

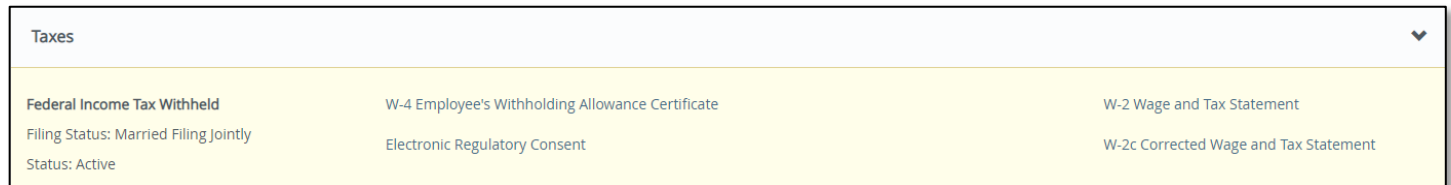
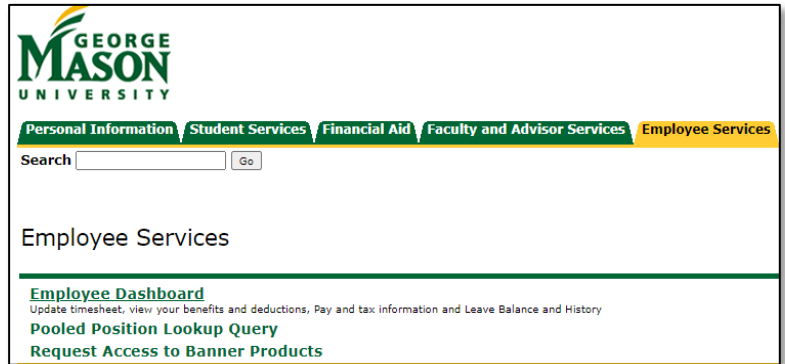
Employee W-2 Quick Guide

George Mason University provides early electronic W-2 access to ALL Mason employees each year. This service provides maximum flexibility for tax filing and financial planning. George Mason is also encouraging the use of electronically accessed W-2s to save time and money. *Our third-party vendor, ADP, prints and mails out W-2s in the middle of January, after we provide them a total count for those employees who do not consent to the electronic option.*

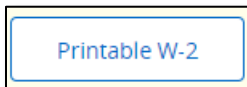
How to Access Electronic W-2s

In January, the Payroll Department will notify employees via email, that the previous year's W-2 is available on Patriot Web. Employees may then access, view, and print their W-2.

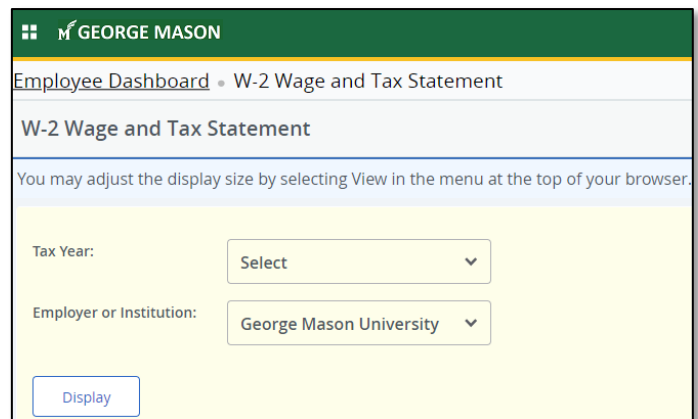
1. Log in to <https://patriotweb.gmu.edu> with your Mason Net ID/Password (Requires [Two-Factor Authentication](#))
2. Click on the “Employee Services” tab and then “Employee Dashboard”
3. Open the “Taxes” section and then choose “W-2 Wage and Tax Statement”
4. *To consent to receive W-2s electronically, read the “Electronic Regulatory Consent” statement and then click “Submit” – Employees only have to complete this step one time.*



5. Select “Tax Year” from the drop-down menu and then click "Display"
6. Scroll to the bottom of the screen and choose "Printable W-2"



7. Re-enter your password to allow the display of your unmasked Social Security Number on the printable W-2. Electronic W-2s are automatically converted into the IRS-approved format.
8. Use your computer print function to print physical copies or select “Print to PDF” to save the form to your desktop. PDF W-2s may be uploaded to common tax software such as TurboTax.



