#### OPT/CPT

Form W-2       Wage and Tax Statement Copy C – For EMPLOYEE'S RECORDS       Clip 200         This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be penalty or other sanction may be may be penalty or other sanction may be penalty or other sanction may b penalty or other sanction may b penalty or other sa					0
The information is being furnished to the IPS. If you are required					Statement
to file atx return, a neijlence penalty or other sanction may be Department of Teasury- tomosed on your file the income is taxelse and your fail to report. With microme is taxelse and your fail to report. With the income is taxelse and your fail to report. With the income is taxelse and your fail to report. With the income is taxelse and your fail to report. With the income is taxels and your fail to report. With the income is taxels and your fail to report. With the income is taxels and your fail to report. With the income is taxels and your fail to report. With the income is taxels and your fail to report. With the income is taxels and your fail to report. With the income is taxels and your fail to report. With the income is taxels and your fail to report. With the income is tax with the income is taxels and your fail to report. With the income is taxels and your fail to report. With the income is taxels and your fail to report. With the income is taxels and your fail to report. With the income is taxels and your fail to report. With the income is taxels and your fail to report. With the income is taken and your fail to report. With the income is taken and the income is the income is taken and the income is					
Control       02560       SRIV       00136         Employer's name, address, and ZIP code       ORPINE INC       5865       NORTH POINT PKWY STE 250         ALPHARETTA GA       30022         Employer's name, address, and ZIP code       SRIKIRAN VADLA         13007       THOMASVILLE CIR, APT I         TAMPA FL       33617         52260.06       8464.85         1 Wages, tips, other comp.       2 Federal income tax withheld         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         9       10 Dependent care benefits         11 Nonqualified plans       12a         12b       12b         13 Statutory plan       12c         Part A       12d         Employee's social security no.       14         329-17-3994       12d         Employer ID number (EIN)       16 State wages, tips, etc.       17 State income tax	to file a tax return, a negligence penalty or imposed on you if this income is taxable a	r othe	r sanction may be ou fail to report it.	Dec	partment of Treasury -
ORPINE INC         5865 NORTH POINT PKWY STE 250         ALPHARETTA GA 30022         Employee's name, address, and ZIP code         SRIKIRAN VADLA         13007 THOMASVILLE CIR, APT I         TAMPA FL 33617         52260.06       8464.85         1 Wages, tips, other comp.       2 Federal income tax withheld         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         9       10 Dependent care benefits         11 Nonqualified plans       12a D       2000.00         12b       12d         Employee's social security no.       14         329-17-3994       14         Employer ID number (EIN)       16 State wages, tips, etc.       17 State income tax	Control OOFCO ODT				
5865 NORTH POINT PKWY STE 250         ALPHARETTA GA 30022         Employee's name, address, and ZIP code         SRIKIRAN VADLA         13007 THOMASVILLE CIR, APT I         TAMPA FL 33617         52260.06       8464.85         1 Wages, tips, other comp.       2 Federal income tax withheld         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         9       10 Dependent care benefits         11 Nonqualified plans       12a D       2000.00         12b       12d         Employee's social security no.       329-17-3994       14         Employer ID number (EIN)       20-4526283       17 State income tax	Employer's name, address, and ZIP code				
ALPHARETTA GA 30022 Employee's name, address, and ZIP code SRIKIRAN VADLA 13007 THOMASVILLE CIR, APT I TAMPA FL 33617 52260.06 8464.85 1 Wages, tips, other comp. 2 Federal income tax withheld 3 Social security wages 4 Social security tax withheld 5 Medicare wages and tips 6 Medicare tax withheld 5 Medicare wages and tips 8 Allocated tips 9 10 Dependent care benefits 11 Nonqualified plans 12a D 2000.00 12b 12c 12d				_	
Employee's name, address, and ZIP code SRIKIRAN VADLA 13007 THOMASVILLE CIR, APT I TAMPA FL 33617 52260.06 8464.85 1 Wages, tips, other comp. 2 Federal income tax withheld 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 9 10 Dependent care benefits 11 Nonqualified plans 12a D 2000.00 12b 12c 12d				S	TE 250
SRIKIRAN VADLA         13007 THOMASVILLE CIR, APT I         TAMPA FL 33617         52260.06       8464.85         1 Wages, tips, other comp.       2 Federal income tax withheld         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         9       10 Dependent care benefits         11 Nonqualified plans       12a D       2000.00         12b       12c         Istatutory       Patterment       Third-party         Y       12d       12d         Employee's social security no.       14         329-17-3994       14         Employee'ID number (EIN)       20-4526283         15 st. Employer's state ID number       16 State wages, tips, etc.       17 State income tax	ALPHARE'I'I'A GA	3	0022		
SRIKIRAN VADLA         13007 THOMASVILLE CIR, APT I         TAMPA FL 33617         52260.06       8464.85         1 Wages, tips, other comp.       2 Federal income tax withheld         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         9       10 Dependent care benefits         11 Nonqualified plans       12a D       2000.00         12b       12c         Istatutory       Patterment       Third-party         Y       12d       12d         Employee's social security no.       14         329-17-3994       14         Employee'ID number (EIN)       20-4526283         15 st. Employer's state ID number       16 State wages, tips, etc.       17 State income tax	Employee's name, address, and ZIP code				
TAMPA FL 33617         52260.06       8464.85         1 Wages, tips, other comp.       2 Federal income tax withheld         3 Social security wages       4 Social security tax withheld         5 Medicare wages and tips       6 Medicare tax withheld         5 Medicare wages and tips       6 Medicare tax withheld         7 Social security tips       8 Allocated tips         9       10 Dependent care benefits         11 Nonqualified plans       12a         13 Statutory       Peterement Third-party         Y       12c         12b       12d         Employee's social security no.       14         3 29-17-3994       14         Employer ID number (EIN)       20-4526283         15 st. Employer's state ID number       16 State wages, tips, etc.       17 State income tax		LA			
