

# Department of Accounts

## Payroll Bulletin

Calendar Year 2021

December 13, 2021

Volume 2021-13

### CALENDAR YEAR-END 2021 - Reconciliation and Certification

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The Payroll Bulletin is published periodically to provide CIPPS agencies guidance regarding Commonwealth payroll operations. If you have any questions about the bulletin, please call Cathy McGill at (804) 225-2245 or Email at [cathy.mcgill@doa.virginia.gov](mailto:cathy.mcgill@doa.virginia.gov)

State Payroll Operations

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#### Introduction

This Payroll Bulletin addresses 4<sup>th</sup> Quarter Reconciliation and W-2 processing for calendar year-end 2021.

All dates noted in this bulletin are final completion dates. Adherence to these dates is imperative in order to complete all regulatory reporting requirements.

Copy this bulletin and distribute it to all appropriate personnel within your agency.

#### Issues Requiring Special Attention

Agencies must first reconcile the 4<sup>th</sup> quarter of calendar year 2021 using the procedures previously provided in Bulletin #2019-04 and #2021-12. To facilitate CYE reconciliation, the 4<sup>th</sup> quarter recon spreadsheet has been incorporated into the calendar year end workbook. A new version has been posted to the website. All employee adjustments must be entered in the workbook and will feed through to the 83/883 CYE reconciliation, also contained in the workbook. Once the 4<sup>th</sup> quarter has been reconciled, please follow the procedures provided for calendar year end reconciliation and certification.

Agencies will **not** submit reports 56, 880, or 881 to DOA. Agencies will certify year-to-date totals on Reports 83/883. The CYE certification workbook (EXCEL format), individual record changes noted on Report 883 and the Report 883 final page showing final certified totals along with certified totals on the Report 83 will be **required** of **all** agencies. See Manual Year-End Adjustments subsection on Page 10.

**Remote print agencies must leave their remote-print printers on from December 30, 2021, through January 3, 2021.** Quarter-end and year-end reports will be processed and distributed to agencies during this time.

#### Key Dates

- **Monday, December 13** – All prior and current quarter adjustments requiring input by SPO due by 5:00 pm
- **Friday, December 17** – Distribution forms due by 5:00 pm
- **Thursday, December 30** – Files close at noon for CYE processing
- **Friday, January 7** – Calendar Year End certifications due to DOA by 5:00 pm
- **Thursday, January 13** - Leave keying deadline for period 12/25/2021 -1/9/2022; CYE leave processing.
- **Monday, January 17** – Holiday (no jobs will run)
- **Thursday, January 27** – last day to ship W-2s to agencies
- **Monday, January 31** – Leave keying deadline for period 1/10-24/2022 and last day for W-2s to employees.

## Payroll Adjustments

### Payroll Adjustments Overview

Agencies certify quarterly to DOA that they have reconciled their payroll records and all adjustments have been identified and resolved. To expedite year-end processing and facilitate the issuance of W-2s, only adjustments that have not been previously identified and corrected through CIPPS should be submitted in the CYE package.

### Adjustment Types and Deadlines

There are three basic types of adjustments used to make changes to CIPPS records. The following table lists the deadlines for each adjustment type:

Adjustment Type	Deadline
Off-line YTD Earnings and Tax Accumulator adjustments submitted directly to DOA.(e.g. 10/33 corrections)	Received by DOA on/before 12/13.
CIPPS Manual Pay-sets	Most effective if keyed prior to PE 12/24 certification (reflected on Report 10), but may be entered through 12/30 by 11:00 am.
Year-end (Report 883) Adjustments	Friday, January 7 – 5:00 p.m.

### Adjustment Type Advantages & Disadvantages

The following table revisits the uses and advantages/disadvantages for adjustments made after CIPPS processing has been completed for the calendar year. All individual employee adjustments required to correct Report 883 amounts must be made on the employee adjustment forms contained in the CYE Reconciliation and Certification package worksheets.

