

Copy B To Be Filed With Employee's FEDERAL Tax Return			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(EIN)	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	9	
10 Dependent care benefits	11 Nonqualified plans	12a Code See Inst. for box 12	
13 Statutory employee	14 Other	12b Code	
Retirement plan		12c Code	
Third-party sick pay		12d Code	
15 State Employer's state ID number	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 **2024** 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			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(EIN)	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	9	
10 Dependent care benefits	11 Nonqualified plans	12a Code	
13 Statutory employee	14 Other	12b Code	
Retirement plan		12c Code	
Third-party sick pay		12d Code	
15 State Employer's state ID number	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 **2024** Dept. of the Treasury -- IRS

Copy C For EMPLOYEE'S RECORDS (See Notice to Employee on back of Copy B.)			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(EIN)	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	9	
10 Dependent care benefits	11 Nonqualified plans	12a Code See Inst. for box 12	
13 Statutory employee	14 Other	12b Code	
Retirement plan		12c Code	
Third-party sick pay		12d Code	
15 State Employer's state ID number	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 **2024** 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			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(EIN)	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	9	
10 Dependent care benefits	11 Nonqualified plans	12a Code	
13 Statutory employee	14 Other	12b Code	
Retirement plan		12c Code	
Third-party sick pay		12d Code	
15 State Employer's state ID number	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 **2024** Dept. of the Treasury -- IRS

BW24UP

Future developments. For the latest information about developments related to Form W-2, such as legislation enacted after it was published, go to www.irs.gov/formw2.

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 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 required to file for any of the following reasons.

Earned income tax credit (EITC). You may be able to take the EITC for 2024 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on your filing status and the number of children who qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EITC if you're a nonresident alien, a resident alien who is not a permanent resident, or if you're a resident alien who is not a permanent resident and your income is earned for services provided while you were an inmate at a penal institution. For 2024 income limits and more information, visit www.irs.gov/efile. See also Pub. 596, *An Earned Income Tax Credit (EITC) for 2024*, which is referred to you, but only if you file a tax return.

Employee's social security number (SSN). For your protection, this form may show only the last four digits of your SSN. However, your employer must provide your complete SSN to the IRS and the Social Security Administration (SSA).

Clergy and religious workers. If you aren't subject to social security and self-employment taxes, see Pub. 517.

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 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 copies of your tax return. If it is more than one year, your 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 name and SSN at www.ssa.gov (800-772-1213). You may also visit the SSA website at www.ssa.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 information only. The amount reported with code DD is not taxable.

Credit for excess taxes. If you had more than one employer in 2024 and you had to pay excess taxes on the wages you received from one of the employers (RITA) taxes were withheld, you may be able to claim a credit for the excess against your federal income tax. See the Form 1040 Instructions. If you had more than one employer and you had to pay excess taxes on the wages you received from one of the employers, you may be able to claim a refund on Form 843. See the Instructions for Form 843.

Instructions for Employer

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 3. You may be required to report this amount on Form 8859. See the Form 1040 Instructions to determine if you are required to complete Form 8859.

Box 6. This amount includes the 1.45% Medicare tax withheld on all 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 this amount on your tax return, see the Form 1040 Instructions.

You must file Form 4137 with your income tax return to report at least the allocated tip amount unless you can prove with adequate records 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. Use Form 4137 to figure the social security and Medicare tax owed on tips you didn't report to your employer. Enter the amount on the wages line of your tax return. By filing Form 4137, your social security tips will be credited to your social security record (used to figure your benefits).

Box 10. The 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 your employer's plan limit is also included in box 1. See Form 244.

