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d Control Number EPAMIN 201500	1 Wages, tips, other compensation 2 Fee 135722.08			Federal In	ederal Income tax withheld 14107.07		d Control Number EPAMIN 201500		1 Wages, tips, other compensation 135722.08			2 Federal Income tax withheld 14107.07		
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	5 Medicare	wages and tips	61	Medicare	tax withheld			5 Medicare	wages and tips		6 Med	dicare tax with	hheld	
c Employer's name, addr			0540.39		2182.73			ddress and ZIP		0540.39			2182.73	
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7 Social security tips 8 Allocated tips 0.00 9				0.00	7 Social security tips 0.00			8 Allocated tips 0.00			9	0.00		
10 Dependent care benefits 0.00		11 Nonqualified plans 0.00		12a g D	14818.31		10 Dependent care benefits 0.00		11 Nonqualified plans 0.00			12a D 12d	14818.31	
©C	383.40	⁸ DD	20606.88	§ AA	5681.69	⁸ ℃		383.40	⁸ DD ┃	20606.	de	·AA	5681.69	
b Employer identification 22-	number (EIN 3536104		a Employee's s		rity number -63-6191	b Emplo	-	on number (EIN 2-353610		a Employee		al security nu 180-63-		
13 Statutory Retirement Plan X	Third-party sick pay	14 Other Sec. 125 : 5380.32 Restricted Stock Ur	nits: 13841.13			13 Statutor Employe	Retiremen	t Third-party sick pay	14 Other Sec. 125 : 5380.32 Restricted Stock U		3			
e Employee's name, add	ress and ZIP	Code			This information is being furnished to the Internal	e Emplo		ddress and ZIP	Code					
Praveen Kumar 255 North Rd Unit 75 Chelmsford, MA	J	na			Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable	255 Uni	veen Kum North Rd t 75 elmsford, N		na					
5055		Employer's state ID		16 S	and you fail to report it. tate wages, tips, etc.	7.5	2 5 0		Employer's state ID			16 State wa	ages, tips, etc.	
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W-2 Wage and Tax Statement 17 State income tax 6146.96				ocal wages, tips, etc.	W-2 Wage and Tax Statement 17 State income tax				18 Local wages, tips, etc.					
Copy C-For EMPLOYEE'S RECO	ORDS	19 Local income ta	ıx	20 L	ocality name	Copy B-To Be Filed With Employee's			19 Local income tax			20 Locality	name	
(See 'Notice to Employee' on the back of Copy B.)			FEDERAL Tax Ro		turn									
d Control Number EPAMIN 201500	1 Wages, tip	os, other compensat	ion 2 F 5722.08	Federal In	come tax withheld		ol Number	1 Wages, t	ips, other compensa		2 Fed	deral Income		
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10 Dependent care benefits 0.00		11 Nonqualified plans		12a 2D	^{12a} 14818 31		10 Dependent care benefits					12a &D	14818.3	
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b Employer identification	number (EIN		a Employee's s	ocial secu	I urity number -63-6191		-	tion number (Ell	N)	a Employee		al security nu 180-63-		
13	000010	14 Other Sec. 125 : 5380.32				13		2-353610	14 Other			100-03-	-0191	
Statutory Retirement Plan	Third-party sick pay	Restricted Stock U	nits: 13841.13			Statutor Employ		t Third-party sick pay	Sec. 125 : 5380.32 Restricted Stock U		3			
Praveen Kumai 255 North Rd Unit 75 Chelmsford, MA	r Borigan					Pra 25 Un	aveen Kun 5 North Ro it 75	address and ZII nar Borigar I MA 01824						
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Copy 2-To Be Filed With Employee's State, City, or Local Income Tax Return		19 Local income tax		20 Lo	ocality name	Copy 2-To Be Filed Employee's State, C		d With	19 Local income ta	ax		20 Locality	name	
						Local I	ree's State,	Return		-		Loodiny		

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 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 box 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, 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 \$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 explained in Pub. 571). Deferrals under code G are limited to \$20,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2022, 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 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.

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 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 Form 1040 instructions 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 Form 1040 instructions.
- 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 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 a member of the U.S. Armed Forces (not included in box 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, 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 Form 1040 instructions.
- 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 vear
- 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.

Department of the T	reasury - Ir	nternal Revenue Service								
d Control Number 1 Wages, EPAMIN 201500(2)		ps, other compensation	2 Federal Income tax withheld	d Control Number EPAMIN 201500(2)	1 Wages, tips, other compensation		2 Fed	2 Federal Income tax withheld		
	3 Social security wages		4 Social security tax withheld		3 Social sec	urity wages	4 Soc	cial security tax withheld		
	5 Medicare	wages and tips	6 Medicare tax withheld	İ	5 Medicare v	wages and tips	6 Me	dicare tax withheld		
c Employer's name, add EPAM SYSTEM 41 UNIVERSIT	MS INC			c Employer's name, address EPAM SYSTEM 41 UNIVERSITY	IS INC					
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7 Social security tips		8 Allocated tips	9	7 Social security tips		8 Allocated tips		9		
10 Dependent care bene	efits	11 Nonqualified plans	12a W 1500.00	10 Dependent care benef	fits	11 Nonqualified plans	5	1500.00		
12b		12c	12d	12b		12c	S	12d		
b Employer identification	n number (EIN		ee's social security number 180-63-6191	b Employer identification is	number (EIN) 3536104		Employee's soci	al security number 180-63-6191		
13 Statutory Retirement Plan	Third-party sick pay	14 Other			Third-party sick pay	14 Other				
e Employee's name, add Praveen Kuma 255 North Rd Unit 75 Chelmsford, M	r Borigan A 01824		This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it. 16 State wages, tips, etc.	e Employee's name, addr Praveen Kumar 255 North Rd Unit 75 Chelmsford, MA	Borigam 01824			16 State wages, tips, etc.		
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			6 Medicare tax withheld		5 Medicare	wages and tips	6 Medicare tax withheld			
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12b		12c	12d & #	12b		12c		12d		
b Employer identification	n number (Elf -353610		ee's social security number 180-63-6191	b Employer identification	number (EIN		Employee's soc	ial security number 180-63-6191		
13 Statutory Employee Plan	Third-party sick pay	14 Other		13 Statutory Retirement Employee Plan	Third-party sick pay	14 Other				
e Employee's name, add Praveen Kuma 255 North Rd Unit 75 Chelmsford, M.	ar Borigar			e Employee's name, add Praveen Kumar 255 North Rd Unit 75 Chelmsford, MA	r Borigan					
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