

## ***Attention!***

This form is provided for informational purposes and should not be reproduced on personal computer printers by individual taxpayers for filing. The printed version of this form is a "machine readable" form. As such, it must be printed using special paper, special inks, and within precise specifications.

Additional information about the printing of these specialized tax forms can be found in: Publication 1167, *Substitute Printed, Computer-Prepared, and Computer-Generated Tax Forms and Schedules*; and, Publication 1179, *Specifications for Paper Document Reporting and Paper Substitutes for Forms 1096, 1098, 1099 Series, 5498, and W-2G*.

The publications listed above may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS publication number.

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008	
b Employer identification number				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 Employee's social security number				9 Advance EIC payment \$		10 Dependent care benefits \$	
e Employee's first name and initial		Last name		11 Nonqualified plans \$		12a See instructions for box 12 \$	
f Employee's address and ZIP code				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b \$	
				14 Other		12c \$	
						12d \$	
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 (99)

**2002**

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Copy A For Social Security Administration—Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D


**Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page**

a Control number		22222		OMB No. 1545-0008		
b Employer identification number			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 Employee's social security number			9 Advance EIC payment	10 Dependent care benefits		
e Employee's first name and initial      Last name			11 Nonqualified plans	12a		
			13 Statutory employee      Retirement plan      Third-party sick pay	12b		
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12c		
			14 Other	12d		
f Employee's address and ZIP 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
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Form **W-2** Wage and Tax Statement  
 Copy 1 For State, City, or Local Tax Department

**2002**

Department of the Treasury—Internal Revenue Service

a Control number		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS Web Site at <a href="http://www.irs.gov">www.irs.gov</a> .		
b Employer identification number				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				
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d Employee's social security number				9 Advance EIC payment		10 Dependent care benefits				
e Employee's first name and initial      Last name				11 Nonqualified plans		12a See instructions for box 12				
				13 Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b				
				14 Other		12c				
						12d				
f Employee's address and ZIP 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
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Form **W-2** Wage and Tax Statement

**2002**

Department of the Treasury—Internal Revenue Service

Copy B To Be Filed with Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

## 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 must file a tax return if any amount is shown in box 9.

You may be able to take the EIC for 2002 if **(a)** you do not have a qualifying child and you earned less than \$11,060, **(b)** you have one qualifying child and you earned less than \$29,201, or **(c)** you have more than one qualifying child and you earned less than \$33,178. You and any qualifying children must have valid social security numbers (SSNs). You cannot claim the EIC if your investment income is more than \$2,550. **Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.** If you have at least one qualifying child, you may get as much as \$1,503 of the EIC in advance by completing **Form W-5**, Earned Income Credit Advance Payment Certificate.

**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.

**Credit for excess taxes.** If you had more than one employer in 2002 and more than \$5,263.80 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 \$3,087.00 in Tier 2 RRRTA 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** on back of Copy C.)

a Control number		OMB No. 1545-0008		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			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 Employee's social security number			9 Advance EIC payment		10 Dependent care benefits		
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			13 Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b		
			14 Other		12c		
					12d		
f Employee's address and ZIP 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	
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Form **W-2** Wage and Tax Statement

**2002**

Department of the Treasury—Internal Revenue Service

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

Safe, accurate,  
FAST! Use



**Instructions** (Also see *Notice to Employee on back of Copy B.*)

**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.

**Box 9.** Enter this amount on the advance earned income credit payments line of your Form 1040 or 1040A.

**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. You must complete **Schedule 2 (Form 1040A)** or **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 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. The elective deferrals (codes D, E, F, G, H, and S) are generally limited to \$11,000 (\$14,000 for section 403(b) plans in some cases, see Pub. 571). If you have more than one plan (e.g., from different employers), the limitation applies to all plans of the same type. If you are age 50 or over, you may make a catch-up contribution (\$500 for section 401(k) and 408(p) plans, \$1,000 for other plans). Include in income amounts over these limits and any catch-up contribution.

**Note:** *If a year follows code D, E, F, G, H, or S, 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 "Total Tax" in the Form 1040 instructions.)

**B**—Uncollected Medicare tax on tips (Include this tax on Form 1040. See "Total Tax" in the Form 1040 instructions.)

**C**—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 (not included in boxes 1, 3, or 5)

**K**—20% excise tax on excess golden parachute payments (see "Total Tax" in the Form 1040 instructions)

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

**M**—Uncollected social security or RRTA tax on cost of group-term life insurance over \$50,000 (former employees only) (see "Total Tax" in the Form 1040 instructions)

**N**—Uncollected Medicare tax on cost of group-term life insurance over \$50,000 (former employees only) (see "Total Tax" in the Form 1040 instructions)

**P**—Excludable moving expense reimbursements paid directly to employee (not included in boxes 1, 3, or 5)

**Q**—Military employee basic housing, subsistence, and combat zone compensation (use this amount if you qualify for EIC)

**R**—Employer contributions to your Archer (MSA) (see **Form 8853**, Archer MSAs and Long-Term Care Insurance Contracts)

**S**—Employee salary reduction contributions under a section 408(p) SIMPLE (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)

**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. Review the information shown on your annual (for workers over 25) Social Security Statement.*

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				12d	
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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

**2002**

Department of the Treasury—Internal Revenue Service

Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.



a Control number		Void <input type="checkbox"/>		OMB No. 1545-0008	
b Employer identification number		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	
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20 Locality name					

Form **W-2** Wage and Tax Statement  
 Copy D For Employer.

**2002**  


Department of the Treasury—Internal Revenue Service  
 For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

## Employers, Please Note—

Specific information needed to complete Form W-2 is given in a separate booklet titled **2002 Instructions for Forms W-2 and W-3**. You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676). You can also get forms and instructions from the IRS Web Site at [www.irs.gov](http://www.irs.gov).

**Caution:** *Because the SSA processes paper forms by machine, you cannot file with the SSA Forms W-2 and W-3 that you print from the IRS Web Site. Instead, visit the SSA's Web Site at [www.ssa.gov/employer](http://www.ssa.gov/employer) to see if you can file "fill-in" versions of Forms W-2 and W-3.*

**Due dates.** Furnish Copies B, C, and 2 to the employee generally by January 31, 2003.

File Copy A with the SSA generally by February 28, 2003. Send all Copies A with **Form W-3, Transmittal of Wage and Tax Statements**. However, if you file electronically (not by magnetic media), the due date is March 31, 2003.