is unclear, the taxpayer should contact the employer to determine what the code represents. Regardless, a code from the list should be used and the return may be continued.

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Form 1099-R Box 7 – Distribution Codes

On the *References* page of the *TaxAideDC* website, open the *TY2022 Pub 4012 Volunteer Resource Guide w NTTC Mods.* At the top of the page, use the *go to page* tool at the top of the *4012* page to go to page 105. The *Form 1099-R Box 7 Distribution Codes* box is displayed.

For additional information, check the IRS instructions for *Form 1099-R Instructions for Form 1099-R* (<https://www.irs.gov/pub/irs-pdf/i1099r.pdf>) and search for *Guide to Distribution Codes* table in the Instructions.

Form 5329 Exceptions to Tax on Early Distributions

If the Form 1099-R distribution was for any of the reasons listed below, it is generally exempt from additional penalties for an early withdrawal. If any of the Descriptions qualify for an exemption, you can enter exemption information on Form 5329, but TaxSlayer does not automatically display Form 5329.

To get to the form in TaxSlayer, use the *Form Finder* or go to:

Federal Section > Other Taxes > Tax on Early Distribution Form 5329

Enter the amount that is exempt in Part I – “Early Distributions that are not subject to 10% tax.” Select the reason from the drop-down menu.

Below is an abridged list of the *Exceptions*. For a complete list, refer to *Instructions for Form 5329* (<https://www.irs.gov/pub/irs-pdf/i5329.pdf>¹).

For information on entering the exception – on the *References* page of the *TaxAideDC* website, open the *TY2022 Pub 4012 Volunteer Resource Guide w NTTC Mods.* On the cover page, click the *1099R-Can* link in the section at the top of the page. On the new page, click the link shown for form 5329, which goes to information on *Form 1099-R in Tab D.*

Code	Description
01	Separation from service after age 55: Qualified retirement plan distributions (doesn't apply to IRAs) you receive after separation from service when the separation from service occurs in or after the year you reach age 55 (age 50 for qualified public safety employees).
02	Series of equal payments: Distributions made as part of a series of substantially equal periodic payments (made at least annually) for your life (or life expectancy) or the joint lives (or joint life expectancies) of you and your designated beneficiary (if from an employer plan, payments must begin after separation from service).

¹ Note that this link goes to the TY2022 version of the instructions. It may be necessary to search for the TY2023 version.

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Code	Description
03	Total and permanent disability: Distributions due to total and permanent disability. You are considered disabled if you can furnish proof that you can't do any substantial gainful activity because of your physical or mental condition. A medical determination that your condition can be expected to result in death or to be of long, continued, and indefinite duration must be made.
04	Death: Distributions due to death (does not apply to modified endowment contracts).
05	Medical Expenses: Qualified retirement plan distributions up to the amount you paid for unreimbursed medical expenses during the year minus 7.5% of your adjusted gross income (AGI) for the year.
06	Made to an alternate payee: Qualified retirement plan distributions made to an alternate payee under a qualified domestic relations order (doesn't apply to IRAs).
07	Unemployed individuals for insurance: IRA distributions made to certain unemployed individuals for health insurance premiums.
08	Higher education purposes: IRA distributions made for qualified higher education expenses.
09	First home purchase: IRA distributions made for the purchase of a first home, up to \$10,000.
10	Qualified retirement plan distributions made due to an IRS levy.
11	Reservists while serving on active duty: Qualified distributions to reservists while serving on active duty for at least 180 days.
12	Other (select this code if more than one exception applies).
	https://support.taxslayer.com/hc/en-us/articles/360015900791-Form-5329-Exceptions-to-Early-Withdrawal-Penalty