

Type of Compensation	Simplified Compensation	W-2 Compensation	Withholding Wages
Salary	Included	Included	Included
Overtime	Included	Included	Included
Bonuses	Included	Included	Included
Commissions	Included	Included	Included
Tips	Included but all allocated tips are excepted	Exclude allocated tips, noncash tips, tips under \$20 per month	Same as W-2
Elective Deferrals	Included	Included	Included
Differential Wage Payments to Individuals in the Military	Included	Included	Included
Regular Compensation to Individuals in the Military	Included	Included	Included
Severance Pay	Excluded	Excluded	Excluded
Expense Reimbursements – Accountable Plan	Excluded	Excluded	Excluded
Expense Reimbursements – Non-Accountable Plan	Included	Included	Included
Nontaxable Fringe Benefits	Excluded	Excluded	Excluded
Taxable Fringe Benefits	Included	Included	Included
Excess Group Term Life Insurance	Included	Included	Excluded
Taxable Medical or Disability Benefits	Excluded	Included	Included
Worker’s Compensation	Excluded	Excluded	Excluded
Nonqualified Plan Distributions	Excluded unless plan provides otherwise	Included	Included

