

Uncollected Social Security and Medicare Tax on Wages

Department of the Treasury
Internal Revenue Service

▶ See instructions on back.
▶ Attach to your tax return.

Name of person who must file this form. If married, complete a separate Form 8919 for each spouse who must file this form.

Social security number

- Who must file.** You must file Form 8919 if **all** of the following apply.
- You performed services for a firm.
 - The firm did not withhold your share of social security and Medicare taxes from your pay.
 - Your pay from the firm was not for services as an independent contractor.
 - One or more of the reasons listed below under *Reason codes* apply to you.

Reason codes: For each firm listed below, enter in column (c) the applicable reason code(s) for filing this form. If none of the reason codes apply to you, but you believe you should have been treated as an employee, enter reason code G, and file Form SS-8 on or before the date you file your tax return.

- A** I filed Form SS-8 and received a determination letter stating that I am an employee of this firm.
- B** I was designated as a "section 530 employee" by my employer or by the IRS prior to January 1, 1997.
- C** I received other correspondence from the IRS that states I am an employee.
- D** I was previously treated as an employee by this firm and am performing services in a substantially similar capacity and under substantially similar direction and control. (You must also enter reason code G.)
- E** My co-workers, performing substantially similar services under substantially similar direction and control, are treated as employees. (You must also enter reason code G.)
- F** My co-workers, performing substantially similar services under substantially similar direction and control, filed Form SS-8 for this firm and received a determination that they were employees. (You must also enter reason code G.)
- G** I filed Form SS-8 with the IRS and have not received a reply.
- H** I received a Form W-2 and a Form 1099-MISC from this firm for 2011. The amount on Form 1099-MISC should have been included as wages on Form W-2.

| (a) Name of firm | (b) Firm's federal identification number (see instructions) | (c) Enter reason code(s) from above | (d) Date IRS determination or correspondence was received (MM/DD/YYYY) (see instructions) | (e) Check if Form 1099-MISC was received | (f) Total wages received with no social security or Medicare tax withholding and not reported on Form W-2 |
|------------------|---|-------------------------------------|---|--|---|
| 1 | | | | <input type="checkbox"/> | |
| 2 | | | | <input type="checkbox"/> | |
| 3 | | | | <input type="checkbox"/> | |
| 4 | | | | <input type="checkbox"/> | |
| 5 | | | | <input type="checkbox"/> | |
| 6 | Total wages. Combine lines 1 through 5 in column (f). Enter here and include on Form 1040, line 7; Form 1040NR, line 8; or Form 1040NR-EZ, line 3 | | | 6 | |
| 7 | Maximum amount of wages subject to social security tax | | | 7 | |
| 8 | Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) or railroad retirement (tier 1) compensation, and unreported tips subject to social security tax from Form 4137, line 10 | | | 8 | |
| 9 | Subtract line 8 from line 7. If line 8 is more than line 7, enter -0- here and on line 10 | | | 9 | |
| 10 | Wages subject to social security tax. Enter the smaller of line 6 or line 9 | | | 10 | |
| 11 | Multiply line 10 by .042 (social security tax rate for 2011) | | | 11 | |
| 12 | Multiply line 6 by .0145 (Medicare tax rate) | | | 12 | |
| 13 | Add lines 11 and 12. Enter here and on Form 1040, line 57; Form 1040NR, line 55; or Form 1040NR-EZ, line 16. (Form 1040-SS and Form 1040-PR filers, see instructions) . . . ▶ | | | 13 | |

What's New

New reason code H. Reason code H has been added to cover situations where your employer has issued both Form W-2, Wage and Tax Statement, and Form 1099-MISC, Miscellaneous Income, to you in the same year, but the amounts reported on Form 1099-MISC should have been reported on Form W-2 for services you provided as an employee. See *column (c)* under *Specific Instructions* below.

General Instructions

Purpose of form. Use Form 8919 to figure and report your share of the uncollected social security and Medicare taxes due on your compensation if you were an employee but were treated as an independent contractor by your employer. By filing this form, your social security and Medicare taxes will be credited to your social security record. For an explanation of the difference between an independent contractor and an employee, see Pub. 1779, *Independent Contractor or Employee*.



