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3212 Dunning I Royal Palm Bea		411	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.	3212 Dunning Royal Palm Be		3411				
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Copy 2-To Be Filed With Employee's State, City, or Local Income Tax Return.		19 Local income tax	20 Locality name	Copy 2-To Be Fil Employee's Stat Local Income Ta	led With e, City, or	With 19 Local income tax			lity name	
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Kindred Hospital Palm Beach, LLC 680 South 4th Street Louisville KY 40202

Notice to Employee

Do you have to file? Refer to the Form 1040 instructions 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 eligible for any credit

eligible for any credit.

Earned income credit (EIC). You may be able to take the EIC for 2023 if your adjusted gross income (ASI) is less than a contain 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 2023 or if income is samed for services provided while you were an inmate at a penal institution. For 2023 income limits and more information, visit www.ins.gov/EITC. See also Pub. 590. 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

Employee's social socurity 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 the Social Security Administration (SSA).

Administration (SSA).

Clorgy and religious workers. If you aren't subject to social security and Medicare taxes, see Pub. 517.

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 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 lif such

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.

health coverage is not your mon-reported with code DD is not taxable.

Credit for excess taxes, if you had more than one employer in 2023 and more than \$8,832.40 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. See the Form 1040 instructions. If you had more than one railroad employer and more than \$5,821.20 in Tier 2 RRTA tax was withheld, you may be able to claim a refund on For 843. See the Instructions for Form 843.

Instructions for Employee

Box 1. Enter this amount on the wages line of your tax Box 2. Enter this amount on the federal income tax

eld line of your tax return. Box 5. You may be required to report this amount on Form 8899. 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 as well as the 0.9% Additional Medicare Tax on any of

Box 8. This amount is not included in box 1, 3, 5, or 7. mation on how to report tips on your tax return, see the Form 1040 instructions.

ose Medicare wages and tips above \$200,000.

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. 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 a ricurned 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 yoar deterral under a renqualified or section 457(b) plan that become taxable for exclusions are true.

deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes deterral under a rongualified or section 457(b) plan that became taxable for social socurity and Medicare taxas this year because there is no longer a substantial risk of orfeiture of your right to the deformed amount. This box shouldn't be used if you had a deformal and a distribution in the same calendar year. If you made a deformal and received a distribution in the same calendar year, and you are or will be age at 2by the and of the calendar year, your employer should file Ferm 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 defemals (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). Deformals under code G are limited to \$22,500. Deferrals under code H are limited to \$7,000.

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

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

Instructions for Employee

(continued from back of Copy B)

However, if you were at least age 50 in 2023, your employer may have allowed an additional deferral of up to \$7,500 (\$2,000 for section 4016)(11) and 408(b) SMPLE plans). This additional deferral amount is not subject to the plans). This additional deferral amount is not subject to the overall limit on elective defemals. 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

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 whother 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

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

D—Elective deferrals to a section 401(k) cash or defe arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k)

E-Elective deferrals under a section 403(b) salary reduction agreement

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

Foducion 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-organization plan. See the Form 1040 instructions 5 to deduct

J-Nontaxable sick pay (information only, not included in

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 employe only). See the Form 1040 instructions.

P.—Excludable moving expense reimbursements pe directly to a member of the U.S. Armed Forces (not cluded 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. S—Employee salary reduction contributions under a section 408(p) SMPLE plan (not included in box 1)

T—Adoption benefits (not included in box 1). Complete Form 8839 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 securit base), and 5). See Pub. 525 for reporting requir

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

Y—Deferrals under a section 409A nonqualified deferred compensation plan

Compensation pain
Z—Income under a nonqualified deferred compensation
plan that fails to satisfy section 409A. This amount is als
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

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-excempt organization section 457(b) plan.

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

GG – Income from qualified equity grants under section as(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.

Box 14. Employers may use this box to report information such as state disability insurance to withhold, union dues, unform 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 referement (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.

compensation.

Note: Keep Copy C of Form W-2 for at least 3 years affithe 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.