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 8990, Additional Medicare Tax. See Table 290 in the 2014 Instructions to determine if you are required to complete Form 8990.

Box 6. This amount includes the 1.5% Medicare Tax withheld on all Medicare wages and tips paid to you in 2014. The 1.5% Medicare Tax is included on any of those Medicare wages and tips above $200,000.

Box 8. This amount is not included in boxes 1, 3, 5, or 7. For information on how to report this amount, see your Form 1040 instructions.

You must file Form 8283, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report at least the allocable tip income under which your employer is required to pay the Medicare Tax. The Medicare Tax is shown on your Form(s)-W2 that you must report as income and on other tips you did not report to your employer. By filing Form 8283, your social security tips will be credited to your social security record (used to figure your benefits).

Box 9. If you are a filer and if there is a code in this box, enter it when prompted by your software. This code assists the IRS in validating the W-2 data submitted with your return. The code is not entered on paper-filed returns.

Box 10. This amount includes the total dependent care benefits that your employer paid you or incurred on your behalf (including amounts from a section 125 cafeteria plan). Any amount over $5,000 is also included in box 1. Complete Form 2128, 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 nonemployer-employee or nonemployer-employee 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 Tax because there is no restriction on the further use of your right to the deferred amount. This box should not be used if you had a taxable distribution from another tax-favored plan (such as a 401(k) plan). Taxable distributions are a deferral and received a distribution in the same calendar year, and you are or will be taxed by the plan. 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 tables contain in box 12. You may need to complete this tax return. Elective deferrals (codes D, E, F, G, J, and K) and charitable contributions (codes A, N, and P) under all plans are generally limited to a total of $18,000 ($12,500 if you only hold SIMPLE plans), but may be higher in the year the employee elects to defer. The deferral limit is subject to the overall limit on elective deferrals. For code G, the limit on elective deferrals may be higher and higher in the year you reached retirement age. Contact your plan administrator for more information. The minimum of the overall elective deferral limit must be included in income. See the "Wages, Salaries, Tips and Other Income" table in Box 12.

Note: If you follow code D through H, S, Y, AA, BB, EE, or FF, you made a make-up payment for a previous year(s) in which you were not in an elective deferral program. If you made a make-up payment for a previous year(s), you may have paid more tax than necessary. If you are uncertain about your tax liability, you should consult a tax professional.

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 quarters paid to the lesser of $50,000 (included in boxes 1, 3, 5 up to social security wage base), and 5

D—Elective deferrals to a section 403(b) cash or deferred arrangement. Also includes deferrals under SIMPLE retirement account that is part of a section 401(k) arrangement.

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

F—Elective deferrals under a section 408(k)(6) salary 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)(B) tax-exempt organization plan. See “Adjusted Gross Income” in the Form 1040 instructions for how to figure the deduction.

J—Nontaxable sick pay (information only, not included in boxes 1, 3, or 5)

K—20% excise tax on excess golden parachute payments. See “Other Taxes” in the Form 1040 instructions.

L—Substantiated employee business expense reimbursements (reimbursable).

M—Uncollected social security or RRTA tax on taxable cost of group-term life insurance over $50,000 (former employees only). See “Other Taxes” in the Form 1040 instructions.

N—Uncollected Medicare tax on taxable cost of group-term life insurance over $50,000 (former employees only). See “Other Taxes” in the Form 1040 instructions.

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

Q—Nontaxable sick pay (information only, not included in boxes 1, 3, or 5)

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—Employer contributions (other than those included in box 1, 3, or 5) from the exercise of nonstatutory stock option(s) (including box 1, 3 and/or 5 up to social security wage base).

W—Employer contributions (other than those included in box 1, 3, or 5) from the exercise of nonstatutory stock option(s) included in box 1, 3, or 5 (up to social security wage base).

X—Health savings account. Report on Form 8889, Health Savings Accounts (HSAs).

Y—Deferrals under a section 401A nonqualified deferred compensation plan

Z—Income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount is also included in box 1. It is subject to an additional 20% tax plus interest. See “Other Taxes” in the Form 1040 instructions.

AA—Designated Roth contributions under a section 401(k) plan

BB—Designated Roth contributions under a section 403(b) plan

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

EE—Designated Roth contributions under a governmental section 403(b) plan

FF—Permitted benefits under a qualified small employer health reimbursement arrangement

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 15. 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 retirement (RRTA) compensation. Tier 1 tax. Tier 2 tax, Medicare tax and Additional Medicare Tax. Bank employers use the employee in railroad retirement (RRTA) compensation.

Note: Keep Copy C of Form W-2 for at least 3 years after the due date for the return of your tax return. You may need it to prove 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.

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 you are a full-time worker and your earnings are 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. Full-time workers with 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 2014 or if income is earned for services performed as a clergy member while you were an inmate at a penal institution. For 2014 income limits and more information, visit www.irs.gov/eic. Also see Pub. 588, Earned Income Credit. Any EIC you are not entitled to 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. 511, Social Security and Medicare Tax and 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 they are included with your tax return. If your name and SSN are correct but aren’t the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 1-800-772-1213. You also may visit www.ssa.gov/myaccount.