

Please do not staple

a Control number		33333		For Official Use Only ▶ OMB No. 1545-0008		
b Kind of Payer	941-SS	Military	943	1 Wages, tips, other compensation	2 Income tax withheld	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3 Social security wages	4 Social security tax withheld	
	942	Medicare govt. emp.				
	<input type="checkbox"/>	<input type="checkbox"/>				
c Total number of statements	d Establishment number			5 Medicare wages and tips	6 Medicare tax withheld	
	e Employer's identification number			7 Social security tips	8	
f Employer's name				9 Advance EIC payments	10	
				11	12	
				13 Adjusted total social security wages and tips		
				14 Adjusted total Medicare wages and tips		
				15		
g Employer's address and ZIP code						
h Other EIN used this year						

Copy A—For Social Security Administration

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶

Title ▶

Date ▶

Form **W-3SS** Transmittal of Wage and Tax Statements **1993**

Department of the Treasury
Internal Revenue Service

Notice to Employers in the Commonwealth of the Northern Mariana Islands

If you are an employer in the Commonwealth of the Northern Mariana Islands, you must contact the Division of Revenue and Taxation, Capital Hill, Saipan, MP 96950, to get Form W-2CM and the instructions for completing and filing that form.

Employers in Guam, the Commonwealth of the Northern Mariana Islands, the Virgin Islands, and American Samoa

Please return this entire page along with Copy A of Forms W-2GU, W-2CM, W-2VI, or W-2AS to the Social Security Administration, Data Operations Center, Wilkes-Barre, PA 18769.

Note: *Employers in American Samoa, send Copy 1 of Forms W-2AS to the American Samoa Tax Office, Government of American Samoa, Pago Pago, AS 96799.*

Paperwork Reduction Act Notice

We ask for the information on these forms to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file these forms will vary depending on individual circumstances. The estimated average times are:

- | | |
|-------------------------|-------------------------|
| Form W-2AS — 22 minutes | Form W-2VI — 20 minutes |
| Form W-2GU — 22 minutes | Form W-3SS — 22 minutes |

If you have comments concerning the accuracy of these time estimates or suggestions for making these forms more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0008), Washington, DC 20503. DO NOT send the tax forms to either of these offices. Instead, see the instructions for the forms for information on where to file.

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	942	Medicare govt. emp.			
	<input type="checkbox"/>	<input type="checkbox"/>			
c Total number of statements	d Establishment number			5 Medicare wages and tips	6 Medicare tax withheld
	e Employer's identification number			7 Social security tips	8
f Employer's name				9 Advance EIC payments	10
				11	12
				13 Adjusted total social security wages and tips	
				14 Adjusted total Medicare wages and tips	
g Employer's address and ZIP code					
h Other EIN used this year				15	

Copy 1—For Local Tax Department

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶ Title ▶ Date ▶

Form **W-3SS Transmittal of Wage and Tax Statements 1993** Department of the Treasury Internal Revenue Service

Items To Note

Format.—There are major changes to the formats of Forms W-3SS, W-2AS, W-2GU, and W-2VI. Names, addresses, and Taxpayer Identification Number boxes are located on the left side of the form. All dollar amount boxes are on the right side.

Top Margin.—The top margin of Forms W-3SS, W-2AS, W-2GU, and W-2VI is changed to 3/8 inch.

Void Checkbox.—The void checkbox on Forms W-2AS, W-2GU, and W-2VI is relocated to the top of the form.

Wage Bases.—The wage bases for 1993 are \$57,600 for social security (old age, survivors, and disability insurance) and \$135,000 for Medicare (hospital insurance).

Reporting Sick Pay

Sick pay paid to an employee by a third party, such as an insurance company or trust, requires special treatment at year-end because the IRS reconciles an entity's Forms 941-SS with the Forms W-2AS, W-2GU, W-2CM, or W-2VI and Form W-3SS filed at the end of the year. See **Pub. 952**, Sick Pay Reporting, for information.

Reporting on Magnetic Media

We encourage employers and other payers with computer capabilities to use magnetic media for filing the information on the Wage and Tax Statement. Many filers find that reporting on magnetic media saves money and is efficient and flexible.

You can get specifications for furnishing this information on magnetic media by contacting the Magnetic Media Coordinator at (809) 766-5574 for Virgin Islands or (415) 744-4559 for Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.

If you file on magnetic media, do not file the same returns on paper.

Instructions for Forms W-2AS, W-2GU, W-2CM, and W-2VI

General Instructions

Who Must File.—Employers and other payers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands must report wages, income tax withheld, U.S. social security taxes, and U.S. Medicare taxes to their local tax department and to the U.S. Social Security Administration (SSA). Form W-2AS is used to report American Samoa wages; Form W-2GU is used to report Guam wages; Form W-2CM is used to report the Commonwealth of the Northern Mariana Islands wages, and Form W-2VI is used to report Virgin Islands wages. **Do not** use these forms to report wages subject to U.S. Federal income tax withholding. Rather, use Form W-2 to show U.S. income tax withheld.