How to Read Your George Mason University W-2

Understanding what's on the W-2 can be very confusing. Below is just a quick, line-by-line guide to help decipher it.

		a Employee's social security number XXX-XX-XXXX		This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.			
b Employer identification number (EIN) 54-0836354		1 Wages, tips, other compensation 58907.30		2 Federal income tax withheld 6837.46			
c Employer's name, address, and ZIP code George Mason University 4400 University Drive Fairfax VA 22030		3 Social security wages 65207.50		4 Social security tax withheld 2738.72			
		5 Medicare wages and tips 65207.50		6 Medicare tax withheld 945.51			
		7 Social security tips		8 Allocated tips			
d Control number 4060		9		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. W2 Payroll 1600 Main Street Fairfax VA 22030		11 Nonqualified plans		12 See Instructions for box 12 C 103.90 E 4550.00			
		13 Statutory Retirement Third-party employee plan sick pay [] [X] []					
		14 Other Med In 2580.00					
15 State VA	Employer's state ID number 0011036023	16 State wages, tips, etc. 58907.30	17 State income tax 2849.98	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form W-2, Wage and Tax Statement

Department of Treasury - Internal Revenue Service

a. Employee's Social Security Number - This is your 9-digit SSN on file. In this example, the SSN has been changed to XXX-XX-XXXX.	b. Employer Identification Number - This is George Mason University's federal tax ID number.
c. Employer's Name, Address, and Zip Code - This is the official mailing address for George Mason University.	d. Control number - This is a unique number assigned for George Mason University's convenience.
e. Employee's Name - This is your name of record associated with the SSN on file.	f. Employee's Address and Zip Code - This is the active Permanent Address (PR) of record in Employee Self Service (Patriot Web). Please be aware that you can proceed to file your taxes without any issues, even if your address is currently incorrect. Ensure to update your record in Patriot Web for the following year.

- 1. Wages, tips, and other compensation** - This amount represents federal taxable wages that an employee paid taxes on during the calendar year. Federal taxable wages are defined as but not limited to total wages, bonuses, noncash payments (i.e., gift cards), taxable group-term life insurance in excess of \$50,000 **less** pre-tax deductions such as health insurance, VRS retirement contributions, parking deductions, flexible spending account (medical and dependent care), flexible spending account administrative fee and tax shelter annuity contributions. **Please Note - the amount reported in this box will differ from your gross wages on your final paycheck for the year because of pre-tax deductions.**
- 2. Federal Income Tax Withheld** - This amount represents all Federal income tax withheld during the calendar year. You can verify this amount by logging into Employee Self Service (ESS)>Employee Dashboard>Deduction History> Select from January 2023 to December 2023> Select the drop-down arrow to view federal income taxes withheld each month.
- 3. Social Security Wages** - This amount represents Social Security taxable wages that an employee paid taxes on during the calendar year. The maximum wage subject to social security tax in 2023 was \$160,200. Social Security taxable wages are defined as but not limited to total wages, bonuses, noncash payments (gift cards), taxable group-term life insurance in excess of \$50,000 **less** pre-tax deductions such as health insurance, parking deductions, flexible spending account (medical and dependent care) and flexible spending account administrative fee.

