

INFORMATION SHEET FOR PAYMENTS MADE TO OTHERS

FORM W-2: YEAR _____

| | |
|--|--------------------------|
| LEGAL Name: | Social Security # |
| Full Address: | (Or) |
| City: | Federal ID # |
| State: Zip Code: | Phone # |

Do you offer Health Insurance to your Employees? Yes No

An employer is required to report total premiums paid to employees. The total premium is reportable, but not taxable to the employee. This premium is reported in box 12 of the employees W-2 to provide information for the affordable care act on the employee's individual income tax return. Please provide total insurance premiums for the year, including any withholdings on the employee's pay. In addition, employers may be required to submit Form 1094-B and 1095-B. These Forms provide health insurance coverage for each employee with health insurance covered by the company. Please contact your insurance provider to see if they will be preparing these forms for your company.

If you paid any employee, 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 10th**. FAILURE TO COMPLY WITH INFORMATION REPORT REQUIREMENTS CAN RESULT IN AN IRS PENALTY OF \$500 PER REPORT NOT FILED ON TIME. **FILERS: W-2's FOR BOTH EMPLOYEES AND GOVERNMENT ARE DUE JANUARY 31ST.**

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 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) . Please contact our office is you have any questions.

****INDIVIDUAL'S NAME AND SOCIAL SECURITY NUMBER MUST MATCH THEIR SOCIAL SECURITY CARD. THE SOCIAL SECURITY ADMINISTRATION WILL REJECT FORMS THAT DO NOT MATCH****

FAMILY HELP: *Please add Cash (C) or PIK (P)

| SS# | Name & Address | Gross Wage | Withholding | | Net Wages | Health Insurance Premiums | Relationship & Birthdate |
|-----|----------------|-------------------------------|-------------|----------|-----------|---------------------------|--------------------------|
| | | | Fed | 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 | \$ _____ | | | |