Adjust Type	Common Uses	Advantages/Disadvantages
Year-end (Report 883) Adjustments	Manual Voids; Late salary repayments; Late taxable-nontaxable earnings reclassifications (i.e. late workers comp check); Uncollected Employee FICA; errors discovered during CYE reconciliation.	<p><u>Advantages:</u></p> <ul style="list-style-type: none"> <li>• Changes reflect on employee's W-2.</li> <li>• Changes reflect on agency's W-2 magnetic-media information returns.</li> </ul> <p><u>Disadvantages:</u></p> <ul style="list-style-type: none"> <li>• Changes do not appear on employee's earnings notice.</li> <li>• FICA/FIT adjustments require manual 941 return deposit or refund.</li> <li>• SIT adjustments require recovery through Cardinal (call State Payroll Ops for instructions).</li> <li>• Gross/net adjustments require manual deposit or Cardinal GL Journal entry.</li> <li>• Deductions must be manually recovered.</li> <li>• Time consuming - more work during YE reconciliation</li> <li>• Must be entered in CYE Reconciliation &amp; Certification Workbook.</li> </ul>

## Miscellaneous Exception Reports

**Agency Review  
& Corrective  
Action  
Required**

DOA has developed several "exception" type reports to assist agencies in identifying possible problems prior to year-end processing. These reports will be run for all agencies during calendar year end processing. Note that these reports may not apply to all agencies. They are produced based on exception criteria; therefore, if you do not receive any of these reports, your agency did not meet the exception criteria and no action is required.

Report #	Report Name (Short)	Purpose
844*	YTD OASDI Tax - Employee not equal to employer.	Identifies employees who may have OASDI Tax withheld incorrectly.
846*	YTD OASDI Taxable - Employee not equal to employer.	Identifies employees who may have OASDI Taxable amounts reported incorrectly.
848*	YTD HI Tax - Employee not equal to employer.	Identifies employees who may have HI Tax withheld incorrectly.
850*	YTD HI Taxable - Employee not equal to employer.	Identifies employees who may have HI Taxable amounts reported incorrectly
858*	Uncollected FICA	Identifies employees who may have uncollected FICA. Uncollected FICA is allowable only in cases where imputed life or tips are reported for employees with no pay. All other uncollected FICA must be investigated and collected from employees.
891	Employees with YTD Deceased Pay (Special Pay 054, 055)	Identifies employees who received Deceased Pay (Special Pay Codes 054, 055) during the calendar year.
915	YTD State Taxable Wages Different from Federal	Identifies employees whose state taxable wages do not equal federal taxable wages.

## Summary of Quarterly and Year-to-Date Reports

Report	Description	Agencies Use Report to...
56 – Quarterly Composite Tax Report	Comprehensive tax report by tax unit, country, state, local, and establishment.	Balance year-to-date activity. Agency use only. Do not send to DOA.
880 – Employee Quarterly Tax Report #1	Tax information by tax unit, country, state, local, establishment, and employee number for prior quarter (4 <sup>th</sup> quarter 2021) and year-to-date. Report contains fields usually used by agencies but does not include extraneous fields such as DI TAX.	Balance year-to-date activity. Agency use only. Do not send to DOA.
881 – Employee Tax Report #2	Tax information by tax unit, country, state, local, establishment, and employee number for prior quarter (4 <sup>th</sup> quarter 2021) and year-to-date. Report contains fields ordinarily not used by agencies and includes fields that are normally \$0 such as DI TAX. No report unless one or more report fields have a year-to-date amount greater than zero.	

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## Summary of Quarterly and Year-to-Date Reports, continued

Report	Description	Agencies Use Report to...
83 & 883 – W-2 Audit Reports	Reports contain the information included on the W-2. Note that FIT Taxable plus FIT Nontaxable is reported in Box 1 (wages, tips, other compensation). State Wages (Box 16) may or may not equal to Box 1 depending on how your employee records are established.	Balance year-to-date activity. See “Manual Year-End Adjustments Procedures” earlier in this payroll bulletin for remitting guidance.
U018 – Leave Accounting Annual Leave Lost Report	Calendar year-end annual leave balances adjusted for maximum carry over limits.	Monitor leave activity.
U021 – Leave Accounting Individual Leave History	Leave transactions by employee for 01/10/19 to 01/09/20.	
U028 – Leave Accounting Pending Annual Leave Lost	Lists employees who may potentially lose leave at the end of the year.	Monitor leave activity. See page 13 of this bulletin for detailed instructions.
U030 – Workers Compensation Report	Prior and current quarter amount (July - December by Workers Compensation Code).	For information only.
U035 – Leave Accounting Year-end Leave Usage Summary	Leave usage for the calendar year for each leave type by agency.	Monitor leave activity.
U057 – Quarterly Employee Count	Monthly count of employees and quarterly wages by FIPS Code (Area Detail Attachment).	Compare SUI wage totals to Report 56 company totals. If different, report corrected total to VEC (see page 11).
U090 – FIPS Code Error Report	If any amounts are shown, these figures must be added to the totals reported to VEC (see page 11). Additionally, employee records should be corrected in CIPPS.	Use in conjunction with U057.
858 – Year-to-date Uncollected FICA	Shows employees who have uncollected OASDI and HI amounts.	Review to ensure propriety of uncollected amounts due to imputed life. If not, remove from 83/883.
891 – Employees With YTD Deceased Pay (Special Pay 54 & 55)	Shows employees who have been paid either Deceased Pay One (Special Pay 54) or Deceased Pay Two (Special Pay 55).	Review for accuracy.

