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 eligible for

early be eligible for enfund 1 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 2017 if your array credit.

Earned income credit (EIC). You may be able to take the EIC for 2017 if your any credit.

Earned income is the season of the credit income is a control of the credit is based on income and family size. Workers without children could orded it is based on income and family size. Workers without children could orded it is based on income and family size. Workers without children could social socially numbers (SSN), Vo. can't take the EIC if your investment income is more than the specified amount for 2017 or if income is earned to searlie could social socially numbers (SSN), Vo. can't take the EIC if your investment income is more than the specified amount for 2017 or if income is earned to return the could social social

reported with code of Us Rot taxabor. Credit for excess taxes. If you had more than one employer in 2017 and more than \$7,385.40 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 \$4,350.50 in Tier 2 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.

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 8999, Additional Medicare Tax. See the Form 1040 instructions to determine if you are required to complete Form 8999.

Box & Charleng sill make the street severe the service of the control of \$95\$, Additional Medicara Tax Set the Form 1040 instructions to determine if you are required to complete Form 8959.

Box 6. This amount includes the 1.45% Medicara Tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.59% Additional Medicare wages and tips shown in box 5, as well as the 0.59% Additional Medicare wages and tips shown in box 5, as well as the 0.59% Additional Medicare wages and tips shown in box 5, as well as the 0.59% Additional Medicare Tax on Wages and the shown of the property of the property of the property tips on your tax return, see your Form 1040 instructions.

You must file Form 4137, Social Security and Medicare Tax on Urreported Tip You may be a to the property of the shown of of

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 Roth contributions (codes AA, BB, and EE) under all plans are

nerally limited to a total of \$18,000 (\$12,500 if you only have SIMPLE plans; 1,000 for section 403(b) plans if you qualify for the 15-year rule explained in 1). Deferrals under code G are limited to \$18,000. Deferrals under code limited to \$7,000.

Pub. 57.1). Deferrals under code G are limited to \$18,000. Deferrals under code H are limited to \$7.000.

However, if you were at least age \$5.000 in 2017, your employer may have allowed an actificational deferral of up to \$5.000 (\$3.000 for section-401(iff)) and advanced and schindar deferral of up to \$5.000 (\$3.000 for section-401(iff)) and limit on elective deferrals. For code G, the limit on elective deferrals may be higher for the last 3 years before you reach reterment 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.*

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 yearly 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 A—Uncollected social security or RRTA tax on tips. Include this tax on Form 1400. See "Other Taxes" in the Form 1400 insurance one \$5.0000 (included in boxes 1, 3 (up to social security wage base), and 5)

— Elective deferrals to a section of 4016 cash or deferred arrangement. Also includes deferrals under a SIMP-E retirement account that is part of a section includes deferrals under a SIMP-E retirement account that is part of a section includes deferrals under a SIMP-E retirement account that is part of a section includes deferrals under a SIMP-E retirement account that is part of a section includes deferrals under a SIMP-E retirement account that is part of a section includes and the section of the sect

Q—Nontaxable combat pay. See the instructions for Form 1040 or form 10

EE—Designated Hotin continuous summans and a tax-exempt organization section 457(b) plan.

FF—Permitted benefits under a qualified small employer health reimbursement

FF—Permitted benefits under a qualified small employer neath remoursement arrangement.

Box 13. If the "Retirement plan" box is checked, special laints may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-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 dues, uniform payments, health insurance an emerber of the clergy's parsonage allowance and utilities. Ralincad employers use this box to report ralinoad retirement (RRTIA) compensation. The 1 tax, Tev 2 tax, Medicare tax and Additional Medicare Tax. Include the reproduct where the employer in railroad retirement (RRTIA) compensation. Note: Kepc Opp. Cof 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, so where the production of the protect your social security benefits, and the protect your social security benefits, are all the protect your social security benefits, and the protect your social security benefits and the protect your social security benefits and the prot

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 eligible for any credit.

any credit. Earned income credit (EIC). You may be able to take the EIC for 2017 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and farrily size. Workers without children could qualify for a smaller credit. You and any qualifying children must have vall qualify for a smaller credit. You and any qualifying children must have vall income is more than the specified amount for 2017 or if income is earned for services provided while you were an inmate at a penal institution. For 2017 income limits and more information, visit www.rsg.covietc. Also see Pub. 596, Earned Income Credit. Any EIC that is more than your tax liability is refunded to you, but only if you till ea tax return.

