



**\*\*\*\*\* Important \*\*\*\*\***

**W-2 Preparation and  
Tax Information**

**IMPORTANT – PLEASE GIVE A COPY OF THIS MEMO TO  
THE PERSON WHO PREPARES YOUR 2023 W-2 FORMS**

**MEMORANDUM**

**Date:** January 2, 2024

**To:** Agencies Participating in the **Housing Agency Retirement Trust 401(a) Plan**

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

**Subject:** **Preparation of Forms W-2 for Calendar Year 2023**

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It is time to begin the preparation of your 2023 Form W-2's. For **your** Agency's type of plan, this is just a reminder that **you will need to only check the box labeled "Retirement Plan" in item #13** on the 2023 W-2 Wage and Tax Statement. Mark this box **only** for employees who were **active** participants in the Retirement Plan for **any** part of calendar year 2023.

**Please Note:** Your Retirement Plan is a **401(a) Plan**---it is **not a 401(k) Plan**, and it is not a 414(h)(2) Plan. Therefore, you do **not** reduce your employees' taxable wages by the amount of any employee contributions made to this Retirement Plan.

**Other than item #13**, no additional entries are required on Form W-2 with respect to this Retirement 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.**

**Special Note: Regarding Enrolling your Employees in the Retirement Plan:** Please note that participation in the HART Plan is **mandatory**---a condition of employment once that individual has met the eligibility provisions as spelled out in your agency's Joinder Agreement. This requirement for "all eligibles to participate" goes back to the old HUD Handbook 7401.7, Part II Section 2-12, should you want to reference it. HUD would have mandated participation in any retirement plan you would have elected to participate in. Your Joinder Agreement is the document that defines all of the specific provisions of your agency's Retirement Plan, including Eligibility, Contribution Levels, Vesting Schedule, Normal Retirement Age, Loans, and Life Insurance. Please let us know if you have any questions about an employee's eligibility, or need help enrolling an employee who has not been participating. All of the forms are on [www.hart-retire.com](http://www.hart-retire.com). We can help you get started☺

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**W-2 Preparation and Tax Information**

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 12,000.00	2 Federal income tax withheld		
c Employer's name, address, and ZIP code  <b>SAMPLE</b>				3 Social security wages 12,000.00	4 Social security tax withheld 744.00		
				5 Medicare wages and tips 12,000.00	6 Medicare tax withheld 174.00		
				7 Social security tips	8 Allocated tips		
d Control number				9	10 Dependent care benefits		
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 checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b		
				14 Other	12c		
					12d		
15 State Employer's state ID number YOUR STATE AND #	16 State wages, tips, etc. \$12,000.00	17 State income tax	18 Local wages, tips, etc. \$12,000.00	19 Local income tax	20 Locality name		

Form **W-2** Wage and Tax Statement

**2023**

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

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

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