a Employee	e's social security number 606482925	OMB No. 1545		Safe, accurate, FAST! Use	RSC -1	file		IRS website at gov/efile
b Employer identification number (EIN)	24		1 Wag	ges, tips, other compe	nsation	2 Federa	al income ta	x withheld
821084392			140	0.00		0		
c Employer's name, address, and ZIP code		##	3 Social security wages 4				security tax	withheld
Restoring Roots Cooperative LLC				0.00		8.68	3	
12 Parley Vale			5 Med	dicare wages and tip	s	6 Medic	are tax with	held
•			140	0.00		2.03	3	
			7 Soc	cial security tips		8 Alloca	ted tips	
d Control number			9			10 Depen	dent care b	enefits
e Employee's first name and initial Last name	е	Suff.	11 No	nqualified plans		12a See ir	nstructions	for box 12
Eliseo Castillo						o d e		
120 webster st #1			13 Statu empl	itory Retirement T loyee plan s	hird-party ick pay	12b		48
East boston MA 02128						o d e		
			14 Oth	er	100	12c		Ĩ
						o d e		
						12d)	
f Employee's address and ZIP code						e		
15 State Employer's state ID number	16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, ti	os, etc. 1	9 Local inco	ome tax	20 Locality name
MA 33333333	140.00	0			22.55.3			
	38-93-14-93							

2019

Department of the Treasury-Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

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 on the back of Copy C.)

22222	a Employee's social security number 606482925	OMB No. 1545-0008							
b Employer identification number (EIN)		Wages, tips, other compensation Federal income tax withheld						
821084392			140	140.00					
c Employer's name, address, and	ZIP code		3 Soc	3 Social security wages 4 Social security tax with					
Restoring Roots Cooperative LLC				0.00		8.68			
12 Parley Vale			5 Med	dicare wages and tips	3 (6 Medicare	tax with	held	
_			140	0.00		2.03			
			7 Soc	cial security tips	,	8 Allocated	tips		
d Control number				9 10 Dep			ependent care benefits		
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	1:	2a			
Eliseo Castillo					od				
120 webster st #1			13 Statutory Retirement Third-party employee plan sick pay				4.0		
East boston MA 021	28]	1			
			14 Oth	er	1:	2c			
					od	Í			
					1:	2d			
					od				
f Employee's address and ZIP cod	e								
MA Employer's state ID num 333333333	ber 16 State wages, tips, etc. 140.00	17 State incom	ne tax	18 Local wages, tip	s, etc. 19	Local income	e tax	20 Locality name	

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Department of the Treasury-Internal Revenue Service

Copy 1-For State, City, or Local Tax Department

Instructions for Employee (Also see Notice to Employee, on the back of Copy B.)

- 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.** 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 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(s) 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 credited 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 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 (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; \$22,000 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$19,000. 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 \$8,000 (\$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 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 (continued on back of Copy 2)

	a Employee's social security number 606482925 OMB No. 154			This information is being furnis are required to file a tax return may be imposed on you if this	shed to the Interr , a negligence po income is taxab	nal Revenue Service. If you enalty or other sanction le and you fail to report it.	
b Employer identification number (EIN)		1 Wag	ges, tips, other compensation	2 Federal	income tax withheld	
821084392			140	0.00	0		
c Employer's name, address, and	ZIP code		3 Soc	cial security wages	4 Social security tax withheld		
Restoring Roots Cooperative LLC				0.00	8.68		
12 Parley Vale			5 Me	dicare wages and tips	6 Medicar	e tax withheld	
			140	0.00	2.03		
			7 Soc	cial security tips	8 Allocate	d tips	
d Control number			9		10 Depend	ent care benefits	
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	12a See ins	tructions for box 12	
Eliseo Castillo					o d e		
120 webster st #1			13 Statu emp	utory Retirement Third-party loyee plan sick pay	12b		
East boston MA 021	28				o d		
			14 Oth	er	12c		
					d e		
					12d		
					d e		
f Employee's address and ZIP cod	е		e.		0.		
15 State	ber 16 State wages, tips, etc. 140.00	17 State incon	ne tax	18 Local wages, tips, etc.	19 Local incon	ne tax 20 Locality name	

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Department of the Treasury-Internal Revenue Service

Safe, accurate, FAST! Use



Copy C—For EMPLOYEE'S RECORDS (See $\it Notice to Employee$ on the back of Copy B.)

