Important W-2 Updates for the 2026 Tax Year: What Passport Customers Need to Know

The 2026 tax year introduces the most significant W-2 overhaul in recent history. Driven by the "No Tax on Tips" and "No Tax on Overtime" provisions of the One Big Beautiful Bill Act (OBBBA), the IRS has finalized the wage reporting changes.

Last tax year, Passport implemented early-adoption, using Box 14 as an IRS stopgap. This temporary solution reported Box 12 TA (Trump Account), Box 12 TT (qualified overtime), and Box 12 TP (qualified tips). With the IRS finalizing the new W-2 layout, these items have migrated to their permanent fields.

Here are the key changes and system updates for the upcoming reporting season:

1. Permanent Homes in Box 12

The transitional elements previously tracked in Box 14 have officially moved to Box 12 with dedicated IRS alphanumeric codes:

- **Code TA:** Tracks qualified employer contributions made to an employee's or dependent's Trump Account.
- **Code TP:** Captures the total cash tips reported to the employer.
- **Code TT:** Isolates total qualified overtime compensation (specifically the premium "half" portion required under Section 7 of the Fair Labor Standards Act).

2. Box 14 Split (14a and 14b)

The traditional Box 14 (Other) area is now split into two separate segments:

- **Box 14a:** Continues to serve as the repository for general "Other" employer data, such as state disability insurance or local deductions.
- **Box 14b:** Reserved exclusively for Treasury Tipped Occupation Codes (TTOCs). Employers reporting cash tips under Code TP must include the appropriate TTOC(s) here to validate their tip deductions. Passport supports the entry of up to two codes per employee. “000” is used for a position with non-qualifying tips.

3. Structural Form Changes

To create physical room for the new Box 14b, the IRS adjusted the spacing and layout dimensions across the bottom right of the form—specifically Boxes 9, 11, 13, and 14. Passport's form layouts have been automatically realigned for these changes.

4. Adjusted Social Security Wage Base

The Social Security wage base has increased to $184,500 for the 2026 tax year and $192,300 for TY 2027.

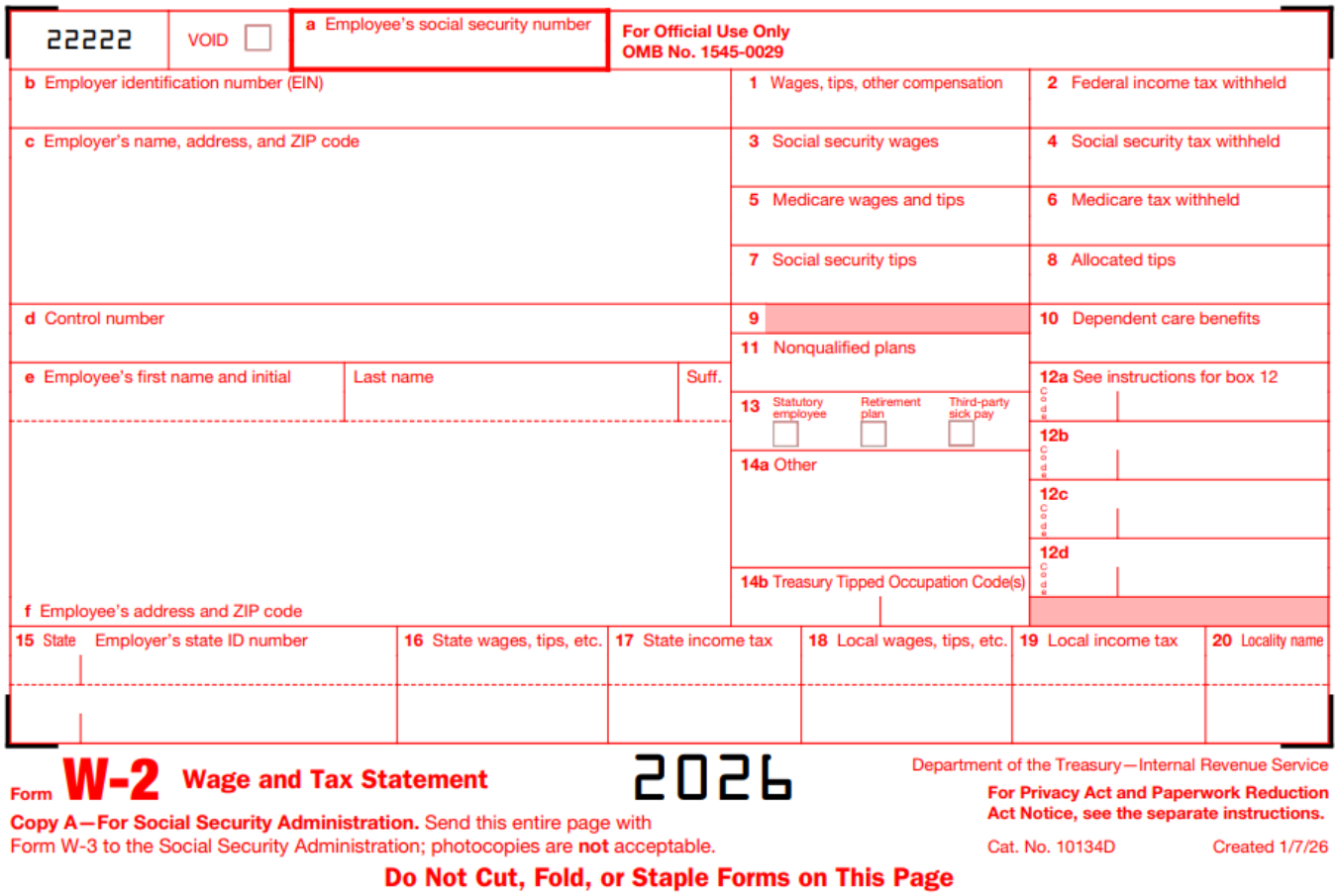
5. Shifted Filing Deadline

Since January 31st, 2027 falls on a Sunday, employers have until February 1st, 2027 to furnish employee copies and file their W-2s.

