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## **Which wage figure do I use from my W-2 to file my local return?**

When reviewing your W-2 to determine the taxable gross wages for local tax purposes, use the following steps:

- 1) Compare the wages reported in boxes 16 (state wages) and 18 (local wages). If the wages are the same, AND there is no higher wage figure listed in any other income boxes, this should be your locally taxable wage.
- 2) If the wages are not the same or if no local wage (box 18) is reported or there is a higher wage figure listed in another income box, compare the wages reported in box 5 (Medicare wages) with box 16 (state wages). If these figures are the same, this is your taxable wage.
- 3) If the box 5 and box 16 figures are different, check box 12 for a code C deduction. If the code C deduction in box 12 is the difference between the Medicare and State wages, the state wage figure (box 16) is your taxable wage.

Another way to determine locally taxable wages is to begin with box 1 (Federal wages), then add any code D deduction in box 12 and subtract any code C deduction in box 12. The end result should match the state wage figure in box 16 and is the taxable wage.

In the event that none of the above methods work and there is no clearly identifiable non-taxable earnings listed on the W-2, the highest gross wage figure reported on the W-2 should be used as the taxable wage.