Instructions for Employee (continued from back of Copy C)

- F-Elective deferrals under a section 408(k)(6) salary reduction SEP
- **Q**—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, 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 groupterm 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.
- 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 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) 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 409A nonqualified deferred compensation plan
- Z—Income under a nonqualified deferred compensation plan that fails 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 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, 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 and triement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax, and Additional Medicare Tax. Include tips reported by the employee to the employer 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 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.

a Employee	e's social security number 217417428	OMB No. 1545-0008 Safe, accurate, FAST! Use Visit the IRS we www.irs.gov/efa						
b Employer identification number (EIN)	~		1 Wag	ges, tips, other compensation	2 Feder	2 Federal income tax withheld		
821084392			257	725.14	230	2300.96		
c Employer's name, address, and ZIP code		24	3 Soc	cial security wages	4 Socia	4 Social security tax withheld		
Restoring Roots Cooperative LLC				725.14	159	5.00		
12 Parley Vale			5 Med	dicare wages and tips	6 Medic	are tax with	held	
			257	725.14	373	.05		
			7 Soc	cial security tips	8 Alloca	ted tips		
d Control number			9		10 Deper	ndent care b	penefits	
e Employee's first name and initial Last name	e	Suff.	11 No	nqualified plans	12a See i	nstructions	for box 12	
Jacqueline Ewing					o d			
19 Hanson St			13 Statu empl	itory Retirement Third-party loyee plan sick pay	12b		₹e	
Sommerville MA 02143								
			14 Oth	er	12c			
					o d			
					12d	1		
					o d e			
f Employee's address and ZIP code		_	6		0		78	
15 State Employer's state ID number MA 333333333	16 State wages, tips, etc. 25725.14	17 State incom 1022.94		18 Local wages, tips, etc.	19 Local inc	ome tax	20 Locality name	

2019

Department of the Treasury-Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

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 on the back of Copy C.)

22222	217417428 OMB NO. 134				45-0008						
b Employer identification number	(EIN)		1 Wag	ges, tips, other compensation	2 Federal income	tax withheld					
821084392			257	25725.14 2300.96							
c Employer's name, address, and	ZIP code		3 Soc	cial security wages	4 Social security	4 Social security tax withheld					
Restoring Roots Cooperative LLC				725.14	1595.00						
12 Parley Vale	_		5 Med	dicare wages and tips	6 Medicare tax v	vithheld					
,			257	725.14	373.05						
			7 Soc	cial security tips	8 Allocated tips	×					
					VOICE DE LA COMPTION						
d Control number			9		10 Dependent car	e benefits					
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	12a						
Jacqueline Ewing					0 0 0						
19 Hanson St			13 Statutory Retirement Third-party employee plan sick pay								
Sommerville MA 02	143		Sick pay C o d								
			14 Oth	er	12c	i.					
					Cod						
					12d	21					
					Cod						
f Employee's address and ZIP cod	de				e						
15 State Employer's state ID num	nber 16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name					
MA 333333333	25725.14	1022.94		1 2023		120					

2019

Department of the Treasury-Internal Revenue Service

Copy 1-For State, City, or Local Tax Department

Instructions for Employee (Also see Notice to Employee, on the back of Copy B.)

- 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.** 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 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(s) 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 credited 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 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 (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; \$22,000 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$19,000. 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 \$8,000 (\$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 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 (continued on back of Copy 2)

	a Employee's social security number 217417428	OMB No. 154	This information is being furnished to the Internal Revenue Service. If y 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					
b Employer identification number (EIN)		1 Wag	es, tips, other compensation	2 Federal in	2 Federal income tax withheld		
821084392			257	25.14	2300.96			
c Employer's name, address, and	ZIP code		3 Soc	cial security wages	4 Social security tax withheld			
Restoring Roots Cooperative LLC				25.14	1595.0	00		
12 Parley Vale			5 Med	dicare wages and tips	6 Medicare	tax withheld		
•			257	⁷ 25.14	373.05	5		
				ial security tips	8 Allocated	tips		
d Control number			9		10 Dependent care benefits			
- Family and first some and initial	Last name	C#	dd No		10 - Con in at	metions for box 10		
e Employee's first name and initial Jacqueline Ewing	Last name	Suff.	11 NO	nqualified plans	12a See Instr	ructions for box 12		
1			13 Statu	itory Retirement Third-party	e			
19 Hanson St	1.42		13 Statutory Retirement Third-party employee plan Sick pay					
Sommerville MA 02	143				d e			
			14 Othe	er	12c			
					d e			
					12d			
f Employee's address and ZIP cod	e				e	(
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Local incom	e tax 20 Locality name		
MA 333333333 25725.14 1022.94								
	ne komende en emerce adrie i des j		e makintini pin Vili 1919	na metaparan nga saman salah sal				

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Department of the Treasury-Internal Revenue Service

Safe, accurate, FAST! Use



Copy C—For EMPLOYEE'S RECORDS (See $\it Notice to Employee$ on the back of Copy B.)

