41-0852411 Copy B - To Be Filed With Employee's OMB No. 1545-0008 FEDERAL Tax Return. a Employee's soc. sec. no. Wages, tips, other comp ederal income tax withheld 84302.42 9776.36 276-33-1905 Employer ID number (EIN) 84302.42 5226.75 5 Medicare wages and tips 6 Medicare tax withheld 205656502 1222.39 84302.42 c Employer's name, address, and ZIP code Spruce Technology, Inc. 1149 Bloomfield Avenue Clifton, NJ 07012 d Control number Employee's name, address, and ZIP cod SIVA KUMAR GEMBALI 505 E NORTH STREET, APT 201 CHARLES TOWN, WV 25414 Social security tips 0.00 0.00 10 Dependent care benefits 11 Nonqualified plans 12a Code See inst. for box 12 DD 2548.38 13 Statutory employee 4 Other 2b Code NJFLI 27.52 Retirement plan 12c Code NJSDI 58.48 Third-party sick pay 12d Code NJUI/WF/SWF 146.17 NJ 205-656-502/000 84841 70 1801 79 205656502 NY 84302.42 1439.80 15 State Employer's state ID number 18 Local wages, tips, etc. 16 State wages, tips, etc.
19 Local income tax Dept. of the Treasury Form W-2 Wage and Tax Statement
This information is being furnished to the Internal Revenue Service. www.irs.gov/efile

41-0852411 Copy 2 - To Be Filed With Employee's OMB No. 1545-0008 State, City, or Local Income Tax Return 2 Federal income tax withheld a Employee's soc. sec. no. 1 Wages, tips, other comp 84302.42 9776.36 276-33-1905 3 Social security wages 4 Social security tax withheld 84302.42 b Employer ID number (EIN) 5226.75 6 Medicare tax withheld 5 Medicare wages and tips 205656502 84302.42 1222.39 c Employer's name, address, and ZIP code Spruce Technology, Inc. 1149 Bloomfield Avenue Clifton, NJ 07012 d Control number Employee's name, address, and ZIP code SIVA KUMAR GEMBALI 505 E NORTH STREET, APT 201 CHARLES TOWN, WV 25414 Social security tips 0.00 0.00 10 Dependent care benefits 11 Nonqualified plans 12a Code 2548.38 DD 13 Statutory employee 4 Othe 12b Code NJFLI 27.52 Retirement plan **12c** Code NJSDI 58.48 Third-party sick pay **12d** Code NJUI/WF/SWF 146.17 NJ 205-656-502/000 84841.70 1801.79 NY 205656502 84302.42 1439.80 16 State wages, tips, etc 19 Local income tax 17 State income tax 20 Locality name 15 State Employer's state I.D. number 18 Local wages, tips, etc. orm W-2 Wage and Tax Sta Dept. of the Treasury -- IRS 2019

		ocal income tax	20 Locali	ty name
15 State Employer's state		cal income tay		trano
NY 205656502	ID number	16 State wages, tips, etc.		ite income tax
		84	4302.42	1439.80
NJ 205-656-502	/000	84	4841.70	1801.79
party oron pay	NJUI/WI	F/SWF 146.17	124 0006	•
Third-party sick pay	פ ומפנאו	0.40	12d Code	<u> </u>
Retirement plan	N ICDI E	NJSDI 58.48		•
	NJFLI 27	7.52	12c Code	
L3 Statutory employee	14 Other		12b Code	9
			DD	2548.38
0 Dependent care benefit		onqualified plans		See inst. for box 12
Social security tips	0.00	O.O		
CHARLES TOV Social security tips	•	ocated tips	9	
	,			
505 E NORTH S	STDEET AD	T 201		
SIVA KUMAR (jEMBALI			
Employee's name, addre				Suff.
Control number				
Clifton, NJ 0701	2			
	. ,			
1149 Bloomfield	•			
Spruce Technol	•			
c Employer's name, addre	ss and ZIP code	84302.4	42	1222.39
205656502	5 Medicare	e wages and tips		tax withheld
Employer ID number (El		84302.4		5226.75
	3 Social se	curity wages		9776.36 curity tax withheld
276-33-1905		84302.4		

Copy C - For EMPLOYEE'S RECORDS (See

Notice to Employee on the back of Copy B.)