These reports can be requested on-line on either the HSRUP or HSRUT screens prior to CYE processing. Contact [payroll@doa.virginia.gov](mailto:payroll@doa.virginia.gov) for assistance.

## Certification/Reconciliation Reminders

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**Reminder** Please take note of the following reminders in order to facilitate your reconciliations. Please refer to Bulletin #2019-04 and #2021-12 for instructions on completing the quarterly recon.

- **A revised version of the CYE workbook will be available on DOA's website on 12/13. Please save and use this most recent version for your CYE package submission.**
- Follow the directions provided on the Instructions and Printing tab. Pay close attention to Section 8, "What to Submit". The only printed documents required with the CYE certification submission are copies of the Report 83 final BREAK TOTALS FOR EMP CO ### pages (with adjusted totals and FO/Proxy signature) and the report 883 pages for individual employees with adjustments and the Final Total page (with adjusted totals and FO/Proxy). The CYE workbook must be completed and submitted in the EXCEL format.
- All manual adjustments previously submitted to DOA must be keyed into PAT. (See bulletin #2021-12 for instructions on entering adjustments in PAT.)
- **If PAT does not balance to Report 56/U092 an adjusting entry must be entered in PAT to balance (see instructions below). Research to find the employee(s) causing the difference and the reason.**
- Make sure the amount of Uncollected FICA located on page 2 of Report U092 is entered in the designated area at the bottom of the Reports Reconciliation Tab.
- FIT Non-Taxable for any reason other than Deceased Pay 054 must be corrected.
- On the Quarterly Certification page all differences in section 1 MUST be zero before submitting.
- On the Quarterly Certification page all differences in section 2-5 MUST be explained on the Differences Explanation Tab and must be corrected by submitting an Employee Adjustment Form within the CYE Reconciliation and Certification package.
- All adjustment forms submitted in the CYE C&R package MUST have a detailed explanation.
- Prior to submission, please check the CYE workbook for errors and completeness. Incorrect or incomplete certifications will not be accepted.
- The Quarterly and Year-End Certifications must be signed by your agency's Fiscal Officer or Proxy. **Electronic signatures will be accepted, but the CYE package (Excel Workbook and 83, 883 pages) must be emailed by the Certifying Officer.**

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## Year-End Certification

### Year-End Reconciliation Procedures

Follow these instructions regarding year-end adjustments and certification.

- Enter amounts from Reports 83/883 in column B and C of the Reconciliation worksheet contained in the CYE Reconciliation and Certification workbook.
- If you have adjustments, enter the **YTD** current and corrected amounts on the individual Employee Adjustment worksheets, *not the amount to be added to or subtracted from the incorrect amount*. Identify corrections to all required fields (e.g., YTD employee and employer amounts).
- **Explain why the manual adjustment is necessary** in the Reason for the Adjustment box. Unacceptable or missing explanations will result in a delay as the adjustment will not be keyed until a written explanation is received.

W-2s will be generated upon receipt of the complete certification package, typically on a first come, first serve basis.

