

2011 IRS Form W-2GU Supplemental Information
For EMPLOYEES and For EMPLOYERS

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 Guam income tax withheld or if you can take the earned income credit.

Copies B and C; corrections. File Copy B of this form with your 2011 Guam income tax return. Keep Copy C for your records. If your name, social security number (SSN), or address is incorrect, correct Copies B and C and ask your employer to correct your employment record. Be sure to ask your employer to file Form W-2c, Corrected Wage and Tax Statement, with the Social Security Administration (SSA) to correct any name, amount, or SSN error reported to the SSA.

Estimated tax. If you expect to owe \$1,000 or more in tax for 2012 (including self-employment tax), you may have to make estimated tax payments to the U.S. Internal Revenue Service. Use Form 1040-ES, Estimated Tax for Individuals.

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.

Cost of employer-sponsored health coverage (if such cost is provided by the employer). The reporting in Box 12, using Code DD, of the cost of employer-sponsored health coverage is for your information only. *The amount reported with code DD is not taxable.*

Credit for Guam income tax withheld. If you are required to file your return with the United States or the Commonwealth of the Northern Mariana Islands instead of with Guam, add the Guam income tax withheld to the other withholding tax credits on your income tax return.

Credit for excess social security tax. If you had more than one employer in 2011 and more than \$4,485.60 in social security tax was withheld, you can have the excess refunded by filing Form 843, Claim for Refund and Request for Abatement, with the Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301-0215, USA. However, if you are required to file Form 1040 with the United States, you must claim the excess tax as a credit on Form 1040.

Unreported tip income. Use Form 4137 to figure the social security and Medicare tax owed on tips you did not report to your employer. Enter this amount on the wages line of your tax return. (Form 1040-SS filers, see the instructions for Form 1040-SS, Part I, line 5.) By filing this form, your social security tips will be credited to your social security record (used to figure your benefits).

Note. Keep Copy C of Form W-2GU 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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Instructions for Employee

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 5 if it is a prior year deferral under a nonqualified or any 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.

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 \$16,500 (\$11,500 if you have only SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000. However, if you were at least age 50 in 2011, your employer may have allowed an additional deferral of up to \$5,500 (\$2,500 for section 401(k)(11) and 408(p) SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals. For code G, the limit on elective deferrals 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 your tax return.

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 tax on tips. Report on U.S. Form 1040, or on Form 1040-SS if not required to file Form 1040.

B—Uncollected Medicare tax on tips. Report on U.S. Form 1040, or on Form 1040-SS if not required to file Form 1040.

C—Taxable 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. (You may be able to deduct.)

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

M—Uncollected social security tax on taxable cost of group-term life insurance over \$50,000 (former employees only). Report on U.S. Form 1040, or on Form 1040-SS if not required to file Form 1040.

N—Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). Report on U.S. Form 1040, or on Form 1040-SS if not required to file Form 1040.

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

Q—Nontaxable combat pay. See your tax return instructions 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).

T—Adoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to figure 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). See Pub. 525 and instructions for Schedule D (Form 1040) for reporting requirements.

W—Employer contributions (including amounts the employee elected to contribute using a section 125 (cafeteria) plan) to your health savings account (HSA). Report on Form 8889, Health Savings Accounts (HSAs).

Y—Deferrals under a section 409A nonqualified deferred compensation plan.

Z—Income under section 409A on a nonqualified deferred compensation plan. This amount is also included in box 1. It is subject to an additional 20% tax plus interest. See “Total Tax” in the instructions for your tax return.

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.

Box 13. If the “Retirement plan” box is checked, special limits may apply to the amount of traditional IRA contributions that you may deduct.

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Employers, Please Note—

For specific information needed to complete Form W-2GU, see the 2011 Instructions for Forms W-2AS, W-2GU, W-2VI, and W-3SS. You can order these instructions and additional forms by calling toll free 1-800-TAX-FORM (1-800-829-3676). You can also get forms and instructions at IRS.gov.

Caution. *You cannot file Copy A downloaded from the IRS website with the SSA because the online version printed from this website is not scannable. You must use the official printed version of this form or use the SSA's online application to create a fill-in version of the form.*

Caution. *If an employee is the civilian spouse of an active duty service member, you may be required to file a Form W-2, Wage and Tax Statement, or the equivalent form for the relevant U.S. possession instead of Form W-2GU. For details, see Military Spouses Residency Relief Act (MSRRA) in the 2011 Instructions for Forms W-2AS, W-2GU, W-2VI, and W-3SS.*

Need help? If you have questions about reporting on Form W-2GU, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-579-4827 (not toll free). The hours of operation are 8:30 a.m. to 4:30 p.m., Eastern time.

Who must file. File Form W-2GU for each employee to whom any of the following items applied during 2011.

- You withheld Guam income tax or social security and Medicare taxes.
- You would have withheld Guam income tax if the employee had not claimed more than one withholding allowance.
- You paid any amount for services if you are in a trade or business. Include the cash value of any payment you made that was not in cash.

Distribution of copies. By January 31, 2012, furnish Copies B and C to each person who was your employee during 2011. For anyone who stopped working for you before the end of 2011, you can furnish Copies B and C any time after employment ends but no later than January 31, 2012. If the employee asks for Form W-2GU, furnish the completed copies within 30 days of the request or within 30 days of the final wage payment, whichever is later.

Note. If you terminate your business, see the rules on furnishing and filing Forms W-2GU and W-3SS under *Terminating a business* in the separate instructions.

When to file. By February 29, 2012, send Copy A of Forms W-2GU and W-3SS to the SSA. However, if you file electronically, the due date is April 2, 2012. See the separate instructions.

Reporting electronically. If you file 250 or more Forms W-2GU, you must file electronically. E-filing can save you time and effort, even if you are not required to do so. Employers may now use the SSA's W-2 Online service to create, save, print, and submit up to 20 Forms W-2GU at a time over the Internet. For information, visit SSA's Employer W-2 Filing Instructions & Information website at www.socialsecurity.gov/employer or contact your Employer Services Liaison Officer (ESLO) at 1-510-970-8247 (not toll free).