Instructions for Employee (continued from back of Copy C)

- F-Elective deferrals under a section 408(k)(6) salary reduction SEP
- **Q**—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, 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 groupterm 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.
- 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 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) 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 409A nonqualified deferred compensation plan
- Z—Income under a nonqualified deferred compensation plan that fails 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 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, 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 and triement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax, and Additional Medicare Tax. Include tips reported by the employee to the employer 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 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.

a Employee's social security number 085 82 4123	OMB No. 1545		Safe, accurate, FAST! Use	≁ file	Visit the IRS website at www.irs.gov/efile
b Employer identification number (EIN)		1 Wag	ges, tips, other compensation	2 Federa	al income tax withheld
821084392		122	229.55	107	0.30
c Employer's name, address, and ZIP code	24	3 Soc	cial security wages	4 Social	security tax withheld
Restoring Roots Cooperative LLC	122	229.55	758	.26	
12 Parley Vale		5 Med	dicare wages and tips	6 Medic	are tax withheld
•		122	229.55	177	.35
		7 Soc	cial security tips	8 Alloca	ted tips
d Control number		9		10 Depen	ndent care benefits
e Employee's first name and initial Last name	Suff.	11 No	nqualified plans	12a See ir	nstructions for box 12
Jeremy M Orenstein				o d	
19 Hanson St		13 Statu empl	utory Retirement Third-party loyee plan sick pay	12b	i i
Somerville MA 02143				od e	
		14 Oth	er	12c	
				o d e	
				12d	
f Employee's address and ZIP code					
15 State Employer's state ID number 16 State wages, tips, etc. MA 3333333333 12229.55	17 State incom 484.49	ne tax	18 Local wages, tips, etc.	19 Local inco	ome tax 20 Locality name

2019

Department of the Treasury-Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

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 on the back of Copy C.)

22222	a Employee's social security number 085 82 4123	OMB No. 154	545-0008				
b Employer identification number (I	EIN)		1 Wag	ges, tips, other compensation	2 Federal incom	e tax withheld	
821084392			122	CO.			
c Employer's name, address, and 2	ZIP code		3 Soc	3 Social security wages 4 Social security tax wi			
Restoring Roots Cooperative LLC				229.55	758.26		
12 Parley Vale			5 Med	dicare wages and tips	6 Medicare tax	vithheld	
•			122	229.55	177.35		
			7 Soc	cial security tips	8 Allocated tips		
d Control number			9		10 Dependent ca	re benefits	
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	12a	S**	
Jeremy M Orenstein					o d		
19 Hanson St			13 Statutory Retirement Third-party employee plan sick pay				
Somerville MA 0214	3		Sick pay				
			14 Oth	er	12c	~	
					d e		
					12d		
					o d e	54	
f Employee's address and ZIP code	e						
15 State Employer's state ID num			ne tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
MA 333333333	12229.55	484.49					

2019

Department of the Treasury-Internal Revenue Service

Copy 1-For State, City, or Local Tax Department

Instructions for Employee (Also see Notice to Employee, on the back of Copy B.)

- 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.** 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 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(s) 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 credited 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 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 (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; \$22,000 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$19,000. 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 \$8,000 (\$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 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 (continued on back of Copy 2)

	a Employee's social security number 085 82 4123	OMB No. 154	5-0008	This information is being furn are required to file a tax return may be imposed on you if this	ished to the Inte n, a negligence s income is taxa	ed to the Internal Revenue Service. If you a negligence penalty or other sanction ncome is taxable and you fail to report it.		
b Employer identification number (EIN)		1 Wag	ges, tips, other compensation	2 Federa	2 Federal income tax withheld		
821084392			122	229.55	1070.30			
c Employer's name, address, and	ZIP code		3 Soc	cial security wages	4 Social	4 Social security tax withheld		
Restoring Roots Coo	perative LLC		122	229.55	758.	.26		
12 Parley Vale				dicare wages and tips	23 3755 50	are tax with	held	
			122	229.55	177.	.35		
			7 Soc	cial security tips	8 Allocat	ted tips		
d Control number			9		10 Depen	dent care b	enefits	
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	12a See in	structions f	for box 12	
Jeremy M Orenstein					o d e			
19 Hanson St			13 Statu empl	itory Retirement Third-party oyee plan sick pay	12b		i d	
Somerville MA 0214	3				o d e			
			14 Othe	er	12c		T.	
					o d e			
					12d			
f Employee's address and ZIP cod	e							
15 State Employer's state ID num	5-1,	17 State incom	ne tax	18 Local wages, tips, etc.	19 Local inco	ome tax	20 Locality name	
MA 333333333	12229.55	484.49						

2019

Department of the Treasury-Internal Revenue Service

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Copy C—For EMPLOYEE'S RECORDS (See $\it Notice to Employee$ on the back of Copy B.)

