December 2025

MEMORANDUM TO EMPLOYERS

Subject: W-2 guidelines, 1099 information and payroll tax highlights

New and Important – General (See Internal Revenue Service Guidelines for more details)

Beginning with tax year 2025, new deductions for qualified tips and overtime were passed into law under the OBBBA. Based on transitional guidance from the Internal Revenue Service, for the 2025 tax year, employers may report these amounts in Box 14 of Form W-2. For 2026 through 2028, employers are expected to report qualified tips using the TP code in Box 12 and the business code should be reported in newly created 14b Treasury Tipped Occupation Code. Qualified overtime compensation will be reported in Box 12 Code TT.

The amount of qualified tips reported should be customarily and regularly received and voluntary in nature. The business code is needed because certain Specified Service Trade or Business (SSTB) do not qualify for this deduction. The amount of the qualified overtime compensation deduction is the additional half rate over and above an employee's base rate. It is the ½ time of time and a half and ½ time of double time.

W-2 Guidelines

We often get questions about preparing form W-2, so we have developed this document to help with the most frequently asked questions. Space limitations prohibit us from addressing every W-2 issue. If these guidelines do not address a topic of concern, consult the Internal Revenue Service Publication 15 Circular E, Employer's Tax Guide or contact your Vrakas representative.

Social Security Rates

FICA - The earned income ceiling on which social security tax is collected increases to $184,500 in 2026 from $176,100 in 2025. All wages will be subject to the Medicare tax. As of the date of this memo, the 2026 tax rates will be 6.2% social security tax and 1.45% Medicare tax for both the employer and employee. Current law imposes an additional .9% Medicare tax withholding on individual wages and compensation paid in excess of $200,000 (single) or $250,000 (joint). The .9% is withheld on all employee wages over $200,000 no matter what the filing status. There is no employer match on this additional tax.

Group Term Life Insurance

The Internal Revenue Service provides rates to be used to calculate the value of group term life insurance that must be included on employees' W-2's. The rates are included in Exhibit #1 at the end of this memorandum.

Health Savings Accounts (HSA's)

An employer's contribution (including employee contributions through a cafeteria plan) to an employee's HSA is not subject to federal income tax withholding, or social security, Medicare, or FUTA taxes. All employer contributions to the employee's HSA should be reported in box 12 of Form W-2 with Code W. Employer contributions to 2% shareholders are included in gross wages and listed in box 14. The employer contributions (and employee contributions made through a Section 125 plan) should not be included in Wisconsin wages but are subject to SUTA tax.

For 2026 the contribution limits are $4,400 - single and $8,750 - family. For 2025 they are $4,300 - single and $8,550 - family. Catch-up contribution for those over age 55 remains at $1,000.

Standard Mileage Rate

For 2026 the standard rate for business mileage is yet to be released (as of December 2, 2025). The 2025 mileage rate was 70.0 cents per mile.

Electronic Federal Tax Payment System (EFTPS)

All deposits need to be made using the Electronic Federal Tax Payment System (EFTPS). Businesses are encouraged to enroll under the EFTPS system in advance of the required date since the enrollment process may take several weeks.

Wisconsin New Hire Reporting - Reminder

All employers are required to report new hires to the state within 20 days of the date of hire. Reports must be made on the Wisconsin WT-4 form. This can also be done electronically at www.wi-newhire.com

Federal Form W-4 can no longer be used for Wisconsin withholding tax purposes. The Internal Revenue Service redesigned the 2021 Form W-4 and removed federal allowances. Prior to this change, employees could use the federal form W-4 for Wisconsin purposes if the Wisconsin exemptions equaled the employee's federal allowances. Since this has been removed, it cannot be used for Wisconsin purposes.

- All newly hired employees must provide Wisconsin Form WT-4 to their employer.
- Existing employees that change the number of their Wisconsin withholding exemptions must provide Wisconsin Form WT-4 to the employer.
- Existing employees are not required to provide Wisconsin Form WT-4 to the employer (unless requested) if the employee wishes to maintain the same number of Wisconsin withholding exemptions used in 2019.

The process can also be done electronically at www.wi-newhire.com or mail to:

Department of Workforce Development
Wisconsin New Hire Reporting
P. O. Box 14431
Madison, WI 53708-0431
or fax to 1-800-277-8075

If you have any additional questions, the contact number for the State of Wisconsin is (888) 300-4473.

