Notice to Employee

e to file? Refer to the Form 1040 instructions to determine if you to file a tax return. Even if you don't have to file a tax return, you ble for a refund if box 2 shows an amount or if you are eligible for

ed income credit (EIC). You may be able to take the EIC for 2017 if you sted gross income (AGI) is less than a certain amount. The amount of the it is based on income and family size. Workers without children could Baltinear province vores (ACI) is less than a certain amount. The amount of the credit is based on income and family size. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid could securify numbers (SSNs). Our can't take the ECI if your investment of the could be compared to the country of the

Clergy and religious workers. If you aren't subject to social security and Medicare taxes, see Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers.

Members of the Clergy and Religious Workers.

Corrections. If your name, SSN, or address is incorrect correct Copies B. C. Corrections. If your name, SSN, or address is incorrect. General Copies B. C. and the Company of the Company

employer-sponsored nearm coverage is no your mine reproted with code Dis not stander than one employer in 2017 and Credit for excess taxes. If you had more than one employer in 2017 and Credit for excess taxes. If you had more than one employer in 2017 and the company of the

Instructions for Employee

sox 1. Enter this amount on the wages line of your tax return.

Box 2. Enter this amount on the federal income tax withheld in e.d. your tax return.

Box 3. Enter this amount on the federal income tax withheld in e.d. your tax return.

Medicare Tax. See the Form 1040 inteructions to determine if you are required to complete Form 8559.

Box 6. This amount includes the 1.45% Medicare Tax withheld on all Medicare.

complete Form 8959.

Box 6. This amount includes the 1.45% Medicare Tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.95% Additional Medicare Tax on any of those Medicare wages and tips shows 200,000 For information on how Box 6. This amount is not included in boxes 1.3, 0.50 For information on how Town the contract of th more or less than the allocated tips. On Form 4137 you will calculate the social security and Medicare tax owed on the allocated tips shown on your Formigl W-2 security and Medicare tax owed on the allocated tips shown on your Formigl W-2 employer. By filing Form 4137, your social security tips will be enditled to your social security record (used to figure you benefits). Box 9.1 you are e-filing and if there is a code in this box, enter it when prompted by your software. This code assists the IRSs in validating the W-2 data submitted Box 10. This amount includes the total dependent care benefits that your employer paid to you or incurred on your behalf influcting amounts from a section 125 (calderale) plan). Any amount over \$\$.000 is also included in box 1. Complete or may 4410, fall and a Dependent care Expresses, to compute any

Complete John 24-11. Child and Lephonetric Care Expenses, to compute any Box 11. This amount is (s) exported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or nonqueremental section 457(b) plan or (b) included in box 3 and/or 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and the plan of b) included in box 3 and/or 5 if it is a prior year deferral under a on your prior to the deferred amount. This box shouldn't be used if you had a deferral and a distribution in the same calendar year. If you made a deferral and received a distribution in the same calendar year, and you are or will be age 62 by the end of the calendar year, your employer should file Form SSA-131, Employer Report of Space Huge Payments, with the Social Security Administration and Report of Space Huge Payments, with the Social Security Administration of the properties of the properties of the social security Administration and the properties of the proper give you a copy Box 12. The foll

give you a copy. Box 12. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA, BB, and EE) under all plans are

generally limited to a total of \$18,000 (\$12,500 if you only have SIMPLE plans, \$21,000 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Defense under code G are limited to \$18,000. Deferrals under code Gare limited to \$18,000. Deferrals under code However if you wave at least not 50 is 0.000.

are limited to \$7,000.

However, fivo uwer at least age 50 in 2017, your employer may have allowed an additional deferred of up to \$6,000 (\$5,000 for section 401(k)(1) and 40klg) SMMEL plans). This additional deferred amount is not subject to the overall limit on elective deferrals. For code G, the limit on elective deferrals may be administrated for more information. Amounts in excess of the overall elective deferral limit must be included in income. See the "Wages, Salaries, Tips, etc." line instructions for Form 1040.