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	13007 THOMASY	VI	LLE C	IR	, APT I
1       Wages, tips, other comp.       2       Federal income tax withheld         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         9       10       Dependent care benefits         11       Nonqualified plans       12a       D       2000.00         12b       12b       12d         13       Statutory       Tech party       12c         20       V       12d       12d         Employee's social security no.       329-17-3994       14         Employer ID number (EIN)       20-4526283       16       State wages, tips, etc.       17       State income tax	TAMPA FL 336	17			
1       Wages, tips, other comp.       2       Federal income tax withheld         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         9       10       Dependent care benefits         11       Nonqualified plans       12a       D       2000.00         12b       12b       12d         13       Statutory       Tech party       12c         20       V       12d       12d         Employee's social security no.       329-17-3994       14         Employer ID number (EIN)       20-4526283       16       State wages, tips, etc.       17       State income tax					
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         9       10 Dependent care benefits         11 Nonqualified plans       12a D       2000.00         12b       12b         13 Statutory plan       Retirement Third-party tips       12c         Penployee's social security no.       12d         Employee'ID number (EIN)       20-4526283         15 St. Employer's state ID number       16 State wages, tips, etc.       17 State income tax					
5       Medicare wages and tips       6       Medicare tax withheld         7       Social security tips       8       Allocated tips         9       10       Dependent care benefits         11       Nonqualified plans       12a       D       2000.00         12b       12b       12c       12d         13       Statutory plan       Tick pay       12c       12d         Employee's social security no.       329-17-3994       14       14         Employer ID number (EIN)       20-4526283       16       State wages, tips, etc.       17       State income tax	1 Wages, tips, other comp.		2 Federal I	ncor	ne tax withheld
5       Medicare wages and tips       6       Medicare tax withheld         7       Social security tips       8       Allocated tips         9       10       Dependent care benefits         11       Nonqualified plans       12a       D       2000.00         12b       12b       12c       12d         13       Statutory plan       Tick pay       12c       12d         Employee's social security no.       329-17-3994       14       14         Employer ID number (EIN)       20-4526283       16       State wages, tips, etc.       17       State income tax	3 Social security wages		4 Social security tax withheld		
7         Social security tips         8         Allocated tips           9         10 Dependent care benefits           11 Nonqualified plans         12a         D         2000.00           13         Statutory plan         Tick pary         12c           13         Statutory plan         Tick pary         12d           Employee's social security no.         329-17-3994         14           Employee ID number (EIN)         20-4526283         16         State wages, tips, etc.         17         State income tax	,,				
9     10 Dependent care benefits       11 Nonqualified plans     12a D     2000.00       13 Statutory     Pathement     Third-party     12c       13 Statutory     Pathement     Third-party     12c       2000.00     12b     12d     12d       Employee's social security no.     329-17-3994     14       Employer ID number (EIN)     20-4526283     16 State wages, tips, etc.     17 State income tax	5 Medicare wages and tips		6 Medicare tax withheld		
11 Nonqualified plans         12a D         2000.00           13         Statutory plan         Retirement Third-party tock pay         12b           13         Statutory plan         12b         12c           Employee's social security no. 329 - 17 - 3994         14         14           Employer ID number (EIN) 20 - 4526283         16         State wages, tips, etc.         17	7 Social security tips		8 Allocated tips		
11 Nonqualified plans         12a D         2000.00           13         Statutory plan         Retirement Third-party tock pay         12b           13         Statutory plan         12b         12c           Employee's social security no. 329 - 17 - 3994         14         14           Employer ID number (EIN) 20 - 4526283         16         State wages, tips, etc.         17	9		10 Dependent care benefits		
13         Easterment         Third-party sick pay         12c           13         Statutory employee         Patrement         Third-party sick pay         12c           12         12d         12d         12d           Employee's social security no. 329-17-3994         14         14           Employer ID number (EIN) 20-4526283         16         17         State income tax			To Dependent date benefits		
13 Statutory plan         Retirement plan         Third-party stick pay         12c           12d         12d           Employee's social security no. 329-17-3994         14           Employer ID number (EIN) 20-4526283         14           15 st. [Employer's state ID number         16 State wages, tips, etc.         17 State income tax	11 Nonqualified plans		12a D		2000.00
X         12d           Employee's social security no. 329-17-3994         14           Employer ID number (EIN) 20-4526283         14           15 st. [Employer's state ID number         16 State wages, tips, etc.         17 State income tax			12b		
Employee's social security no.         14           329-17-3994         14           Employer ID number (EIN)         20-4526283           15 st. Employer's state ID number         16 State wages, tips, etc.         17 State income tax	13 Statutory Retirement Third-party plan sick pay	/			
329-17-3994           Employer ID number (EIN)           20-4526283           15 st. Employer's state ID number           16 State wages, tips, etc.           17 State income tax					
20-4526283           15 St. Employer's state ID number           16 State wages, tips, etc.           17 State income tax					
15 St. Employer's state ID number 16 State wages, tips, etc. 17 State income tax			1		
	20-4526283				
$\left  \begin{array}{ccc} NY & 204526283 \\ \end{array} \right  \left  \begin{array}{c} 52260.06 \\ \end{array} \right  \left  \begin{array}{c} 2945.01 \\ \end{array} \right $	NY 204526283		52260.0	)6	2945.01
18 Local wages, tips, etc. 19 Local income tax 20 Locality name	18 Local wages, tips, etc.	19 Local income tax 20		20 Locality name	

