Department of the	Гreasury - Ir	nternal Revenue	Service						
Control Number EPAMIN 203220	1 Wages, ti	eld 8306.78							
	3 Social se	curity wages	30949.02	4 Soc	cial security tax withhe	5018.89			
	5 Medicare	wages and tips	30949.02	6 Med	dicare tax withheld	1173.73			
Employer's name, add	MS INC								
41 UNIVERSIT NEWTOWN, P		3011E 202							
' Social security tips		8 Allocated tips			9				
0 Dependent care ben		0.00 11 Nonqualified plans			12a	0.00 4147.83			
2b	106.40	12c	4990	-	DD 12d	4147.00			
C Employer identification		4880.77 g a Employee's social security number							
	-353610	4 14 Other			376-91-9297				
3 Statutory Employee Retirement Plan	Third-party sick pay	Sec. 125 : 584.80							
Employee's name, ad		Code			This informati furnished to the	ne Internal			
Humla Nenava 7100 Almeda F Apt 1422					Revenue Ser are required t return, a negli	o file a tax igence			
Houston, TX 7	7054				penalty or oth may be impos if this income	er sanction sed on you is taxable			
20 2 1	15 State	Employer's state II	O No.		and you fail to 16 State wages, tips				
	ge and Tax tement	17 State income t	ax		18 Local wages, tips	s, etc.			
Copy C-For EMPLOYEE'S REC	ORDS	19 Local income tax			20 Locality name				
See 'Notice to Employe in the back of Copy B.)	ee'								
					•				
Control Number PAMIN 203220	1 Wages, ti	ps, other compensa	ation 76068.25	2 Fee	deral Income tax withh	eld 8306.78			
	3 Social sec		curity wages 4 S 80949.02			ocial security tax withheld 5018.89			
	5 Medicare	wages and tips	80949.02	6 Me	dicare tax withheld	1173.73			
Employer's name, add									
41 UNIVERSIT	TY DRIVE	SUITE 202							
NEWTOWN, P	'A 18940								
7 Social security tips	0.00	8 Allocated tips	0.	00	9	0.00			
10 Dependent care ber	nefits 0.00	11 Nonqualified		00	12a DD	4147.83			
12b C <b>I</b>	106.40	12c	4880	.77	12d				
Employer identification		N)	a Employe	e's soci	al security number				
13	-353610	14 Other			376-91-9297				
Statutory Employee Retirement Plan	Third-party sick pay	Sec. 125 : 584.80							
Employee's name, and Humla Nenav 7100 Almeda I Apt 1422	ath	<sup>o</sup> Code							
Houston, TX 7	7054								
5057	15 State	Employer's state ID No.			16 State wages, tips, etc.				
	age and Tax	17 State income tax			18 Local wages, tips, etc.				
opy 2-To Be Filed mployee's State, C ocal Income Tax R	City, or	19 Local income tax			20 Locality name				

d Control Number EPAMIN 203220	1 Wages, ti	ps, other comper	76068.25	2 Federal Income tax withheld 8306.78			
	3 Social sec	4 Social security tax withheld 5018.89					
	5 Medicare	80949.02	6 Medicare tax withheld			1173.73	
c Employer's name, add EPAM SYSTEI 41 UNIVERSIT NEWTOWN, P	MS INC Y DRIVE						
7 Social security tips  10 Dependent care bene	0.00	8 Allocated tips	0.	00	9 12a		0.00
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12b C	106.40	12c B D	4880	.77	12d		
b Employer identification 22	a Employe	a Employee's social security number 376-91-9297					
Statutory Employee Retirement Plan	Third-party sick pay	14 Other Sec. 125 : 584.8	30				
e Employee's name, add Humla Nenava 7100 Almeda F Apt 1422 Houston, TX 7	ath Road	Code					
5057	15 State	Employer's state	ID No.		16 St	ate wages, tip	os, etc.
	e and Tax ement	17 State incom	e tax		18 Lo	ocal wages, ti	ps, etc.
Copy B-To Be Filed With Employee's FEDERAL Tax Return		19 Local income tax			20 Locality name		
				_			

Instructions for Employee (See also 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, 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).

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 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 box 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 2021, 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.

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 the 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) tax-exempt 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.

L-Substantiated employee business expense reimbursements (nontaxable)

M-Uncollected social security or RRTA tax on taxable cost of groupterm 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)

Q-Nontaxable combat pay. See the Instructions for Forms 1040 and 1040-SR for details on reporting this amount.

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 figure any taxable and nontaxable amounts.

V-Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (up to the 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 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 409A 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 the Instructions for Forms 1040 and 1040-SR.

- 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 taxexempt organization section 457(b) plan.

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

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

HH-Aggregate 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.