

## Notice to Employee

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**Earned Income credit (EIC).** You may be able to take the EIC for 2016 if your 2016 earned income (EIG) was at least \$7,000 (\$3,000 for married taxpayers) and you qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs) for each child. For 2016, your gross income may be higher for the last 3 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/A, BB, or EE, you made a mistake on your contribution for a prior year when you were in military service. The 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—Unrolled social security or RRRA tax on Form 1040. See "Other Taxes" in the Form 1040 instructions.

B—Employer contribution to you under an IRA. See Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.

C—Taxable cost of group-term life insurance over \$50,000 (included in boxes 1, 3 (up to total security wage base), and 5).

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

E—Elected deferrals under a section 403(b) salary reduction agreement and F—Elected deferrals under a section 408(k)(6) salary reduction SEP

G—Elected deferrals and employer contributions (including nonselective deferrals) to a section 457(b) deferred compensation plan.

H—Elected deferrals to a section 501(c)(15)(D) tax-exempt organization plan. See "Adjusted Gross Income" in the Form 1040 instructions for how to deduct.

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

J—100% cost-of-living golden parachute payments. See "Other Taxes" in the Form 1040 instructions.

K—Substantiated employee business expense reimbursements (nontaxable)

M—Insulted group-term life insurance on taxable cost of group-term life insurance over \$50,000 (former employees only). See "Other Taxes" in the Form 1040 instructions.

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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 you under an Archer MSA. Report on Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.

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

W—Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (up to total security wage base), and 5). See Pub. 525, Taxable and Nontaxable Income, for reporting requirements.

W—Employer contributions (including amounts the employee elected to correct using a distribution in a prior year) to your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).

Y—Deferrals under a section 408A nonqualified deferred compensation plan

Z—Income from a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount also includes any deferrals under 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

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

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Box 13, if the "Retirement plan" box is checked, special limits may apply to the amount of (b) included in (a) traditional IRA contributions you may deduct. See Pub. 590, Contributions to Individual Retirement Arrangements (IRAs).

Box 14, Employers may use this box to report information such as state disability benefits paid during the year, health insurance, educational assistance payments, premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employers may also use this box to report railroad retirement benefits.

Box 2, Medicare tax and Additional Medicare Tax. Includes tips reported by the employee to the employer in railroad retirement (RRRA) compensation.

Box 3, Copy C of Form 1099-C, if it is included in this box, is the 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.

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