Household Employees

Employment taxes on wages paid to household employees are reported and paid on the employer's annual Form 1040, Schedule H. Forms W-3 and W-2 will be required for any household employee paid at least $2,800 in wages in the calendar year 2025 and $3,000 in 2026 (or any amount if federal tax was withheld).

1099 Information

The title of the Form 1099-MISC has changed from Miscellaneous Income to Miscellaneous Information.

Any service recipient who, in the course of his or her trade or business, makes payments totaling $600 or more to a sole proprietor, partnership or limited liability company (other than a corporation) for services rendered in a calendar year must file an information return on form 1099. Form 1099 should also be used to report rent payments for rental of real or personal property if $600 or more.

Payments of at least $600 made to attorneys are reportable on form 1099 whether or not the recipient is incorporated. The exemption for corporations also does not apply to providers of medical or health services (Report these payments in Box 6).

Also, any payer who pays dividends, interest, original issue discount or unemployment compensation of $10 or more to any person in a calendar year must file an information return form 1099.

The filer's telephone number must be included on the form 1099 with the name and address.

DO NOT report payments to employees, such as Christmas bonuses or reimbursements for travel or car expenses on form 1099. Report these on form W-2.

Form 1099 is due to the **recipient by February 2, 2026**. **If you are required to file 10 or more information returns you must file electronically.** The 10 or more requirement is calculated by aggregating all information returns filed. An information return includes 1099s, withholding statements, income tax returns, etc. (see T.D. 9972 for a full list). Penalties may apply if incorrectly filed. **(This is down from the 250 requirements previously and the requirement is no longer applied separately to each type of return and does not apply separately to originals and corrections.)**

The IRS has developed IRIS, an online portal that allows taxpayers to electronically file information returns after December 31, 2022, for 2022 and later tax years at https://www.irs.gov/filing/e-file-information-returns-with-iris.

In 2020, the Internal Revenue Service released a new form, Form 1099-NEC, which is used to report payments for non-employee compensation paid. Payments made prior to 2020 have previously been reported in box 7 of the 1099-MISC. Form 1099-NEC needs to be electronically filed by February 2, 2026 to the Internal Revenue Service.

As of 2022 and after, Forms 1099-MISC and 1099-NEC, and their instructions, have been converted from annual to continuous use.

Federal copies of 1099-MISC are due electronically by March 31, 2026.

Wisconsin reporting - Wisconsin is in a combined reporting program with the Internal Revenue Service. If you are not registered for the combined reporting, you must submit all 1099s and W-2s to Wisconsin. The department requires employers and other payers to submit Forms W-2, 1099-R, 1099-NEC and 1099-MISC with a Wisconsin connection and therefore Wisconsin income, even if there isn't any Wisconsin withholding.

State copies of the 1099-NEC, 1099-MISC and 1099-R or Wisconsin form 9b should be sent on or before **February 2, 2026** directly to the Wisconsin Department of Revenue.

Wisconsin Department of Revenue
PO Box 8920
Madison, WI 53708-8920

No transmittal sheet is required at this time for Wisconsin.

If you do not have a Wisconsin withholding number and are not required to withhold Wisconsin taxes, enter 036888888888801 in the information return box titled "Employer State ID Number".

If your software vendor does not include the Wisconsin tax account number on copies for submitting on paper, enter the number manually before submitting them to the Department of Revenue.

The Wisconsin Employer ID Number should be 15 digits. Businesses can look up their Wisconsin tax account number on the Department of Revenue's website at: https://tap.revenue.wi.gov/wtn/_/.

If you are filing 10 or more of any information returns (W-2, W-2G, 1099-MISC and 1099-R), you must file them with the Wisconsin department electronically. Wisconsin will not accept a PDF attachment for the 2025 filing year. More information on electronic submission can be found at: https//www.revenue.wi.gov/Pages/Withholding/home.aspx

The Department of Revenue will be assessing penalties on employers/payers who file more than 10 information returns on paper unless they have an efile waiver. The penalty is $10 per information return incorrectly filed.