Clergy and religious workers. If you aren't subject to social security and Medicare taxes, see Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers.

remember of the Carry and Fallaphous Moderity and some information for 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 sak the employer to file form W-2. Corrected Wage and Tax Statement, with the Social Security Administration (SSA) to correct any name, SSN, or money amount error reported to the SSA or form W-2. Es sure to get your copies of with your tax return. If your name and SSN are correct but aren't the same as shown on your social security and, you should ask for a new card reducing the solution of the cost of employer-sponsored health coverage (if such cost is provided by employer-sponsored health coverage (if such cost is provided by employer-sponsored health coverage (if such cost is provided by employer-sponsored health coverage (if such cost is provided by employer-sponsored health coverage (if such cost is provided by employer-sponsored health coverage (if such cost is provided by employer-sponsored health coverage (if such cost is provided by employer-sponsored health coverage (if such cost is provided by employer-sponsored health coverage (if such cost is provided by employer-sponsored health coverage (if such cost is provided by employer-sponsored health coverage (if such cost is provided by employer-sponsored health coverage (if such cost is provided by employer-sponsored health coverage (if such cost is provided by employer-sponsored health coverage (if such cost is provided by employer-sponsored health coverage (if such cost is provided by employer-sponsored health coverage (if such cost is provided by employer-sponsored health coverage) and the cost of employer sponsored health coverage (if such cost is provided by employer-sponsored health coverage) and the cost of employer sponsored health coverage (if such cost is provided by employer-sponsored health coverage).

reported with code DD is not taxable.

Credit for excess taxes. If you had more than one employer in 2017 and more than \$7.886.40 in social security and/or Tier 1 railroad retirement (IRTA) 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 \$4.80.50 in Tier 2 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.

Instructions for Employee

ITISE UCLIOITS FOR EACH POYER.

BOX 1. Enter this amount on the wages line of your tax return.

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

Box 5. You may be required to report this amount on Form 9999, Additional

Medicare Tax. See the Form 1040 instructions to determine if you are required to

Box 2. Enter this amount on the tederal income tax witnined line of your tax return. Box 5. You may be required to report this amount on Form 8959, Additional Most of 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 wages and tips shown in box 5, as well as the 0.9% Additional Medicare Tax on Observations of the 1.55% Medicare Tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.9% Additional Medicare Tax on Observations of the 1.55% Medicare Tax withheld on Medicare Tax on Observations of the 1.55% Medicare Tax on the 1.55% Medicare Tax on the 1.55% Medicare Tax on Observations of the 1.55% Medicare Tax on Observation

Report of Special Wage Payments, was una shown in box 12. You may need this information to complete you tax return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA, BB, and EF) under all plans are

ally limited to a total of \$18,000 (\$12,500 if you only have SIMPLE plan

generally limited to a total of \$18,000 (\$12,500 if you only have SIMPLE plane; \$21,000 for section 403(b) plane if you qualify for the 15-year rule explained in PUb. \$71). Defermals under code G are limited to \$18,000. Defermals under code H are limited to \$7,000.

However, I you were in teast age of 50 in 2017, your employer may have be received to \$10,000 (\$

40 instructions.

