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Employer's name, address, and ZIP code DE FOREST AREA SCHOOL DISTRICT 520 E HOLUM STREET DE FOREST WI 53532			
7	Social security tips	8	Allocated tips
9	Verification code	10	Dependent care benefits
11	Nonqualified plans	12a	
13	Statutory employee	Retirement plan	Third-party sick pay
14	Employee's SSN 622-77-6129		
	Employer ID number (EIN) 39-1049563		
SHILPA SIVANANDAN 1456 WILD IRIS ST SUN PRAIRIE WI 53590			
Employee's name, address, and ZIP code			
15	St. Employer's state ID number	16	State wages, tips, etc.
	WI 036102570947002		1166.50
17	State income tax		
18	Local wages, tips, etc.	19	Local income tax
20	Locality name		
Wage and Tax Statement Copy B Form W-2 2017 This information is being furnished to the IRS. To Be Filed With Employee's State, City, or Local Income Tax Return. OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service			

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Wage and Tax Statement Copy C -- For EMPLOYEE'S RECORDS Form W-2 2017 This information is being furnished to the IRS. 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. OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service			

Instructions for Employee

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. Amt. includes 1.45% Medicare Tax withheld on all Medicare wages & tips shown in box 5, as well as 0.9% Additional Medicare Tax on any of those Medicare wages & tips above \$200,000.

Box 8. This amount is **not** included in boxes 1, 3, 5, or 7. For information on how to report tips on your tax return, see your Form 1040 instructions.

Box 9. If you are e-filing and there is a code in this box, enter it when prompted by your software. This code assists the IRS in validating the W-2 data submitted with your return. The code is not entered on paper-filed returns.

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 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 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 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, 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 \$18,000 (\$12,500 if you only have SIMPLE plans; \$21,000 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$18,000. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2017, 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. 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 "Wages, Salaries, Tips, etc." line inst. 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 "Other Taxes" in the Form 1040 instructions.

B--Uncollected Medicare tax on tips. Include this tax on Form 1040. See "Other Taxes" in 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--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 nonexempt deferrals) to a section 457(b) deferred compensation plan.

H--Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See "Adjusted Gross Income" in the Form 1040 instructions for how to deduct.

J--Nontaxable sick pay (information only, not included in boxes 1, 3, or 5).

K--20% excise tax on excess golden parachute payments. See "Other Taxes" in Form 1040 inst.

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 "Other Taxes" in the Form 1040 instructions.

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--Unsubstantiated moving expense reimbursements paid directly to employee (not included in boxes 1, 3, or 5).

Q--Nontaxable combat pay. See the instructions for Form 1040 or Form 1040A for details on reporting this amount.

R--Employer contributions to your Archer MSA. Report on Form 8883, 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 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. 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 408A 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 "Other Taxes" in 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 tax-exempt organization section 457(b) plan.

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

Box 13. If the "Retirement plan" box is checked, the amounts will 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 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 you **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.

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 2017 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on your tax return. If your name and SSN are correct but aren't the same as shown on 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 2017 or if income is earned for services provided while you were an inmate at a penal institution. For 2017 income limits and more information, visit www.irs.gov/efile. 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 1-800-772-1213. You also may visit the SSA 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 information only. The amount reported with code DD is not taxable.

Credit for excess taxes. If you had more than one employer in 2017 and more than \$7,886.40 in soc. sec. &/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 & more than \$4,630.00 in Tier 2 RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A inst. & Pub. 505, Tax Withholding & Estimated Tax.

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