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.


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