Form W-2 Wage and Tax Statement Copy B — To Be Filed With 2020				
	Employee's FEDERAL Tax Return. OMB No. 1545-0008			
This information is being furnished to the Control number 02560 SRI		00136		rnal Revenue Service
Employer's name, address, and ZIP code	•	00100	, 	
ORPINE INC				
5865 NORTH POI			S	TE 250
ALPHARETTA GA	31	0022		
Employee's name, address, and ZIP code				
SRIKIRAN VAD				
13007 THOMAS		-	IR	, APT I
TAMPA FL 336	17			
52260.0	6		0	464.85
1 Wages, tips, other comp.	•	2 Federal i	-	ne tax withheld
3 Social security wages		4 Social security tax withheld		
		C. Madiaara tau withhald		
<ul><li>5 Medicare wages and tips</li><li>7 Social security tips</li></ul>		6 Medicare tax withheld     8 Allocated tips		
		Anocated tips		
9		10 Dependent care benefits		
11 Nonqualified plans		12a <u>D</u> 12b		2000.00
13 Statutory Retirement Third-party plan sick pay	y	120 12c		
employée plan sick pay		12d		
Employee's social security n	0.	14		
329-17-3994				
Employer ID number (EIN) 20-4526283				
20-4526283 15 St. Employer's state ID number	16	State wages time	etc	17 State income tou
NY 204526283	16 State wages, tips, etc. 17 State income 52260.06 2945.03		2945.01	
			Ū	
18 Local wages, tips, etc.	19 Local income tax 20 Locality		20 Locality name	

