



2023 W-2 Information

Santa Barbara County
Auditor-Controller/Payroll Division
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How to access your 2023 W-2

Online

To opt into paperless delivery of your W-2 on ESS+, [visit ESS+>>ADMIN>>Update Profile, and select Yes under 'Update W2 Accessibility'](#)

[You may also access an electronic copy of your W-2 on ESS+ in the ESS menu under W-2 Summary.](#) Note: click "View Printable W-2" to ensure that the figures are finalized

Mail

2023 W-2 Annual Wage and Tax statements will be mailed to County employees by the IRS deadline of 1/31/2024. Please visit [ESS+ "Employee Information"](#) to verify your mailing address. While we would like to provide employees with an exact date, there are too many processes and departments involved with finalizing W-2s. We assure you we will provide them to you when they are available.

W2 boxes explained:

To answer the most frequently asked questions regarding your 2023 W-2 form, here is a brief explanation of the boxes on the form:

BOX 1 - Wages, tips, other compensation

This box is reporting **federal taxable wages**, not gross wages. It is calculated by taking gross wages received in 2023 and subtracting the following reductions:

- HEALTH/DENTAL/VISION PREMIUM REDUCTIONS
- FLEXIBLE SPENDING PLAN REDUCTIONS
- DEFERRED COMPENSATION REDUCTIONS
- RETIREMENT REDUCTIONS
- LIFE/ACCIDENT INSURANCE REDUCTION
- COMMUTER BENEFIT REDUCTIONS
- HEALTH SAVINGS ACCOUNT REDUCTIONS

These items are identified with an asterisk (*) on your earnings statements.

BOX 3 - Social Security wages

This box is calculated by taking your gross wages received in 2023 and *subtracting*:

- HEALTH/DENTAL/VISION PREMIUM REDUCTIONS
- FLEXIBLE SPENDING PLAN REDUCTIONS
- COMMUTER BENEFIT REDUCTIONS
- HEALTH SAVINGS ACCOUNT REDUCTIONS.

The maximum taxable social security wage limit for 2023 was \$160,200.00 and maximum contribution was \$9,932.40.

BOX 4 - Social Security tax withheld

This box is calculated by taking the amount in **BOX 3** multiplied by 6.2%.

BOX 5 - Medicare wages and tips

This box is calculated by taking your gross wages received in 2023 and *subtracting*

- HEALTH/DENTAL/VISION PREMIUM REDUCTIONS
- FLEXIBLE SPENDING PLAN REDUCTIONS
- COMMUTER BENEFIT REDUCTIONS
- HEALTH SAVINGS ACCOUNT REDUCTIONS.

BOX 6 - Medicare tax withheld

This box is calculated by taking the amount in **BOX 5** multiplied by 1.45%

Individuals with earned income of more than \$200,00 (\$250,00 married, joint filing) pay an additional 0.9%

BOX 10 - Dependent care benefits

This amount is the amount you had withheld for your Dependent Care Reimbursement Account.

BOX 12

This box may contain one of the following alpha codes, along with a dollar amount:

- G – Elective deferrals and employer contributions to 457(b) deferred compensation plan
- P – Excludable (qualified) moving expense reimbursements paid directly to employee

- W – Employer contributions to a Health Savings Account (HSA) – this includes both employer and employee contributions
- DD – Cost of employer-sponsored health coverage premiums
- EE – Roth contributions to 457(b) plan

BOX 14 – OTHER

This box contains California State Disability Insurance (SDI) Tax deductions. The SDI withholding rate for 2023 is .9 percent (0.009). The taxable wage limit is \$153,164 per employee per calendar year. The maximum to withhold for each employee is \$1,378.48.

BOX 16 – STATE WAGES, TIPS, ETC

This box is calculated by taking your gross wages received in 2023, **adding HSA employer contributions** and **subtracting** the following reductions:

- HEALTH/DENTAL/VISION PREMIUM REDUCTIONS
- HEALTH/DENTAL/VISION PREMIUM DEDUCTIONS for domestic partner registered with State of California
- FLEXIBLE SPENDING PLAN REDUCTIONS
- DEFERRED COMPENSATION REDUCTIONS
- RETIREMENT REDUCTIONS
- LIFE/ACCIDENT INSURANCE REDUCTION
- COMMUTER BENEFIT REDUCTIONS

Helpful information:

- You are encouraged to re-evaluate the need to change your Form W-4 for next year. Please use the [IRS Tax Withholding Estimator](#) for guidance.
- If you claimed exempt on the Form W-4, you must provide a new W-4 by February 15, 2024 – PP05-2024

22222		VOID <input type="checkbox"/>	a Employee's social security number		For Official Use Only OMB No. 1545-0008	
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld	
			5 Medicare wages and tips		6 Medicare tax withheld	
			7 Social security tips		8 Allocated tips	
d Control number			9		10 Dependent care benefits	
e Employee's first name and initial		Last name	Suff.	11 Nonqualified plans		12a See instructions for box 12
f Employee's address and ZIP code			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
			14 Other		12c	
					12d	
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement

2023

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Copy A—For Social Security Administration. Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

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