Notice to Employee

Do you have to file? Refer to the Form 1040 instructions to determine if you are required to file a tax returm. Even if you don't have to file a tax returm, you may be eligible for a retfund if box 2 shows an amount or if you are eligible for any credit.

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 2022 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 quality for a smaller credit. You and any qualifying children must have specified anount for 2022 or if income is earned for specified amount for 2022 or if income is earned for specified amount for 2022 or if income is earned for specified amount for 2022 or if income is earned for specified amount for 2022 or if income is prove than the specified amount for 2022 or if income is prove than the specified anound for 2022 or if income is annot for services provided while you were an immate at a penal institution. For 2022 or if income is bore than the specified and income Credit. Any EIC that is more than your tax liability is refunded to you, but only if your complete SNN to the IRS and the Social Security Administration (SSA). Cleray and religious workers. If you aren't subject to social security and Medicare taxes, see Pub. 517, Social Security and Medicare taxes,

Instructions for Employee

Box 1. Enter this amount on the Box 2. Enter this amount on the federal income tax withheld line of your tax return.

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(asteera) plan. Any amount over your employer's plan limit is also included in box 1. See Form 2441. Box 11. This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or nongovernmential section 457(b) plan that became the anonqualified 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 Foth contributions (codes AA, BB, and E] under all plans are generally limited to a total of \$20,500 (\$14,000 if you only have \$1MHLE plans; \$23,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub, 571). Deferrals under code G are limited to \$20,500. Deferrals under code H are limited to \$7,000.

(See also Instructions for Employee on the back of Copy C.)

Instructions for Employee (continued from back of Copy B)

(continued from back of Copy B) However, if you were at least age 50 in 2022, your employer may have allowed an additional deferral of up to \$6,500 (\$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 Form 1040 instructions. Note: If a year follows code D through H. S. Y. AA. PB. or

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 or 1040-SR. See the Form 1040 instructions.

instructions. B—Uncollected Medicare tax on tips. Include this tax on Form 1040 or 1040-SR. See the Form 1040 instructions. C—Taxable cost of group-term life insurance over \$50,000 (included in boxes 1,3 (up to the social security wage base), and 5) D—Elective deferrals to a section 401(k) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement. E—Elective deferrals under a sertion 401(k) calor.

arrangement. E-Elective deferrals under a section 403(b) salary reduction agreement F-Elective deferrals under a section 408(k)(6) salary

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reduction SEP G—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—Nortaxable sick pay (information only, not included in box 1, 3, or 5)

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 RFTA tax on taxable cost of group-term 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 movine angenese 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-Nor Q—Nontaxable combat pay. See the Form 1040 instructions for details on reporting this amount.

R—Employer contributions to your Archer MSA. Report on Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.
S—Employee salary reduction contributions under a section 406(p) SIMPLE plan (not included in box 1)
T—Adoption benefits (not included in box 1).
T—Adoption benefits (not included in box 1).
Complete Form 8339, Qualified Adoption Expenses, to figure any taxable and nontaxable amounts.
V—Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (up to the social security wage base), and 6). 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. (RASA).
Y—Deferrals under a section 409A nonqualified deferred compensation plan.

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compensation pian. Z—income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount is also included in box 1. It is subject to an additional 20% tax plus interest. See the Form 1040 instructions. AA—Designated Roth contributions under a section 401(k) plan BB—Designated Roth contributions under a section 403(b) official contributions under a section 403(b)

BB—Designated hold contributions drace a second reace, 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) read

plan.
FF—Permitted benefits under a qualified small employer health reimbursement arrangement.
GG—Income from qualified equity grants under section opponter and the section opponter

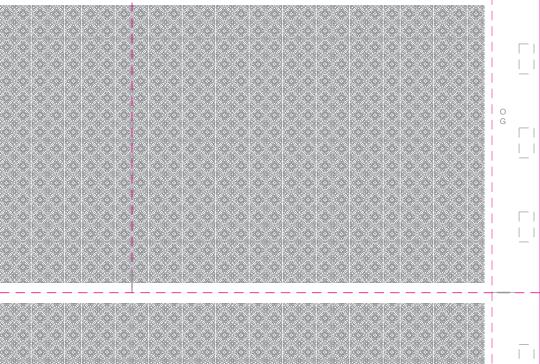
neatin reimbursement arrangement. GG —Income from qualified equity grants under section 83(i) HH —Aggregate deferrals under section 83(i) elections as of the close of the calendar year Box 13, if the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub 500-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 deuse, 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 retirement (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 (RTA) 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, keep Copy C until you begin receiving social security benefits, keep Copy C until you begin receiving social security benefits, keep Copy C until you begin receiving social security benefits, keep Copy C until you begin receiving social security benefits, keep Copy C until you begin receiving social security benefits, keep Copy C until you begin receiving social security benefits, keep Copy C until you begin receiving social security benefits, keep Copy C until you begin receiving social security benefits, keep Copy C

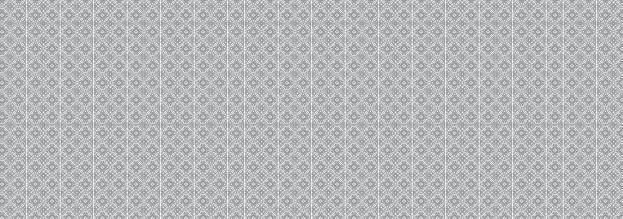


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