

Notice to Employee

Do you have to file? Refer to the Form 1040 instructions to determine if you are required to file a tax return. Even if you don't have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for Earned Income Credit (EIC).

Earned income credit (EIC). You may be able to take the EIC for 2017 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on your filing status and whether you have children who qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). If you can't take the EIC for your investment income is more than the specified amount for 2017 or if income is earned for services provided while you were an inmate at a penal institution. For 2017 income limits and more information, visit www.irs.gov/eitc. Also see Pub. 596, Earned Income Credit. **Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.**

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.

Corrections. If your name, 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-2c, Corrected Wage and Tax Statement, with the Social Security Administration (SSA) to correct any name, SSN, or money amount reported to the SSA on Form W-2. Be sure to get your copies of Form W-2c from your employer for all corrections made so you may file them 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 1-800-772-1213. You also may visit 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 reported with code DD is not taxable.**

Credit for excess taxes. If you had more than one employer in 2017 and more than \$7,886.40 in social security (and/or Tier 1 railroad retirement (RRTA)) taxes were withheld, you may be able to claim a credit for the excess against your federal income tax. If you had more than one railroad employer and more than \$4,630.50 in Tier 2 RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A instructions and Pub. 505, Tax Withholding and Estimated Tax.

Instructions for Employer

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.
Box 3. You may be required to report this amount on Form 8959, Additional Medicare Tax. See the Form 1040 instructions to determine if you are required to complete Form 8959.

Box 4. This amount includes the 1.45% Medicare Tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above \$200,000.

Box 5. This amount is not included in boxes 1, 3, 5, or 7. For information on how to report tips on your tax return, see Form 1040 instructions.

You must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report at least the allocated tip amount unless you can prove that you received a smaller amount. If you have records that show the actual amount of tips you received, report that amount even if it is 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 Form W-2 that you must report as income and on other tips you did not report to your employer. By filing Form 4137, the allocated tips will be credited to your social security record (used to figure your benefits).

Box 6. If you are e-filing and if there is a code in this box, enter it when prompted by your software. This box contains information about the Code D data submitted with your return. The code is not entered on paper-filed returns.

Box 10. This amount includes the total dependent care benefits that your employer paid to you (not included on your Form 1040) for tax-exempt organization section 125 (cafeteria plan). Any amount over \$5,000 is also included in box 1. Complete Form 2441, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts.

Box 11. This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or nongovernmental section 457(b) plan that is included in box 5 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 Medicare taxes this year or (b) included in box 1 if it is a prior year deferral of your right 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 included a distribution in the same calendar year, you or will be age 62 by the end of the calendar year, your employer should file Form SSA-131, Employer Report of Special Wage Payments, with the Social Security Administration and attach a copy.

Box 12. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Effective deferral codes D, E, F, and G are designated Roth contributions (under 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. 596, Earned Income Credit. Deferrals under code G are limited to \$18,000. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2017, your employer may have allowed additional deferrals under section 408(a)(1) and 408(b) SIMPLE 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 higher than the last 3 years' deferrals. If you are an employer, contact your plan administrator for more information. Amounts in excess of the overall elective deferral limit must be included in income. See the "Wages, Salaries, Tips, etc." 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 year when you were in military service. 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 for the current year.

A—Uncollected social security or RRTA tax on tips. Include this tax on Form 1040. See "Other Taxes" in the Form 1040 instructions.

C—Taxable cost of group-term life insurance over \$50,000 (included in boxes 1, 3 (up to social security wage base), and 5).
D—Elective deferrals to a section 401(k) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.

E—Elective deferrals under a section 403(b) salary reduction agreement (including deferrals under a section 408(a)(1) tax-exempt organization plan).

G—Elective deferrals and employer contributions (including nonexcess deferrals) to a section 457(b) deferred compensation plan.
H—Income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount is also included in box 1. It is subject to an additional 3% tax on the interest earned on the plan's investments.

M—Uncollected social security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See "Other Taxes" in the Form 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 instructions.

