

**W-2 Wage and Tax
Statements****2014**

OMB No. 1545-0008

**Department of the Treasury - Internal Revenue Service
Copy B To Be Filed With Employee's FEDERAL Tax Return**

22222		a Employee's social security number	1 Wages, tips, other compensation 6596.66		2 Federal income tax withheld 762.60
b Employer's identification number 39-6006492			3 Social security wages		4 Social security tax withheld
c Employer's name, address and ZIP code UNIVERSITY OF WISCONSIN SYSTEM 660 W WASHINGTON AVE STE 201 MADISON WI 53703-4703			5 Medicare wages and tips		6 Medicare tax withheld
			10 Dependent care benefits		11 Nonqualified plans
e Employee's name (first, middle initial, last) GONG CHEN 741 OAKLAND ST APT 22 LA CROSSE WI 54601-3688			13 Statutory Retirement Third-party Employee <input type="checkbox"/> Plan <input type="checkbox"/> sick pay <input type="checkbox"/>		12a See Instructions for box 12 code DD 2570.00
			14 Other		12b code
					12c code
					12d code
f Employee's address and ZIP code			15 State Employer's state I.D. No. WI 036-1020421203-05		
16 State wages, tips, etc. 6596.66			17 State Income tax 183.65		This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

**W-2 Wage and Tax
Statements****2014**

OMB No. 1545-0008

**Department of the Treasury - Internal Revenue Service
Copy C For EMPLOYEE'S RECORDS (See Notice to Employee)**

22222		a Employee's social security number	1 Wages, tips, other compensation 6596.66		2 Federal income tax withheld 762.60
b Employer's identification number 39-6006492			3 Social security wages		4 Social security tax withheld
c Employer's name, address and ZIP code UNIVERSITY OF WISCONSIN SYSTEM 660 W WASHINGTON AVE STE 201 MADISON WI 53703-4703			5 Medicare wages and tips		6 Medicare tax withheld
			10 Dependent care benefits		11 Nonqualified plans
e Employee's name (first, middle initial, last) GONG CHEN 741 OAKLAND ST APT 22 LA CROSSE WI 54601-3688			13 Statutory Retirement Third-party Employee <input type="checkbox"/> Plan <input type="checkbox"/> sick pay <input type="checkbox"/>		12a See Instructions for box 12 code DD 2570.00
			14 Other		12b code
					12c code
					12d code
f Employee's address and ZIP code			15 State Employer's state I.D. No. WI 036-1020421203-05		
16 State wages, tips, etc. 6596.66			17 State Income tax 183.65		This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

**W-2 Wage and Tax
Statements****2014**

OMB No. 1545-0008

**Department of the Treasury - Internal Revenue Service
Copy 1 - For State, City or Local Tax Department**

22222		a Employee's social security number	1 Wages, tips, other compensation 6596.66		2 Federal income tax withheld 762.60
b Employer's identification number 39-6006492			3 Social security wages		4 Social security tax withheld
c Employer's name, address and ZIP code UNIVERSITY OF WISCONSIN SYSTEM 660 W WASHINGTON AVE STE 201 MADISON WI 53703-4703			5 Medicare wages and tips		6 Medicare tax withheld
			10 Dependent care benefits		11 Nonqualified plans
e Employee's name (first, middle initial, last) GONG CHEN 741 OAKLAND ST APT 22 LA CROSSE WI 54601-3688			13 Statutory Retirement Third-party Employee <input type="checkbox"/> Plan <input type="checkbox"/> sick pay <input type="checkbox"/>		12a See Instructions for box 12 code DD 2570.00
			14 Other		12b code
					12c code
					12d code
f Employee's address and ZIP code			15 State Employer's state I.D. No. WI 036-1020421203-05		
16 State wages, tips, etc. 6596.66			17 State Income tax 183.65		This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

**W-2 Wage and Tax
Statements****2014**

OMB No. 1545-0008

**Department of the Treasury - Internal Revenue Service
Copy 2 To Be Filed With Employee's State, City or Local Income Tax Return.**

22222		a Employee's social security number	1 Wages, tips, other compensation 6596.66		2 Federal income tax withheld 762.60
b Employer's identification number 39-6006492			3 Social security wages		4 Social security tax withheld
c Employer's name, address and ZIP code UNIVERSITY OF WISCONSIN SYSTEM 660 W WASHINGTON AVE STE 201 MADISON WI 53703-4703			5 Medicare wages and tips		6 Medicare tax withheld
			10 Dependent care benefits		11 Nonqualified plans
e Employee's name (first, middle initial, last) GONG CHEN 741 OAKLAND ST APT 22 LA CROSSE WI 54601-3688			13 Statutory Retirement Third-party Employee <input type="checkbox"/> Plan <input type="checkbox"/> sick pay <input type="checkbox"/>		12a See Instructions for box 12 code DD 2570.00
			14 Other		12b code
					12c code
					12d code
f Employee's address and ZIP code			15 State Employer's state I.D. No. WI 036-1020421203-05		
16 State wages, tips, etc. 6596.66			17 State Income tax 183.65		This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

Notice to Employee

Do you have to file? Refer to the Form 1040 Instructions to determine if you are required to file a tax return. Even if you do not have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for any credit.

Earned Income Credit (EIC). You may be able to take the EIC for 2014 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 cannot take the EIC if your investment income is more than the specified amount for 2014 or if income is earned for services provided while you were an inmate at a penal institution. For 2014 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.**

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 are not the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 1-800-772-1213. You also may visit the SSA at www.socialsecurity.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 2014 and more than \$7,254.00 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 \$8,328.00 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A instructions and Pub. 505, Tax Withholding and Estimated Tax.

Notice to Employee: Instructions for Employee

- Box 1.** Enter this amount on the wages line of your tax return.
- Box 2.** Enter this amount on the federal income tax withheld line of your tax return.
- Box 5.** You may be required to report this amount on Form 8959, Additional Medicare Tax. See Form 1040 instructions to determine if you are required to complete Form 8959.
- Box 6.** This amount includes the 1.45% Medicare Tax withheld on all Medicare wages and tips shown in Box 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above \$200,000.
- Box 10.** This amount is 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 become 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.
- 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 \$17,500 (\$12,000 if you only have SIMPLE plans; \$20,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$17,500. Deferrals under code H are limited to \$7,000. However, if you were at least 50 in 2014, your employer may have allowed an additional deferral of up to \$5,500 (\$2,500 for section 401(k)(11) and 408(p) SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals. For code G, the limit on elective deferrals may be higher for the last 3 years before you reach retirement age. Contact your plan administrator for more information. Amounts in excess of the overall elective deferral limit must be included in income. See the "Wages, Salaries, Tips, etc." line instructions for Form 1040.
- Note.** If a year follows code 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 'Other Taxes' in the Form 1040 instructions.
- B** - Uncollected Medicare tax on tips. Include this tax on Form 1040. See 'Other Taxes' in 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).
- E** - Elective deferrals under a section 403(b) salary reduction agreement.
- G** - Elective deferrals and employer contributions (including nonelective deferrals) to a section 457(b) deferred compensation plan.
- P** - Excludable moving expense reimbursements paid directly to employee (not included in boxes 1, 3, or 5).
- 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.
- 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, Individual Retirement Arrangements (IRAs).
- Box 14.** Employers may use this box to report additional information.
- 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.