Wisconsin Unemployment Wage Base

The Wisconsin taxable wage base for unemployment insurance is $14,000 in 2025 and 2026.

Out of State Employees

Wages paid to Wisconsin residents who work outside of Wisconsin are subject to Wisconsin withholding whether paid for services performed entirely in Wisconsin, partly in and partly outside Wisconsin or entirely outside Wisconsin. Wages paid to Wisconsin nonresidents who work in Wisconsin are subject to Wisconsin withholding. There are exceptions, including residents of a state with which Wisconsin has a “reciprocity” agreement. Wisconsin has reciprocity agreements with Illinois, Indiana, Kentucky and Michigan.

Minnesota’s reciprocity agreement with Wisconsin ended as of January 1, 2010. While Wisconsin does not have a reciprocity agreement with Minnesota, there is a special withholding arrangement for employers of Wisconsin residents working in Minnesota. Wisconsin withholding will not be required when:

- The employee is a legal resident of Wisconsin when the wages are earned in Minnesota.
- **AND** the wages earned are subject to Minnesota withholding and also Wisconsin withholding.

If an employee performs services in Wisconsin and some other state, the employee is covered and reportable to Wisconsin for Wisconsin Unemployment Insurance Tax if one of the following four tests is met:

- Localization
- Base of operations
- Place of direction and control
- Residence of employee

These rules can be applied to most states in general with the obvious exception that each state has their own reciprocity states.

FSAs

The Internal Revenue Service has announced relief from the "use it or lose it" rule for flexible health spending arrangements (FSAs) by allowing up to a $660 carryover option for year end balances. Effective for plan years starting in 2013, employers may amend their cafeteria plan documents to provide for this new option. The up to $660 carryover amount will not count toward the following year's $3,300 salary reduction limit. Any unused amount above $660 will be forfeited. This is an **alternative** to the two and one-half month grace period option. **Employers cannot offer both the grace period option and the carryover option at the same time in the plan. The plan year end does not automatically equate to a calendar year end, therefore verify with the plan documents.**

The 2025 annual contribution limit for an FSA is $3,300 and increases to $3,400 for 2026. The $660 2025 maximum carryover amount rises to $680 for 2026.

Qualified Transportation Fringe Benefits - Parking Expense

Prior to 2018, transportation benefits were deductible by businesses and nontaxable to employees. Under the Tax Cuts and Jobs Act, qualified transportation fringe benefits, including reserved employee parking, are no longer deductible if they were incurred on or after January 1, 2018. The exclusion from gross income is still available for employees up to the monthly statutory limits. For 2025, the monthly maximum allowed as a transportation exclusion is $325. The excess is taxable wages to the employee. This will increase to $340 per month for 2026. Employers subject to the QTF disallowance will need to identify and analyze expenses associated with providing parking for their employees. The method of determining the nondeductible amount depends on whether the employer pays a third party to provide parking for its employees or the taxpayer owns or leases a parking facility where its employees park.

Compensation Paid to Partners and LLC Members

Payments to partners or members for services performed for the partnership or LLC are generally treated as guaranteed payments. Guaranteed payments are deductible by the partnership or LLC and are included in the partner’s taxable income. The partner or member pays self-employment tax on the guaranteed payment. Payments to partners in a partnership and members of an LLC are not characterized as employee compensation and therefore **not reported on Form W-2**. Guaranteed payments are reported to the partners or members on Schedule K-1.

2% or More S Corporation Shareholder Benefits

Certain benefits received by a 2% or more S Corporation Shareholder need to be treated as taxable fringe benefit, conversely, not allowed as a pre-tax deduction. Another way of saying this is that 2% or more S Corporation Shareholders have some benefits added as taxable income and some benefits are after-tax deductions. Some of these benefits, when properly accounted for, result in a deduction on the filing of the individual income tax return. Verifying that the following are reviewed so that they are properly accounted for.

- Health insurance and health savings accounts (HSA’s) subject to federal, state and city withholdings but not social security, Medicare, FUTA.
- Group term life insurance is a taxable wage subject to social security and Medicare but not federal and state withholdings.
- The shareholder is not allowed to be a participant in a cafeteria plan.

W-2 GUIDELINES

(Refer to Exhibit 2, W-2 Wage and Tax Statement 2025)

Box a, Employee's social security number.