Copy 2 – To Be Filed With Employee's State, City, or Local Income Tax Return.				41-0852411 OMB No. 1545-0008		
a Employee's soc. sec. no.	1 Wages, t	ips, other comp.	2 Federa	I income tax v	vithheld	
276-33-1905		84302.42			9776.36	
276-33-1905	3 Social se	ecurity wages	4 Social s	security tax wi	thheld	
b Employer ID number (EIN)		84302.42			5226.75	
205656502	5 Medicar	e wages and tips	6 Medica	re tax withhele	d	
203030302		84302.42			1222.39	
c Employer's name, address, a	and ZIP code					
Spruce Technology	, Inc.					
1149 Bloomfield Av	enue/					
Clifton, NJ 07012						
d Control number						
e Employee's name, address,	and ZIP code				Suff.	
SIVA KUMAR GEN	/IBALI					
OTTACKONIA COLI						
505 E NORTH STR CHARLES TOWN,	*					
7 Social security tips	8 All	ocated tips	9			
0.	00	0.00				
		11 Nonqualified plans 1		12a Code		
			DD	2548	3.38	
13 Statutory employee	14 Other		12b Co	ode		
	NUELLO	7.50				
Retirement plan		JFLI 27.52		ode		
	NJSDI 5	NJSDI 58.48				
Third-party sick pay	NJUI/W	NJUI/WF/SWF 146.17		ode		
NJ 205-656-502/00	0	84841	1.70		1801.79	
NY 205656502		84302	84302.42		1439.80	
15 State Employer's state I.D.	number	16 State wages, tips, etc.	17 3	State income t	ax	
18 Local wages, tips, etc.	19 Lo	ocal income tax	20 Loc	cality name		
Form W-2 Wage and Tax Stat	ement	2019		Dept. of t	he Treasury IRS	
L4UP					5205	

41-0852411

OMB No. 1545-0008

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.

Earned income credit (EIC). You may be able to take the EIC for 2019 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 2019 or if income is earned for services provided while you were an inmate at a penal institution. For 2019 income limits and more information, visit www.irs.gov/EITC. Also see 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 also may 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 2019 and more than \$8,239.80 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 \$4,836.30 in Tier 2 RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 instructions and Pub. 505, Tax Withholding and Estimated Tax.

(Also see Instructions for Employee, below.

Box 5. You may be required to report this amount on Form 8959, Additional Medicare Tax. See the Form 1040 instructions to

Additional Medicare Tax. See the Form 1040 instructions to determine if you are required to complete Form 88959.

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 your Form 1040 instructions. You must life Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to pront a fleast the allocated time amount pursues you can return to report at least the allocated tip amount unless you can return to report at least the allocated tip amount unless you can prove 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. On Form 4137 you will calculate the social security and Medicare tax owed on the allocated tips shown on your Form(§) W-2 that you must report as income and on other tips you did not report to your employer. By filing Form 4137, your social security tips will be redited 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 also is 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 ermmental section 457(b) plan or (b) included in box 3 and/or 5 if it is a prior year deferral under a nonqualitied 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 should not 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, 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 Box 12. The following list sepains the codes shown in box 12. You may need this information to opiniple 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 \$19.000 (\$13,000 if you only have SIMPLE plans, \$22,2000 for section 4039) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$19,000. Deferrals under code H are limited to \$7,000.

Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2019, your employer may have allowed an additional deferral of up to \$6,000 (\$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 Form 1040.

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. See the Form 1040 instructions.

