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ocal income tax	20 Locality name		
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This information is being furnished to the Internal Revenue Service.

DAA

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Form W-2 Wage and Tax Statement

2022

Dept. of the Treasury -- IRS

DAA

City, or Local Inc	d With	Emp x Re	oloyee's State, turn.	41-08524 OMB No. 154	
a Employee's soc. sec	. no.	1 Wa	ages tins other comp	2 Federal income tax	
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## **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. 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

Earned income credit (EIC). You may be able to take the EIC for 2022 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 2022 or if income is earned for services provided while you were an immate at a penal institution. For 2021 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.

Employee's social security number (SSN). For your protection, this form may show only the last four digits of your SSN. However, your employer has reported your complete SSN to the IRS and SSA.

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

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 employersponsored 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 2022 and more than \$9,114 in social security and/or Tier 1 railroad retirement (RRTA) taxes w 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 \$5,350.80 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.

(See also Instructions for Employee on the back of Copy C.)

## **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
shows 5201.00 and

above \$200,000.

Box 8. This amount is not included in box 1, 3, 5, or 7. For information

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 to ja amount onlines 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 dinn't report to your employer. Enter this amount on the wages line of your tax return. By filing Form 4137, your social security figs 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 \$5,000 is also included in box 1. Complete Form 2441, Child and Dependents.

is also included in box 1. Complete Form 2441. Child and Dependent. Care Expenses, to figure 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 box 5 if it is a prior year deferral under a nonqualified of 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, if you made a deferral and Security Administration and give you a copy.

Box 12. The following list explains the codes shown in box 12. Your made 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 inflient to a total of \$20,500

BB, and EE) under all plans are generally limited to a total of \$20,500 (\$14,000 if you only have SIMPLE plans, \$23,500 for section 403(b) plans if you qualify for the 15-year rule explaned in Pub. 571). Deferrals under code G are limited to \$20,500. Deferrals under code rare limited to \$7,000.

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are limited to \$7,000. Hoteraris under code H
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 1040SR.

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)

Delictive deferrals to a section 401(s) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(s) arrangement and the section 401(s) arrangement and the section 401(s) arrangement and the section 401(s) salary reduction agreement Elective deferrals under a section 401(s) salary reduction of SEP

Elective deferrals and employer contributions (including nonelective

F-Elective deferrals under a section 400(k)(b) salary feeduction 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-Nontraxable 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.

ror 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.

Forms 1040 and 1040-SR.

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 a member of the

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 Moderle Expenses to figure and trackly learned to the contraction of the contr

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. 252, Taxable and Nontaxable Income, for reporting requirements.

W-Emplyeer contributions (including amounts the employee elected to contribute using a section 7.25 (caleteria) plan) to your health savings account. V-olderals under a section 4049, and nonqualified deferred compensation plan Z-Income under a nonqualified deferred compensation plan that fails to satisfy section 4049. This amount is also included in box 1, it is subject to a dditional 20% tax plus interest. See the Instructions for Forms 1040 and 1040 SR.

SR.

AR-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.

EC-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

FF-Permitted benefits under a qualified small employer treasurements 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
HH-Aggregate deferrals under section 83(i) elections as of the close of the calendar year
Sox 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 (RRAs).
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, nontroblem fromers, educational assistance insurance premiums deducted, nontroblem fromers, educational assistance and the second section of the sect

include ups reported by the employee to the employer in familiate interment. (RRTA) compensation. Note: Keep Copy C of Form W-2 for at least 3 years after the due date for filling 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 your.