	a Employee's social security number	OMB No. 1545-0029	This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.
b Employer identification number (EIN)		1 Wages, tips, other compensation	2 Federal income tax withheld
c Employer's name, address, and ZIP code		3 Social security wages	4 Social security tax withheld
		5 Medicare wages and tips	6 Medicare tax withheld
		7 Social security tips	8 Allocated tips
d Control number		9	10 Dependent care benefits
		11 Nonqualified plans	
e Employee's first name and initial Last name Suff.		13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12a See instructions for box 12 Code
		14a Other	12b Code
			12c Code
			12d Code
f Employee's address and ZIP code		14b Treasury Tipped Occupation Code(s)	

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 2026 Department of the Treasury—Internal Revenue Service

Copy C—For EMPLOYEE'S RECORDS
(See *Notice to Employee* on the back of Copy B.)

Safe, accurate, FAST! Use IRS e-file

	a Employee's social security number 867-53-0999	OMB No. 1545-0029	This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.
b Employer identification number (EIN) 12-3456789		1 Wages, tips, other compensation 153,475.73	2 Federal income tax withheld 33,569.68
c Employer's name, address, and ZIP code ACME, INC. 123 INDUSTRIAL LANE LOS ANGELES, CA 90001		3 Social security wages 165,846.99	4 Social security tax withheld 10,282.51
		5 Medicare wages and tips 165,846.99	6 Medicare tax withheld 2,404.78
		7 Social security tips	8 Allocated tips
d Control number		9	10 Dependent care benefits
		11 Nonqualified plans	
e Employee's first name and initial Last name Suff. WILE E COYOTE JR		13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐	12a See instructions for box 12 Code AA 12,371.26
		14a Other	12b Code D 12,371.26
321 BEEP BEEP BOULEVARD ANVIL DROP, CA 92311			12c Code DD 28,833.46
			12d Code
f Employee's address and ZIP code		14b Treasury Tipped Occupation Code(s)	

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
CA	12345678	153,475.73	10,578.00			

Form W-2 Wage and Tax Statement 2026 Department of the Treasury—Internal Revenue Service

Copy C—For EMPLOYEE'S RECORDS
(See *Notice to Employee* on the back of Copy B.)

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Instructions for Employee

(See also *Notice to Employee* on the back of Copy B.)

Box 1. Enter this amount on the wages line of your tax return unless those instructions direct you to report it elsewhere.

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 8959. See the 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 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 tips 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 this 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. This 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 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 nongovernmental section 457(b) plan, or (b) included in box 3 and/or box 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. 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 Roth contributions (codes AA, BB, and EE) under all plans are generally limited to a total of $24,500 (generally, $17,000 for SIMPLE plans; $27,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to $24,500. Deferrals under code H are limited to $7,000.

However, if you were at least age 50 in 2026, your employer may have allowed an additional elective deferral or designated Roth contribution (catch-up contribution) to your plan. For information about the limits on these catch-up contributions, including the higher limit if you were age 60 through 63 as of December 31, 2026, see Pub. 525. 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, 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.

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 section 403(b) salary reduction agreement.

F—Elective deferrals under a section 408(k)(6) salary reduction SEP. (This includes elective deferrals made to a Roth SEP IRA.)

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—Nontaxable sick pay (information only, not included in 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).

(continued on back of Copy 2)

Instructions for Employee

(See also *Notice to Employee* on the back of Copy B.)

Box 1. Enter this amount on the wages line of your tax return unless those instructions direct you to report it elsewhere.

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 8959. See the 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 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 tips 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 this 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. This 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 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 nongovernmental section 457(b) plan, or (b) included in box 3 and/or box 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. 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.

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However, if you were at least age 50 in 2026, your employer may have allowed an additional elective deferral or designated Roth contribution (catch-up contribution) to your plan. For information about the limits on these catch-up contributions, including the higher limit if you were age 60 through 63 as of December 31, 2026, see Pub. 525. 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, 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.

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 section 403(b) salary reduction agreement.

F—Elective deferrals under a section 408(k)(6) salary reduction SEP. (This includes elective deferrals made to a Roth SEP IRA.)

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—Nontaxable sick pay (information only, not included in 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).

(continued on back of Copy 2)

Instructions for Employee *(continued from back of Copy C)*

Box 12 *(continued)*

M—Uncollected social security or RRTA 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 moving expense reimbursements paid directly to a member of the U.S. Armed Forces or intelligence community (not included in box 1, 3, or 5).

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.

S—Employee salary reduction contributions under a section 408(p) SIMPLE plan. (This includes salary reduction contributions made to a Roth SIMPLE IRA.)

T—Adoption benefits (not included in box 1). Complete Form 8839 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 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.

Y—Deferrals under a section 409A 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 the Form 1040 instructions.

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

BB—Designated Roth contributions under a section 403(b) 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) 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 the calendar year.

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

TA—Employer contributions under a section 128 Trump account contribution program paid to a Trump account of an employee or a dependent of an employee.

TP—Total amount of cash tips reported to the employer. “Cash tips” includes tips received in cash, charged, or under a tip-sharing arrangement. Use this amount when determining the qualified tip deduction in Part II of Schedule 1-A (Form 1040).

TT—Total amount of qualified overtime compensation. Use this amount when determining the qualified overtime compensation deduction in Part III of Schedule 1-A (Form 1040).

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.

Box 14a. 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. Include tips reported by the employee to the employer in railroad retirement (RRTA) compensation.

Box 14b. Employers use this box to report up to two Treasury Tipped Occupation Code(s) for your tipped occupation(s). Use this code(s) and the amount of tips reported in box 12 (code TP) when determining the qualified tip deduction in Part II of Schedule 1-A (Form 1040). If the occupation code 000 is used, **and no other code is included in box 14b**, your cash tips are not qualified tips; do not use the amount reported in box 12 (code TP) for the deduction for qualified tips.

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.

Instructions for Employee *(continued from back of Copy C)*

Box 12 *(continued)*

M—Uncollected social security or RRTA 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 moving expense reimbursements paid directly to a member of the U.S. Armed Forces or intelligence community (not included in box 1, 3, or 5).

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.

S—Employee salary reduction contributions under a section 408(p) SIMPLE plan. (This includes salary reduction contributions made to a Roth SIMPLE IRA.)

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V—Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (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.

Y—Deferrals under a section 409A 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 the Form 1040 instructions.

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

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

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

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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 the calendar year.

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

TA—Employer contributions under a section 128 Trump account contribution program paid to a Trump account of an employee or a dependent of an employee.

TP—Total amount of cash tips reported to the employer. “Cash tips” includes tips received in cash, charged, or under a tip-sharing arrangement. Use this amount when determining the qualified tip deduction in Part II of Schedule 1-A (Form 1040).

TT—Total amount of qualified overtime compensation. Use this amount when determining the qualified overtime compensation deduction in Part III of Schedule 1-A (Form 1040).

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Box 14b. Employers use this box to report up to two Treasury Tipped Occupation Code(s) for your tipped occupation(s). Use this code(s) and the amount of tips reported in box 12 (code TP) when determining the qualified tip deduction in Part II of Schedule 1-A (Form 1040). If the occupation code 000 is used, **and no other code is included in box 14b**, your cash tips are not qualified tips; do not use the amount reported in box 12 (code TP) for the deduction for qualified tips.

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