

Form **941 for 2016: Employer's QUARTERLY Federal Tax Return**  
 (Rev. January 2016) Department of the Treasury — Internal Revenue Service

950114  
 OMB No. 1545-0029

Employer Identification number (EIN)   -

Name (not your trade name)

Trade name (if any) **THIRD PARTY SICK PAY EXAMPLE**

Address

Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

**Report for this Quarter of 2016**  
 (Check one.)

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Instructions and prior year forms are available at [www.irs.gov/form941](http://www.irs.gov/form941).

Read the separate instructions before you complete Form 941. Type or print within the boxes.

**Part 1: Answer these questions for this quarter.**

<b>1</b>	Number of employees who received wages, tips, or other compensation for the pay period including: <i>Mar. 12</i> (Quarter 1), <i>June 12</i> (Quarter 2), <i>Sept. 12</i> (Quarter 3), or <i>Dec. 12</i> (Quarter 4)	<b>1</b>	<input type="text"/>
<b>2</b>	Wages, tips, and other compensation	<b>2</b>	<input type="text" value="2000 . 00"/>
<b>3</b>	Federal income tax withheld from wages, tips, and other compensation	<b>3</b>	<input type="text" value=" ."/>
<b>4</b>	If no wages, tips, and other compensation are subject to social security or Medicare tax	<input type="checkbox"/>	Check and go to line 6.

	Column 1		Column 2
<b>5a</b>	Taxable social security wages	<input type="text" value="2000 . 00"/> x .124 =	<input type="text" value="248 . 00"/>
<b>5b</b>	Taxable social security tips	<input type="text" value=" ."/> x .124 =	<input type="text" value=" ."/>
<b>5c</b>	Taxable Medicare wages & tips	<input type="text" value="2000 . 00"/> x .029 =	<input type="text" value="58 . 00"/>
<b>5d</b>	Taxable wages & tips subject to Additional Medicare Tax withholding	<input type="text" value=" ."/> x .009 =	<input type="text" value=" ."/>

<b>5e</b>	Add Column 2 from lines 5a, 5b, 5c, and 5d	<b>5e</b>	<input type="text" value="306 . 00"/>
<b>5f</b>	Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions)	<b>5f</b>	<input type="text" value=" ."/>
<b>6</b>	Total taxes before adjustments. Add lines 3, 5e, and 5f	<b>6</b>	<input type="text" value="306 . 00"/>
<b>7</b>	Current quarter's adjustment for fractions of cents	<b>7</b>	<input type="text" value=" ."/>
<b>8</b>	Current quarter's adjustment for sick pay	<b>8</b>	<input type="text" value="-153 . 00"/>
<b>9</b>	Current quarter's adjustments for tips and group-term life insurance	<b>9</b>	<input type="text" value=" ."/>
<b>10</b>	Total taxes after adjustments. Combine lines 6 through 9	<b>10</b>	<input type="text" value="153 . 00"/>
<b>11</b>	Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter	<b>11</b>	<input type="text" value="153 . 00"/>
<b>12</b>	Balance due. If line 10 is more than line 11, enter the difference and see instructions	<b>12</b>	<input type="text" value=" ."/>
<b>13</b>	Overpayment. If line 11 is more than line 10, enter the difference	<input type="text" value=" ."/>	Check one: <input type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund.



CORRECTED

### Third-Party Sick Pay Recap

FILER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.	Filer is an (check one): <input type="checkbox"/> Employer <input type="checkbox"/> Insurer/Agent	OMB No. 1545-0123  <b>2016</b> Form 8922
	FILER'S employer identification number	
OTHER PARTY'S name (see instructions before entering)	1 Sick pay subject to federal income tax \$	2 Federal income tax withheld from sick pay \$
	3 Sick pay subject to social security tax \$	4 Social security tax withheld from sick pay \$
OTHER PARTY'S employer identification number (see instructions before entering)	5 Sick pay subject to Medicare tax \$	6 Medicare tax withheld from sick pay \$

## Instructions for Form 8922

Section references are to the Internal Revenue Code unless otherwise noted.

### Future Developments

For the latest information about developments related to Form 8922 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form8922](http://www.irs.gov/form8922).

### General Instructions



*Don't send this form to the Social Security Administration. This form is processed solely by the IRS for third-party sick pay reporting.*

### Purpose of Form

Form 8922 is filed to reconcile employment tax returns (for example, Form 941) with Forms W-2 when third-party sick pay is paid. For more information, see *Sick Pay Reporting* in Pub. 15-A.

### Who Must File

Generally, if the liability for the employer's share of social security tax and Medicare tax is reported on the employer's employment tax return, Form 8922 must be filed by:

- The employer, if sick pay is reported on Forms W-2 under the name and EIN of the insurer or agent.
- The insurer or agent, if sick pay is reported on Forms W-2 under the name and EIN of the employer.

