

## Notice to Employee

**Do you have to file?** Refer to the Instructions for Forms 1040 and 1040-RT to determine if you're required to file a return. Even if you don't have to file a return, you may be eligible for a refund if box 2 shows an amount or if you're eligible for any credit.

**Earned income credit (EIC).** You may be able to take the EIC for 2020 if your adjusted gross income (AGI) is less than the amount. The amount of the credit is based on income and family size. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2020 or if income is earned for services provided while you were in the military. For 2020 income limits and more information, visit [www.irs.gov/EITC](http://www.irs.gov/EITC). See also Pub. 596, Earned Income Credit. **Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.**

**Religious workers.** If you're a member of a church, synagogue, or other religious organization, see Pub. 51, Social Security and Medicare for Members of the Clergy and Religious Workers.

**Corrections.** If your name, SSN, or address is incorrect, correct Copies 1, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form

W-2c, Corrected W-2, with the Social Security Administration (SSA) to correct your name, SSN, or money amount error reported on the SSA Form W-2. Be sure to send your copies of Form W-2c from your employer for all corrections made so you may file them with your return. If your name and SSN are correct but the amounts shown on your social security card, you should ask for a new card to display your correct name. Call SSA office or by calling 800-755-1213. You may also visit the SSA website [www.SSA.gov](http://www.SSA.gov).

**Cost of employer-sponsored health coverage (if each cost is provided by the employer).** See the instructions for Form 1040.

# Instructions for Employee

(See also *Notice to Employee* on the 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 5.** You may be required to report this amount on Form 8959,

Additional Medicare Tax. See the Instructions for Forms 1040 and

1088-B to determine if you are required to report this amount.

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1088-B to determine if you are required to report this amount. p x x m) m2 9 k 2 D B L r m) m2 9 k 2 D 1 B L m) m2 9 a

**Instructions for Employee** *continued from back of  
Copy C)*

**Box 12** *continued)*

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