4. **Social Security Tax Withheld** - This amount represents all Social Security (FICA–Social Security) tax withheld during the calendar year. You can verify this amount by logging into Employee Self Service (ESS)>Employee Dashboard>Deduction History> Select from January 2023 to December 2023> Select the drop-down arrow to view social security taxes withheld each month. This amount is equal to 6.2% of the wages in Box 3. George Mason University has made contributions at a rate of 6.2% of the wages.
5. **Medicare Wages and Tips** - This amount represents Medicare (FICA-Medicare) taxable wages that an employee paid taxes on during the calendar year. Medicare taxable wages are defined as but not limited to total wages, bonuses, noncash payments (gift cards), taxable group-term life insurance in excess of \$50,000 less pre-tax deductions such as health insurance, parking deductions, flexible spending account (medical and dependent care) and flexible spending account administrative fee. There is no limit on taxable wages for Medicare taxes withheld, unlike social security wages. This means that the figure in box 5 may be larger than the amounts shown in box 1 or box 3. In fact, it's likely the largest number on your W-2.
6. **Medicare Tax Withheld** - This amount represents all Medicare (FICA–Medicare) tax withheld during the calendar year. This amount is equal to 1.45% of the wages in Box 5. George Mason University has matched your tax contributions with an equal amount. **Please note - Wages paid in excess of \$200,000 in 2023 will be subject to an extra 0.9% Medicare tax that will be withheld from employees' wages.** Employers will not pay the extra tax. The additional Medicare tax withheld is included in the total Medicare Tax Withheld that is reported in Box 6. You can verify this amount by logging into Employee Self Service (ESS)>Employee Dashboard>Deduction History> Select from January 2023 to December 2023> Select the drop-down arrow to view Medicare taxes withheld each month.
7. **Not applicable to George Mason University**
8. **Not applicable to George Mason University**
9. **Not applicable to George Mason University**
10. **Dependent Care Benefits** - This box includes the Dependent Care Flexible Spending Account deductions. If you add up all the Dependent Care Flexible Spending Accounts withheld for the calendar year from the deduction history on Employee Self-Service, it will total the amount in this box. You can verify this amount by logging into Employee Self Service (ESS)>Employee Dashboard>Deduction History> Select from January 2023 to December 2023> Select the drop-down arrow to view dependent care flexible spending deductions for the calendar year for each month.
11. **Not applicable to George Mason University**
12. **Multiple items** may appear in this box.
They include the following:
 - C. **Taxable Group Term Life** – for individuals with employer-paid life insurance coverage amounts greater than \$50,000. The taxable amount reported is added to box 1.
 - E. **Voluntary Contributions to 403(b)** – includes all voluntary employee retirement contributions. VRS, Optional Retirement Plan, and Cash Match contributions made by the university on your behalf are NOT included in this amount.
 - G. **Section 457(b) Contributions** – any amount that you contributed to the Commonwealth's Tax-Deferred Savings Plan
 - DD. **Value of Health Care** – provided for informational purposes as required by the Affordable Care Act.

13. **The following box(es) may be checked.**

Retirement Plan – this box will be checked if you are a member of the Virginia Retirement System (VRS), the Faculty Optional Retirement Plan or have Cash Match contributions.

14. **Multiple items may appear in this box and are reported for informational purposes only.**

The following items could appear:

- Medical Insurance
- Medical Flexible Spending Account Administrative Fee
- Employee family leave contributions for Massachusetts', Oregon, or Colorado residents

15. **State and Employer's State ID #** - States in which state taxable wages are being reported and George Mason University's state tax identification number.

16. **State Wages, tips, etc.** - This amount represents state-taxable wages that an employee paid taxes on during the calendar year. State taxable wages are defined as but not limited to total wages, bonuses, noncash payments (i.e., gift cards), taxable group-term life insurance in excess of \$50,000 **less** pre-tax deductions such as health insurance, VRS retirement contributions, parking deductions, flexible spending account (medical and dependent care), flexible spending account administrative fee and tax shelter annuity contributions. **Please Note - the amount reported in this box will differ from your gross wages on your final paycheck for the year because of pre-tax deductions**

17. **State income tax withheld** - This amount represents all State tax withheld during the calendar year. You can verify this amount by logging into Employee Self Service (ESS)>Employee Dashboard>Deduction History> Select from January 2023 to December 2023> Select the drop-down arrow to view state income taxes withheld each month.

18. **Local wages, tips, etc.** - This amount represents local taxable wages that an employee paid taxes on during the calendar year as defined by certain state localities. For most employees, this box will be blank.

19. **Local income tax** - Certain local income tax withheld during the calendar year. If you add up all the Local Income Tax withheld for the calendar year from the deduction history on Employee Self-Service, it will total the amount in this box. You can verify this amount by logging into Employee Self Service (ESS)>Employee Dashboard>Deduction History> Select from January 2023 to December 2023> Select the drop-down arrow to view local income taxes for the calendar year for each month. For most employees, this box will be blank.

20. **Locality name** - Name of locality for which local income taxes have been reported.

Concerned your W-2 is incorrect?

If you feel an error has been made in the reporting on your W-2 form, please contact the Payroll Office immediately. The W-2 hotline is 703-993-2311 or w2info@gmu.edu. A review of your records will be performed. If an error is discovered, a Form W2-C (Corrected Wage and Tax Statement) will be issued.

Frequently Asked Questions

1. If I print out my W-2 from Patriot Web, can I really send it in with my taxes?

- Yes – The “Printable W-2” button on the bottom left of the W-2 viewing screen will create a version of the online W-2 which is 100% acceptable to the IRS and can be submitted with your taxes.