Do not use this form:

- For services you performed as an independent contractor. Instead, use Schedule C (Form 1040), *Profit or Loss From Business*, or Schedule C-EZ (Form 1040), *Net Profit From Business*, to report the income. And use Schedule SE (Form 1040), *Self-Employment Tax*, to figure the tax on net earnings from self-employment.

- To figure the social security and Medicare tax owed on tips you did not report to your employer, including any allocated tips shown on your Form(s) W-2 that you must report as income. Instead, use Form 4137, *Social Security and Medicare Tax on Unreported Tip Income*.

Firm. For purposes of this form, the term “firm” means any individual, business enterprise, company, nonprofit organization, state, or other entity for which you performed services. This firm may or may not have paid you directly for these services.

Form SS-8, Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding.

File this form if you want the IRS to determine whether you are an independent contractor or an employee. See the form instructions for information on completing the form.

Section 530 employee. A section 530 employee, for purposes of reason code B, is one who was determined to be an employee by the IRS prior to January 1, 1997, but whose employer has been granted relief from payment of employment taxes under Section 530 of the Revenue Act of 1978.

Specific Instructions

Lines 1 through 5. Complete a separate line for each firm. If you worked as an employee for more than five firms in 2011, attach additional Form(s) 8919 with lines 1 through 5 completed. Complete lines 6 through 13 on only one Form 8919. The line 6 amount on that Form 8919 should be the combined totals of all lines 1 through 5 of all your Forms 8919.

Column (a). Enter the name of the firm for which you worked. If you received a Form 1099-MISC from the firm, enter the firm’s name exactly as it is entered on Form 1099-MISC.

Column (b). The federal identification number for a firm can be an employer identification number (EIN) or a social security number (SSN) (if the firm is an individual). An EIN is a nine-digit number assigned by the IRS to a business. Enter an EIN like this: XX-XXXXXXX. Enter an SSN like this: XXX-XX-XXXX. If you received a Form 1099-MISC from the firm, enter the firm’s federal identification number that is entered on Form 1099-MISC. If you do not know the firm’s federal identification number, you can use Form W-9, *Request for Taxpayer Identification Number and Certification*, to request it from the firm. If you are unable to obtain the number, enter “unknown.”

Column (c). Enter the reason code for why you are filing this form. You can enter more than one reason code for a firm. If none of the reason codes apply to you, but you believe you should have been treated as an employee, enter reason code G, and file Form SS-8 on or before the date you file your tax return.

If you enter reason code D, E, or F, you must file Form SS-8 to request a determination of your worker status. You must also enter reason code G.

Enter reason code H if you received both a Form W-2 and a Form 1099-MISC from the firm and the amount on the Form 1099-MISC should have been included as wages on Form W-2 as an amount you received for services you provided as an employee. If reason code H applies to your situation, do not enter reason code G and do not file Form SS-8. Examples of amounts that are sometimes erroneously included on Form 1099-MISC that should be reported as wages on Form W-2 include employee bonuses, awards, travel expense reimbursements not paid under an accountable plan, scholarships, and signing bonuses. Generally, amounts paid by an employer to an employee are not reported on Form 1099-MISC. Form 1099-MISC is used for reporting nonemployee compensation, rents, royalties, and certain other payments.



If you enter reason codes D, E, F, or G, you or the firm that paid you may be contacted for additional information. Use of these reason codes is not a guarantee that the IRS will agree with your worker status determination. If the IRS does not agree that you are an employee, you may be billed for the additional tax, penalties, and interest resulting from the change to your worker status.

Column (d). Complete only if reason code A, B, or C is entered in column (c).

Line 13. Form 1040-SS and Form 1040-PR filers, the amount on line 13 should be included in the line 5 amount on your Form 1040-SS or Form 1040-PR, whichever you file. See the instructions for those forms for directions on how to report the tax due on line 5 of those forms.