Box 11. This amount is (a) reported in box 11 if it is a distribution made to you from a nonqualified deferred compensation or nongovernmental annuity (NQA) plan or (b) included in box 11 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 any deferral risk for your next year's deferral. If it is more than one 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 must use this information to complete your return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA, BB, and EE) under Archer MSA are limited to \$23,000 (\$16,000 if you are under 18 years old). SIMPLE plans, \$25,000 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 5711. Deferrals under code G are limited to \$23,000. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2024, your employer may have allowed an additional deferral of up to \$7,500 (\$3,500 for section 401(k)(11) and 408(a) plans). The total deferral for 2024 cannot exceed the overall limit 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. An administrative plan administrator must include information about the overall elective deferral limit must be included in income. See the Form 1040 Instructions.

For any of the following codes D through H, S, Y, AA, BB, or EE, you made a make-up pension contribution for a prior year) when you were in military service. To figure whether you made excess deferrals, consider these deferrals in the calendar year of the current year. If no year is shown, the contributions are for the current year.

A—Uncollected social security or RITA tax on tips. Include this tax on Form 1040 or 1040-SR. See the Form 1040 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 box 1). (Up to the EITC credit base, see Form 1040 Instructions.)

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

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

F—Elective deferrals under a section 408(a)(6) salary reduction SEP.

G—Elective deferrals and employee contributions (including nonexempt deferrals) to a section 457(a) deferred compensation plan.

H—Elective deferrals to a section 501(c)(18)(B) tax-exempt organization plan. See the Form 1040 Instructions for how to deduct.

I—Nontaxable sick pay (information only, not included in box 1, 3, or 5) A—Nontaxable sick pay (information only, not included in box 1, 3, or 5) A—Nontaxable sick pay on excess golden parachute payments. See the Form 1040 Instructions.

L—Substantiated employee business expense reimbursements (nontaxable) (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.

O—Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in box 1, 3, or 5).

P—Excludable Medicare tax on tips. Include this tax on Form 1040 or 1040-SR. See the Form 1040 Instructions for details on reporting this amount.

R—Employer contributions to your Archer MSA. Report on Form 8853.

S—Employee salary reduction contributions under a section 408(b) SIMPLE plan.

T—Adoption benefits (not included in box 1) Complete Form 8839 to figure any taxable and nontaxable amounts.

U—Income under a nonqualified deferred compensation plan (included in boxes 1, 3, 5, and 7) (up to the social security wage base), and 5) See Pub. 525 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.

Z—Deferrals under a section 409A 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 governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) 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.

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.

FF—Permitted benefits under a qualified small employer health 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 each calendar year.

II—Medical waiver payments excluded from gross income under Notice 2014-7.

J—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.

K—Box 14. 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 payments. See the Form 1040 Instructions for details on reporting this amount.

L—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 credit, you should keep a copy of Form W-2 for at least 10 years. If you are just in case there is a question about your work record and/or earnings in a particular year.

Future developments. For the latest information about developments related to Form W-2, such as legislation enacted after it was published, go to www.irs.gov/formw2.

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 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 required to file for any of the following reasons.

Earned income tax credit (EITC). You may be able to take the EITC for 2024 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on your filing status and the number of children who qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EITC if you're a nonresident alien, a resident alien who is not a permanent resident, or if you're a resident alien who is not a permanent resident and your income is earned for services provided while you were an inmate at a penal institution. For 2024 income limits and more information, visit www.irs.gov/efile. See also Pub. 596, *An Earned Income Tax Credit (EITC) for 2024*, which is referred to you, but only if you file a tax return.

Employee's social security number (SSN). For your protection, this form may show only the last four digits of your SSN. However, your employer must provide your complete SSN to the IRS and the Social Security Administration (SSA).

Clergy and religious workers. If you aren't subject to social security and self-employment taxes, see Pub. 517.

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 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 copies of your tax return. If it is more than one year, your 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 name and SSN at www.ssa.gov (800-772-1213). You may also visit the SSA website at www.ssa.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 information only. The amount reported with code DD is not taxable.

