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 report this. See Form 8959 instructions for how to deduct.

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 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 that you received that was smaller. 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 Federal and Medicare tax owed on the allocated tips shown on Form(s)-W-2 that you must report as income and on other tips you did not report to your employer. By doing so, you may be able to avoid your security tips being credited to your social security record (use to figure your benefits).

Box 10. This amount includes the total dependent care benefits that your employer pays if you or incurred on your behalf (including amounts from a section 125 (cafeteria plan). Any amount over $5,000 also shown in box 1, complete Form 2441, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts.

Box 11. This amount is a portion of a distribution made to you from a nonqualified deferred compensation or nongovernmental section 457(b) plan, or (b) is included in box 3 and (a) is not included in box 1. Complete Form 2441, Employer Report of Social Security, 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 to complete the taxable report. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA, BB, and EE) under a 401(k), 403(b), 457, or 501(c)(18)(D) (including SIMPLE plans) (up to $53,000 or $53,000 for 2019 and $53,000 or $53,000 for 2019). This portion is the deferrals that are subject to the 20% tax in 2019. See Form 1040 instructions for more information.

Note: If a year shows code D through H, S, Y, AA, BB, or EE, you may have included this portion in your adjusted gross income (AGI) for the 2019 tax return.

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 instructions.

C—Taxable cost of group-term life insurance over $50,000 (included in boxes 1, 3, 5, up to social security wage base), and $5

D—Elective deferrals under a section 403(b) salary reduction agreement. 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 (up to $51,000 or $51,000 for 2018 and $51,000 or $51,000 for 2018). This portion is the deferrals that are subject to the 20% tax in 2019. See Form 1040 instructions for more information.

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 do not 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 the EIC. Children must have valid social security numbers (SSNs). You can’t take the EIC if your investment income is more than the amounts shown in the table for 2019. See Form 1040 instructions for more information. Also see EIC.gov. Also see Your Income. 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 Wages and Tax Statement, with the Social Security Administration (SSA) to correct any tax that was withheld. See Form 1040 instructions for how to report the SSA on Form W-2. Be sure to get your copies of Form W-2c from your employer for all corrections may also have your wages and taxes reported as your social security benefits, keep copies C until you begin receiving social security benefits, just in case there is a question about your work record or earnings in a particular year.

Credit for excess taxes. If you had more than one employer in 2019 and more than 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 Taxes.