

Instructions for Employee (Also see *Notice to Employee* on the back of Copy B.)

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 8959. See the Form 1040 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 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 8. This amount is **not** included in boxes 1, 3, 5, or 7. For information on how to report tips on your tax return, see the Form 1040 instructions. You must file Form 4137 with your income tax return to report at least the allocated tip amount unless you can prove with adequate records 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. Use Form 4137 to figure the social security and Medicare tax owed on tips you didn't 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 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 your employer's plan limit is also included in box 1. See Form 2441.

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 \$22,500 (\$15,500 if you only have SIMPLE plans, \$25,500 for section 403(b) plans, if you qualify for the 15-year rule explained in Pub. 571). However, if you were at least age 50 in **2023**, your employer may have allowed an additional deferral of up to \$7,500 (\$3,500 for section 401(k)(11) and 408(p) SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals. Contact your plan administrator for more information. Amounts in excess of the overall elective deferral limit must be included in income. See the Form 1040 instructions.

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(s) 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. Your employer does not use codes G, H, K, V, Y, Z, FF, GG, HH.

A - Uncollected social security or RRTA tax on tips. Include this tax on Form 1040 or 1040-SR. See the Form 1040 instructions.

B - Uncollected Medicare tax on tips. Include this tax on Form 1040 or 1040-SR. See 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.

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

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

L - Substantiated employee business expense reimbursements (nontaxable).

M - Uncollected Social Security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.

N - Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.

P - Excludable moving expense reimbursements paid directly to member of Armed Forces (not included in boxes 1, 3, or 5).

Q - Nontaxable combat pay. See the Form 1040 instructions for details on reporting this amount.

R - Employer contributions to your Archer MSA. Report on Form 8853.

S - Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1).

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

W - Employer contributions (including amounts the employee elected to contribute using a section 125 (cafeteria) plan) to your health savings account. Report on Form 8889.

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

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

DD - Cost of employer-sponsored health coverage. **The amount reported with Code DD is not taxable.**

EE - Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.

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.

Box 14. Any amount in box 14 should be coded. The following explains the codes.

C - Taxable reimb for Permanent Change of Station (Incl in Box 1)

E - Military TSP Contribution (Tax Exempt)

F - TIAA/CREF and Fidelity Retirement Contributions

G - Pre-Tax Transportation Equity Act Benefits

H - Taxable Home to Work and/or MILAIR Benefits (Incl in Box 1)

K - Pretax Vision and Dental Deduction

P - Parking Fringe Benefits/Employer Provided Vehicle. (Incl in Box 1)

R - Retirement Deductions. (for Civilian Employees who have wages earned in Puerto Rico)

S - Federal Employee Health Benefit employee deduction for Civilian Employees who have wages earned in Puerto Rico.

STT - Oregon Transit Tax

T - Cost of Living Allowance not included in box 1 or 16 for Civilian Employees who have COLA included for wages in Alaska, Hawaii, Guam and the Northern Mariana Islands, Puerto Rico and the U.S. Virgin Islands

U - Non-Cash Fringe Benefits (Incl in Box 1)

V - Pretax FEHB Incentive

X - Occupational FEHB Incentive Tax/Local Services Tax (CIVILIAN)

Y - Pretax Flexible Spending Account Employee Contributions

Z - Retirement Deductions for Massachusetts Residents Only

DX - Sick Leave Wages 1/1/21-3/31/21 \$511/day limit

DY - Sick Leave Wages 1/1/21-3/31/21 \$200/day limit

DZ - Emergency Family Leave Wages 1/12/21-3/31/21

EX - Sick Leave Wages 4/1/21-9/30/21 \$511/day limit

EY - Sick Leave Wages 4/1/21-9/30/21 \$200/day limit

EZ - Emergency Family Leave Wages 4/1/21-9/30/21

Note: Keep Copy C of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help **protect 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.