

Fact Sheet

Module 2: Wage and Tip Income

Wage and salary income is compensation received by employees for services performed.

Tips are money and goods received by food servers, baggage handlers, hairdressers, and others as a gratuity for services performed.

Employers report wage, salary, and tip income on Form W-2, Wage and Tax Statement.

Employees use Form W-2 to complete their individual income tax returns.

		a Employee's social security number		OMB No. 1545-0008		Safe, accurate, FAST! Use				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 Advance EIC payment		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 <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <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

2008

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.