



**IMPORTANT Please give this memo to the person who prepares your  
2023 W-2 Forms**

DATE: December 28, 2023

TO: Participating Agencies Who Adopted the **HART 457(b) Deferred Compensation Plan**

FROM: ADP Retirement Services, Record Keeper  
Kelly McGill, Relationship Manager and Jamie Gardner, Customer Service Manager

RE: Preparation of Forms W-2 for Calendar Year 2023

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THIS IS AN EXCERPT FROM PAGES 16 – 18 OF THE **2023** INSTRUCTIONS FOR FORMS W-2 AND W-3 AS PROVIDED BY THE INTERNAL REVENUE SERVICE.

**Box 12 – Codes.** Complete and code this box for all items described below.

**Code G – Elective deferrals and employer contributions (including non-elective deferrals) to any governmental or nongovernmental section 457(b) deferred compensation plan. Do not report either section 457(b) or section 457(f) amounts that are subject to a substantial risk of forfeiture.**

**Remember to check the box labeled “Retirement Plan” in item #13. Checking item #13 should actually already be done since your agency also participates in the regular Retirement Plan. Mark this box only for those employees who were active participants in both Plans for any part of the year.**

**You may want to consult with your W-2 preparer to make certain you follow the correct procedures for reporting tax-sheltered contributions to the 457 Deferred Compensation Plan.**

**If you should have any questions about this memo, please call Kelly McGill at 1-800-798-2044, extension 1 or Jamie Gardner at 1-800-798-2044, extension 3.**

**We thank you for partnering with us for your Retirement needs.**