B—Uncollected Medicare tax on tips. Include this tax on Form 1040. See the Form 1040 instru

See the Form 1040 instructions.

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-Flective deferrals to a section 401/k) cash or deferred D—Elective deferrals to a section 401(k) cash or deferred arrangement. Also includes deferrals under a SIMPLE retireme account that is part of a section 401(k) arrangement. E—Elective deferrals under a section 403(b) salary reduction

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

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.

excise tax on excess golden parachute payments. See the

K—CVI» excise tax on excess gorden paracrulute payments. See Form 1040 instructions.

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 employees only). See the Form 1040 instructions.

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 compata pay. See the instructions for Form 1040 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).

SIMPEE plan (not included in box 1).

T—Addoteins benefits for including in box 1). Complete Form 839.0.

SIMPLE plan (not included in box 1).

—Adoption beenfits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.

V—Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (up to social security wage base), and 5). See Pub. 325, Taxable and Nontaxable Income, for reporting requirements.

W—Employer contributions (including amounts the employee

→ Employer Communities (including amounts) and the employee elected to contribute using a section 125 (cafeteria) plan) to your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).
✓ Deferrals under a section 409A nonqualified deferred

compensation plan.

Z—Income under a nonqualified deferred compensation plan that falls to satisfy section 409A. This amount also is 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 401(k) plan.

DD— Cost of employer-sponsored health security.

BB—Designated Roth contributions under a section 403(b) plan. DD—Cost of employer-sponsored health coverage. The amount reported with code DI is not taxable. EE—Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan. This amount 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.
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

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. Railtoad employers use this box to report railtoad retirement (IRRT) compensation. Ter 1 tax, Tire 2 tax, Medicare tax and Additional Medicare Tax, Include tips reported by the employee to the employer in railroad retirement (IRRT) 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. Con VC until vous heinin

date for filing your income tax return. However, to help prote your social security benefits, keep Copy C until you begin receiving social security benefits, just in case there is a ques about your work record and/or earnings in a particular year.

41-0852411 Copy B - To Be Filed With Employee's FEDERAL Tax Return. OMB No. 1545-0008 a Employee's soc. sec. no. Wages, tips, other com ederal income tax withheld 84302.42 9776.36 276-33-1905 84302.42 Employer ID number (EIN 5226.75 5 Medicare wages and tips 6 Medicare tax withheld 205656502 1222.39 84302.42 c Employer's name, address, and ZIP code Spruce Technology, Inc. 1149 Bloomfield Avenue Clifton, NJ 07012 d Control number Employee's name, address, and ZIP cod SIVA KUMAR GEMBALI 505 E NORTH STREET, APT 201 CHARLES TOWN, WV 25414 Social security tips 0.00 0.00 10 Dependent care benefits 11 Nonqualified plans 12a Code See inst. for box 12 13 Statutory employee NYPFL 43.25 Retirement plan 12c Code **NYSDI 8.40** Third-party sick pay 12d Code 15 State Employer's state ID number 18 Local wages, tips, etc. 16 State wages, tips, etc 19 Local income tax Dept. of the Treasury Form W-2 Wage and Tax Statement
This information is being furnished to the Internal Revenue Service. www.irs.gov/efile

41-0852411 OMB No. 1545-0008 Copy 2 - To Be Filed With Employee's State, City, or Local Income Tax Return 2 Federal income tax withheld a Employee's soc. sec. no. 1 Wages, tips, other comp 84302.42 9776.36 276-33-1905 3 Social security wages 4 Social security tax withheld 84302.42 b Employer ID number (EIN) 5226.75 6 Medicare tax withheld 5 Medicare wages and tips 205656502 84302.42 1222.39 c Employer's name, address, and ZIP code Spruce Technology, Inc. 1149 Bloomfield Avenue Clifton, NJ 07012 d Control number e Employee's name, address, and ZIP code SIVA KUMAR GEMBALI 505 E NORTH STREET, APT 201 CHARLES TOWN, WV 25414 Social security tips 0.00 0.00 10 Dependent care benefits 11 Nonqualified plans 12a Code 13 Statutory employee 4 Othe 2b Code NYPFL 43.25 Retirement plan **12c** Code **NYSDI 8.40** Third-party sick pay **12d** Code 16 State wages, tips, etc 19 Local income tax 17 State income tax 20 Locality name 15 State Employer's state I.D. numbe 18 Local wages, tips, etc. orm W-2 Wage and Tax State Dept. of the Treasury -- IRS 2019

