

Code A—Uncollected Social Security taxes

Code B—Uncollected Medicare taxes on tips

Code C—Taxable group-term life insurance for employees

Code D—401(k) deferrals

Code E—403(b) deferrals

Code F—408(k)(6) SEP deferrals

Code G—457 deferrals

Code H—Section 501(c)(18)(D) deferrals

Code J—Excludable sick pay

Code K—Excise tax on excess golden parachute payments

Code L—Substantiated employee business expenses

Code M—Uncollected Social Security taxes on life insurance for former employees

Code N—Uncollected Medicare taxes on life insurance for former employees

Code P—Excludable reimbursed moving expenses paid directly to a member of the U.S. Armed Forces

Code Q—Nontaxable combat pay

Code R—Employer contributions to an Archer MSA

Code S—Employee salary reductions for a 408(p) SIMPLE retirement account

Code T—Employer-provided (or employee salary reductions for) adoption expenses

Code V—Income from the exercise of nonstatutory stock options

Code W—Employer contributions to a Health Savings Account

Code Y—Deferrals under a 409A nonqualified deferred compensation plan

Code Z—Income under 409A on a nonqualified deferred compensation plan

Code AA—Designated Roth contributions to a 401(k) plan

Code BB—Designated Roth contributions under a 403(b) salary reduction agreement

Code DD—Cost of employer-sponsored health coverage

Code EE—Designated Roth contributions under a governmental 457(b) plan

Code FF—Permitted benefits under a qualified small employer health reimbursement arrangement

Code GG—Income from qualified equity grants under Section 83(i)

Code HH—Aggregate deferrals under Section 83(i) elections as of the close of the calendar year

Code II—Medicaid waiver payments excluded from gross income under Notice 2014-7.

For up-to-date instructions on Form W-2, including details on Box 12 Codes, refer to the [official IRS Website](#).