


Complete with Fiscal/Employer Agent separate EIN.

Complete with employee SSN.

Gross wages paid to employee for services to participant employer listed in Box C. Do not include difficulty of care payments made per IRS Notice 2014-7 in Box 1.

Federal Income Tax withheld for employer/employee relationship.

a Employee's social security number		Safe, accurate, FAST! Use  Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>				
b Employer identification number (EIN)		1 Wages, tips, other compensation	2 Federal income tax withheld			
c Employer's name, address, and ZIP code		3 Social security wages	4 Social security tax withheld			
		5 Medicare wages and tips	6 Medicare tax withheld			
		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			
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12b			
		14 Other	12c			
f Employee's address and ZIP code		12d				
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Enter the wages subject to Social Security taxes in Box 3 and the Social Security Tax withheld in Box 4 for the employer/employee relationship. Do the same for Medicare taxes in boxes 5 and 6. If the employer was served by only one F/EA during the year, Box 3 and Box 5 must be greater than \$0 but less than \$1,900.

Enter State and Local wages and withheld income tax for this employer/employee relationship.

Enter Agent's Name "for <<Participant Employer's Name>>", then enter Agent's mailing address associated with Agent's separate EIN.

Enter all applicable employee information.

In Box 15 A, enter the state(s) in which the participant employer paid State Income Tax for the employee on this Form W-2. Enter the participant employer's individual State Income Tax withholding account number unless the Agent has an arrangement in the state to file and pay State Income Tax withholding in aggregate.

The Fiscal/Employer Agent must issue a separate Form W-2 for each participant employer/employee relationship. If, for example, an individual employee works for three different participant employers, the employee must receive three separate Forms W-2. Each W-2 represents the wages paid by and taxes withheld for each individual employer/employee relationship.

**Example of IRS/SSA Form W-2  
Used for Fiscal/Employer Agent  
To Report Employee Tax and Wage Statement to Employees, IRS/SSA and States**