

Copy B To Be Filed With Employee's FEDERAL Tax Return		38-2099803 OMB No. 1545-0008	
a Employee's soc. sec. no.	1 Wages, tips, other comp.	2 Federal income tax withheld	
	3 Social security wages	4 Social security tax withheld	
b Employer ID number	5 Medicare wages and tips	6 Medicare tax withheld	
	c Employer's name, address, and ZIP code		
d Control number			
e Employee's name, address, and ZIP code			
7 Social security tips	8 Allocated tips		
10 Dependent care benefits	11 Nonqualified plans	12a Code See Inst. for box 12	
13 Statutory employee	14 Other	12b Code	
		12c Code	
		12d Code	
Retirement plan			
Third-party sick pay			
15 State Emplr's state I.D. #	16 State wages, tips, etc.	17 State income tax	
18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form W-2 Wage and Tax Statement **2012** Dept. of the Treasury -- IRS
This information is being furnished to the Internal Revenue Service.

Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return		38-2099803 OMB No. 1545-0008	
a Employee's soc. sec. no.	1 Wages, tips, other comp.	2 Federal income tax withheld	
	3 Social security wages	4 Social security tax withheld	
b Employer ID number	5 Medicare wages and tips	6 Medicare tax withheld	
	c Employer's name, address, and ZIP code		
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Retirement plan			
Third-party sick pay			
15 State Emplr's state I.D. #	16 State wages, tips, etc.	17 State income tax	
18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form W-2 Wage and Tax Statement **2012** Dept. of the Treasury -- IRS

Copy C For EMPLOYEE'S RECORDS (See Notice to Employee on back of Copy B.)		38-2099803 OMB No. 1545-0008	
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	3 Social security wages	4 Social security tax withheld	
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15 State Emplr's state I.D. #	16 State wages, tips, etc.	17 State income tax	
18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form W-2 Wage and Tax Statement **2012** Dept. of the Treasury -- IRS
This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty/other sanction may be imposed on you if this income is taxable and you fail to report it.

Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return		38-2099803 OMB No. 1545-0008	
a Employee's soc. sec. no.	1 Wages, tips, other comp.	2 Federal income tax withheld	
	3 Social security wages	4 Social security tax withheld	
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Form W-2 Wage and Tax Statement **2012** Dept. of the Treasury -- IRS

Notice to Employee

Refund. Even if you do not have to file a tax return, you should file to get a refund if box 2 shows Federal income tax withheld, or if you can take the earned income credit.

Earned income credit (EIC). You may be able to take the EIC for 2012 if (a) you do not have a qualifying child and you earned less than \$13,980 (\$19,190 if married filing jointly), (b) you have one qualifying child and you earn less than \$36,920 (\$42,130 if married filing jointly), or (c) you have two qualifying children and you earned less than \$41,952 (\$47,162 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$45,060 (\$50,270 if married filing jointly). You and any qualifying children must have valid social security numbers (SSNs). You cannot take the EIC if your investment income is

more than \$3,200. **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 are not 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. 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 at any SSA office or call 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 2012 and more than \$4,624.20 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 \$3,192.90 in Tier 2 RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or 1040A instructions and **Pub. 505**, Tax Withholding and Estimated Tax.

(Also, see Instructions for Employee)

Instructions for Employee

(Also see Notice to 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 8. This amount is **not** included in boxes 1, 3, 5, or 7. For information on how to report tips on your tax return, see your Form 1040 instructions. Unless you have records that show you did not receive the amount reported in box 8 as allocated tips, you must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report the allocated tip amount. On Form 4137 you will figure 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 is the total dependent care benefits 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 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.

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, & S) and designated Roth contributions (codes AA, BB & EE) under all plans are generally limited to a total of \$17,000 (\$11,500 if you only have SIMPLE plans; \$20,000 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571) Deferrals under code G are limited to \$17,000. Deferrals under code H are limited to \$7,000. However, if you were at least age 50 in 2012 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 three 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)

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.

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)(D) tax-exempt organization plan (see "Adjusted Gross Income" in 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 "Other Taxes" in the Form 1040 instructions

L - Substantiated employee business expense reimbursements (nontaxable).

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 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 Combat Pay. See the instructions for Form 1040 or Form 1040A 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). You must 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 and instructions for Schedule D (Form 1040) 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 section 409A on a nonqualified deferred compensation plan. 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 to a section 401(k) plan.

BB - Designated Roth contributions under a section 403(b) salary reduction agreement.

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.

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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.