



## W-2 Frequently Asked Questions

### Taxes

- 1. Question:** Why is there a number 22 in Box 20 instead of my residence or work locality?

**Answer:** With the passage of Pennsylvania Act 32 (effective January 1, 2012) the commonwealth, as an employer, withholds and remits local earned income taxes to a single tax collector instead of to the various municipalities. The commonwealth has elected to remit taxes withheld for all employees outside of Philadelphia to the designated collector for Dauphin County, Keystone Collections Group, which is represented on the Form W-2 as code 22.

- 2. Question:** My Box 20 says "Philadelphia" instead of "22". Is that correct?

**Answer:** Philadelphia is exempt from Act 32. If you live or work in Philadelphia, your W-2 should continue to show Philadelphia for any wage tax deducted and remitted to the City of Philadelphia.

- 3. Question:** I lived in multiple municipalities. How do I prorate local wages that were reported to "22"?

**Answer:** Unfortunately, the commonwealth is unable to offer tax advice to employees. Please check with your tax preparer or county appointed collector for questions regarding proper filing methods.

- 4. Question:** My residence locality levies a 1% tax, but my workplace locality levies a 1.5% tax. Why is 1.5% being withheld?

**Answer:** The commonwealth, as an employer, is obligated to withhold taxes for the locality (residence or work) that levies the highest rate. If the rates of the residence and work localities are equal, withholding is to the residence. This policy is unchanged by Act 32.

**5. Question:** Why are there no taxable wages reported in Box 18?

**Answer:** If you both live and work in a municipality with no local withholding tax, Box 18 will be blank.

**6. Question:** Why is there no federal income tax withheld on my Form W-2?

**Answer:** Check your last employee pay statement for the year to verify if you had taxes withheld on your earnings. If not, you may not have enough taxable earnings to pay income tax, you may have claimed exemptions that reduce your taxable gross to a level that no tax is withheld, or you may have claimed exempt from federal withholding. You may verify your exemptions via ESS > Payroll Information or by contacting the HR Service Center\* at 866.377.2672.

**7. Question:** Why aren't my state taxes listed on my Form W-2?

**Answer:** If you receive multiple Form W-2's that are mailed separately, your state taxes will be on only one of your Form W-2's. See question #1 in the FAQ section "Multiple W-2s, No W-2, Corrected W-2s" below to determine if you may have received multiple W-2's.

**8. Question:** Why am I paying more state taxes than the 3.07% required?

**Answer:** You may verify if you have additional state withholding tax deductions via ESS > Payroll Information or by contacting the HR Service Center\* at 866.377.2672.

**9. Question:** Why is there an amount in Box 14 on my Form W-2?

**Answer:** Box 14 data was added for informational purposes and represents the total amount of Local Services Tax, Occupational Privilege Tax, Taxable Vehicle, Imputed Income for Flexible Spending Account (FSA) and/or Health Reimbursement Arrangement (HRA). Please consult your tax preparer if you have additional questions.

**10. Question:** Why are military stipends showing in Box 1 of the Form W-2 as opposed to Form 1099-Misc?

**Answer:** The IRS has determined that military stipend payments are properly reported on Form W-2 for federal tax payments.

**11. Question:** I discovered that my address and residence locality were not changed in the HR/payroll system after I moved in 2024. May I request a retroactive address change for 2024 to correct the taxes?

**Answer:** No. Local taxes cannot be changed after the final processing of the year. You should file with the proper municipality or prorate between the old and new municipality. The proper municipality will collect from the municipality that received the taxes in error.

## Earnings

- 1. Question:** Why don't the total gross earnings on my employee statement match the amounts on my Form W-2?

**Answer:** The total gross earnings on your employee statement are a total of all the payments made to you for the tax year, including taxable and non-taxable payments. This is not the same as taxable wages shown in Box 1 of your Form W-2. Some examples of non-taxable payments are Act 534/632 or Heart and Lung injury leave. Certain deductions are treated as pre-tax deductions and are subtracted from your taxable gross earnings such as overpayment deductions, retirement, deferred compensation and pre-tax medical. Also, certain non-cash compensation adds to your gross taxable wages such as taxable vehicle, taxable moving expense and taxable parking. Please see the [calculations guidelines](#) provided by the Office of the Budget, Bureau of Commonwealth Payroll Operations (BCPO).

- 2. Question:** Why are my Federal Taxable Wages (Box 1 on Form W-2) lower than my other wages?

**Answer:** Federal taxable wages are reduced by pre-tax deductions such as retirement and deferred compensation. Please see the [calculations guidelines](#) provided by the Office of the Budget, Bureau of Commonwealth Payroll Operations (BCPO).

