

Employer Completion of W-2 Regarding FCMM Retirement Plan Contributions

Type of Plan:

FCMM is a **403(b)(9) Retirement Income Account**

Contribution Types We Accept:

Tax-Deferred EmployER Contributions

- Non-Elective Employer Contributions = *Tax-Deferred* Benefit Contributions (**not** based on salary reduction **contributions** made by the employee)
- Employer Matching Contributions = *Tax-Deferred* contributions made in conjunction with Employee Elective Deferrals (Pre-tax or Roth).

Elective EmployEE Salary Deferral Contributions (aka Voluntary Salary Reductions):

- *Tax-Deferred* (Pre-tax) Employee Elective Deferrals
- *Roth* (After-tax) Employee Elective Deferrals

Reporting Retirement Plan Contributions on Employee W-2's

- If any of the above contribution types have been made on behalf of the employee during the reportable tax year, "Retirement Plan" must be checked in Box 13
- EmployER contributions are not included in Box 1 or Box 12 of the W-2. The amount may be listed in Box 14 but it is not required.
- If the employee made salary deferral contributions from his/her paycheck, a *code* and the *total annual dollar amount* contributed must be entered into Box 12.
 - Use Code "**E**" for Pre-tax Elective deferrals under a section 403(b) salary reduction agreement.
 - Use code "**BB**" for Designated Roth contributions under a section 403(b) plan.
- The employee Pre-tax salary deferral amount is not included in Box 1.
- The employee Roth salary deferral amount is included in Box 1.

Void <input type="checkbox"/>		a Employee's social security number		OMB No. 1545-0008	
b Employer identification number (EIN)		1 Wages, tips, other compensation		2	
c Employer's name, address,		4		6	
d Control number		9		10 Dependent care benefits	
e Employee's name and address		11 Nonqualified plans		12a See instructions for box 12	
		13 Salary deferral contributions		12b	
		14 Other		12c	
				12d	
f Employee's state		15 State income tax		18 Local wages, tips, etc.	
		19 Local income tax		20 Locality name	

Form W-2 Wage and Tax Statement 2017

Copy D — For Employer

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Enter the code(s) for salary deferral type(s) in Box 12.
 403(b) Pre-tax deferral code = E
 403(b) Roth deferral code = BB

Enter the total dollar amount deferred to the right of the code in Box 12. Do not combine Roth and Pre-tax amounts on the same line.

ALWAYS check the "Retirement Plan" box to indicate participation in an employer sponsored retirement plan

Although it is not required, the annual amount of employer contributions may be entered in Box 14.

Salary Deferral amounts ONLY!

Box 12. 403(b) Elective deferrals (Code E) and 403(b) designated Roth contributions (code BB) are generally limited to a total of \$18,000 annually in 2017. However, if the employee is at least age 50, the employer may have allowed an additional deferral of up to \$6,000. This additional deferral amount is not subject to the overall limit on elective deferrals.

E—Elective deferrals under a section 403(b) salary reduction agreement

BB—Designated Roth contributions under a section 403(b) plan