Instructions for Employee

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 5. You may be required to report this amount on Form 8999, Additional Medicare Tax. See the instructions to determine if you are required to complete Form 8999.

Box 6. This amount includes the 1.45% Medicare Tax withheld on all Medicare wages and tips in box 1 and the additional 0.9% Medicare Tax on any of those Medicare wages and tips above $200,000.

Box 8. This amount is not included in boxes 1, 3, 5, or 7. For information on how to report tips 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 allocable tip amount under which you would have to file Form 8999. Use Form 4137 to report the amount shown on your Form(s)-W2 that you must report as income and on other tips you did not report to your employer. By filing Form 4137, your social security tips will be credited to your social security record (used to figure your benefits).

Box 9. If you are a-filing and there is a code in this box, enter it when prompted by your software. This code assists the IRS in validating the W-2 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 or incurred on your behalf (including amounts from a 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 reported in box 1 if it is a distribution made to you from an employer-sponsored retirement plan (other than non-qualified or non-governmental section 457(b) plan, or (b) included in box 3 and if it is a prior year deferral under a non-qualified or section 457(b) plan that became taxable for social security and Medicare purposes in the current year. This amount is taxable for social security and Medicare purposes. There is no limit to the amount of your contributions that are allocable to your right to your deferred amount. This amount should be used if you have a distribution from an employer-sponsored retirement plan and the distribution is a prior year deferral and you received a distribution in the same calendar year, and you are or will be age 59 1/2 by the time you file your tax return. Your employer should file Form SSA-131, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.

Box 12. The following amounts are shown in box 12. You may need this information to complete your tax return. Effective deferrals (codes D, E, F, G, and J) and voluntary year-end deferrals (codes A, B, C, and H) under all plans are generally limited to a total of $18,000 ($12,000 if you only have SIMPLE plans, $18,000 if you have one SIMPLE plan and one non-SIMPLE retirement plan, and $24,000 if you have two or more SIMPLE retirement plans) on an 180-day basis and must be reported on Form 6109, Information Return for Certain Employee Retirement Plans. These amounts are subject to the overall limit on elective deferrals. For code G, the limit on elective deferrals may be higher than the cap shown above if you are eligible to make the contributions under the 180-day rule and the maximum deferral amount is applied on a calendar year basis. If you are not eligible for the maximum deferral, the amount is proportionately reduced. The amount of the overall elective deferral limit must be included in income. See the "Wages, Salaries, Tips, etc. (box 1)" section of the "Employer" instructions.

Note: If you have contributed an amount to a retirement plan you must report the amount on Form 8956, Beneficiary or Trustee's Information Return. If you have any voluntary year-end deferrals, you may have the option of deferring the amount into a 401(k) plan. You can use this amount to reduce your taxable income for social security and Medicare purposes. This amount will be credited to your social security record (used to figure your benefits).

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

B—Uncollected Medicare 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 cost of 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

F—Elective deferrals under a section 408(k)(6) salary reduction SEP

G—Elective deferrals and employer contributions (including non elective deferrals) to a section 457(b) deferred compensation plan.

H—Elective deferrals to a section 501(c)(18)D-tax exempt organization plan. See “Adjusted Gross Income” in the Form 1040 instructions for how to figure this amount.

J—Nontaxable sick pay (information only, not included in boxes 1, 3, or 5)

K—20% excise tax on excess golden parachute payments. See Other Taxes in the Form 1040 instructions.

L—Substantiated employee business expense reimbursements (must be substantiated)...

M—Unrelated 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)

Q—Nontaxable cash awards. See the instructions for Form 1040 or 1040A for details on reporting this amount.

R—Employer contributions to your Archer MSA. See Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.

S—Employee salary reduction contributions under a section 408(b) SIMPLE plan (not included in box 1)

T—Adoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.

V—Amounts from exercise of nonstatutory stock option(s) (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 to your Archer MSA or Archer Roth MSA (or both) if you were elected to contribute using a section 125 (cafeteria plan) to your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).

Y—Deferrals under a section 401a nonqualified deferred compensation plan

Z—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 20% tax plus interest. See “Other Taxes” in the Form 1040 instructions.

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

BB—Designated Roth contributions under a section 403(b) plan

C—Cost of employer-sponsored health coverage. The amount reported with code DD is not taxable.

EE—Designated Roth contributions under a governmental section 403(b) plan.

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

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

Note: Keep Copy C of Form W-2 for at least 3 years after the due date for your tax return. If you no longer have your tax return, it is helpful to keep your social security benefits, keep Copy C until 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

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 a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for any credit.

Earned income credit (EIC). You may be able to take the EIC for 2017 if you worked during some of 2017. Your EIC may be less than a certain amount. The amount of the credit is based on income and family size. Workers without children could qualify for an income credit up to $5,550 if you worked at least 20 hours a week qualifying children must have valid social security numbers (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 service in the armed forces while you were not stationed at a permanent location. If you are eligible for the EIC, the amount 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 Medicare 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 error 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 have 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 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.

Cost for employees with 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.