

## Understanding The Benefit Information Items On Your Lubbock County W-2

The following descriptions are for information purposes only. Please be aware that these codes may or may not appear on your individual W-2 Form.

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**Box 10** Box 10 shows contributions to your Flexible Spending Account for Dependent Care/Child Care made via payroll deductions. Contributions were not subject to Federal, Social Security or Medicare withholding.

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**Box 12** This box contains benefit amounts identified by IRS defined codes. The codes most commonly shown on Lubbock County W-2 Forms are:

- G** Identifies the total amount of deductions withheld from your payroll checks for contributions to the Traditional 457 Deferred Compensation Plan. Contributions were not subject to Federal withholding.
- W** Identifies the total amount of contributions made to your Health Savings Account. It includes both the deductions withheld from your payroll checks and any amounts contributed by Lubbock County. The contributions withheld from your payroll checks were not subject to Federal, Social Security or Medicare withholding.
- DD** Identifies the total cost of your Lubbock County sponsored health insurance. It includes both the deductions withheld from your payroll checks and all amounts contributed by Lubbock County toward the cost of your health insurance. It does not include vision and dental costs. Deductions withheld from your payroll checks for health insurance were not subject to Federal, Social Security or Medicare withholding.
- EE** Identifies the total amount of deductions from your payroll checks for contributions to the Roth 457 Deferred Compensation Plan. Contributions were subject to Federal withholding.

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**Box 14** Box 14 contains benefit amounts identified by Lubbock County defined codes. The codes most commonly shown on Lubbock County W-2 Forms are:

- RET** Identifies the total amount of deductions from your payroll checks for contributions to the Texas County and District Retirement System (TCDRS). It does not include any amounts contributed by Lubbock County. Your contributions were not subject to Federal withholding.
- HLTH** Identifies the total amount of deductions from your payroll checks for your portion of the premiums for your Lubbock County sponsored health insurance. It does not include any amounts contributed by Lubbock County. Your deductions were not subject to Federal, Social Security or Medicare withholding.
- D&V** Identifies the total amount of deductions from your payroll checks for your portion of the premiums for your Lubbock County sponsored dental and/or vision insurance. It does not include any amounts contributed by Lubbock County. Your deductions were not subject to Federal, Social Security or Medicare withholding.
- FSAM** Identifies the amount of your total contributions to your flexible spending account for medical expenses made via payroll deductions. Contributions were not subject to Federal, Social Security or Medicare withholding.

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### No Tax on Overtime

For tax years 2025 through 2028, individuals who receive qualified overtime compensation may deduct the pay that exceeds their regular rate of pay (generally, the "half" portion of "time-and-a-half" compensation) that is required by the Fair Labor Standards Act and reported on a Form W-2, Form 1099, or other specified statement furnished to the individual.

\* 12/18/25 Check stub will reflect the amount of overtime hours worked.

Your qualified overtime compensation can be calculated by dividing the total overtime amount by 3.