-Uncollected Medicare tax on taxable cost of group-term life insurance over 0,000 (former employees only). See "Other Taxes" in the Form 1040 instructions. Excludable moving expense reimbursements paid directly to employee (not Juded 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). Complete Form 8839, Qualified 17—Adoption benefits (not included in box 1). Complete Form 8839, Qualified

T—Audoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontraxable amounts. V—Income from exercise of nonstatutory stock option(s) find-uded in boxes 1, 3 (up to social security wage base), and 5). See Pub. 255, Taxable and Nontraxable income, for reporting requirements.

mounts, for reporting requirements.

property of the complete of the complete security and passes are contribute using a section 125 (cafeterial plant) to your health savings account. Report on Form 8869, Health Savings Accounts (HSAs).

Publemats under a section 4936 nonqualified defend plant has the satisfy section 499A. This amount is also included in box 1. It is subject to an additional 20% tax plus interest. See "Other Taxes" in the Form 1400 instructions.

AA—Designated Roth contributions under a section 493(b) plant

Ba—Designated Roth contributions under a section 493(b) plant

Code DD is not taxable.

E—Designated Roth contributions under a section 493(b) plant

Be—Designated Roth contributions under a section 493(b) plant

EE—Designated Roth contributions under a section 493(b) plant

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.

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. 595-A. Contributions to Individual Retirement Arrangements (IRAs).

Box 14. Employers may use this box to report information such as state disability insurance bases withheid, union clues, uniform payments, health insurance requirements withheid, union clues, uniform payments, health insurance or a member of the clery's personage allows are sufficiently allowed to the clery's personage allows are and utilities. Balload employers use this box to report railload efferement (RFIIA) compressation, fire 1 fax, fire 2 tax, Medicare tax and Additional Medicare Tax. Include tips reported by the employee for the employer in calcular efferement (RFIIA) compressation. Note, Keep Copy Co from W-2 for at least 3 years after the due date for filing your income some senting the properties.

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 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

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 2017 if your any credit.

Earned income redit (EIC). You may be able to take the EIC for 2017 if your departs of the property of

reported with code DD is not taxiable.

Credit for excess taxes. If you had more than one employer in 2017 and more than \$7.886.40 in social security and/or Tier 1 railroad retirement (FRTA) 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 em and \$4.630.9 in the 2 RHTA tax was withheld, you also may be able to claim and \$6.00 in the 2 RHTA tax was withheld, you also may be able to claim and \$6.00 in the 2 RHTA tax was withheld, you also may be able to claim and \$6.00 in the 2 RHTA tax was withheld, you also may be able to claim and \$6.00 in the 2 RHTA tax was withheld.

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. Vou may be required to report this amount on Form 8599, Additional Medicare Tax. See the Form 1040 instructions to determine if you are required to complete Form 8599.

BOX 2. Enterf miss amount, on the several inclusions as whenever expensions.

Medicare Tax, See the Form 1040 instructions to determine if you are required to 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 0.39% Additional Medicare wages and tips shown in box 5, as well as the 0.39% Additional Medicare wages and tips shown in box 5, as well as the 0.39% Additional Medicare wages and tips shown in box 5, as well as the 0.39% Additional Medicare wages and tips shown in box 5, as well as the 0.39% Additional Medicare Tax over the properties on your fax return, see your Form 1040 instructions.

You must file Form 4.137, Social Security and Medicare Tax on Urreported Tip was the properties of the properties

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 Roth contributions (codes AA, BB, and EE) under all plans are

nerally limited to a total of \$18,000 (\$12,500 if you only have SIMPLE plans; 1,000 for section 403(b) plans if you qualify for the 15-year rule explained in b. 571). Deterrals under code G are limited to \$18,000. Deferrals under code H However, if you were at the control of the code of the co

Pub. 571. Deferrals under code G are limited to \$18,000. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2017, your employer may have advented an additional deferral of up to \$5,000 (\$5,000 (\$6,000 for section 4610(41)) and all limit on elective deferrals. For code G, the limit on elective deferrals may be higher for the last 3 years before you reach reterment age. Contact your plan administrator for more information. Amounts in excess of the overall elective deferrals in trust be included in income. See the "Wages, Salaries," Insp., etc."