Employers may now truncate the employee's SSN on employee copies of Forms W-2. **Do not truncate the employee's SSN on the Federal Copy A.**

Box b, Employer's identification number.

This is the nine-digit (00-0000000) number used on your federal employment tax returns. If you have not received a number at filing time, enter "applied for" and the date of application.

Box d, Control number.

This box is optional. Use up to seven digits to identify your employees.

Box 1, Wages, tips other compensation

Include in box 1:

1. Wages, reported tips, bonuses and commissions paid employees.

2. The cost of group term life insurance in excess of $50,000 coverage (see exhibit #1)

3. Employee business expenses from nonaccountable plans or in excess of the government specified rates of other allowable reimbursement methods (e.g., standard mileage, per diem and high-low methods). Do not include payments made under an accountable plan.

4. Taxable fringe benefits, such as the value of personal use of a company automobile.

5. Fringe benefits paid on behalf of a 2% or greater shareholder by an S Corporation. This includes the total cost of any group term life insurance, health insurance, disability insurance and the $5,000 death benefit exclusion. **It is especially important to include all applicable fringe benefits on the W-2 and to withhold income taxes, social security and Medicare taxes. An exception to this requirement is for the majority of shareholders, the health insurance portion of the fringe benefits is not subject to social security and Medicare taxes. This 2% or greater rule also applies to members of the shareholder's family (spouse, children, grandchildren, parents) who are employees even if the family member does not own shares directly.**

6. Nonqualifying educational expense reimbursements.

7. Distributions from a nonqualified deferred compensation plan.

Do not include in box 1, contributions to qualified SEP, 401(K), SARSEP or 125 (cafeteria) plans.

Box 2, Federal income tax withheld

Enter the amount of income tax withheld. If no amount was withheld, leave the box blank.

Box 3, Social security wages

Include in box 3 total wages subject to social security tax only. This amount would be the wages subject to the OASDI (6.2%) portion of the FICA tax. This includes all compensation reported in box 1 plus any pretax employee contributions to a deferred compensation plan (e.g., 401(k) plan). Do not enter more than $176,100 for 2025.

Box 4, Social security tax withheld

Report in box 4 the amount of social security tax withheld. This amount would be only the OASDI portion of the FICA tax (6.2%). The maximum social security tax for 2025 is $10,918.20.

Box 5, Medicare wages and tips

Include in box 5 wages subject to the Medicare (1.45%) portion of the FICA tax. This includes all compensation reported in box 1 plus any pretax employee contributions to a deferred compensation plan. There is no wage base limit for Medicare tax.

Box 6, Medicare tax withheld

Report in box 6 the amount of Medicare tax withheld. This amount is the Medicare portion (1.45%) of the FICA tax. There is no maximum Medicare tax for 2025. The additional .9% Medicare tax withholding on wages paid in excess of the $200,000 threshold should be reported in combination with the regular 1.45% Medicare tax in box 6.

Box 10, Dependent care benefits

Show the total amount of dependent care benefits paid or incurred by you for your employee. Any amount in excess of the $5,000 (Sec. 129) exclusion should also be included in box 1, box 3 and box 5 totals. The amount reported in box 10 includes amounts distributed through a cafeteria or flexible spending arrangement.

The Dependent Care maximum annual contribution limit for 2025 is $5,000 per household or $2,500 if married, filing separately. For 2026 this increases to $7,500 per household and $3,750 married, filing separately.

Box 11, Nonqualified plans

Distributions from a nonqualified deferred compensation plan should be reported in box 11 and included in the total wages reported in box 1. Amounts not distributed but no longer subject to substantial risk of forfeiture should also be reported in boxes 11 and 1. Distributions for current year services are not reported in box 11, but should be included in boxes 1, 3 and 5.

Box 12a-d.

This box should be coded and completed to report:

A Uncollected social security tax on tips
B Uncollected Medicare tax on tips
C The cost of group term life insurance in excess of $50,000
J Sick pay not includable in income because the employee contributed to the sick pay plan
K 20% excise tax on excess golden parachute payments
L Use this code only if you reimbursed your employee using a government specified rate method and the amount you reimbursed exceeds the amount specified under these methods. Use code L in box 12 to report the amount equal to the government specified rates. See the box 1 guidelines for how to report reimbursements in excess of the government specified rates.