For more information on who must file Form 8922, see Pub. 15-A.

### When To File

File Form 8922 by February 28, 2017.

### Where To File

Send Form 8922 to the following:

If your principal business, office, or agency is located in	Use the following address
Alabama, Alaska, Arizona, Arkansas, Colorado, Florida, Georgia, Hawaii, Kansas, Louisiana, Mississippi, Missouri, Nevada, New Mexico, Oklahoma, Tennessee, Texas, Utah, Washington	Internal Revenue Service Memphis Service Center P.O. Box 87 Mail Stop 814D6 Memphis, TN 38101-0087
California, Connecticut, Delaware, District of Columbia, Idaho, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Michigan, Minnesota, Montana, Nebraska, New Hampshire, New Jersey, New York, North Carolina, North Dakota, Ohio, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Vermont, Virginia, West Virginia, Wisconsin, Wyoming	Internal Revenue Service IRS SSA CAWR Philadelphia, PA 19255-0533

If your principal place of business is outside the United States, file with the Internal Revenue Service, IRS SSA CAWR, Philadelphia, PA 19255-0533.

**Private delivery services.** Private delivery services can't deliver to the addresses shown above. If you choose to use a private delivery service, send Form 8922 to the address shown below based on the location of your principal business, office, or agency.

Internal Revenue Service  
Mail Stop 4-G08 151  
2970 Market St  
Philadelphia, PA 19104

Internal Revenue Service  
5333 Getwell Rd Stop 814 D6  
Memphis, TN 38118

The list of private delivery services that are designated by the IRS are provided in Pub. 15.

### Substitute Forms

The IRS accepts quality substitute tax forms that are consistent with the official forms and have no adverse impact on our processing. The official Form 8922 is the standard for substitute forms. Because a substitute form is a variation from the official form, you should know the requirements of the official form for the year of use before you create a substitute version. For details on the requirements for substitute forms, see Pub. 1167.

### Specific Instructions

**Check box for employer or insurer/agent.** Check the appropriate box to state whether you're the employer or the insurer/agent filing Form 8922.

**Filer's name.** If the Employer box is checked, the employer for whom the sick pay was paid by the insurer or agent will complete the information with the employer's name, address, and phone number.

If the Insurer/Agent box is checked, the insurer or agent who paid the sick pay will complete the information with the insurer/agent's name, address, and phone number.

**Filer's EIN.** If the employer box is checked, enter the EIN of the employer.

If the Insurer/Agent box is checked, enter the EIN of the insurer or agent.

**Other party's name and EIN.** If the Employer box is checked, the employer must provide the name and EIN of the insurer or agent. If the employer has contracts with more than one insurer or agent, the employer must file a separate Form 8922 for the wages and taxes related to each contract.

If the Insurer/Agent box is checked, the insurer or agent may, but isn't required to, provide the name and EIN of the employer. If it is providing this information, and if it has contracts with more than one employer, it must file a separate Form 8922 for the wages and taxes related to each employer. Alternatively, it may file a separate Form 8922 for the wages and taxes related to each employer for which it is

supplying the name and EIN, and then file one Form 8922 for the wages and taxes related to the employers for which it isn't supplying the name and EIN.

**Box 1.** Enter the total amount of sick pay subject to federal income tax.

**Box 2.** Enter the total amount of federal income tax withheld from the sick pay.

**Box 3.** Enter the total amount of sick pay subject to social security tax.

**Box 4.** Enter the total amount of social security tax withheld from the sick pay.

**Box 5.** Enter the total amount of sick pay subject to Medicare tax.

**Box 6.** Enter the total amount of the Medicare tax (including Additional Medicare Tax) withheld from the sick pay.

**Corrected Form 8922.** If you filed Form 8922 with the IRS and later discover that you made an error on it, you must correct it as soon as possible. Complete all entries on Form 8922 when making a correction. Enter an "X" in the "CORRECTED" checkbox only when correcting a Form 8922 previously filed with the IRS.

**Recordkeeping.** Keep all records of employment taxes for at least 4 years. These should be available for IRS review.

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**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Section 6051 and its regulations require you to furnish wage and tax statements to employees, the Social Security Administration, and the Internal Revenue Service. Section 6109 requires you to provide your identification number. Failure to provide this information in a timely manner or providing false or fraudulent information may subject you to penalties.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice for civil and/or criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You aren't required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for business taxpayers filing this form is approved under OMB control number 1545-0123 and is included in the estimates shown in the instructions for their business income tax return.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 8922 simpler, we would be happy to hear from you. You can send us comments from [www.irs.gov/formspubs](http://www.irs.gov/formspubs). Click on *More Information* and then click on *Give us feedback*. Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Avenue, NW, IR-6526, Washington, DC 20224. **Don't** send Form 8922 to this address. Instead, see *Where To File*, earlier.