**You will be notified when W-2s for your agency have been shipped or mailed. Please do not call DOA asking when they will be ready.**

**Return the Reconciliation and Certification package to DOA by Friday, 5:00 PM, January 7, 2022**

If you...	Remit the following...
<b>Have manual adjustments,</b>	<ul style="list-style-type: none"> <li>➤ Completed Calendar Year End Reconciliation and Certification workbook (Excel format) with all necessary adjustments identified on employee adjustment worksheets</li> <li>➤ Original pages of Report 883 for each employee who requires manual adjustments along with the adjusted YTD figures for each field.</li> <li>➤ Report 883 Final Total page containing adjusted figures signed by agency Fiscal Officer or designated proxy</li> <li>➤ BREAK TOTALS FOR EMP CO NO ### pages of Report 83 containing adjusted figures signed by agency Fiscal officer or designated proxy (typically the last 3 pages of the report)</li> <li>➤ Completed 4<sup>th</sup> Quarter Tax Certification worksheet contained in the Calendar Year End Reconciliation and Certification workbook signed by the agency Fiscal Officer or designated proxy</li> <li>➤ Completed 2021 Year-End Certification worksheet contained in the Calendar Year End Reconciliation and Certification workbook signed by the agency Fiscal Officer or designated proxy</li> <li>➤ Electronic signatures for agency Fiscal Officer or designated proxy will be accepted as long as the email with package attached is sent by same</li> <li>➤ W-2s will be generated after all adjustments have been processed and balanced to the certified Reports 83 and 883 total pages.</li> </ul>

**Year-End Certification, continued**

If you...	Remit the following...
<p><b>Do not have manual adjustments</b></p>	<ul style="list-style-type: none"> <li>➤ Completed Calendar Year End Reconciliation and Certification workbook (Excel format)</li> <li>➤ Report 883 Final Total page signed by the agency Fiscal Officer or designated proxy</li> <li>➤ BREAK TOTALS FOR EMP CO NO ### pages of Report 83 signed by agency Fiscal officer or designated proxy (typically the last three pages)</li> <li>➤ Completed 4<sup>th</sup> Quarter Tax Certification worksheet contained in the Calendar Year End Reconciliation and Certification workbook signed by the agency Fiscal Officer or designated proxy</li> <li>➤ Completed 2021 Year-End Certification worksheet contained in the Calendar Year End Reconciliation and Certification workbook signed by the agency Fiscal Officer or designated proxy</li> <li>➤ Electronic signatures for agency Fiscal Officer or designated proxy will be accepted as long as the email with package attached is sent by same</li> <li>➤ W-2s will be generated after all adjustments have been processed and balanced to the certified Reports 83 and 883 total pages.</li> </ul>

**Adjustments to SUI Amounts**

If you have SUI adjustments, corrected amounts should be provided to VEC using the FC34 form found under VEC Quarterly Report Corrections on their employer forms page: <http://www.vec.virginia.gov/forms-publications#employer>. Completed forms should be faxed to VEC at 804-786-8138. Do not try to make adjustments using the online application. No adjustments should be included on Reports 83 and 883.

**Non-Resident Aliens - Form 1042 Preparation**

Nonresident Aliens (NRAs) should be issued W-2s. Due to the severe complexity of tax treaty laws, DOA highly recommends that agencies not offer tax treaty benefits to their non-US citizens. Only if your agency is offering tax treaty benefits would you need to make certain adjustments to those employees' records at year end. If you are not offering treaty benefits, then those NRAs on your payroll should receive W-2s just like all of your other employees. No adjustments would be required at year end. In very limited cases, certain NRAs are FICA exempt. These should be identified and adjusted immediately prior to year-end.

**Tax Treaty processing**

Agencies must adhere to the following guidelines regarding tax treaties. For each employee that received the benefits of a tax treaty, you will need to complete the Employee File Adjustment Form to reduce the employee's W-2 by the tax treaty amount that will be reported manually on a 1042-S form. Each agency is responsible for completing their own 1042 and 1042-S forms and submitting them in accordance with established deadlines to the IRS.

**YE Reports**

Quarter-end reports (56/880/881) and year-end reports (83/883) will be generated from December 30 through December 31.

## W-2 Forms

### Overview

This year, DOA will again use self-sealed employee-copy Forms W-2. Just like the previous forms there will be one sheet of paper with 4 copies of the W-2 with the Z-fold and self-seal in the same manner as printed checks and earnings notices.

An employee may receive more than one W-2 if taxes were withheld for more than one state or locality. An additional W-2 may also be generated if an employee has more than 4 entries in BOX 12 or if the employee has more than one Employee ID Number in CIPPS.