Note: If a year follows code 0 through H. S. Y, AA, BB, or EE, you made a make-up persion contribution for a prior yearligh when you were in military into

If a year follows code of account of the year follows code of the year follows code of the year follows and the year follows the year shown, not the current year. If no year is shown, the contributions are Vike. In specime, one the current year. If no year is shown, one considered social security or RRTA tax on tips, include this tax on Form 40. See "Other Taxes" in the Form 1040 instructions.

- Uncollected Medicare tax on tips, include this tax on Form 1040. See "Other Taxes" in the Form 1040 instructions.

- Uncollected Medicare tax on tips, include this tax on Form 1040. See "Other Taxes" in the Form 1040 instructions.

- Taxes like cost of group-term life insurance over \$50,000 (included in boxes 1, up to social security wage base), and 5)

-Tasable cest of group term file insurance over \$50,000 (included in boxes 1, (up to social configuration), and the properties of the prop

1040 instructions.

M—Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See "Other Taxes" in the Form 1040 instructions. P—Excludable moving expense reimbursements paid directly to employee (not included in boxes 1, 3, or 5)

3, or 3) bat pay. See the instructions for Form 1040 or Form 1040A

Included in Doxes . In the Toy. See the instructions for Form 1040 or Form 1040. To Form 1040. The Toy Form 1040. T

This amount does not apply to contributions under a tax-exempt organization section 457(b) plan. FF—Permitted benefits under a qualified small employer health reimbursement

FF—Permitted benefits under a qualified small employer health reimbursement arrangement.

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Notice to Employee

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General income credit (EIC). You may be able to take the EIC for 2017 if you adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and family size. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid cocial security murber (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2017 or if income is earned for income is more than one or income in the specified amount in the 2017 or if income is earned for income limits and more information, visit www.ice zoulder. Also see Pub. 508.

qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs), you can't take the ECI fryour investment of several properties of the properties o

reported with code DD is not taxable.

Credit for excess taxes. If you had more than one employer in 2017 and more than 30 and 50.4 in social security and/or Tier 1 railroad retirement (RTIA) more than 37.86% of in social security and/or Tier 1 railroad retirement (RTIA) returned to the control of the con

Instructions for Employee

INSTRUCTIONS 107 EntitiplicyCE

Box 1. Enter this amount on the wages line of your tax return.

Box 2. Enter this amount on the federal income tax withheld line of your tax return.

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Box 2. Enter this amount on the federal income tax withheld on 18, 6-dditional Medicare Tax of 18, 6-dditional Medicare Tax of 18, 6-dditional Medicare Tax of 18, 6-dd to 18, 6-dd to

report to Special Proper symmens, with the Codes and Security Parameters are give you a copy.

Box 12. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA, BB, and EE) under all plans are

generally limited to a total of \$18,000 (\$12,500 if you only have SIMPLE plans; \$21,000 for section 403(b) plans if you qualify for the 15-year rule explained in a serious plans of \$20,000 clare for code G are limited to \$15,000. Deferrals under code are limited to \$7,000. Limited to \$40,000 clare for the following it you were at learning the sec

sez 1,000 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrate under code G are limited to \$18,000. Deferrals under code H developed to \$10,000 (\$2,000 for section 401(k)(11) and 40(k)(5) SMPLE plans). This additional deferral or up to section 401(k)(11) and 40(k)(5) SMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals. For code G, the limit on elective deferrals may be administrator for more information. Amounts in excess of the overall elective deferral limit must be included in income. See the "Wages, Salaries, Tips, etc. in instructions for Form 1040. Amounts in excess of the overall elective deferral limit must be included in income. See the "Wages, Salaries, Tips, etc. in instructions for Form 1040. See "Other traces" in the form 1040 instructions. A service in the properties of the overall properties of the overall properties of the overall properties. To figure whether you made excess deferrals, consider these amounts for the year shown, not the current year. If no year is shown, the contributions are form 1040. See "Other Taxes" in the Form 1040 instructions. But the contributions are some second of the properties of the prope

are rom 1040 instructions.

L-Substantiated employee business expense reimbursements frontaxable of the Mountain and the model of the m

SSQ000 (fromer employees only). See "Other Taxee" in the Form 1040 instructions P—Excludable moving appears embrusements paid directly to employee (not 1040 not 1040

FF—Permitted benefits under a qualified small employer heatin rembursement arrangement.