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 yeargly when you were in military service. To figure whether you made excess deferrals, consider these amounts for the year shown, not the cument year. If no year is shown, the contributions are A—Uncollected social security or RTRA tax on tips. Include this tax on Form 1040. See "Other Taxes" in the Form 1040 instruction.

B—Uncollected Medicare tax on tips. Include this tax on Form 1040. See "Other Taxes" in the Form 1040 instruction.

June 1040, See "Other Taxes" in the Form 1040 instruction from 1040. See "Other Taxes" in the Form 1040 instruction.

June 1040, See "Other Taxes" in the Form 1040 instruction of 1040 is a confident of 1040 instruction of 10

- Elective defernals to a section 401(k) cash or deferred arrangement. Also cludes deferrals under a SIMPLE retelement account that is part of a section 101(k) arrangement.

- Elective deferrals under a section 403(k) salary reduction agreement.
- Elective deferrals under a section 403(k) salary reduction seprement.
- Elective deferrals and employer contributions (including nonelective deferrals) as eaction 457(k) deferred compensation plan.
- Elective deferrals and employer contributions (including nonelective deferrals) a section 457(k) deferred compensation plan. Section 457(k) deferred compensation plan. File extra deferrals and employer of the section 501(c)(18(k)) tax-exempt organization plan. Section 457(k) deferred compensation plan in 500 defects.
- Hontacable sick pay (information only, not included in boxes 1, 3, or 5)
- Hondinated social security or FRITA tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See "Other Taxes" in the Form 1040 instructions.
- Substantiated employee only). See "Other Taxes" in the Form 50,000 (former employees only). See "Other Taxes" in the Form 50,000 (former employees only). See "Other Taxes" in the Form 1040 instructions.
- Excludable monting expense reimbursements paid directly to employee (not cluded in boxes 1, 3, or 5)

Q—Nontaxable combat pay. See the instructions for Form 1040 or Form 1040 hard restalls on reporting this amount.

R—Employer contributions to your Acther MSA. Report on Form 8853, Archer 88—Employer sealary reduction contributions under a section 486(g) SIMPLE plan (not included in box 1)

—This possible production contributions under a section 486(g) SIMPLE plan (not included in box 1). Complete Form 8839, Qualified 17—Adoption benefits doringular in 1820 and to included in box 1). Complete Form 8839, Qualified 17—Adoption benefits doringular in 1820 and to indicatable amounts.

V—Income from exercise of nonstatutory stock option(s) finduced in boxes 1, 3 (pr 10 social security wage base), and 5). See Pub. S25, flaxable and hontaxable income, for reporting requirements.

V—Employer contributions (including amounts the employee elected to We-Employer contributions (including amounts) and the section of the production of the employee elected to We-Employer contributions (including amounts) and the section 40(16) plan (including amount does not apply to contributions under a tax-exempt organization section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan. This amount does not apply to contributions under a section 457(b) plan. This amount does not apply to contributions under a lax-exempt organization section 457(b) plan. This amount does not apply to contributions under a fax-exempt organization action 457(b) plan. This amount does not apply to contrib

FF—Permitted benefits under a qualitied small employer neatur retirus/section.

Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IPA contributions you may deduct. See Pub. 590-A. Contributions to Individual Retirement Arrangements (IPAs).

Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance may be supported to the property of the prope

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 eligible for

may be eligible for a refund if box 2 shows an amount or if you are engines our procedit.

Earned income credit (EIC). You may be able to take the EIC for 2017 if you adjusted gross income (AGI) is less than a certain amount. The amount of the credit is biased 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 can't take the EIC if your investment or sortices provided while you were an inmate at a penal institution. For 2017 income limits and more information, visit www.irs.gov/elic. 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.