Instructions for Employee (continued from back of Copy C)

- F-Elective deferrals under a section 408(k)(6) salary reduction SEP
- **Q**—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, 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 groupterm 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.
- 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 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) 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 409A nonqualified deferred compensation plan
- Z—Income under a nonqualified deferred compensation plan that fails 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 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, 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 and triement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax, and Additional Medicare Tax. Include tips reported by the employee to the employer 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 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.

a Employee	e's social security number 221881516	OMB No. 1545-0008 Safe, accurate, FAST! Use Visit the IRS we www.irs.gov/efi					
b Employer identification number (EIN)			1 Wag	ges, tips, other compensation	2 Federa	al income ta	x withheld
821084392		20	118	343.17	1056.05		
c Employer's name, address, and ZIP code		20	3 Soc	cial security wages	4 Social security tax withheld		
Restoring Roots Cooperative LLC				343.17	734	.29	
12 Parley Vale			33 555	dicare wages and tips	100 000 0	are tax with	held
				343.17	171		
			7 Soc	cial security tips	8 Alloca	ted tips	
d Control number					10 Dependent care benefits		
e Employee's first name and initial Last name	е	Suff.	11 No	nqualified plans	12a See in	nstructions	for box 12
Liam Kelly					od e		
234 Hyde Park Ave, #2			13 Statutory Retirement Third-party sick pay 12b				Ç.
Jamaica Plain MA 02130 MA	02130				od e		
			14 Oth	er	12c		
					o d e		
					12d	}	
f Employee's address and ZIP code					e		
15 State Employer's state ID number	16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Local inc	ome tax	20 Locality name
MA 33333333	11843.17	469.36					

2019

Department of the Treasury-Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

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 on the back of Copy C.)

22222	a Employee's social security number 221881516	OMB No. 154	45-0008					
b Employer identification number (EIN)		Wages, tips, other compensation Federal income tax w				x withheld	
821084392			118	343.17	105	1056.05		
c Employer's name, address, and	ZIP code		3 Soc	cial security wages	4 Social	security tax	k withheld	
Restoring Roots Coo	perative LLC		118	343.17	734.	.29		
12 Parley Vale			5 Me	dicare wages and tips	6 Medica	are tax with	held	
·			118	343.17	171.	.74		
			7 Soc	cial security tips	8 Allocat	ted tips		
d Control number				9 10 Dependent care bene			penefits	
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	12a			
Liam Kelly					o d e			
234 Hyde Park Ave,	#2		13 Statutory Retirement Third-party employee plan sick pay				Ç.	
Jamaica Plain MA 02	2130 MA 02130							
			14 Oth	er	12c			
					o d			
					12d			
					o d			
f Employee's address and ZIP cod	e				0		,	
15 State Employer's state ID num			ne tax	18 Local wages, tips, etc.	19 Local inco	ome tax	20 Locality name	
MA 333333333	11843.17	469.36						

5019

Department of the Treasury-Internal Revenue Service

Copy 1-For State, City, or Local Tax Department

Instructions for Employee (Also see Notice to Employee, on the back of Copy B.)

- 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.** 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 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(s) 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 credited 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 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 (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; \$22,000 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$19,000. 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 \$8,000 (\$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 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 (continued on back of Copy 2)

	a Employee's social security number 221881516	OMB No. 154	5-0008	This information is being fur are required to file a tax returns to he imposed on you if the	nished to the Int im, a negligence	hed to the Internal Revenue Service. If you a negligence penalty or other sanction income is taxable and you fail to report it.			
b Employer identification number (P.			ges, tips, other compensation		2 Federal income tax withheld			
821084392				843.17		1056.05			
c Employer's name, address, and 2	ZIP code		3 So	cial security wages	4 Socia	I security ta	k withheld		
Restoring Roots Coop	perative LLC		118	843.17	734	1.29			
12 Parley Vale			5 Me	edicare wages and tips	6 Media	care tax with	held		
Į.			118	843.17	171	.74			
			7 So	cial security tips	8 Alloca	ated tips			
d Control number				9 10 Dependent ca			penefits		
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	12a See	instructions	for box 12		
Liam Kelly					od e				
234 Hyde Park Ave,	#2		13 State	tutory Retirement Third-par ployee plan sick pay	y 12b	•	₹6		
Jamaica Plain MA 02	2130 MA 02130				o d e				
			14 Oth	er	12c	f			
					12d		***		
					Cod	Ì			
f Employee's address and ZIP code	э					•			
15 State Employer's state ID num MA 333333333	ber 16 State wages, tips, etc. 11843.17	17 State incom 469.36	ne tax	18 Local wages, tips, etc	. 19 Local inc	come tax	20 Locality name		
]									

2019

Department of the Treasury-Internal Revenue Service

Safe, accurate, FAST! Use



Copy C—For EMPLOYEE'S RECORDS (See $\it Notice to Employee$ on the back of Copy B.)

