



Attention:

You may file Forms W-2 and W-3 electronically on the SSA's [Employer W-2 Filing Instructions and Information](#) web page, which is also accessible at www.socialsecurity.gov/employer. You can create fill-in versions of Forms W-2 and W-3 for filing with SSA. You may also print out copies for filing with state or local governments, distribution to your employees, and for your records.

The maximum amount of dependent care assistance benefits excludable from income may be increased for 2021. The American Rescue Plan Act of 2021 permits employers to increase the amount of dependent care benefits under their plans that can be excluded from an employee's income from \$5,000 (\$2,500 for married filing separately) to up to \$10,500 (\$5,250 for married filing separately). See section C of Notice 2021-26 in [Internal Revenue Bulletin: 2021-21 | Internal Revenue Service \(irs.gov\)](#) for more information.

Note: Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file Copy A downloaded from this website with the SSA; a **penalty** may be imposed for filing forms that can't be scanned. See the penalties section in the current [General Instructions for Forms W-2 and W-3](#), available at www.irs.gov/w2, for more information.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded, filled in, and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns such as Forms W-2 and W-3, which include a scannable Copy A for filing, go to IRS' [Online Ordering for Information Returns and Employer Returns](#) page, or visit www.irs.gov/orderforms and click on Employer and Information returns. We'll mail you the scannable forms and any other products you order.

See IRS Publications [1141](#), [1167](#), and [1179](#) for more information about printing these tax forms.

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

Form **W-2GU** **Guam** **2022**
Wage and Tax Statement

Copy A—For Social Security Administration. Send this entire page with Copy A of Form W-3SS to the Social Security Administration; photocopies are **not** acceptable.

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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				12d	
f Employee's address and ZIP code					

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 don't 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 2022 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. Be sure to get your copies of Form W-2c from your employer for all corrections made so you may file them with your tax return.

Estimated tax. If you expect to owe \$1,000 or more in tax for 2023, you may have to make estimated tax payments to your local territory tax department. You may also have to make estimated tax payments to the U.S. Internal Revenue Service if you are subject to self-employment taxes. See Pub. 570, Tax Guide for Individuals With Income From U.S. Possessions, for additional information.

Employee's social security number (SSN). For your protection, this form may show only the last four digits of your SSN. However, your employer has reported your complete SSN to the Guam Department of Revenue and Taxation and the SSA.

Clergy and religious workers. If you aren't 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 had local territory income tax withheld, you are allowed an income tax credit on your income tax return for that amount.

Credit for excess social security tax. If you had more than one employer in 2022 and more than \$9,114 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 or 1040-SR with the United States, you must claim the excess tax as a credit on Form 1040 or 1040-SR.

Unreported tip income. You must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to figure the social security and Medicare tax owed on tips you didn't 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 6.) By filing this form, your social security tips will be credited to your social security record (used to figure your benefits).

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

Instructions for Employee

(See also *Notice to Employee* on this page.)

Box 5. You may be required to report this amount on Form 8959, Additional Medicare Tax. See the 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 box 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 shouldn't be used if you had a deferral and a distribution in the same calendar year. If you made a deferral and received a distribution in the same calendar year, and you are or will be age 62 by the end of the calendar year, your employer should file Form SSA-131, Employer Report of Special Wage Payments, 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 \$20,500 (\$14,000 if you have only SIMPLE plans; \$23,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$20,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2022, your employer may have allowed an additional deferral of up to \$6,500 (\$3,000 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)

		a Employee's social security number	OMB No. 1545-0008	
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	13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
	14 Other		12c	
			12d	
f Employee's address and ZIP code				

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

2022

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 1040-SR. Report on Form 1040-SS if not required to file Form 1040 or 1040-SR.

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

C—Taxable cost of group-term life insurance over \$50,000 (included in boxes 1, 3 (up to the 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 box 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 1040-SR. Report on Form 1040-SS if not required to file Form 1040 or 1040-SR.

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 1040-SR. Report on Form 1040-SS if not required to file Form 1040 or 1040-SR.

P—Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in box 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 the social security wage base), and 5). See Pub. 525, Taxable and Nontaxable Income, 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 a nonqualified deferred compensation plan that fails to satisfy section 409A. 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.

FF—Permitted benefits under a qualified small employer health reimbursement arrangement

GG—Income from qualified equity grants under section 83(i)

HH—Aggregate deferrals under section 83(i) elections as of the close of the calendar year

Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions that you may deduct. See Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs).

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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f Employee's address and ZIP code					

Form **W-2GU** **Guam**
Wage and Tax Statement
 Copy D—For Employer

2022

Department of the Treasury—Internal Revenue Service

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

Employers, Please Note—

Specific information needed to complete Form W-2GU is available in a separate booklet titled the 2022 General Instructions for Forms W-2 and W-3. Also, see Pub. 80, Federal Tax Guide for Employers in the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands, for employment-related information for employers with territory employees. You can order these instructions and additional forms at www.irs.gov/OrderForms.

Caution: Do not send the SSA any Forms W-2GU and W-3SS that you have printed from 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 an IRS Form W-2, Wage and Tax Statement, or another territory Form W-2 for the civilian spouse. For details, see *Military Spouses Residency Relief Act (MSRRA)* in the 2022 General Instructions for Forms W-2 and W-3.

Due dates. By January 31, 2023, furnish Copies B and C to each person who was your employee during 2022. Mail or electronically file Copy A of Form(s) W-2GU and W-3SS with the SSA by January 31, 2023. 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 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).

E-filing. See the 2022 General Instructions for Forms W-2 and W-3 for information on when you're required to file electronically. Even if you aren't required to file electronically, doing so can save you time and effort. Employers may now use the SSA's W-2 Online service to create, save, print, and submit up to 50 Form(s) W-2GU at a time over the Internet. When you *e-file* with the SSA, no separate Form W-3SS filing is required. An electronic Form W-3SS will be created for you by the W-2 Online service. For information, visit the SSA's Employer W-2 Filing Instructions & Information website at www.SSA.gov/employer or contact your Employer Services Liaison Officer (ESLO) at 510-970-8247 (not toll free) or SF.CA.RO.CDPS.ESLO@ssa.gov.

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/FormW2GU.