Credit for excess taxes. If you had more than one employer in 2024 and you had to pay excess taxes on the wages you received from one of the employers (RITA) taxes were withheld, you may be able to claim a credit for the excess against your federal income tax. See the Form 1040 Instructions. If you had more than one employer and you had to pay excess taxes on the wages you received from one of the employers, you may be able to claim a refund on Form 843. See the Instructions for Form 843.

Instructions for Employer

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 3. You may be required to report this amount on Form 8859. See the Form 1040 Instructions to determine if you are required to complete Form 8859.

Box 6. This amount includes the 1.45% Medicare tax withheld on all 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 this amount on your tax return, see the Form 1040 Instructions.

You must file Form 4137 with your income tax return to report at least the allocated tip amount unless you can prove with adequate records 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. Use Form 4137 to figure the social security and Medicare tax owed on tips you didn't report to your employer. Enter the amount on the wages line of your tax return. By filing Form 4137, your social security tips will be credited to your social security record (used to figure your benefits).

Box 10. The 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 your employer's plan limit is also included in box 1. See Form 244.

Box 11. This amount is (a) reported in box 11 if it is a distribution made to you from a nonqualified deferred compensation or nongovernmental annuity (NQA) plan or (b) included in box 11 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 any deferral risk for your next year's deferral. If it is more than one 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 must use this information to complete your return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA, BB, and EE) under Archer MSA are limited to \$23,000 (\$16,000 if you are under 18 years old). SIMPLE plans, \$25,000 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 5711. Deferrals under code G are limited to \$23,000. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2024, your employer may have allowed an additional deferral of up to \$7,500 (\$3,500 for section 401(k)(11) and 408(a) plans). The total deferral for 2024 cannot exceed the overall limit 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. An administrative plan administrator must include information about the overall elective deferral limit must be included in income. See the Form 1040 Instructions.

For any of the following codes D through H, S, Y, AA, BB, or EE, you made a make-up pension contribution for a prior year) when you were in military service. To figure whether you made excess deferrals, consider these deferrals in the calendar year of the current year. If no year is shown, the contributions are for the current year.

A—Uncollected social security or RITA tax on tips. Include this tax on Form 1040 or 1040-SR. See the Form 1040 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 box 1). (Up to the EITC credit base, see Form 1040 Instructions.)

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

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

F—Elective deferrals under a section 408(a)(6) salary reduction SEP.

G—Elective deferrals and employee contributions (including nonexempt deferrals) to a section 457(a) deferred compensation plan.

H—Elective deferrals to a section 501(c)(18)(B) tax-exempt organization plan. See the Form 1040 Instructions for how to deduct.

I—Nontaxable sick pay (information only, not included in box 1, 3, or 5) A—Nontaxable sick pay (information only, not included in box 1, 3, or 5) A—Nontaxable sick pay on excess golden parachute payments. See the Form 1040 Instructions.

L—Substantiated employee business expense reimbursements (nontaxable) (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.

O—Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in box 1, 3, or 5).

P—Excludable Medicare tax on tips. Include this tax on Form 1040 or 1040-SR. See the Form 1040 Instructions for details on reporting this amount.

R—Employer contributions to your Archer MSA. Report on Form 8853.

S—Employee salary reduction contributions under a section 408(b) SIMPLE plan.

T—Adoption benefits (not included in box 1) Complete Form 8839 to figure any taxable and nontaxable amounts.

U—Income under a nonqualified deferred compensation plan (included in boxes 1, 3, 5, and 7) (up to the social security wage base), and 5) See Pub. 525 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.

Z—Deferrals under a section 409A 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 governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) 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.

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.

FF—Permitted benefits under a qualified small employer health 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 each calendar year.

II—Medical waiver payments excluded from gross income under Notice 2014-7.

J—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.

K—Box 14. 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 payments. See the Form 1040 Instructions for details on reporting this amount.

L—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 credit, you should keep a copy of Form W-2 for at least 10 years. If you are just in case there is a question about your work record and/or earnings in a particular year.