Instructions for Employee (continued from back of Copy C)

- F-Elective deferrals under a section 408(k)(6) salary reduction SEP
- **Q**—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, 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 groupterm 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.
- 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 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) 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 409A nonqualified deferred compensation plan
- Z—Income under a nonqualified deferred compensation plan that fails 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 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, 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 and triement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax, and Additional Medicare Tax. Include tips reported by the employee to the employer 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 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.

a Employee	s's social security number	FACTILIES AND THE CONTRACTOR OF THE CONTRACTOR O						
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b Employer identification number (EIN)			1 Wag	ges, tips, other compensation	2 Federal income tax withheld			
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c Employer's name, address, and ZIP code		93	3 Soc	cial security wages	4 Social security tax withheld			
Restoring Roots Cooperative L	LC		301	94.94	1872.11			
12 Parley Vale			5 Med	dicare wages and tips	6 Medicare tax withheld			
•			301	94.94	437.83			
			7 Soc	cial security tips	8 Alloca	ted tips		
d Control number			9		10 Deper	ndent care b	penefits	
e Employee's first name and initial Last name	е	Suff.	11 Nonqualified plans 12a S			See instructions for box 12		
Noah D. McKenna					ode			
14 Chestnut Place				itory Retirement Third-party oyee plan sick pay	12b		<u> </u>	
Jamaica Plain MA 02130					od e			
			14 Othe	er	12c	12c		
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f Employee's address and ZIP code					0		*	
15 State Employer's state ID number	16 State wages, tips, etc.			18 Local wages, tips, etc.	19 Local inc	ome tax	20 Locality name	
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2019

Department of the Treasury-Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

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 on the back of Copy C.)

22222	a Employee	e's social security number 017-70-1519	OMB No. 1545-0008					
b Employer identification number (EIN)			Wages, tips, other compensation Federal income tax withing			ax withheld		
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						12d	×	
						ode		
f Employee's address and ZIP code								,,
15 State Employer's state ID n	umber	16 State wages, tips, etc.		ne tax	18 Local wages, tips, etc.	19 Local inc	ome tax	20 Locality name
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Wage and Tax
Statement
Copy 1 – For State, City, or Local Tax Department

2019

Department of the Treasury-Internal Revenue Service

Instructions for Employee (Also see Notice to Employee, on the back of Copy B.)

- 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.** 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 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(s) 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 credited 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 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 (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; \$22,000 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$19,000. 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 \$8,000 (\$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 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 (continued on back of Copy 2)

	a Employee's social security number 017-70-1519	This information is being furnished to the Internal Revenue Service. If you omega with the company of the sanction of the sanc					ue Service. If you ther sanction a fail to report it.
b Employer identification number (EIN)			1 Wag	ges, tips, other compensation	2 Federal income tax withheld		
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c Employer's name, address, and	ZIP code		3 Soc	cial security wages	4 Social security tax withheld		
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12 Parley Vale			5 Med	dicare wages and tips	6 Medicare tax withheld		
			301	94.94	437.83		
			7 Soc	cial security tips	8 Alloca	ted tips	
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial	Last name	Suff.	11 Nonqualified plans 12a See instructions for b			for box 12	
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f Employee's address and ZIP code							
15 State Employer's state ID num	3-1,	17 State incom		18 Local wages, tips, etc.	19 Local inco	ome tax	20 Locality name
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2019

Department of the Treasury-Internal Revenue Service

Safe, accurate, FAST! Use



Copy C—For EMPLOYEE'S RECORDS (See $\it Notice to Employee$ on the back of Copy B.)

Instructions for Employee (continued from back of Copy C)

- F-Elective deferrals under a section 408(k)(6) salary reduction SEP
- **Q**—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, 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 groupterm 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.
- 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 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) 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 409A nonqualified deferred compensation plan
- Z—Income under a nonqualified deferred compensation plan that fails 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 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, 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 and triement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax, and Additional Medicare Tax. Include tips reported by the employee to the employer 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 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.