Copy B—To Be Filed With Employee's OMB No. 1545-0008 FEDERAL Tax Return 1 Wages, tips, other comp. a Employee's soc. sec. no. 2 Federal income tax withheld 100706.08 17436.65 390-19-7974 3 Social security wages 4 Social security tax withheld 6515.35 b Employer ID number (EIN) 105086.24 5 Medicare wages and tips 6 Medicare tax withheld 92-1414377 105086.24 1523.75 c Employer's name, address, and ZIP code Lingo US Inc 1420 HARBOR BAY PKWY ALAMEDA, CA 94502 d Control number e Employee's name, address, and ZIP code Erin Beachkofski 1247 Leavenworth St San Francisco, CA 94109 7 Social security tips 8 Allocated tips 10 Dependent care benefits 11 Nonqualified plans 12a Code See inst. for box 12 37.74 C 13 Statutory employee 14 Other **12b** Code 4380.16 D 12c Code Retirement plan 1749.89 Third-party sick pay 12d Code AΑ 3313.13 CA 182-2976-5 100706.08 7681.70 15 State Employer's state ID 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 Statement

1 Wages, tips, other comp.

5 Medicare wages and tips

3 Social security wages

8 Allocated tips

11 Nongualified plans

100706.08

105086.24

105086.24

5053 This information is being furnished to the Internal Revenue Service.

Copy C-For EMPLOYEE'S RECORDS (See

Notice to Employee on the back of Copy B.)

a Employee's soc. sec. no.

390-19-7974

b Employer ID number (EIN)

92-1414377

Lingo US Inc

d Control number

7 Social security tips

Retirement plan

Third-party sick pay

CA 182-2976-5

18 Local wages, tips, etc.

10 Dependent care benefits

13 Statutory employee 14 Other

c Employer's name, address, and ZIP code

1420 HARBOR BAY PKWY

e Employee's name, address, and ZIP code

San Francisco, CA 94109

15 State Employer's state ID number 16 State wages, tips, etc.

1247 Leavenworth St

ALAMEDA, CA 94502

Erin Beachkofski

Dept. of the Treasury - IRS

OMB No. 1545-0008

17436.65

6515.35

1523.75

2 Federal income tax withheld

4 Social security tax withheld

12a Code See inst. for box 12

17 State income tax

20 Locality name

C

D

12b Code

12c Code

12d Code

6 Medicare tax withheld

Copy 2—To Be Filed With Employee's State, OMB No. 1545-0008 City, or Local Income Tax Return 2 Federal income tax withheld 1 Wages, tips, other comp. a Employee's soc. sec. no. 100706.08 17436.65 390-19-7974 3 Social security wages 4 Social security tax withheld **b** Employer ID number (EIN) 105086.24 6515.35 5 Medicare wages and tips 6 Medicare tax withheld 92-1414377 105086.24 1523.75 c Employer's name, address, and ZIP code Lingo US Inc 1420 HARBOR BAY PKWY ALAMEDA, CA 94502 d Control number e Employee's name, address, and ZIP code Erin Beachkofski 1247 Leavenworth St San Francisco, CA 94109

7 Social security tips			8 A	llocated tips	9		
10 Dependent care benefits			11 N	longualified plans	12:	Code	
lo Bop	Dependent care benefits			Tritoriquamou piano		2	37.74
13 Stat	tutory employee	14 Oth	er		12b	Code	
					I)	4380.16
Ref	Retirement plan				120	Code	
	Х .				M	I	1749.89
Third	Third-party sick pay				120	d Code	
					P	λA	3313.13
CA	182-2976	5-5		100706.08	3		7681.70
15 State Employer's state ID nur			nber	16 State wages, tips, etc.	17 State income tax		come tax
18 Local wages, tips, etc.		19 L	_ocal income tax 20		20 Locality name		

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5053

7 Social security tips	8 A	Allocated tips	9	
10 Dependent care bene	efits 11 N	lonqualified plans	12a C	Code
			C	37.74
13 Statutory employee	14 Other		12b C	Code
			D	4380.16
Retirement plan	1		12c C	Code
X			W	1749.89
Third-party sick pay	1		12d C	ode
			AA	3313.13
CA 182-2976	5-5	100706.08	-	7681.70
15 State Employer's stat	e ID number	16 State wages, tips, etc.	17 State income tax	
18 Local wages, tips, etc.		19 Local income tax		cality name

2023

Form W-2 Wage and Tax Statement

BW24UP

Form W-2 Wage and Tax Statement

Dept. of the Treasury - IRS

Dept. of the Treasury - IRS

Form W-2 Wage and Tax Statement 5053 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.

