

2024 W-2 Questions and Answers: For Employees

1) If I have general questions about my W-2 who do I call?

Contact your agency payroll office. Agency payroll offices now have the ability to view/re-print 2011 through current year W-2's and W-2c's.

2) If I have security questions regarding how to access Core-CT, who can I call?

You should contact your agency's security liaison for questions about this. Here is a link to a list of security liaisons for each state agency:

http://www.core-ct.state.ct.us/security/hrms_liaison_list.asp

3) Are there employee-level instructions regarding how to view W-2's, update W-2 consent status's, add/update email addresses and home/mail addresses?

Yes, the employee-level instructions are posted under the following URL:

<http://www.core-ct.state.ct.us/selfservice/payroll/Default.htm>

4) I revoked my consent to have electronic W2 forms via W-2 consent page in Core-CT. When attempting to save the Core-CT consent page change, I'm receiving a message that says I do not have a preferred email address and will not receive email confirmations. How can I correct this to ensure I will receive electronic messages?

As long as the agency has the "electronic update of address and email address" option accessible to their employees, the employee may follow this job aid to add an email address:

https://www.core-ct.state.ct.us/selfservice/payroll/pdf/Self_Service_Add_Email_Address_Job_Aid.pdf

5) What if I need a re-print of a W-2 that pre-dates calendar year 2011?

Contact your agency payroll office. Agencies can request W-2's going back as far as 1990 through the Comptroller's office.

6) My department info and employee id are included on the second address line in the envelope window of my W-2. Why is this information listed here?

This information is for employees who received a printed W-2 in the mail from OSC. The department/employee id info allows OSC to forward any returned W-2's to agencies due to an outdated employee-level mailing address.

7) If I need a W-2 correction (W-2c), will the W-2c be available via the self-service page?

Yes, the W-2c will be available to you via the self-service page (assuming you have Core-CT self-service access).

8) If I'm teaching part time but have retired from state service, will my W-2 be available on-line? Does the state create one W-2 which includes my pension and part time earnings?

The employee will receive a 1099-R for his/her retirement wages, and a W-2 for his/her teaching wages. The W-2 is available to agencies online and available to the employee if he/she has self-service access to Core-CT. SERS retirees can now view their 1099-R's via the Retiree Portal <https://retirees.ct.gov>.

9) Why are my Box 1 Federal wages not equal to my Box 3 Social Security, and Box 5 Medicare Wages?

Certain deduction codes are subject to Federal tax but not Social Security or Medicare tax (example: nontaxable medical deduction codes). The difference between the Federal wages and Social Security and Medicare Wages should match the nontaxable deduction YTD total(s). Check with your agency payroll office on this if you have additional questions.

10) How far back can W-2's have corrections issued (via W-2c's)?

The IRS Statute of Limitations rule is three years, three months, and fifteen days (for FICA/Medicare corrections per section 205(c)(1) of the Social Security Act (also called 42 U.S.C. 405)). Adjustments cannot be made to correct Federal or State wages and taxes on any prior year corrections.

11) What is the amount listed in Box 14Y (414H)?

Annual employee level combined before-tax retirement contribution totals.

12) Can the Comptroller's Office (APPSD) refund prior year state or federal taxes?

No, once the calendar year is closed, only FICA/Medicare can be refunded and/or adjusted for employees via the W-2c process (generally, 3 years is the farthest we can go back and refund/adjust for SS/Medicare per section 205(c)(1) of the Social Security Act (also called 42 U.S.C. 405)). Additional information regarding repayment of prior year taxes and/or the Statute of Limitations can be found in IRS Publication 525, <https://www.irs.gov/pub/irs-prior/p525--2023.pdf> see Page 37 (No new 2024 p525 currently on IRS page)

See below from Page 14 of General Instructions for W-2 and W-3 [2024 General Instructions for Forms W-2 and W-3](#)

If the repayment was for a prior year, you must file Form W-2c with the SSA to correct only social security and Medicare wages and taxes and furnish a copy to the employee. Do not correct "Wages, tips, other compensation" in box 1, or "Federal income tax withheld" in box 2, on Form W-2c. Also do not correct any Additional Medicare Tax withheld on the repaid wages (reported with Medicare tax withheld in box 6) on Form W-2c.

13) Why is the "Total Gross YTD" column on my pay/advice stub not equal to my Federal Wage (Box 1) on my W-2?

Box 1 (Federal Wage) on the W-2 is total wages minus pre-tax deductions (year to date). Your pre-tax deduction year to date total is also listed on your check/advice stubs. In addition, if you have been paid non-taxable earnings during the calendar year, these earnings **are** included in your total gross on your check/advice stub but **are not** included on your W-2 (as these earnings are non-taxable).

14) What does Box 12 DD "Cost of Employer Sponsored Health Coverage" represent and why is it on the W-2?

The total amount in Box 12 DD represents the aggregate employee and employer share medical costs as well as the aggregate employer prescription cost (for Core-CT users, the eligible plan types are: 10, 15, 1A, 1B). This amount is not inclusive of dental costs. The reason(s) this amount is included on the W2 can be found under the following IRS URL:

<https://www.irs.gov/newsroom/employer-provided-health-coverage-informational-reporting-requirements-questions-and-answers>

or Section 6051(a)(14) provides generally that the aggregate cost of applicable employer-sponsored coverage (as defined in § 49801(d)(1)) must be reported on Form W-2.

15) Why are my current year W-2 taxable earnings lower when I compare them to last year's W-2 taxable earnings?

The reason for the lower W-2 earnings is most likely due to the increase Retiree Health Fund (OPEB, OPE2) and/or Benefit Deductions for the current calendar year. Review your before tax deduction year to date totals on your last check/advice stub (year-to-date) or contact your agency payroll office for more information.

16) Why does my Social Security Number on my W-2 form only show the last four digits?

Per IRS, employers may now mask the employee's SSN and only provide the last four digits on employee copies of the W-2 form. The masked SSN is an important change to help protect any potential identity theft related issues.

If the employee requires their W2 to be furnished with the full SSN, please contact your employing agency payroll office for assistance.

17) I received two W-2's from the Comptroller Office, what should I do?

If you have more than the allowable number of items listed on their W-2, two W-2's will be produced, to allow for ALL items to be used for filing. (Be sure to use BOTH W-2s when filing your taxes.)

Any additional questions from agencies may be sent to osc.payroll@ct.gov