April 15, 2020 is the due date for both state and federal taxes.

On your W-2, there is an amount shown for state wages, tips, etc. Generally, the amount shown for state wages is higher than the amount for federal wages because your pension contributions are excluded from your income for federal tax purposes.

When filing your Massachusetts income tax return, you must use the amount shown for state wages (Box 16).

This represents taxable and non-taxable earnings you received during calendar year 2019. If you enter the lower dollar amount, your return will be corrected and any refund you may be expecting will be delayed.

Make taxes less taxing.

Go paperless!

Commonwealth employees can choose to have their W-2 delivered online!

Access your tax forms sooner and eliminate the possibility of your forms being lost, stolen, or misplaced.

Log into HR/CMS to suppress your paper W-2.

File electronically!

eFile is free, secure, and you may receive your refund faster.

Visit mass.gov/eFile for more information.

Common tax scams

The IRS and the Massachusetts Department of Revenue (DOR) will never:

• Call to demand immediate payment using a specific payment method such as a prepaid debit card, gift card, or wire transfer. Generally, the IRS and DOR will first mail you a bill if you owe any taxes
• Threaten to immediately bring in local police or law enforcement to have you arrested for not paying
• Demand that you pay taxes without giving you the opportunity to question or appeal the amount that you owe
• Ask for credit or debit card numbers over the phone
BOX 1: Federal Taxable Income is equal to the employee's Total Gross Pay (less reimbursements) from pay stub for period December 21, 2019 and paid on December 27, 2019;

PLUS:
- Imputed (non-cash) benefits listed in Boxes 12C, 14P, 14S, 14T
- Dependent Care Assistance Plan contributions and fees (Box 10)
- Tax Sheltered Annuity Contributions (Box 12E)
- OBRA 90 Alternative Retirement Plan contributions and elective Deferred Compensation (Box 12G)
- Pretax Health Care Spending Account contributions and fees (Box 14O)
- Pretax Retirement contributions (Box 14Y)
- Pretax Health and Pretax Basic Life Insurance

MINUS:
- Dependent Care Assistance Plan contributions and fees (Box 10)
- Pretax Qualified Transportation (up to monthly limits)
- Pretax Health and Pretax Basic Life Insurance premiums (Box 14Z)
- Pretax Health Care Spending Account (Box 14O)

BOX 2: Total amount of Federal tax withheld

BOX 3: Total amount of Social Security Tax withheld

BOX 4: Total amount of Medicare tax withheld

BOX 5: Total Dependent Care Assistance Plan (DCAP)

BOX 10: Total Dependent Care Assistance Plan (DCAP)

BOX 13: These Boxes will be checked or left unchecked by your employer:
- Statutory employee - A filer treated like an employee but did not have any taxes withheld from their paycheck (this occurs frequently with employees who are 100% commission)
- Retirement Plan - A checked box means the filer has a retirement plan which may limit beneficiary to get tax incentives for other retirement plans
- Third-party sick pay - Filer received payments for sick time from a company other than the one that employed such as their insurance company

BOX 14:

<table>
<thead>
<tr>
<th>ID</th>
<th>W-2 Box ID Description</th>
<th>Instructions</th>
</tr>
</thead>
<tbody>
<tr>
<td>O</td>
<td>Health Care Spending Account and HCSA Fee - Pre-Tax</td>
<td>Subtracted from Boxes 1, 3, 5, and 16.</td>
</tr>
<tr>
<td>P</td>
<td>Parking and other Imputed Income</td>
<td>Added in Boxes 1, 3, 5, and 16.</td>
</tr>
<tr>
<td>Q</td>
<td>Paid Family and Medical Leave Contribution</td>
<td>Informational Only</td>
</tr>
<tr>
<td>R</td>
<td>M.G.L. c. 3 s. 9C Expenses (Paid)</td>
<td>Added in Boxes 1, 3, 5, and 16.</td>
</tr>
<tr>
<td>S</td>
<td>Personal Use Auto - Imputed Income</td>
<td>Added in Boxes 1, 3, 5, and 16.</td>
</tr>
<tr>
<td>T</td>
<td>Housing Allowance - Imputed</td>
<td>Added in Boxes 1, 3, 5, and 16. Cash housing is already included.</td>
</tr>
<tr>
<td>Y</td>
<td>Retirement - Pre-Tax Federal</td>
<td>FOR MOST COMMONWEALTH EMPLOYEES: Subtracted from Box 1. FOR MBTA EMPLOYEES ONLY: Subtracted from Box 1 and Box 16.</td>
</tr>
<tr>
<td>Z</td>
<td>Health and Life Insurance - Pre-Tax</td>
<td>Added in Boxes 1, 3, 5, and 16.</td>
</tr>
</tbody>
</table>