Your employer copy of the W-2 will reside in Payline. Agency personnel must have masking to access the W-2 information. Please refer to the following link for information on Payline and Masking:

<https://www.doa.virginia.gov/onlineservices.shtml#payline>

Agencies withholding payroll taxes for other states are responsible for filing their own state reconciliations and information returns. As in previous years Employer copies of the W-2s will be provided for this purpose. Please be aware of the specific filing deadlines in each individual state.

**DO NOT SEND PAPER COPIES OF W-2s** to the Internal Revenue Service (IRS)/Social Security Administration (SSA). DOA submits W-2 data to the IRS/SSA, as well as to the Virginia Department of Taxation, on behalf of all CIPPS agencies.

### Distribution

Complete the W-2 DISTRIBUTION FORM and email to State Payroll Operations by Friday, December 17 at [payroll@doa.virginia.gov](mailto:payroll@doa.virginia.gov).

This form is divided into the following sections:

- **Sort Order** - Agencies can select the sort order for their W-2s. The *default* W-2 sort order is alphabetical by employee (last name, first name, and middle initial) within organization code. The *alternative* sort order is alphabetical by employee within the agency (i.e., ignores organization codes). Please review your distribution process and indicate your preferred sort order on the form.
- **Distribution** – Only two options are available this year. Agencies can choose whether to receive all of their W2s directly via UPS or mailed directly to employees by DOA. Agencies selecting this option will be charged for postage only. Client agencies of the Payroll Service Bureau must communicate distribution preferences to the PSB.
- **Agency Contact** - Agencies must provide a primary agency contact for DOA to notify regarding W-2 distribution. DOA will notify agencies when their W-2s are ready for distribution. ***Do not make inquiries as to when your W-2s will be ready.***

### How to Obtain a Duplicate W-2

The IRS does not specify the time frame in which duplicate W-2s must be reissued. Agencies have three options when employees request that you issue duplicate W-2s:

Option	Action
1	Check your returned W-2s file to see if the W-2 was returned as undeliverable. If so, send this copy to the employee.
2	Use Payline Masking to print the employee a replacement W-2.
3	Counsel employees on the use of Payline to print their own replacement



**W-2 Forms, continued**

**Deceased Worker's Wages**

Report 891 (*Employees With YTD Deceased Pay*) provides a listing of all employees in your agency that have been paid either Deceased Pay One or Deceased Pay Two. A 'deceased' status is no longer reflected on the employee's W-2, however, Deceased Pay amounts must still be reported as follows:

Special Pay Type	How Handled For W-2 Reporting
<b>Deceased Pay 1 – Dec-Curr</b> <i>(Special Pay 54 - current year)</i>	<ul style="list-style-type: none"> <li>• These amounts will not be included in Federal and State Wages on the year-end audit reports.</li> <li>• Both the OASDI/HI Taxable amounts and the OASDI/HI Taxes Withheld will be included on the year-end audit reports and will also be reported on a W-2.</li> <li>• The Federal wages associated with deceased pay must be reported in Box 3 on a Form 1099-MISC. Refer to the IRS instructions for 2021 form 1099-MISC for proper entries on the 1099-MISC. The 1099-MISC should be made out to the name and SSN of the beneficiary if paid to an individual or the name and TIN of the estate if paid to the executor/administrator of the estate. 1099-MISC should <u>not</u> be made to “the estate of...” with the deceased employee’s SSN.</li> </ul>
<b>Deceased Pay 2 – Dec-Prior</b> <i>(Special Pay 55 - prior year)</i>	<ul style="list-style-type: none"> <li>• Excluded from your quarter and year-end reports. Wages paid <i>in the calendar year after death</i> are exempt from FIT, OASDI, HI, and State withholding.</li> <li>• The agency must report this compensation on a Form 1099-MISC to the estate or beneficiary of the employee. A W-2 is not an appropriate reporting instrument for this payment.</li> </ul>

**Box 12 Entries** DOA will report the following amounts in box 12 on the W-2:

Item Reported	Box 12 Code
Tax Sheltered Annuities (403-b) amounts (Deduction 39)	E
Deferred Compensation (457) amounts (Deduction 38)	G
Imputed Life (Special Pay 014) amounts	C
Uncollected Social Security (OASDI) amounts	M
Uncollected Medicare (HI) amounts	N
Roth 403(b) amounts (Deduction 043)	BB
Cost of employer-sponsored health coverage	DD
Roth 457 amounts (Deduction 052)	EE

Please note: Employee-paid member contributions (401(a)(17) plan) are not reported on the W-2.