M Uncollected social security tax on group term life insurance coverage in excess of $50,000 provided to former employees
N Uncollected Medicare tax on group term life insurance coverage in excess of $50,000 provided to former employees
P Excludable portion of moving expense reimbursements **for armed forces of US on active duty, otherwise suspended the exclusion**
Q Nontaxable combat pay
R Employer contributions to an Archer medical savings account
T Employer provided adoption expenses
V Income from the exercise of nonstatutory stock option(s)
W Employer contributions to a Health Savings Account
DD Cost of Employer sponsored health coverage. This amount is not taxable and is the total cost paid by the employer and employee. As of the date of this memo, for 2025, this is still optional for small employers that file fewer than 250 W-2 forms.
FF Permitted benefits under a qualified small employer health reimbursement arrangement (QSEHRA).
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

Contributions to the following deferred compensation plans:

D 401(k)
E 403(b)
F 408(k) (SEP) plan
G 457(b)
H 501(c)(18)(D)
S Employee salary reduction contributions to a 408(p), SIMPLE retirement account
Y Deferrals under section 409A, nonqualified deferred compensation plan
Z Income under Section 409A, nonqualified deferred compensation plan. This amount is also included in box 1 and is subject to an additional 20% tax plus interest.
AA Designated Roth contributions to a section 401(k) plan
BB Designated Roth contributions under a Section 403(b) salary reduction agreement
EE Designated Roth contributions under a governmental section 457(b) plan.

The above codes should be entered using capital letters. Leave one space blank and enter the dollar amount on the same line. Use decimal points but do not use dollar signs or commas. For example, a $5,300 contribution to a 401(k) plan would be coded: D 5300.00

If you are reporting more than four items, use a separate W-2.

Box 13, Check the boxes that apply.

Retirement plan - Check this box if at any time during the year the employee was an active participant in a qualified retirement plan.

Other boxes - these should be checked as applicable.

Box 14, Other

This box is for the employer's use. The items (other than item 1) reported here are optional and report information that your employees may need to prepare their tax returns. Examples of items to label and report here are:

1. Lease value of vehicle provided to employee and included in box 1
2. Moving expenses
3. Union dues

4. Health insurance premiums
5. Dependent care assistance paid
6. Payroll savings
7. Life insurance

Beginning with tax year 2025, new deductions for qualified tips and overtime were passed into law under the OBBBA. Based on transitional guidance from the Internal Revenue Service, for the 2025 tax year, employers may report these amounts in Box 14 of Form W-2. For 2026 through 2028, employers are expected to report qualified tips using the TP code in Box 12 and the business code should be reported in newly created 14b Treasury Tipped Occupation Code. Qualified overtime compensation will be reported in Box 12 Code TT.

The amount of qualified tips reported should be customarily and regularly received and voluntary in nature. The business code is needed because certain Specified Service Trade or Business (SSTB) do not qualify for this deduction. The amount of the qualified overtime compensation deduction is the additional half rate over and above an employee's base rate. It is the ½ time of time and a half and ½ time of double time.

Box 15, Employer's state identification number

Wisconsin employers should use their Wisconsin withholding identification number; this is the same number used to file Wisconsin forms WT-6 and WT-7.

If you do not have a Wisconsin withholding number and are not required to withhold Wisconsin taxes, enter 036888888888801 in the wage box titled "Employer State ID Number". This would apply to Domestic (household) and Agricultural employees or any employee that elected to have no withholding.

Box 16-20, State and local tax information

Report state and local income tax information in its respective boxes. The two letter abbreviations of the state for which state income tax was withheld should be placed in box 16. Information for two states and two localities can be reported on the W-2. Keep each state's and locality's information separated by the broken line.

If you are reporting more than two states, use a separate W-2 to report additional states.

Filing deadlines

1. W-2 forms (copies B, C and 2) should reach employees no later than **February 2, 2026. For 2025, there is a new procedure to request extension of time to furnish recipient copies of Form W-2 on Form 15397.**

2. W-2 forms (copy A) along with Form W-3, Transmittal of Income and Tax Statements should be filed no later than **February 2, 2026** with the Social Security Administration at the following address:

   Social Security Administration
   Direct Operations Center
   Wilkes-Barre, PA 18769-0001

   (-0001 for reports sent via regular mail and -0002 for certified mail. See instructions for W-3 if using an Internal Revenue Service approved private delivery service.)