6. Increased Reporting Threshold

When no federal income, Social Security, or Medicare tax is withheld, the IRS has raised the mandatory wage reporting threshold from $600 to $2,000 for 2026. While this update impacts specific 1099 compliance streams more frequently, it also applies to W-2 thresholds. Note that all wages remain fully taxable to the worker, and individual self-reporting responsibilities on Form 1040 are unchanged if thresholds are not met.

The 2026 W-2 Form



22222 VOID ☐ | a Employee's social security number | For Official Use Only OMB No. 1545-0029

b Employer identification number (EIN)	1 Wages, tips, other compensation	2 Federal income tax withheld
c Employer's name, address, and ZIP code	3 Social security wages	4 Social security tax withheld
	5 Medicare wages and tips	6 Medicare tax withheld
	7 Social security tips	8 Allocated tips
d Control number	9	10 Dependent care benefits
	11 Nonqualified plans	12a See instructions for box 12
e Employee's first name and initial / Last name / Suff.	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b
	14a Other	12c
		12d
f Employee's address and ZIP code	14b Treasury Tipped Occupation Code(s)	

15 State / Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement 2026 — Department of the Treasury—Internal Revenue Service

Copy A—For Social Security Administration. Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

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Treasury Tipped Occupation Codes (TTOC)

Simplified version. For detailed descriptions, examples, and SOC codes, view the full version.

TTOC	Occupation Title
000 – Non-Qualifying Tips	
100s – Beverage and Food Service	
101	Bartenders
102	Wait Staff
103	Food or Beverage Servers, Non-restaurant
104	Dining Room and Cafeteria Attendants and Bartender Helpers
105	Chefs and Cooks

106	Food Preparation Workers
107	Fast Food and Counter Workers
108	Dishwashers
109	Host Staff, Restaurant, Lounge, and Coffee Shop
110	Bakers
200s – Entertainment and Events	
TTOC	**Occupation Title**
201	Gambling Dealers
202	Gambling Change Persons and Booth Cashiers
203	Gambling Cage Workers
204	Gambling and Sports Book Writers and Runners
205	Dancers
206	Musicians and Singers
207	Disc Jockeys, Except Radio
208	Entertainers and Performers
209	Digital Content Creators
210	Ushers, Lobby Attendants, and Ticket Takers
211	Locker Room, Coatroom, and Dressing Room Attendants
300s – Hospitality and Guest Services	
TTOC	**Occupation Title**
301	Baggage Porters and Bellhops
302	Concierges
303	Hotel, Motel, and Resort Desk Clerks
304	Maids and Housekeeping Cleaners
400s – Home Services	
TTOC	**Occupation Title**
401	Home Maintenance and Repair Workers
402	Home Landscaping and Groundskeeping Workers
403	Home Electricians
404	Home Plumbers
405	Home Heating and Air Conditioning Mechanics and Installers
406	Home Appliance Installers and Repairers

407	Home Cleaning Service Workers
408	Locksmiths
409	Roadside Assistance Workers
500s – Personal Services	
TTOC	**Occupation Title**
501	Personal Care and Service Workers
502	Private Event Planners
503	Private Event and Portrait Photographers
504	Private Event Videographers
505	Event Officiants
506	Pet and Show Animal Caretakers
507	Tutors
508	Nannies and Babysitters
509	Visual Artists
510	Floral Designers
600s – Personal Appearance and Wellness	
TTOC	**Occupation Title**
601	Skincare Specialists
602	Massage Therapists
603	Barbers, Hairdressers, Hairstylists, and Cosmetologists
604	Shampooers
605	Manicurists and Pedicurists
606	Eyebrow and Eyelash Technicians
607	Makeup Artists
608	Exercise Trainers and Group Fitness Instructors
609	Tattoo Artists and Piercers
610	Tailors
611	Shoe and Leather Workers and Repairers
700s – Recreation and Instruction	
TTOC	**Occupation Title**
701	Golf Caddies
702	Self-Enrichment Teachers
703	Recreational and Tour Pilots

704	Tour Guides
705	Travel Guides
706	Sports and Recreation Instructors
800s – Transportation and Delivery	
TTOC	**Occupation Title**
801	Parking and Valet Attendants
802	Taxi and Rideshare Drivers and Chauffeurs
803	Shuttle Drivers
804	Goods Delivery People
805	Personal Vehicle and Equipment Cleaners
806	Private and Charter Bus Drivers
807	Water Taxi Operators and Charter Boat Workers
808	Rickshaw, Pedicab, and Carriage Drivers
809	Home Movers
810	Gas Pump Attendants