

22222		Void <input type="checkbox"/>		<b>a</b> Employee's social security number		<b>For Official Use Only ▶</b> OMB No. 1545-0008	
<b>b</b> Employer identification number (EIN)				<b>1</b> Wages, tips, other compensation		<b>2</b> Guam income tax withheld	
<b>c</b> Employer's name, address, and ZIP code				<b>3</b> Social security wages		<b>4</b> Social security tax withheld	
				<b>5</b> Medicare wages and tips		<b>6</b> Medicare tax withheld	
				<b>7</b> Social security tips		<b>8</b>	
<b>d</b> Control number				<b>9</b>		<b>10</b>	
<b>e</b> Employee's first name and initial		Last name		Suff.	<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 C C C C C e
<b>f</b> Employee's address and ZIP code				<b>13</b> Statutory employee	Retirement plan	Third-party sick pay	<b>12b</b> C C C C C e
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>12c</b>
				<b>14</b> Other			<b>12d</b> C C C C C e

Form **W-2GU** **Guam** Wage and Tax Statement **2013**

Department of the Treasury—Internal Revenue Service  
**For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.**  
 Cat. No. 16026K

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

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	<b>14</b> Other	<b>12c</b> C o d e	
<b>f</b> Employee's address and ZIP code		<b>12d</b> C o d e	

Form **W-2GU** **Guam Wage and Tax Statement**  
 Copy B—To Be Filed With Employee's Guam Tax Return

**2013**

Department of the Treasury—Internal Revenue Service  
 This information is being furnished to the  
 Guam Department of Revenue and Taxation.

## Notice to Employee

**Do you have to file?** Refer to the Form 1040 Instructions to determine if you are required to file a tax return. Even if you do not have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for any credit.

**Copies B and C; corrections.** File Copy B of this form with your 2013 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 (including self-employment tax) for 2014, 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 2013 and more than \$7,049.40 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.** You must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report at least the allocated tip amount unless you can prove a smaller amount with adequate records. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. 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).

(Also see the *Instructions for Employee* on this page and the back of Copy C.)

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## Instructions for Employee

(Also see *Notice to Employee* on this page.)

**Box 5.** This amount may be required to be entered on Form 8959. See Form 1040 instructions to determine if you are required to complete Form 8959.

**Box 6.** This amount includes the 1.45% Medicare Tax withheld on all Medicare wages and tips shown in Box 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above \$200,000.

**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 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. This box should not be used if you had a deferral and a distribution in the same calendar year. If this happens and you are or will be age 62 by the end of the calendar year, your employer should file Form SSA-131 with the Social Security Administration and give you a copy.

**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 \$17,500 (\$12,000 if you have only SIMPLE plans; \$20,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$17,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2013, 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.

(continued on back of Copy C)

		<b>a</b> Employee's social security number	OMB No. 1545-0008	
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<b>e</b> Employee's first name and initial	Last name	Suff.	<b>11</b> Nonqualified plans	<b>12a</b> See instructions for box 12
			<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	<b>12b</b>
			<b>14</b> Other	<b>12c</b>
<b>f</b> Employee's address and ZIP code			<b>12d</b>	

Form **W-2GU** **Guam Wage and Tax Statement**  
 Copy C—For EMPLOYEE'S RECORDS (See *Notice to Employee* on the back of Copy B.)

**2013**

Department of the Treasury—Internal Revenue Service

**This information is being furnished to the Guam Department of Revenue and Taxation.**

## Instructions for Employee *(continued from back of Copy B)*

### Box 12 *(continued)*

**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.)

**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 “Other Taxes” 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.

**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.

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				12d C o d e	
f Employee's address and ZIP code					

## Employers, Please Note—

Specific information needed to complete Form W-2GU is available in a separate booklet titled the 2013 General Instructions for Forms W-2 and W-3. You can order these instructions and additional forms by calling toll free 1-800-TAX-FORM (1-800-829-3676). You also can get forms and instructions at [IRS.gov](http://IRS.gov).

**Caution.** *Do not send the SSA Forms W-2GU and W-3SS that you have printed from [IRS.gov](http://IRS.gov). The SSA is unable to process these forms. Instead, you can create and submit them online. See E-filing, later.*

**Caution.** *If an employee is the civilian spouse of an active duty servicemember, 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 2013 General Instructions for Forms W-2 and W-3.*

**Due dates.** By January 31, 2014, furnish Copies B and C to each person who was your employee during 2013. By February 28, 2014, send Copy A of Forms W-2GU and W-3SS to the SSA. However, if you file electronically, the due date is March 31, 2014. See the separate instructions.

**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 for persons who are deaf, hard of hearing, or have a speech disability, call 304-579-4827 (not toll free). The hours of operation are 8:30 a.m. to 4:30 p.m. Eastern time.

**E-filing.** 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 50 Forms W-2GU at a time over the Internet. For information, visit the SSA's Employer W-2 Filing Instructions & Information website at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer) or contact your Employer Services Liaison Officer (ESLO) at 1-510-970-8247 (not toll free).

**Future developments.** Information about any future developments affecting Form W-2GU and its instructions (such as legislation enacted after we release them) will be posted at [www.irs.gov/w2](http://www.irs.gov/w2).