



Important Notice Regarding Box 14 Reporting

Certain overtime premium amounts that **may be exempt from Federal Income Tax** under provisions of the **One Big Beautiful Bill Act** are reported in **Box 14** of this Form W-2 for informational purposes only.

These amounts are calculated using payroll records available at the time of processing and are provided solely as a reference to assist employees and employers in understanding the potential application of this newly enacted legislation.

No Tax Advice Provided

GLN Tax & Payroll does **not** provide tax advice and makes no representations or guarantees regarding the accuracy, completeness, eligibility, or tax treatment of these amounts for any individual employee.

The final determination of whether any portion of the amounts reported in Box 14 qualifies for exemption—and how such amounts should be reported—rests entirely with the employee when preparing their federal, state, and local tax returns.

Employee Responsibility

Employees are strongly encouraged to carefully review this information and consult with a qualified tax professional to determine how these amounts apply to their specific tax situation.

Need Assistance?

If you would like to schedule a tax appointment with one of our qualified tax professionals, GLN Tax & Payroll would be happy to assist you. Please contact our office at **607-271-9591** or online at info@glntaxpayroll.com.

Additional Resources

- The statutory language of the One Big Beautiful Bill Act
- IRS publications and official guidance related to overtime compensation and federal income tax reporting
- Instructions for Form W-2 and Form 1040, available at irs.gov

The inclusion of this information in Box 14 is intended as a starting point only and should not be relied upon as a definitive determination of tax liability or exemption.