19 Local income tax

100706.08

Dept. of the Treasury - IRS

37.74

4380.16

1749.89

3313.13

7681.70

NTF 2585808

3 BW24UP

c Employer's name, address, and ZIP code Lingo US Inc 1420 HARBOR BAY PKWY ALAMEDA, CA 94502 d Control number e Employee's name, address, and ZIP code Erin Beachkofski 1247 Leavenworth St San Francisco, CA 94109 In order for the information on this form to be effectively keypunched, it must be read upright. Therefore, attach this W-2 to your state, city, or local tax return as follows:





NOTE: THIS W-2 IS ACCEPTABLE FOR FILING WITH YOUR FEDERAL, STATE, AND LOCAL/CITY INCOME TAX RETURNS.

> In order for the information on this form to be effectively keypunched, it must be read upright. Therefore, attach this W-2 to your state, city, or local tax return as follows:





NOTE: THIS W-2 IS ACCEPTABLE FOR FILING WITH YOUR FEDERAL, STATE, AND LOCAL/CITY INCOME TAX RETURNS.

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.

any credit.

Earned income credit (EIC).

You may be able to take the EIC for 2023 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 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 earned for services provided while you were an inmate at a penal institution. For 2023 income limits and more information. income limits and more information, visit www.irs.gov/E/TC. See also Pub. 596. Any EIC that is more than your tax liability is refunded to you, but only if you file a tax

Employee's social security 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

Clergy and religious workers. If you aren't subject to social security and Medicare taxes, see Pub. 517. Corrections. If your name, SSN, or 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 employer for all corrections made employer for air 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.

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 employersponsored health coverage is for
your information only. The amount
reported with code DD is not your information only. The amoreported with code DD is not

taxable.

Credit for excess taxes. If you had more than one employer in 2023 and more than \$9,932.40 in social security and/or Tire 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 1040 instructions. If you had more 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 Form 843. See the Instructions for Form 843. Employee.)

Instructions for Employee

(See also Notice to 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 vour tax return.

your tax return.
Box 5, You may be required to report this amount on Form 8959. See the Form 1040 instructions to determine if you are required to complete Form 8959.

Box 6. This amount includes the 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 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 ac

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 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 Box 10. In samount 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.

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 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: 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 release are greatly lighted to a total plans are generally limited to a total of \$22,500 (\$15,500 if you only have SIMPLE plans; \$25,500 for plants, \$2,500 for section 403(b) plants if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$22,500. Deferrals under code H are limited to \$7,000.

Instructions for Employee

Box 12 (continued)

Box 12 (continued)
However, if you were at least
age 50 in 2023, your employer may
have allowed an additional deferral
of up to \$7,500 (\$3,500 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
6, the limit on elective deferrals. limit on elective deferrals. For cod 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 deferral limit must be included in income. See the Form 1040 instructions.

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 very shown pot the current. for the year shown, not the current year. If no year is shown, the contributions are for the current

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 os. Include this tax on Form 1040 1040-SR. See the Form 1040

instructions.

C—Taxable cost of group-term life insurance over \$50,000 (included in

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

agreement

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

G—Elective deferrals and employer contributions (including nonelective contributions (including none 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 group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.

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. S—Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included

T—Adoption benefits (not included in box 1). Complete Form 8839 to figure any taxable and nontaxable amounts.

V-Income from exercise of 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 for reporting requirements.

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

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% to plus interest. See the Form 1040 nstructions.

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 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 deduct. See Pub. 590-A.

Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform 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. Raliroad employers use thox 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 tips reported by the employee to the employer in railroad retirement (RRTA) compensation

(HH1A) 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

FEDERAL Tax Ret		th Employee's	OMB No. 1545-0008		
a Employee's soc. sec.	. no.	1 Wages, tips, other comp.	2 Federal income tax withheld		
390-19-7974		3 Social security wages	4 Social security tax withheld		
b Employer ID number (EIN)					
92-1414377		5 Medicare wages and tips	6 Medicare tax withheld		
Employer's name, ad		and ZIP code			
1420 HARBOR	BAY	PKWY			
ALAMEDA, CA	945	02			
d Control number					
e Employee's name, ac Erin Beachk					
1247 Leaven	wort	h St			
San Francis	co,	CA 94109			
7 Social security tips		8 Allocated tips	9		
	efits	8 Allocated tips 11 Nonqualified plans	12a Code See inst. for box 12		
Dependent care bene	efits	11 Nonqualified plans			
Dependent care beneated as Statutory employee		11 Nonqualified plans	12a Code See inst. for box 12 DD 4222.88 12b Code		
Dependent care bene		11 Nonqualified plans	12a Code See inst. for box 12 DD 4222.88		
Dependent care bene 3 Statutory employee Retirement plan		11 Nonqualified plans	12a Code See inst. for box 12 DD 4222.88 12b Code		
X		11 Nonqualified plans	12a Code See inst. for box 12 DD 4222.88 12b Code		
Dependent care beneated as Statutory employee Retirement plan X Third-party sick pay	14 Oth	11 Nonqualified plans	12a Code See inst. for box 12 DD 4222.88 12b Code 12c Code		
Dependent care beneated as Statutory employee Retirement plan X Third-party sick pay 5 State Employer's state	14 Oth	11 Nonqualified plans	12a Code See inst. for box 12 DD 4222.88 12b Code 12c Code		
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Copy 2—To Be Filed W City, or Local Income 1		OMB No. 1545-0008
a Employee's soc. sec. no.	1 Wages, tips, other comp.	2 Federal income tax withheld
390-19-7974	3 Social security wages	4 Social security tax withheld
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c Employer's name, address, Lingo US Inc	and ZIP code	
1420 HARBOR BAY		
ALAMEDA, CA 945	502	
d Control number		
e Employee's name, address Erin Beachkofs: 1247 Leavenwor San Francisco,	ki th St	
7 Social security tips	8 Allocated tips	9
10 Dependent care benefits	11 Nonqualified plans	12a Code DD 4222.88
13 Statutory employee 14 Ot	12b Code	
Retirement plan X		12c Code
Third-party sick pay	12d Code	
15 State Employer's state ID n	umber 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 St	atement 2023	Dept. of the Treasury - IR