P—Excludable moving expense reimbursements paid directly to employee (not included in boxes 1, 3, or 5).
R—Nontaxable combat pay. See the instructions for Form 1040 or Form 1040A for details on reporting this amount.

S—Employer contributions to your Archer MSA. Report on Form 8853, Archer MSA, and Long-Term Care Insurance Contracts.

T—Employer salary reduction contributions under a section 408(b) SIMPLE plan (not included in box 1).
U—Adoption benefit (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.

V—Income from exercise of nonstatutory stock options (included in boxes 1, 3 (up to social security wage base), and 5). See Pub. 525, Taxable and Nontaxable Income, for reporting requirements.

W—Employer contributions (including amounts the employee elected to exclude) to a section 125 (cafeteria plan) for your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).

Y—Deferrals under a section 409A nonqualified deferred compensation plan that is included in box 1 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 Medicare taxes this year or (b) included in box 1 if it is a prior year deferral of your right 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 included a distribution in the same calendar year, you or will be age 62 by the end of the calendar year, your employer should file Form SSA-131, Employer Report of Special Wage Payments, with the Social Security Administration and attach a copy.

AA—Designated Roth contributions under a section 401(k) plan
BB—Designated Roth contributions under a section 403(b) plan
EE—Designated Roth contributions under a governmental section 457(b) plan
FF—Permitted benefits under a qualified small employer health reimbursement arrangement (not included in box 1).

Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A, Publication 590-A, Individual Retirement Arrangements (IRAs).

Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nonqualified educational assistance payments, or a member of the clergy's personal allowance and utilities. Railroad employers use this box to report railroad retirement (RRTA) compensation. Railroad employers use this box to report railroad retirement (RRTA) compensation. Railroad employers use this box to report railroad retirement (RRTA) compensation.

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Box 10. This amount includes the total dependent care benefits that your employer paid to you (not included on your Form 1040) for tax-exempt organization section 125 (cafeteria plan). Any amount over \$5,000 is also included in box 1. Complete Form 2441, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts.

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E—Elective deferrals under a section 403(b) salary reduction agreement (including deferrals under a section 408(a)(1) tax-exempt organization plan).

G—Elective deferrals and employer contributions (including nonexcess deferrals) to a section 457(b) deferred compensation plan.
H—Income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount is also included in box 1. It is subject to an additional 3% tax on the interest earned on the plan's investments.

M—Uncollected social security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See "Other Taxes" in the Form 1040 instructions.
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P—Excludable moving expense reimbursements paid directly to employee (not included in boxes 1, 3, or 5).
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S—Employer contributions to your Archer MSA. Report on Form 8853, Archer MSA, and Long-Term Care Insurance Contracts.

T—Employer salary reduction contributions under a section 408(b) SIMPLE plan (not included in box 1).
U—Adoption benefit (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.

V—Income from exercise of nonstatutory stock options (included in boxes 1, 3 (up to social security wage base), and 5). See Pub. 525, Taxable and Nontaxable Income, for reporting requirements.

W—Employer contributions (including amounts the employee elected to exclude) to a section 125 (cafeteria plan) for your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).

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Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A, Publication 590-A, Individual Retirement Arrangements (IRAs).

Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nonqualified educational assistance payments, or a member of the clergy's personal allowance and utilities. Railroad employers use this box to report railroad retirement (RRTA) compensation. Railroad employers use this box to report railroad retirement (RRTA) compensation.

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P—Excludable moving expense reimbursements paid directly to employee (not included in boxes 1, 3, or 5).
R—Nontaxable combat pay. See the instructions for Form 1040 or Form 1040A for details on reporting this amount.

S—Employer contributions to your Archer MSA. Report on Form 8853, Archer MSA, and Long-Term Care Insurance Contracts.

T—Employer salary reduction contributions under a section 408(b) SIMPLE plan (not included in box 1).
U—Adoption benefit (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.

V—Income from exercise of nonstatutory stock options (included in boxes 1, 3 (up to social security wage base), and 5). See Pub. 525, Taxable and Nontaxable Income, for reporting requirements.

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AA—Designated Roth contributions under a section 401(k) plan
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