   If you e-file, the current due date is also February 2, 2026. Extensions of time to file Form W-2 with the SSA are no longer automatic. A 30-day extension may be requested using Form 8809, Application for Extension of Time to File Information Returns.

3. Electronic submission of Forms WT-7 is now required. E-filing for forms WT-7 and Wisconsin W-2s is available through My Tax Account, Telefile, or e-file Transmission. Wisconsin Department of Revenue will no longer accept W-2 PDF files for electronic filing. More information on electronic submission can be found at https://www.revenue.wi.gov/Pages/Withholding/home.aspx. These must be filed by **February 2, 2026**.

4. **New: Beginning January 1, 2019 employers filing quarterly, monthly or semi-monthly cannot submit Form WT-7 electronically until all Withholding Tax Deposit Reports (WT-6's) have been filed. The filer will get a rejection or error message if either the total withholding tax reported on Form WT-7 is more than the total withholding tax reported on Forms WT-6 filed or one or more Forms WT-6 have not been filed. A deposit report must be filed for each reporting period even if it is zero. The Wisconsin Department of Revenue may not issue a refund to an employed individual before March 1, unless the individual and individual's employer have filed all required returns and forms.**

   If you have less than 10 wage statements, mail Copy 1 of the W-2s by **February 2, 2026** to:

   Wisconsin Department of Revenue
   PO Box 8920
   Madison, WI 53708-8920

   No transmittal form is required at this time for Wisconsin.

   If Form WT-7 is not electronically submitted **AND** a waiver for e-filing has been previously granted, mail the paper copy, along with the W-2s to:

   Wisconsin Department of Revenue
   PO Box 8920
   Madison, WI 53708-8920

   Previously businesses could only submit wage statements and information returns while completing Form WT-7 through "My Tax Account." Beginning with 2021 key-in and submitting W-2s, 1099-MISCs and 1099-Rs through "My Tax Account" is available, at any time, during the year.

FUTA

Employers are subject to the Federal Unemployment Tax Act (FUTA). The standard FUTA rate is 6% of the first $7,000 of wages. Employers in most states, including Wisconsin, receive a credit of 5.4% against that rate for paying state unemployment taxes, resulting in a net FUTA tax rate of .6%. Various states have an outstanding loan with the Federal Unemployment Trust Fund. As a result, these areas will have their FUTA credit reduced for 2024 as a way to recover the funds still owed. For 2025, California is subject to a FUTA credit reduction of 1.2% and the Virgin Islands is subject to a FUTA credit reduction of 4.5%.

Final note

Employers with over 10 (previously 250 federal) W-2s or 1099s are required to file electronically federal and Wisconsin. Federal waiver would be requested utilizing Form 8508 at least 45 days before the due date for filing your wage statements or information returns. Wisconsin waiver would be requested using Form WI EFT-102 at least 30 days before the due date for filing the wage statements or information returns.

Exhibit 1
Group Term Life Insurance

The following table indicates cost per $1,000 of protection for one-month period.

Age	
Under 25	$0.05
25 through 29	$0.06
30 through 34	$0.08
35 through 39	$0.09
40 through 44	$0.10
45 through 49	$0.15
50 through 54	$0.23
55 through 59	$0.43
60 through 64	$0.66
65 through 69	$1.27
70 and above	$2.06

Up to $50,000 of employer-provided group term life insurance plan coverage is tax-free to employees (except key employees in discriminatory plans and 2% or greater S Corporation shareholders).

Additional coverage is taxable, with the value determined using the above tables.

An employee's age is determined as of the last day of the employees' tax year.

Exhibit 2
2025 W-2, Wage and Tax Statement

	a Employee's social security number	OMB No. 1545-0029	Safe, accurate, FAST! Use IRS e-file Visit the IRS website at www.irs.gov/efile.
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
e Employee's first name and initial Last name Suff.		11 Nonqualified plans	12a See instructions for box 12
		13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	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

Form **W-2** **Wage and Tax Statement** 2025 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.