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W-2 Example

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Joe is on both payroll frequency 4 and 6. He paid medicare only on payroll frequency 4, but has paid both FICA and Medicare on payroll frequency 6. Joe’s W-2 is combined and totaled within the FICA group of totals. If Joe received third party sick pay on payroll frequency 4, Joe’s W-2 is combined and totaled within the FICA Third Party Employee Subtotal group.

Mary is on both payroll frequency 5 and 6. She paid Medicare only on both frequencies. Mary’s W-2 is combined and totaled within the Medicare group of totals. If Mary received third party sick pay on either frequency, her W-2 is combined and totaled within the Medicare Third Party Employee Subtotal group.