



**D.K. ARNDT, P.C.**  
 Certified Public Accountants & Consultants

Forest City

Garner

Lake Mills

Belmond

FEDERAL ID # \_\_\_\_\_

ADDRESS \_\_\_\_\_

NAME \_\_\_\_\_

**2011 INFORMATION FOR W-2'S**

If you **paid any employee** during 2011, **whether by cash or in kind**, you are required to prepare and file Form W-2 with the Internal Revenue Service. W-2's are required to be sent to each employee. We will need the following information to complete these forms for you. **Please submit this information to our office as soon as possible and no later than January 10, 2012.** FAILURE TO COMPLY WITH INFORMATION REPORT REQUIREMENTS CAN RESULT IN AN IRS PENALTY OF \$100 PER REPORT NOT FILED ON TIME.

Agricultural employers are also required to file Form 943 or Form 943-EZ. Agricultural wages **paid by check or in cash** are generally subject to FICA (social security) withholding. However, if total agricultural wages are less than \$2,500, employees who are paid less than \$150 in 2011 are exempt from this requirement. **All** agricultural wages paid by check or in cash are subject to FICA (social security) withholding if the employer paid total wages of \$2,500 or more **(cash or in kind) to all employees (including family help)** during 2011. Please contact our office if you have any questions.

For 2013, employers that provide benefits for health insurance to their employees are required to report the health insurance premiums on the employees' W-2's. The reporting of these premiums do not create taxable income for the employee, but is for future reference for the IRS. Please contact our office if you have any questions regarding the reporting of health insurance premiums.

**FAMILY HELP:**

\* **Please add Cash (C) or PIK (P)**

<u>SS#</u>	<u>NAME &amp; ADDRESS</u>	<u>GROSS WAGE</u>	<u>W/HOLDING</u>	<u>NET WAGES</u>	<u>RELATIONSHIP &amp; BIRTHDATE</u>
_____	_____	_____	Fed _____ <input type="checkbox"/> Cash FICA _____ <input type="checkbox"/> PIK State _____	_____	_____
_____	_____	_____	Fed _____ <input type="checkbox"/> Cash FICA _____ <input type="checkbox"/> PIK State _____	_____	_____
_____	_____	_____	Fed _____ <input type="checkbox"/> Cash FICA _____ <input type="checkbox"/> PIK State _____	_____	_____
_____	_____	_____	Fed _____ <input type="checkbox"/> Cash FICA _____ <input type="checkbox"/> PIK State _____	_____	_____
_____	_____	_____	Fed _____ <input type="checkbox"/> Cash FICA _____ <input type="checkbox"/> PIK State _____	_____	_____
_____	_____	_____	Fed _____ <input type="checkbox"/> Cash FICA _____ <input type="checkbox"/> PIK State _____	_____	_____

**PLEASE COMPLETE REVERSE SIDE**

