



**Note:** *The draft you are looking for begins on the next page.*

## **Caution: DRAFT—NOT FOR FILING**

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

22222		VOID <input type="checkbox"/>	a Employee's social security number		For Official Use Only OMB No. 1545-0029	
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 Wage and Tax Statement** **2025**  
**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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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	
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		7 Social security tips	8	
d Control number		9	10	
e Employee's first name and initial      Last name      Suff.		11 Nonqualified plans	12a C o d e	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b C o d e	
		14 Other	12c C o d e	
f Employee's address and ZIP code				12d C o d e

Form **W-2GU** **Guam Wage and Tax Statement**  
 Copy 1—For Guam Department of Revenue and Taxation

**2025**

Department of the Treasury—Internal Revenue Service

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<b>a</b> Employee's social security number		OMB No. 1545-0029	
<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 o d e
		<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<b>12b</b> C o d e
		<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

**2025**

Department of the Treasury—Internal Revenue Service

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

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**Future developments.** For the latest information about developments related to Form W-2GU, such as legislation enacted after it was published, go to [www.irs.gov/FormW2GU](http://www.irs.gov/FormW2GU).

## 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 2025 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 2026, 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 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.

**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 2025 and more than \$XX,XXX.XX in social security tax was withheld, you can have the excess refunded by filing Form 843 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 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 *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. 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 \$XX,XXX (Generally, \$XX,XXX for SIMPLE plans; \$XX,XXX for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$XX,XXX. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2025, your employer may have allowed an additional elective deferral or designated Roth contribution (catch-up contribution) to your plan. For information about the limits on these catch-up contributions, including the higher limit if you were age 60 through 63 as of December 31, 2025, see Pub. 525. 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)

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		a Employee's social security number	OMB No. 1545-0029	
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
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		13 Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C o d e
		14 Other		12c C o d e
				12d C o d e
f Employee's address and ZIP code				

Form **W-2GU** **Guam Wage and Tax Statement** **2025**  
**Copy C—For EMPLOYEE'S RECORDS**  
(See *Notice to Employee* on the back of Copy B.)

Department of the Treasury—Internal Revenue Service

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

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## 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 (this includes elective deferrals made to a Roth SEP IRA)

**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.

**S**—Employee salary reduction contributions under a section 408(p) SIMPLE plan (this includes salary reduction contributions made to a Roth SIMPLE IRA)

**T**—Adoption benefits (not included in box 1). Complete Form 8839 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 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.

**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

**II**—Medicaid waiver payments excluded from gross income under Notice 2014-7

**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.

**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.

July 25, 2024  
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