## 2020 W-2 and Earnings Summary

	Wages, Tips, Other Comp.	Social Security Wages	Medicare Wages and Tips
	Box 1 of W-2	Box 3 of W-2	Box 5 of W-2
Gross Pay	\$55,291.56	\$55,291.56	\$55,291.56
Less: Non-Taxable Earnings	\$0.00	(\$54,260.06)	(\$54,260.06)
Less: Retirement Deductions	(\$2,000.00)	N/A	N/A
Less: Other Pre-tax Deductions	(\$1,031.50)	(\$1,031.50)	(\$1,031.50)
Less: Third Party Sick Pay	\$0.00	\$0.00	\$0.00
Less: Excess Wages	N/A	\$0.00	N/A
Total Reported Wages	<b>\$52,260.06</b>	<b>\$0.00</b>	<b>\$0.00</b>
Tax Withheld	Fed Income Box 2 of W-2 \$8,464.85	Social Security Box 4 of W-2	Medicare Box 6 of W-2

	NY State Wages, Tips, etc.
	Box 16 of W-2
Gross Pay Less: Non-Taxable Earnings Less: Retirement Deductions Less: Other Pre-tax Deductions Less: Third Party Sick Pay Total Reported Wages	\$55,291.56 \$0.00 (\$2,000.00) (\$1,031.50) \$0.00 <b>\$52,260.06**</b>
	NY State Income Tax Box 17 of W-2

Tax Withheld

# SRIKIRAN VADLA 13007 THOMASVILLE CIR, APT D TAMPA, FL 33617

The Form W-2 Box 1 wages are the Gross Wages as of your last pay statement for the year minus any non-taxable earnings or deductions, plus any additional compensation received after the last pay statement. Gross pay may not match Box 1 wages due to deductions for retirement deferrals, health insurance, or other Sec. 125 cafeteria plan deductions, etc.

\*\*\*The New York Department of Taxation requires state wages in Box 16 to be the same as federal wages reported in Box 1.

\$2,945.01

	•	Tax Statement		
Copy 2 — To Be Filed V		2020		
Employee's State, City, or	ocal	OMB No. 1545-0008 Department of Treasury -		
Income Tax Return.	001	Internal Revenue Service		
number 02500 SR1	001	.30		
Employer's name, address, and ZIP code ORPINE INC				
5865 NORTH POI	זאר ייידי			
ALPHARETTA GA		VI SIE 250		
ALPHAREIIA GA	30022			
Employee's name, address, and ZIP code	-			
SRIKIRAN VADI				
13007 THOMASY		CIR, APT I		
TAMPA FL 3363	7			
52260.0		8464.85		
1 Wages, tips, other comp.	2 Fede	ral income tax withheld		
3 Social security wages	4 Soci	al security tax withheld		
	4 0000			
5 Medicare wages and tips	6 Med	6 Medicare tax withheld		
7 Social security tips	8 Alloc	8 Allocated tips		
9	10 Depe	10 Dependent care benefits		
11 Nonqualified plans	12a D	2000.00		
	12b			
13 Statutory Retirement Third-party plan Sick pay	12c			
	12d			
Employee's social security n	14			
329-17-3994				
Employer ID number (EIN)				
20-4526283				
15 St. Employer's state ID number	6 State wages	s, tips, etc. <b>17</b> State income tax		
NY 204526283	52260			
18 Local wages, tips, etc.	9 Local incom	e tax 20 Locality name		

Copy 2 — To Be File Employee's State, City Income Tax Return.	ed With , or Loo	n cal	AX Statement 2020 OMB No. 1545-0008 Department of Treasury - Internal Revenue Service	
Control 02560 SI Employer's name, address, and ZIP ORPINE INC 5865 NORTH P ALPHARETTA G	OIN			
Employee's name, address, and ZIP SRIKIRAN VA 13007 THOMA TAMPA FL 33	DLA SVI	LLE C	IR, APT I	
52260 1 Wages, tips, other co 3 Social security wages	mp.		8464.85 ncome tax withheld	-
<ul><li>5 Medicare wages and</li><li>7 Social security tips</li></ul>	6 Medicare tax withheld     8 Allocated tips			
9 11 Nonqualified plans	10 Dependo 12a D 12b	ent care benefits		
Employee's social securi	ty no.	12c 12d 14		
329-17-399 Employer ID number (Ell 20-452628 15 St. Employer's state ID number	<sup>N)</sup>	State wages, tips	etc. <b>17</b> State income tax	PYW2
NY 204526283 18 Local wages, tips, etc.	3 !	52260 . C		3714 <b>0</b>
				2583

