

Form W-2 Reference Guide for Box 12 Codes (See the box 12 instructions.)

A	Uncollected social security or RRTA tax on tips	J	Nontaxable sick pay	S	Employee salary reduction contributions under a section 408(p) SIMPLE
B	Uncollected Medicare tax on tips	K	20% excise tax on excess golden parachute payments	T	Adoption benefits
C	Taxable cost of group-term life insurance over \$50,000	L	Substantiated employee business expense reimbursements	V	Income from exercise of nonstatutory stock option(s)
D	Elective deferrals under a section 401(k) cash or deferred arrangement plan (including a SIMPLE 401(k) arrangement)	M	Uncollected social security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (for former employees)	W	Employer contributions (including employee contributions through a cafeteria plan) to an employee's health savings account (HSA)
E	Elective deferrals under a section 403(b) salary reduction agreement	N	Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (for former employees)	Y	Deferrals under a section 409A nonqualified deferred compensation plan
F	Elective deferrals under a section 408(k)(6) salary reduction SEP	P	Excludable moving expense reimbursements paid directly to employee	Z	Income under section 409A on a nonqualified deferred compensation plan
G	Elective deferrals and employer contributions (including nonelective deferrals) to a section 457(b) deferred compensation plan	Q	Nontaxable combat pay	AA	Designated Roth contributions under a section 401(k) plan
H	Elective deferrals under a section 501(c)(18)(D) tax-exempt organization plan	R	Employer contributions to an Archer MSA	BB	Designated Roth contributions under a section 403(b) plan