

## Subject 200

### Wages and Salaries

Wages and salaries are payments you received as an employee for performing services for your employer. Any payments you received for personal services must be included in your gross income. Amounts withheld from your pay for income taxes, Social Security taxes, pensions, insurance, and union dues are considered received by you and must be included in your gross income in the year they were withheld. (Amounts withheld under certain pension plans, cafeteria plans, and insurance plans are not included in gross income in the year they were withheld.)

If your employer paid your Social Security tax without deducting it from your gross wages, the amount paid is extra pay to you and must be included in your gross income.

All tips you received must be included in your gross income, whether you received them directly from customers or your employer paid them to you from customer charges. If you split tips with fellow employees, include in income only your share of tips.

Your employer should give you a W-2 Form by January 31st of the following year showing your total income and withholdings for the tax year. In Box 1 of the W-2 Form is your gross wages. Total the amounts in Box 1 of all W-2(s) and enter the total on the appropriate line on your tax return for wages, salaries, and tips. Add the Arkansas income tax withheld from Box 17 of all your W-2(s) and enter on the appropriate line on the tax return. Staple a copy of each W-2 to the front of your tax return.

If you receive another W-2 Form after you file your return, you must file an amended tax return. Access **Subject 106** for more information.

If you have not received your W-2 by January 31st, access **Subject 604** for instructions.