

		a Employee's social security number <div style="border: 1px solid black; padding: 2px; display: inline-block;">606482925</div>		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 821084392				1 Wages, tips, other compensation 140.00		2 Federal income tax withheld 0			
c Employer's name, address, and ZIP code Restoring Roots Cooperative LLC 12 Parley Vale				3 Social security wages 140.00		4 Social security tax withheld 8.68			
				5 Medicare wages and tips 140.00		6 Medicare tax withheld 2.03			
				7 Social security tips		8 Allocated tips			
d Control number				9		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. Eliseo Castillo 120 webster st #1 East boston MA 02128				11 Nonqualified plans		12a See instructions for box 12 <small>See instructions</small>			
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b <small>See instructions</small>			
				14 Other		12c <small>See instructions</small>			
						12d <small>See instructions</small>			
f Employee's address and ZIP code									
15 State Employer's state ID number MA 333333333		16 State wages, tips, etc. 140.00		17 State income tax 0		18 Local wages, tips, etc.		19 Local income tax	

Form W-2 Wage and Tax Statement
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.

22222		a Employee's social security number 606482925		OMB No. 1545-0008		
b Employer identification number (EIN) 821084392			1 Wages, tips, other compensation 140.00		2 Federal income tax withheld 0	
c Employer's name, address, and ZIP code Restoring Roots Cooperative LLC 12 Parley Vale			3 Social security wages 140.00		4 Social security tax withheld 8.68	
			5 Medicare wages and tips 140.00		6 Medicare tax withheld 2.03	
			7 Social security tips		8 Allocated tips	
d Control number			9		10 Dependent care benefits	
e Employee's first name and initial Last name Eliseo Castillo 120 webster st #1 East boston MA 02128 f Employee's address and ZIP code			11 Nonqualified plans		12a e a o c	
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b e a o c	
			14 Other		12c e a o c	
					12d e a o c	
15 State MA	Employer's state ID number 333333333	16 State wages, tips, etc. 140.00	17 State income tax 0	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** 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 \$6,000 (\$3,000 for section 401(k) (11) and 408(p) SIMPLE plans). This additional deferral amount is not subject to the overall limit 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 <div style="border: 1px solid black; padding: 2px; display: inline-block;">217417428</div>		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 821084392				1 Wages, tips, other compensation 25725.14		2 Federal income tax withheld 2300.96			
c Employer's name, address, and ZIP code Restoring Roots Cooperative LLC 12 Parley Vale				3 Social security wages 25725.14		4 Social security tax withheld 1595.00			
				5 Medicare wages and tips 25725.14		6 Medicare tax withheld 373.05			
				7 Social security tips		8 Allocated tips			
d Control number				9		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. Jacqueline Ewing 19 Hanson St Sommerville MA 02143				11 Nonqualified plans		12a See instructions for box 12 <small>See instructions</small>			
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b <small>See instructions</small>			
				14 Other		12c <small>See instructions</small>			
						12d <small>See instructions</small>			
f Employee's address and ZIP code									
15 State Employer's state ID number MA 333333333		16 State wages, tips, etc. 25725.14		17 State income tax 0		18 Local wages, tips, etc.		19 Local income tax	

Form **W-2** Wage and Tax Statement 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.

22222		a Employee's social security number 217417428		OMB No. 1545-0008		
b Employer identification number (EIN) 821084392			1 Wages, tips, other compensation 25725.14		2 Federal income tax withheld 2300.96	
c Employer's name, address, and ZIP code Restoring Roots Cooperative LLC 12 Parley Vale			3 Social security wages 25725.14		4 Social security tax withheld 1595.00	
			5 Medicare wages and tips 25725.14		6 Medicare tax withheld 373.05	
			7 Social security tips		8 Allocated tips	
d Control number			9		10 Dependent care benefits	
e Employee's first name and initial Last name Jacqueline Ewing 19 Hanson St Sommerville MA 02143			11 Nonqualified plans		12a e a o c	
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b e a o c	
			14 Other		12c e a o c	
					12d e a o c	
f Employee's address and ZIP code						
15 State MA	Employer's state ID number 333333333	16 State wages, tips, etc. 25725.14	17 State income tax 0	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** 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 \$6,000 (\$3,000 for section 401(k) (11) and 408(p) SIMPLE plans). This additional deferral amount is not subject to the overall limit 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 <div style="border: 1px solid black; padding: 2px; text-align: center;">085 82 4123</div>		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 821084392				1 Wages, tips, other compensation 12229.55		2 Federal income tax withheld 1070.30			
c Employer's name, address, and ZIP code Restoring Roots Cooperative LLC 12 Parley Vale				3 Social security wages 12229.55		4 Social security tax withheld 758.26			
				5 Medicare wages and tips 12229.55		6 Medicare tax withheld 177.35			
				7 Social security tips		8 Allocated tips			
d Control number				9		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. Jeremy M Orenstein 19 Hanson St Somerville MA 02143				11 Nonqualified plans		12a See instructions for box 12 <small>See instructions</small>			
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b <small>See instructions</small>			
				14 Other		12c <small>See instructions</small>			
						12d <small>See instructions</small>			
f Employee's address and ZIP code									
15 State Employer's state ID number MA 333333333		16 State wages, tips, etc. 12229.55		17 State income tax 0		18 Local wages, tips, etc.		19 Local income tax	

Form **W-2 Wage and Tax Statement** **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.