**Health Insurance Reporting**

DHRM Office of Health Benefits will provide DOA with the amount of health care costs to be reported on the W-2s for calendar year 2021. This amount will be reflected in Box 12 with a code of DD. DHRM will issue all 1094 and 1095 reports as required by the IRS.

**W-2 Forms**, continued

**W-2 Form  
Content  
Descriptions**

This list identifies the coding in all boxes included on an employee’s W-2 form and provides a description.

<b>Field</b>	<b>Title</b>	<b>Description</b>
a	Employee's social security number	Self-explanatory.
b	Employer’s Identification Number	Employer's Federal Employer Identification Number (FEIN).
c	Employer’s Name, Address, and Zip Code	Self-explanatory.
d	Control Number	Not used
e & f	Employee's Identification Number, Organizational Code, Name, Address, and Zip Code	Self-explanatory.
1	Wages, Tips, Other Compensation	Sum of federal taxable plus federal nontaxable (reportable) wages.
2	Federal Income Tax Withheld	Amount of Federal income tax withheld.
3	Social Security Wages	Amount of OASDI taxable wages. Maximum is \$132,900.
4	Social Security Tax Withheld	Amount of OASDI tax withheld. Maximum is \$8,239.80
5	Medicare Wages and Tips	Amount of HI or Medicare taxable wages.
6	Medicare Tax Withheld	Amount of HI or Medicare tax withheld.
7	Social Security Tips	Tips subject to OASDI tax.
8	Allocated Tips	Tips allocated to the employee.
9	Not Used	Not used. Should be blank.
10	Dependent Care Benefits	Amount deducted through the Dependent Care Flexible Reimbursement Account (Deduction 021 and 055).
11	Nonqualified Plans	Not used. Should be blank.
12	Multi-purpose:	Box <u>may</u> contain the following required items with labels assigned by IRS:
	C	Group Term Insurance Coverage over \$50,000 (Special Pay 14 - Imputed Life)
	E	Section 403(b) plans (Deduction 039 - Annuities)
	G	Section 457 plans (Deduction 038 and 016 - Deferred Compensation)

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**W-2 Forms, continued**

**W-2 Form  
Content  
Descriptions,  
cont.**

This list identifies the coding in all boxes included on an employee’s W-2 form and provides a description.

Field	Title	Description
12, cont.	Multi-purpose:	Box <u>may</u> contain the following required items with labels assigned by IRS:
	M	Uncollected OASDI on Group Term Life Insurance Coverage over \$50,000
	N	Uncollected HI on Group Term Life Insurance Coverage over \$50,000
	BB	Roth 403(b) – Deduction 043
	DD	Cost of employer-sponsored health coverage
	EE	Roth 457 – Deduction 052
<p><b>Note:</b> Only four items can print in BOX 12. If an employee has more than four of these items, a second W-2 will be printed with basic identification information on it, but it will not repeat the wage and tax information printed on the first form.</p>		
13	<p>This box contains checkboxes that are marked with an “X” if they apply.</p> <p><i>STATUTORY EMPLOYEE</i> - Employee's FIT Status is equal to 1 and FICA Status not equal to a 1 on the HOBAD screen. Note: DOA will override this indicator unless specifically requested by the agency in writing.</p> <p><i>RETIREMENT PLAN</i> - If employee was an active participant in a retirement plan for any part of a year. Contributions to non-qualified plans or 457 plans are excluded. Contributions to 403(b) plans are included.</p> <p><i>THIRD PARTY SICK PAY</i> - Not applicable.</p>	
14	Other	<i>Company Car</i> – Special Pay 07 – Co. Car
15	State	Two-character abbreviation of the state and the employer’s identification number.
16	State Wages, Tips, Etc.	Amount of state taxable wages. This can include imputed life and may also include any company-paid DI tax.
17	State Income Tax	Amount of state income tax withheld
18	Locality Name	Name of the local taxing entity.
19	Local Wages, Tips, Etc.	Amount of local taxable wages. (Note: For Maryland these amounts are reported with State.)
20	Local Income Tax	Amount of local income tax. (Note: For Maryland these amounts are reported with State Tax.)