, , , , , , , , , , , , , , , , , , ,		,			
a Employee's soc. sec. no.	1 W	ages, tips, other comp.		2 Federal income tax with	
276-33-1905		84	302.42		9776.36
270-33-1303	3 So	cial security wages		4 Social security tax with	held
b Employer ID number (EIN)		84	302.42		5226.75
. , , , , ,	5 M4	edicare wages and tips		6 Medicare tax withheld	
205656502	3 146		302.42	o Medicale tax withheld	1222.39
		_	302.42		1222.33
c Employer's name, address, a	and ZIP o	code			
Spruce Technolog	v Inc				
	•				
1149 Bloomfield A	venue				
Cliffon N.I. 07040					
Clifton, NJ 07012					
d Control number					
 Employee's name, address, 	and ZIP	code			Suff.
SIVA KUMAR GE	MRAI	I			
CITATION IN COL					
505 E NORTH ST	REET.	, APT 201			
CHARLES TOWN	, WV 2	25414			
7 Social security tips		8 Allocated tips		9	
0	.00		0.00		
10 Dependent care benefits		11 Nongualified plans		12a Code See inst. for	hox 12
					50X 1L
43 Chatatan and an and an an	4400			101 0 1	
13 Statutory employee	14 Othe	r		12b Code	
	NYF	PFL 43.25			
Retirement plan				12c Code	
	NYS	SDI 8.40			
Third-party sick pay				12d Code	
. , . ,					
<u> </u>		1		1	
15 State Employer's state I.D.	number	16 State wages, tips	e etc	17 State income tax	
18 Local wages, tips, etc.	number	19 Local income tax	, 510.	20 Locality name	•
			_		
Form W-2 Wage and Tax Sta		201		Dept. of the Tr	easury IRS
This information is being furnis	shed to ti	ne IRS. If you are require	d to file a ta:	x return, a negligence	

a Employee's soc. sec. no.	1 Wa	ges, tips, other comp. 84302.42	2 Federal income tax with	9776.36
276-33-1905	3 So		4 Social security tax withh	
b Employer ID number (EIN)	- 30	84302.42	. Costa ocounty tax within	5226.75
205656502	5 Me	edicare wages and tips	6 Medicare tax withheld	
		84302.42		1222.39
c Employer's name, address, a		code		
Spruce Technology	y, Inc.			
1149 Bloomfield Av	venue			
Clifton, NJ 07012				
d Control number				
a control number				
e Employee's name, address,	and ZIP	code		Suff.
SIVA KUMAR GEN	/IBALI			
505 E NORTH STR	REET,	APT 201		
CHARLES TOWN,	WV 2	5414		
7 Social security tips	20	8 Allocated tips	9	
_	.00	0.00		
10 Dependent care benefits		11 Nonqualified plans	12a Code	
13 Statutory employee	14 Othe	<u> </u>	12b Code	
	NYF	PFL 43.25		
Retirement plan			12c Code	
Third-party sick pay	NYS	SDI 8.40	12d Code	
2 party olon pay			124 0006	
			'	
15 State Employer's state I.D.	number	16 State wages, tips, etc.	17 State income tax	
18 Local wages, tips, etc.		19 Local income tax	20 Locality name	
Form W-2 Wage and Tax Star	tement	2019	Dept. of the	Treasury IRS

Copy 2 - To Be Filed With Employee's State,

City, or Local Income Tax Return

L4UP

41-0852411

OMB No. 1545-0008

Copy C - For EMPLOYEE'S RECORDS (See

Notice to Employee on the back of Copy B.)