Clemy and religious workers. If you aren't subject to social security and

carrier income Creat. 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 aren't subject to social security and Medicare taxes, see Pub. 517. Social Security and Other Information for Members of the Ciergy and Religious Workers.

Corrections: If you ramp. SSN, or address is snorred, correct Copies B.C. to ask the employer to file Form W-2. Corrected Wage and fax Statement, with esocial Security Administration (SSN) 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-2. Even for all corrections made so you may file them 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 my file them 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 you will not social security card, you should ask for a new card you will you should be some your social security card, you should give fis unknown to provided by the employer-posnored health coverage (if such cost is provided by the employer-posnored health coverage is for your information only. The amount reported with code DB is not taxable.

Credit for excesses taxes. If you had more than one employer in 2017 and

reported with code DI is not taxiable.

Credit for excess taxes. If you had more than one employer in 2017 and more than \$7.886.40 in social security and/or Tier 1 railroad retirement (FRITA) 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 \$4.680.90 in the 2 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.

Instructions for 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 6. You may be required to report this amount on Form 8959, Additional Medicare Tax. See the Form 1040 instructions to determine if you are required to focus of the property of the second of the property of the second of the sec

Réport of Operator registrations of 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 \$18,000 (\$12,500 if you only have SIMPLE plans \$21,000 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571.) Deferrals under code G are limited to \$18,000. Deferrals under cod are limited to \$7,000.

\$21,000 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Defermats under code of are limited to \$1,000. Deferrates under code of a relimited to \$1,000. The plans under code of the rule that the state of \$1,000. The plans under code of the rule that the state of \$1,000. The state of \$1,00

K – 20% socials tax on excess golden paracruse µaymens. Les Unstructions. Les Unstructions. Les Unstructions. Les Unstructions. Les Unstructions. Les Unstructions. Les Unstructions expenses reimbursements (nontaxable) Me — Uncollected social security or RFTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See "Other Taxes" in the Form No-Uncollected Medicare tax on trassible cost of group-term life insurance over \$50,000 (former employees only). See "Other Taxes" in the Form 1040 instructions. Per Excludible 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 1040 or details on reporting this amount.

R—Employer contributions to your Archer MSA. Report on Form 8853, Archer 88—Employer sealary reduction contributions under a section 489(5) SIMPLE plan (not included in box 1)

—Taktopion benefits normal to the contributions under a section 489(5) SIMPLE plan (not included in box 1). Complete Form 8830. Qualified Taktopion benefits normal plan of the contributions individual to the contributions (including amount of the contributions) and plan of the contributions (including amounts the employee elected to W—Employer contributions (including and plan) to part in employee source and the employee elected to W—Employer contributions (including and plan to the employee source) (including amounts) (including a section 487(6) and the employee sponsored health coverage. The amount reported with EE—Designated Roth contributions under a section 487(6) plan. This amount does not apply to contributions under a tax-exempt organization section 487(6) plan. This amount does not apply to contributions under a tax-exempt organization section 487(6) plan. Ferrament of the feature of the employee sponsored health coverage. The emmount reported with EE—Designated Roth contributions under a section 487(6) plan. This amount does not apply to contributions under a tax-exempt organization.

Section 4 out or peace.

Fee — Permitted benefits under a qualified small employer health reimbursemen.

Fee — Permitted benefits under a qualified small employer health reimbursemen.

Box 13. If the "Retirement plan" box is checked, special limits may apoly to the amount of traditional IRA contributions you may deduct See Plan. 590-A.

Contributions to Individual Petirement Arrangements (IFAs).

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, nortaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Raincad employers a member of the clergy's parsonage allowance and utilities. Raincad employers are the clergy of the complex of the clergy in railing a feet of the clergy in the properties of the clergy in railing a feet of the clergy in the complex of the clergy in the complex of the clergy in the clergy in the clergy in the clergy of the complex of the clergy in the clergy of the clerg