Box 13. if the "stellar emerity air "Dox is checked, speadul rinks may ply to the contributions to Dox is checked, speadul rinks may ply to the contributions to individual Retirement Arrangements (ERA).

Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union clue, uniform payments, health insurance permitted deducted, northixable income, educational assistance payments, or a use this box to report railear efferement (ERTA) compressation. Test 1 tax, Test 2 tax, Medicare tax and Additional Medicare Tax. Include tips reported by the employer in Taiload retirement (ERTA) compressation. Note: Neep Copy C of Form W-2 for at least 3 years after the due date for firing Neep Copy C mill you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.

Notice to Employee

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Members of the Clery, and Feliginus Workers.

Corrections, I your rame, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2. Be correct any name, and Tax Statement, with the Social Security Administration (SSN) to correct any name, SSN, or money amount error repredict to the SSR or Form W-2. Be sure to get your copies of any or the second of the second security and the second security and the second security and the second second

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Instructions for Employee

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Medicare Tax. See the Form 1040 inteructions to determine if you are required to complete Form 8559.

Box 6. This amount includes the 1.45% Medicare Tax withheld on all Medicare.

complete Form 8959.

Box 6. This amount includes the 1.45% Medicare Tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.95% Additional Medicare Tax on any of those Medicare wages and tips shows 200,000 For information on how Box 6. This amount is not included in boxes 1.3, 0.50 For information on how Town the contract of th more or less than the allocated tips. On Form 4137 you will calculate the social socurity and Medicare tax owed on the allocated test shown on your Formigi M-2 security and Medicare tax owed on the allocated test shown on your Formigi M-2 employer. By filing Form 4137, your social socurity flow will be credited to your social socurity record (used to figure your benefits). Box 9,1 you are e-filing and if there is a code in this box, enter it when prompted by your software. This code assists the RS in validating the W-2 data submitted Box 10. This amount includes the total dependent care benefits that your employer paid to you or incurred only your benefit finduling amounts from a section 125 (calledrain) plani). Any amount over \$5,000 is also included in box 1. Complete Form 441, Child and Dependent Care Expenses, to compute any

Complete John 24-11. Child and Lephoned ruit Zure Expenses, to compute any Box 11. This amount is given profession and the profession of the profession of the profession of the profession and the profession of the profession of

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However if you were at least ane 50 in 2017, your employer may have

Pub. 571). Deternals under code G are limited to \$18,000. Deternals under code H are limited to \$7.000 era al least age \$6 in 2017, you employer may have allowed an additional deterral of up to \$6,000 (\$5.000 for section 401fk)(11) and 408(g) SIMPE I pains.). This additional deterral amount is not subject to the overall limit on elective deterrals. For code G, the limit on elective deterrals may be higher for the last 3 years before you reach reterrant age. Contact yor plan higher for the last 3 years before you reach reterrant age. Contact yor plan fails to the second of the second second in the second of the second of the deferral limit must be included in income. See the Weiges, Salinies, Tips, etc." line instructions for Form 1040. Note: if a year follows code D through H, S, Y, AA, BB, or EE, you made a make-up pension contribution for a prior years) when you were in millours service. To figure whether you made excess deferrals, consider these amounts for the current very.

misset-up becames independently our made expense series in shown, the continuations of the year aboven, not the current year. For year is shown, the continuations for the year aboven, not the current year.

A - Uncollected social security or RRTA tax on tips. Include this tax on Form A - Uncollected social security or RRTA tax on tips. Include this tax on Form 1040. See "Other Taxes" in the Form 1040 instruction of the state of the tax on Form 1040. See "Other Taxes" in the Form 1040 instruction cover \$50,000 (included in boxes 1, Other Taxes" in the Form 1040 instruction over \$50,000 (included in boxes 1, Other Taxes" in the Form 1040 instruction over \$50,000 (included in boxes 1, Other Taxes" in the Form 1040 instruction of 4010 cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 4010 arrangement vector as greatern vector as section 4010 states or vector of the taxes of taxes of the taxes of the taxes of ta

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401(h) arrangement.