2. I go to the “Printable W-2” screen, but there is no “Print” button. What do I do?

- To print an acceptable W-2, use the print capabilities of the Web browser on your computer (Chrome, Firefox, etc.). Just choose File/Print and select the number of copies.

3. I need multiple copies of my W-2 to submit. Can I print more than one?

- Yes – Using the print function in your internet browser, you can print as many copies as you need. You can even go back in and print more copies if you discover you don’t have enough, or happen to lose a copy.

4. Why are the on-line W-2s available earlier than the mailed W-2s?

- George Mason University is pleased to be able to provide early electronic W-2 access to ALL Mason employees each year. This service provides maximum flexibility for tax filing and financial planning. George Mason is also encouraging the use of electronically accessed W-2s to save time and money. Our third-party vendor, ADP, prints and mails out W-2s in the middle of January after we provide them with total counts for those employees who didn’t choose the electronic option. It’s the greener way to go!

5. I agreed to receive an electronic W-2 last year. Do I need to agree again this year?

- No – the acceptance status is retained from the previous year unless you have retired or left GMU.

6. I was hired last year and was unable to consent. How do I get my W-2?

- Electronic W-2s will be available in Patriot Web to ALL employees regardless. The consent only helps us determine which forms need to be printed. If you didn’t submit your consent, you will receive a paper copy but you can still go to Patriot Web to retrieve it.

7. Do I need to print the W-2 as soon as I view it?

- No – that’s one of the many benefits of accepting an electronic W-2. Once you have clicked the acceptance button, you can wait and print the W-2s when you are ready to use them. No worrying about lost paper W-2s! A paper copy can even be printed out after the tax filing deadline – in case you filed for an extension.

8. Can I download my W-2 directly into my tax program (TurboTax)?

- No – Due to security concerns, there is no direct interface between Mason’s Banner payroll system and any commercial tax program.

9. If I leave George Mason University, will I still be able to access my W-2 online?

- Yes- As long as you remember your login and password, your W-2 will be available online, even if you no longer work for George Mason. Mason has implemented DUO (Two-factor authentication) as part of PatriotWeb security. If you are having trouble logging in, you will need to contact ITS Support (703-993-8870). W-2s for all terminated and retired employees are mailed to their Permanent Addresses on file. If your address has changed, or you are unsure what address is on file, please contact HR/Payroll at hr@gmu.edu.

10. Who do I contact if I have other questions or problems?

- For problems with DUO and/or logging onto PatriotWeb, please contact ITS Support at 703-993- 8870. For W-2 questions, please contact the Payroll W-2 Hotline at 703-993-2311 or w2info@gmu.edu.

11. What if my address on my W-2 is wrong?

- Do not worry if your mailing address on your W-2 form is wrong or has since changed. This will not affect your refund, so you do not need to request a new form. Just make sure to provide your current mailing address when filing your taxes.
- However, if you expect to get another W-2 from Mason next year, you need to update your permanent address in Patriot Web Self Service.
- On the other hand, if your name or Social Security number on file is wrong, please contact the Payroll Department at w2info@gmu.edu or call our W2 Hot Line at 703-993-2311. We will issue you a W-2c Form: Corrected Wage and Tax Statement, so you can file your taxes.

12. Why don't I have any Social Security or Medicare wages reported on my W-2 form?

- Students of George Mason University who are enrolled on at least a half-time schedule are exempt from Social Security and Medicare taxes. Certain foreign nationals on specific visas are also exempt from these taxes.

13. Why do I get an error in Turbo Tax when I enter the control number from my W2 form?

- Due to security concerns, there is no direct interface between Mason's payroll system and any commercial tax program. As a result, the control number will not work. You will need to look for the option in the program to 'Type it Myself' so that you can manually input the numbers in each box for your W-2.

14. I am a current employee and have misplaced my W-2 form and the deadline is approaching to file my tax return, can I get another copy?

- No reprints will be provided to current employees who signed up for an electronic W-2 because an identical W-2 reprint can be downloaded from Employee Self-Service. Employees still receiving paper W-2s can also re-print their W2 from Employee Self Service.

15. Will I receive a corrected W-2 if my social security number is incorrect?

- Yes. Corrected W-2s are issued if the social security number and/or taxable wages are incorrect in boxes 1, 3, and 5.

16. I had state income taxes withheld for more than one state. Will I receive a corrected W2?

- A corrected W-2 will not be issued if the request is to move taxes withheld from one state to another. Please seek tax advice from a tax professional on guidance relating to filing your state income tax return.