

d Control number 000015418		a Employee's social security number 623-84-2076		1 Wages, tips, other compensation 8,204.63		2 Federal income tax withheld 649.04	
c Employer's name, address, and ZIP code UNIV OF CALIF - SAN DIEGO PAYROLL - 0952 LA JOLLA, CA 92093-0952		b Employer identification number 95-6006144		3 Social security wages		4 Social security tax withheld	
				5 Medicare wages and tips 4,900.13		6 Medicare tax withheld 71.05	
				9 Verification code		10 Dependent care benefits	
e Employee's name, suffix KARLA ESTEFANIA AVILA 50 WILLIAMS STREET SAN LEANDRO, CA 94577		12 See Instrs. for Box 12		14 Other DCP-CAS		367.49	
This information is being furnished to the Internal Revenue Service. OMB No. 1545-0008 Department of the Treasury-Internal Revenue Service				11 Nonqualified plans 13 Statutory Employee <input type="checkbox"/> Retirement Plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		Form W-2 Wage and Tax Statement 2017 Copy B, To Be Filed With Employee's FEDERAL Tax Return.	
15 State	Employer's state I.D. No. CA 935-0505-5	16 State wages, tips, etc. 8,204.63	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality	

----- CUT HERE -----

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This information is being furnished to the Internal Revenue Service. 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				11 Nonqualified plans 13 Statutory Employee <input type="checkbox"/> Retirement Plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		Form W-2 Wage and Tax Statement 2017 Copy C, For EMPLOYEE'S RECORDS. (See Notice to Employee on back of Copy B.)	
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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.

Federal Earned income credit (EIC). You may be able to take the Federal EIC for 2017 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 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/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 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 your 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 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 \$4,630.50 in Tier 2 RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A instructions and Pub. 505, Tax Withholding and Estimated Tax. (Also see Instructions for Employee below.)

Instructions for Employee *(also see Notice to Employee above.)*

- 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 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 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above \$200,000.
- 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 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 the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (code E) are generally limited to a total of \$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. However, if you were at least age 50 in 2017, your employer may have allowed an additional deferral of up to \$6,000. 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 "Wages, Salaries, Tips, etc." line instructions for Form 1040.

Note. If a year follows code E or G, 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.

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

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

G – Elective deferrals and employer contributions (including nonelective deferrals) to a section 457(b) deferred compensation plan

P – Excludable moving expense reimbursements paid directly to employee (not included in boxes 1, 3, or 5)

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 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% tax plus interest. See "Other Taxes" in the Form 1040 instructions.

DD – Cost of employer-sponsored health coverage. **The amount reported with Code DD is not taxable.**

- Box 13.** If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions that you may deduct. See Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs).

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.

REQUIRED CALIFORNIA STATE NOTICE TO ALL EMPLOYEES:

Based on your Annual earnings, in addition to the Federal Earned Income Tax Credit you may be eligible to receive the California Earned Income Tax Credit (California EITC) starting with the calendar year 2015 tax year. The California EITC is a refundable state income tax credit for low-income working individuals and families. The California EITC is treated in the same manner as the Federal EITC and generally will not be used to determine eligibility for welfare benefits under California law. To claim the California EITC, even if you do not owe California taxes, you must file a California income tax return and complete and attach the California EITC form (FTB 3514). For information on the availability of the credit, eligibility requirements, and how to obtain the necessary California forms and get help filing, contact the Franchise Tax Board at 1-800-852-5711 or through its web site at www.ftb.ca.gov.