Copy C-For EMPLOYEE'S RECORDS (See Notice to Employee on the back of Copy B.) OMB No. 1545-0008					
a Employee's soc. sec. r		1 Wages, tips, other comp.	2	Federal income tax withheld	
390-19-7974		3 Social security wages	1	Social security tax withheld	
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c Employer's name, address, and ZIP code Lingo US Inc					
1420 HARBOR	BAY	PKWY			
ALAMEDA, CA	945	02			
d Control number					
		170			
e Employee's name, add Erin Beachko	ress, fsk	and ZIP code i			
1247 Leavenw	ort	h St			
San Francisc	co,	CA 94109			
, and the second					
7 Social security tips		8 Allocated tips	9		
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10 Dependent care benefi	its	11 Nonqualified plans	1	Code See inst. for box 12 D 4222.88	
13 Statutory employee 1	4 Oth	er	12b	Code	
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, , , , , , , , , , , , , , , , , , , ,					
		tement 2022		Dept of the Treasury - IRS	

City, or Local Income Ta	OMB No. 1545-0008		
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ALAMEDA, CA 945	02		
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1247 Leavenwort	h St		
San Francisco,	CA 94109		
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Third-party sick pay		12d Code	
15 State Employer's state ID nu	mber 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 Sta	tement 2023	Dept. of the Treasury - IRS	

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any credit.

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Employee's social security 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

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SSA office or by calling 800-772-1213. You may also visit the SSA website at www.SSA.gov.

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 employersponsored health coverage is for
your information only. The amount
reported with code DD is not your information only. The amoreported with code DD is not

taxable.

Credit for excess taxes. If you had more than one employer in 2023 and more than \$9,932.40 in social security and/or Tire 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 1040 instructions. If you had more 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 Form 843. See the Instructions for Form 843. Employee.)

Instructions for Employee

(See also Notice to 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 vour tax return.

your tax return.
Box 5, You may be required to report this amount on Form 8959. See the Form 1040 instructions to determine if you are required to complete Form 8959.

Box 6. This amount includes the 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.

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Box 10. This amount includes Box 10. In samount 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.

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 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: 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 release are greatly lighted to a total plans are generally limited to a total of \$22,500 (\$15,500 if you only have SIMPLE plans; \$25,500 for plants, \$2,500 for section 403(b) plants if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$22,500. Deferrals under code H are limited to \$7,000.

Instructions for Employee

Box 12 (continued)

Box 12 (continued)
However, if you were at least
age 50 in 2023, your employer may
have allowed an additional deferral
of up to \$7,500 (\$3,500 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
6, the limit on elective deferrals. limit on elective deferrals. For cod 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 deferral limit must be included in income. See the Form 1040 instructions.

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 very shown pot the current. for the year shown, not the current year. If no year is shown, the contributions are for the current

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 os. Include this tax on Form 1040 1040-SR. See the Form 1040

instructions.

C—Taxable cost of group-term life insurance over \$50,000 (included in

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

agreement

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

G—Elective deferrals and employer contributions (including nonelective contributions (including none 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 group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.

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. S—Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included

T—Adoption benefits (not included in box 1). Complete Form 8839 to figure any taxable and nontaxable amounts.

V-Income from exercise of 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 for reporting requirements.

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

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% to plus interest. See the Form 1040 nstructions.

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 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 deduct. See Pub. 590-A.

Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform 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. Raliroad employers use thox 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 tips reported by the employee to the employer in railroad retirement (RRTA) compensation

(HH1A) 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