41-0852411

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.

Earned income credit (EIC). You may be able to take the EIC for 2019 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 2019 or if income is earned for services provided while you were an inmate at a penal institution. For 2019 income limits and more information, visit www.irs.gov/EITC. Also see 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 also may 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 2019 and more than \$8,239.80 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 \$4,836.30 in Tier 2 RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 instructions and Pub. 505, Tax Withholding and Estimated Tax.

(Also see Instructions for Employee, below.

Box 5. You may be required to report this amount on Form 8959, Additional Medicare Tax. See the Form 1040 instructions to

Additional Medicare Tax. See the Form 1040 instructions to determine if you are required to complete Form 88959.

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 your Form 1040 instructions. You must life Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to pront a fleast the allocated time amount pursues you can return to report at least the allocated tip amount unless you can return to report at least the allocated tip amount unless you can prove 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. On Form 4137 you will calculate the social security and Medicare tax owed on the allocated tips shown on your Form(§) W-2 that you must report as income and on other tips you did not report to your employer. By filing Form 4137, your social security tips will be redited 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 also is 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 ermmental section 457(b) plan or (b) included in box 3 and/or 5 if it is a prior year deferral under a nonqualitied 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 should not 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, 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 Box 12. The following list sepains the codes shown in box 12. You may need this information to opiniple 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 \$19.000 (\$13,000 if you only have SIMPLE plans, \$22,2000 for section 4039) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$19,000. Deferrals under code H are limited to \$7,000.

Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2019, your employer may have allowed an additional deferral of up to \$6,000 (\$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 Form 1040.

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. See the Form 1040 instructions.

B—Uncollected Medicare tax on tips. Include this tax on Form 1040. See the Form 1040 instru

See the Form 1040 instructions.

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-Flective deferrals to a section 401/k) cash or deferred D—Elective deferrals to a section 401(k) cash or deferred arrangement. Also includes deferrals under a SIMPLE retireme account that is part of a section 401(k) arrangement. E—Elective deferrals under a section 403(b) salary reduction

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

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.

excise tax on excess golden parachute payments. See the

K—CVI» excise tax on excess gorden paracrulute payments. See Form 1040 instructions.

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 employees only). See the Form 1040 instructions.

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 compata pay. See the instructions for Form 1040 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).

SIMPEE plan (not included in box 1).

T—Addoteins benefits for including in box 1). Complete Form 839.0.

SIMPLE plan (not included in box 1).

—Adoption beenfits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.

V—Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (up to social security wage base), and 5). See Pub. 325, Taxable and Nontaxable Income, for reporting requirements.

W—Employer contributions (including amounts the employee

→ Employer Communities (including amounts) and the employee elected to contribute using a section 125 (cafeteria) plan) to your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).
✓ Deferrals under a section 409A nonqualified deferred

compensation plan.

Z—Income under a nonqualified deferred compensation plan that falls to satisfy section 409A. This amount also is 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 401(k) plan.

DD— Cost of employer-sponsored health security.

BB—Designated Roth contributions under a section 403(b) plan. DD—Cost of employer-sponsored health coverage. The amount reported with code DI is not taxable. EE—Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan. This amount 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.
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

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. Railtoad employers use this box to report railtoad retirement (IRRT) compensation. Ter 1 tax, Tire 2 tax, Medicare tax and Additional Medicare Tax, Include tips reported by the employee to the employer in railroad retirement (IRRT) 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. Con VC until vous heinin

date for filing your income tax return. However, to help prote your social security benefits, keep Copy C until you begin receiving social security benefits, just in case there is a ques about your work record and/or earnings in a particular year.