

To: Montgomery College Employees

From: Dr. Sophia Mason, Director, HRSTM Business Services
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Office of Human Resources and Strategic Talent Management (HRSTM)

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Subject: 2025 W-2 Tax Forms – Now Available

W-2 Tax Forms for 2025

The W-2 tax forms for 2025 are now available in [Workday](#) for immediate viewing and printing. Employees who did not elect electronic only delivery also received a paper copy; our payroll tax services provider, Dayforce, has confirmed that W-2s will be mailed out this week via U.S. mail. There are four (4) copies of the W-2 on one sheet of paper.

General Instructions Regarding W-2 Forms

Please also note that the information on your W-2 may not align with the dollar amounts on your final direct deposit advice or paycheck stub. The W-2 may reflect different amounts for Federal, State, FICA and Medicare gross wages depending upon the type of withholding deductions taken from your pay for the different benefit programs that you participated in during 2025. The amount indicated in Box 1 reflects the total wages that appear on your direct deposit advice or paycheck stub with dollar amounts added or subtracted as indicated below:

Subtracted from gross wages (non-taxable items):

- Insurance (Medical, Dental, and Vision) Reductions
- Parking Reductions
- Health Care Reimbursement Reductions
- State Retirement (This is added back in Box 16 and noted as ST Pickup in Box 14.)
- Supplemental Annuities/Retirement Reductions (included in FICA/Medicare). This figure will appear in Box 12, labeled E.
- 457 Retirement Reductions (included in FICA/Medicare). This figure will appear in Box 12, labeled G.
- Child Care Reimbursement Reductions (Box 10)

Added to gross wages (taxable items):

- Taxable Life insurance (listed in Box 12, labeled C)
- Gym Memberships (including applicable FICA/Medicare taxes paid by College)
- Tuition Reimbursements in excess of \$5,250 (listed in Box 14)

Items for Box 12 are reportable information only:

- Box 12DD Total Health Care Costs (Employee and Employer Paid)
- Box 12W Health Savings Account Payments by Employee and Employer (combined total)

Item for FLSA Overtime Premium Wages (new reporting requirement for 2025):

- Box 14 FLSA 0.5X-Tax Free Overtime Wages (the eligible deduction applies only to the Fair Labor Standard Act premium of one-half the regular rate paid in excess of the regular rate)

Note: When preparing Maryland Income Taxes, you must add the State Retirement Pickup (ST Pickup) amount in Box 14 to your 1040 gross in addition to income on line three (3) of form 502 or 19 of non-resident form 505 (code G), if applicable. This will make Boxes 1 and 16 of the W-2 the same amounts as shown on your return.

Instructions to View/Print W-2 from Workday

- Log in to [Workday](#)
- Go to the **Menu**
- Open the [Pay app](#)
- Under **View**, click on **My Tax Documents**
- Click on **View/Print (listed on the right)** to open the document for **2025 (listed on the left)**.
- Once the document opens, you can **Download (down arrow icon)** or **Print (printer icon)** in the upper right corner.
- Click the white back arrow in the black document file header to return to your [Workday](#) account.

If you have any general questions about your W-2, please contact the [Payroll Services team](#).