22222		a Employee's social security number 085 82 4123		OMB No. 1545-0008		
b Employer identification number (EIN) 821084392			1 Wages, tips, other compensation 12229.55		2 Federal income tax withheld 1070.30	
c Employer's name, address, and ZIP code Restoring Roots Cooperative LLC 12 Parley Vale			3 Social security wages 12229.55		4 Social security tax withheld 758.26	
			5 Medicare wages and tips 12229.55		6 Medicare tax withheld 177.35	
			7 Social security tips		8 Allocated tips	
d Control number			9		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Jeremy M Orenstein 19 Hanson St Somerville MA 02143			11 Nonqualified plans		12a e a o c	
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b e a o c	
			14 Other		12c e a o c	
					12d e a o c	
f Employee's address and ZIP code						
15 State MA	Employer's state ID number 333333333	16 State wages, tips, etc. 12229.55	17 State income tax 0	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** 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 \$6,000 (\$3,000 for section 401(k) (11) and 408(p) SIMPLE plans). This additional deferral amount is not subject to the overall limit 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 <div style="border: 1px solid black; padding: 2px; text-align: center;">221881516</div>		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile			
b Employer identification number (EIN) 821084392				1 Wages, tips, other compensation 11843.17		2 Federal income tax withheld 1056.05					
c Employer's name, address, and ZIP code Restoring Roots Cooperative LLC 12 Parley Vale				3 Social security wages 11843.17		4 Social security tax withheld 734.29					
				5 Medicare wages and tips 11843.17		6 Medicare tax withheld 171.74					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial Last name Suff. Liam Kelly 234 Hyde Park Ave, #2 Jamaica Plain MA 02130 MA 02130				11 Nonqualified plans		12a See instructions for box 12 <small>See instructions for box 12</small>					
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b <small>See instructions for box 12</small>					
				14 Other		12c <small>See instructions for box 12</small>					
						12d <small>See instructions for box 12</small>					
f Employee's address and ZIP code											
15 State Employer's state ID number MA 333333333		16 State wages, tips, etc. 11843.17		17 State income tax 0		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax Statement

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.

22222		a Employee's social security number 221881516		OMB No. 1545-0008	
b Employer identification number (EIN) 821084392			1 Wages, tips, other compensation 11843.17		2 Federal income tax withheld 1056.05
c Employer's name, address, and ZIP code Restoring Roots Cooperative LLC 12 Parley Vale			3 Social security wages 11843.17		4 Social security tax withheld 734.29
			5 Medicare wages and tips 11843.17		6 Medicare tax withheld 171.74
			7 Social security tips		8 Allocated tips
d Control number			9		10 Dependent care benefits
e Employee's first name and initial Last name Suff. Liam Kelly 234 Hyde Park Ave, #2 Jamaica Plain MA 02130 MA 02130			11 Nonqualified plans		12a e a o c
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b e a o c
			14 Other		12c e a o c
					12d e a o c
f Employee's address and ZIP code					
15 State MA	Employer's state ID number 333333333	16 State wages, tips, etc. 11843.17	17 State income tax 0	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

Form **W-2** 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 \$6,000 (\$3,000 for section 401(k) (11) and 408(p) SIMPLE plans). This additional deferral amount is not subject to the overall limit 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 <div style="border: 1px solid black; padding: 2px; text-align: center;">017-70-1519</div>		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 821084392		1 Wages, tips, other compensation 30194.94		2 Federal income tax withheld 3735.56			
c Employer's name, address, and ZIP code Restoring Roots Cooperative LLC 12 Parley Vale		3 Social security wages 30194.94		4 Social security tax withheld 1872.11			
		5 Medicare wages and tips 30194.94		6 Medicare tax withheld 437.83			
		7 Social security tips 		8 Allocated tips 			
d Control number 		9		10 Dependent care benefits 			
e Employee's first name and initial Last name Noah D. McKenna 14 Chestnut Place Jamaica Plain MA 02130		Suff. 		11 Nonqualified plans 		12a See instructions for box 12 <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
				13 Statutory Retirement Third-party employee plan sick pay <div style="display: flex; justify-content: space-around;"> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> </div>		12b <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
				14 Other 		12c <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
						12d <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
f Employee's address and ZIP code 							
15 State MA	Employer's state ID number 333333333	16 State wages, tips, etc. 30194.94	17 State income tax 0	18 Local wages, tips, etc. 	19 Local income tax 	20 Locality name 	

Form **W-2 Wage and Tax Statement**

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.

22222		a Employee's social security number 017-70-1519		OMB No. 1545-0008		
b Employer identification number (EIN) 821084392			1 Wages, tips, other compensation 30194.94		2 Federal income tax withheld 3735.56	
c Employer's name, address, and ZIP code Restoring Roots Cooperative LLC 12 Parley Vale			3 Social security wages 30194.94		4 Social security tax withheld 1872.11	
			5 Medicare wages and tips 30194.94		6 Medicare tax withheld 437.83	
			7 Social security tips		8 Allocated tips	
d Control number			9		10 Dependent care benefits	
e Employee's first name and initial Last name Noah D. McKenna 14 Chestnut Place Jamaica Plain MA 02130			11 Nonqualified plans		12a e a o c	
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b e a o c	
			14 Other		12c e a o c	
					12d e a o c	
f Employee's address and ZIP code						
15 State MA	Employer's state ID number 333333333	16 State wages, tips, etc. 30194.94	17 State income tax 0	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** 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 \$6,000 (\$3,000 for section 401(k) (11) and 408(p) SIMPLE plans). This additional deferral amount is not subject to the overall limit 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)