- 3. Question:** I was on Act 534/632 or Heart and Lung injury leave for the entire year. Should I receive a Form W-2?

**Answer:** Even if you have no taxable earnings or withholding, you will receive a Form W-2 if you paid either occupational privilege tax (OPT) or local services tax (LST). These amounts are included in Box 14 for informational purposes.

- 4. Question:** I retired this year and received annuity payments. Why aren't these payments reflected on my Form W-2?

**Answer:** Retirement payments are not reported on Form W-2. You will receive a Form 1099-R from the State Employees' Retirement System or the Public School Employees' Retirement System.

- 5. Question:** Why aren't my retirement pickup contributions listed in Box 12 on my Form W-2?

**Answer:** Form W-2 does not show the amount of retirement contributions, only a check in the retirement plan box.

**6. Question:** What are the amounts listed in Box 12 of my Form W-2?

**Answer:** Box 12 is for items specifically defined by the IRS. The most common are elective deferrals such as our deferred compensation program (code G) or Roth IRA contributions (code EE) and the actuarial value of your employer provided Health Benefits (code DD). This value of health benefits is not related to either employee or employer contributions and may vary based on benefit plan, dependent coverage and the number of pay periods in an active status. This value is listed for informational purposes only in accordance with the Affordable Care Act and is **not** taxable income.

## Multiple W-2s, No W-2, Corrected W-2s

**1. Question:** Why did I receive multiple Form W-2's?

**Answer:** You may receive multiple Form W-2's for any of the following reasons:

You lived in more than one state during the calendar year.

You lived in a state other than PA but worked in PA during the calendar year.

You changed either your residence or work location to or from Philadelphia during the calendar year.

You were in a dual employment situation (held two distinct positions concurrently for the commonwealth).

**2. Question:** I moved during the year and had multiple taxing jurisdictions. Why didn't I receive multiple Form W-2's?

**Answer:** With the passage of Pennsylvania Act 32 (effective January 1, 2012) the commonwealth, as an employer, withholds and remits local earned income taxes to a single tax collector for all municipalities except Philadelphia. The primary reason for receiving two Form W-2's is moving into or out of Philadelphia or changing your work location into or out of Philadelphia. If you did so (or meet any of the other criteria listed in #1 above) and still only received one Form W-2, please verify the accuracy of your records with the HR Service Center\* at 866.377.2672.

**3. Question:** I worked in two different agencies this year. Will I be receiving two Form W-2's?

**Answer:** No. Earnings are maintained in the HR/payroll system by personnel number. You will receive multiple Form W-2's only if you were a dual employee and were assigned two or more personnel numbers.

**4. Question:** I started working in December of 2024, why didn't I receive a Form W-2?

**Answer:** Please check your first employee pay statement. If you did not receive your first payment until 2025, you will not receive a Form W-2 for 2024. Taxes are based on when wages are paid, not earned.

**5. Question:** I changed my name effective February 2, 2024. Why did I receive a corrected Form W-2 for a prior year?

**Answer:** Please check with the HR Service Center\* at 866.377.2672 to verify that the effective date was entered properly.

## Miscellaneous

**1. Question:** Why is the Bureau of Commonwealth Payroll Operations (BCPO) shown as the employer on my Form W-2 instead of my agency?

**Answer:** The commonwealth's HR/payroll system cannot have multiple employers, which is what would be necessary to provide an agency name on your Form W-2. Therefore, the employer's name listed on all Form W-2's is BCPO.

**2. Question:** I did not receive/can't find my W-2. Where can I get a duplicate copy?

**Answer:** Employees with access to Employee Self Service (ESS) can print a duplicate copy of their W-2 any time after February 1. Go to ESS > Payroll Information > Print Duplicate W2/W2C Forms". Employees without ESS access should contact the HR Service Center\* at 866.377.2672 for assistance.



### Questions?

Contact the HR Service Center

-  **Phone:** 866-377-2672
-  **PA Relay:** 711
-  **Fax:** 717-425-7190
-  **Email:**  
RA-HRSCemployeeSvc@pa.gov
-  **7:30 a.m. – 5 p.m., Monday – Friday**  
Interpreters are available by request

### Need More Information?

**Visit the Employee Resource Center**  
[www.employeeresourcecenter.oa.pa.gov](http://www.employeeresourcecenter.oa.pa.gov)

#### Mail to HR Service Center

Commonwealth of PA HR Service Center  
P.O. Box 66002  
Harrisburg, PA 17106



\* Employees of the Liquor Control Board, Office of the Attorney General, Gaming Control Board, Public Utility Commission and other agencies not under the Governor's jurisdiction should contact their local HR office for assistance.