E-Elective deferrals under a section 403(b) salary reduction agreement
F-Elective deferrals under a section 408(k)(b) salary reduction SEP
Green deferrals under a section 408(k)(b) salary reduction SEP
Green deferrals under a section 501(b) salary reduction SEP
Green deferrals to a section 501(b) deferred compensation plan
H-Elective deferrals to a section 501(c)(16)(b) tax-exempt organization plan. See
"Adjusted Gross income" in the Form 1040 instructions for how to detect
J-Northazable sick pay (information only, not included in boxes 1, 3, or 5)
He form 1040 instructions. indistribution of the control of the

1040 instructions.

N=Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See "Other Taxes" in the Form 1040 instructio P=Excludable moving expense relimbursements paid directly to employee (not included in boxes 1, 3, or 5)

Sabudu querne employees only), see Verti raises in the promit You instruction included in boxes 1, 3, or 5]

— Nontaxable combat pay, See the instructions for Form 1040 or Form 1040 at retails on reporting this amount, for details on reporting this amount, or see that the properties of the See Tender 1040 or Form 1040 A MSAs and Long-Term Care Insurance Contracts.

S.—Employee salary reduction contributions under a section 408(p) SIMPLE plan froit included in box 1) for included in box 1). Complete Form 8839, Qualified 1040 or Comments, to compute any taxable and nontaxable amounts.

V.—Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3) for the complete form severise of nonstatutory stock option(s) (included in boxes 1, 4) for the complete form severise of nonstatutory stock option(s) (included in boxes 1, 4) for the complete form severise of nonstatutory stock option(s) (included in boxes 1, 4) for the complete section of the complete form severise of nonstatutory stock option(s) (included in boxes 1, 4) for the complete form severise of nonstatutory stock option(s) (included in boxes 1, 4) for the complete form severise of nonstatutory stock option(s) (included in boxes 1, 4) for the complete form severise of nonstatutory stock option of form 8899, Health Savings Accounts (HSAs).

**Poleralist under a section (45) for nonstatution severise for severise form of the severise form of the

This amount does not apply to contributions under a tax-exempt organization section 457(b) plan. FF—Permitted benefits under a qualified small employer health reimbursement

FF—Permitted benefits under a qualified small employer health reimbursement arrangement.

Box 13. If the "Reitement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A.

Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union cube, uniform payments, health insurance premiums deducted, northixable income, aducational assistance payments, or a new part of the properties of the propert

Notice to Employee

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with your tax return. If your name and SSN are correct but aren't the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 1-800-772-121 office ask may self the SSA at www. SSA gov.

Cost of employer-sponsored health coverage (if such cost is provided by the employer, the reporting in box 12, using code DD, of the cost of employer-sponsored health coverage is for your information only. The amount of the cost o

reported with code DD is not taxable.

Credit for excess taxes. If you had more than one employer in 2017 and more than 30 and 50.4 in social security and/or Tier 1 railroad retirement (RTIA) more than 37.86% of in social security and/or Tier 1 railroad retirement (RTIA) returned to the control of the con

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Medicare Tax. See the Form 10-40 instructions to determine if you are required to complete Form 8959.
Box 6. This amount includes the 1-45% Medicare Tax withheld on all Medicare Tax on Box 6. This amount includes the 1-45% Medicare Tax withheld on all Medicare Tax on Box 6. This amount is not included in box 61. 13, 67. For information on how to report tips on your tax return, see your Form 1040 instructions.
You must tile Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report at least the allocated tip amount that show the actual amount of tips you neceived, report that amount even if it is more or less than the allocated tips of women your principle W-2 controlled.

that show the actual amount of tips you necessed, report that amount even if it is a because the second of the se

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\$21,000 for section 400(b) plans if you qualify for the 15-year rule explained in Pack 571). Defined for the 15-bit 571 between 15-bit 571 between

1040 instructions.

N-Uncollected Medicare tax on taxable cost of group-termited from the Form N-Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See "Other Taxes" in the Form 1040 instruction included in bowes 1.3, or 6)

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