#### Notice to Employee

Do you have to file? Refer to the Instructions for Forms 1040 and 1040-SR to determine if you are required to file 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 2020 if your 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 social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2020 or if income is earned for services provided while you were an inmate at a penal institution. For 2020 income limits and more information, visit www.irs.gov/EITC. See also 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 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 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 800-772-1213. You may also visit the SSA website 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 2020 and more than \$8,537.40 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 \$5,012.70 in Tier 2 RRTA tax was withheld, you may also be able to claim a credit. See the Instructions for Forms 1040 and 1040-SR and Pub. 505, Tax Withholding and Estimated Tax.

#### 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 8959, Additional Medicare Tax. See the Instructions for Forms 1040 and 1040-SR 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 box 1, 3, 5, or 7. For information on how to report tips on your tax return, see the Instructions for Forms 1040 and 1040-SR.

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 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. Enter this amount on the wages line of your tax return. By filing Form 4137, your social security tips will be credited to your social security record (used to figure your benefits).

(Instructions for Employee continued on back of Copy 2.)

# **Instructions for Employee** (Continued from back of Copy B.)

**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 (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or nongovernmental 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 Medicare taxes this year because there is no longer a substantial risk of forfeiture 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 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 Special Wage Payments, with the Social Security Administration and 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 \$19,500 (\$13,500 if you only have SIMPLE plans; \$22,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$19,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2020, your employer may have allowed an additional deferral of up to \$6,500 (\$3,000 for section 401(k)(11) and 408(p) 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 for the last 3 years before you reach retirement age. Contact your plan administrator for more information. Amounts in excess of the overall elective deferral limit must be included in income. See the Instructions for Forms 1040 and 1040-SR.

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.

**A**—Uncollected social security or RRTA tax on tips. Include this tax on Form 1040 or 1040-SR. See the Instructions for Forms 1040 and 1040-SR.

V-Income from exercise of nonstatutory stock

Nontaxable Income, for reporting requirements.

on Form 8889, Health Savings Accounts (HSAs)

Y-Deferrals under a section 409A nonqualified

to an additional 20% tax plus interest. See the

compensation plan that fails to satisfy section 409A. This amount is also included in box 1. It is subject

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

BB-Designated Roth contributions under a section

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

Z-Income under a nonqualified deferred

Instructions for Forms 1040 and 1040-SR.

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

option(s) (included in boxes 1, 3 (up to social security wage base), and 5). See Pub. 525, Taxable and

**B**-Uncollected Medicare tax on tips. Include this tax on Form 1040 or 1040-SR. See the Instructions for Forms 1040 and 1040-SR.

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

**G**—Elective deferrals and employer contributions (including nonelective deferrals) to a section 457(b) deferred compensation plan

H—Elective deferrals to a section 501(c)(18)(D) taxexempt organization plan. See the Instructions for Forms 1040 and 1040-SR for how to deduct.

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

 $K{-}20\%$  excise tax on excess golden parachute payments. See the Instructions for Forms 1040 and 1040-SR.

(Instructions for Employee continued on back of Copy C.)

### Instructions for Employee (Continued

from back of Copy 2.)

Box 12. (continued)

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 Instructions for Forms 1040 and 1040-SR.

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

**P**—Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in box 1, 3, or 5)

 ${\bf Q-}Nontaxable$  combat pay. See the Instructions for Forms 1040 and 1040-SR for details on reporting this amount.

 ${\rm R-Employer}$  contributions to your Archer MSA. Report on Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.

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, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.

benses, unts. does not apply to contributions under a tax-exempt organization section 457(b) plan. FF – Permitted benefits under a qualified small employer health reimbursement arrangement

403(b) plan

deferred compensation plan

**GG**—Income from qualified equity grants under section 83(i)

 $\ensuremath{\textbf{HH}}\xspace - \ensuremath{\textbf{Aggregate}}\xspace$  deferrals under section 83(i) elections as of the close of the calendar year

**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, Contributions to 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, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employers use this box to report railroad retirement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax, and Additional Medicare Tax. Include tips reported by the employee to the employer in railroad retirement (RRTA) compensation.

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.