Form W-3SS is used as a transmittal document to send the Forms W-2AS,

W-2GU, W-2CM, or W-2VI to the proper authority.

Where and When To File.—File Copy A of Forms W-2AS, W-2GU, W-2CM, or W-2VI, and Copy A of Form W-3SS, with the Social Security Administration, Data Operations Center, Wilkes-Barre, PA 18769, by February 28, 1994.

File Copy 1 of Forms W-2GU or W-2VI with Copy 1 of Form W-3SS with the local tax department. (For more information concerning Copy 1, contact your local tax department.)

File Copy 1 of Forms W-2AS and W-3SS with the American Samoa Tax Office, Government of American Samoa, Pago Pago, AS 96799.

Shipping and Mailing.—If you send more than one kind of form, please group forms of the same kind, and send them in separate groups. For example, send Forms W-2GU with one Form W-3SS and Forms W-2AS with a second Form W-3SS. Forms W-2AS, W-2GU, W-2CM, or W-2VI are printed three forms to a page. Send the whole page of Copies A and 1 even if one or two of the forms are blank or void.

If you have a large number of forms with one Form W-3SS, you may send them in separate packages. Show your name and employer identification number (EIN) on each package. Number them in order (1 of 4, 2 of 4, etc.), and place Form W-3SS in package 1. Show the number of packages at the bottom of Form W-3SS. If you mail them, you must send them First-Class.

Calendar Year Basis.—You must base all entries on Forms W-2AS, W-2GU, W-2CM, W-2VI, and W-3SS on a calendar year.

Taxpayer Identifying Numbers.—

These numbers are used to post earnings to employees' earnings records for social security benefits. Please be sure to show the correct social security number in box d on the Forms W-2AS, W-2GU, or W-2VI.

Persons in a trade or business use an EIN (00-0000000). Individuals use a social security number (000-00-0000). When you list a number, please separate the nine digits properly to show the kind of number.

Sole proprietors who are payers should show their EIN on the statements they prepare.

Please show the full name, address, and identifying number of the payer and recipient on the form.

Statements To Employees.—

Generally, you should furnish statements to employees by January 31, 1994. If employment ends before December 31, 1993, you may give the statement any time after employment ends. If the employee asks for the form, furnish him or her the completed copies within 30 days of the request or the last wage payment, whichever is later. If an employee loses a statement, write "REISSUED STATEMENT" on the new copy, but **do not send Copy A of the reissued statement to SSA.**

Undeliverable Forms.—Keep for 4 years any employee copies of Forms W-2AS, W-2GU, W-2CM, or W-2VI that you tried to deliver but could not.

Corrections.—Use **Form W-2c**, Statement of Corrected Income and Tax Amounts, to correct errors in previously filed Forms W-2AS, W-2GU, W-2CM, and W-2VI. Use **Form W-3c**, Transmittal of Corrected Income and Tax Statements, to transmit the W-2c forms to the SSA. Instructions are on the forms.

Specific Instructions for Completing Forms W-2AS, W-2GU, and W-2VI

The instructions below are for boxes on the forms. Make all dollar entries without the dollar sign and comma but with the decimal point (0000.00). If an entry does not apply to you, leave it blank. Employers in the Commonwealth of the Northern Mariana Islands should contact the local tax division for instructions on completing Forms W-2CM.

Box a—Control number.—For the employer to identify individual forms. *You do not have to use this box.*

Void.—Put an X in this square when an error has been made. If possible, the forms should have no erasures, whiteouts, or strikeovers on Copy A. Be sure the amounts shown on void forms are **NOT** included in your subtotals.

Box b—Employer's identification number.—Show the number assigned to you by the IRS. Do not use a prior owner's number.

Box c—Employer's name, address, and ZIP code.—Enter the employer's name, address, and ZIP code. This entry should be the same as shown on your Form 941-SS, 942, or 943.

Box d—Employee's social security number.—Give the number shown on the employee's social security card. An employee without a number should apply for one at any SSA office.

Box e—Employee's name.—Enter the name as shown on the employee's social security card.

If the name has changed, have the employee get a corrected card from any SSA office. Use the name on the original card until you see the corrected one.

Box f—Employee's address and ZIP code.—Enter the employee's address and ZIP code.

Box 1—Wages, tips, and other compensation.—Show, before any payroll deductions, the total of (1) wages paid, (2) noncash payments, including fringe benefits, (3) tips reported, and (4) all other compensation. Other compensation is amounts that you pay the employee from which income tax is not withheld. If you prefer not to include it in the total, you may show it on a separate Form W-2AS, W-2GU, or W-2VI.

Note: *Show payments to statutory employees that are subject to social security and Medicare taxes but not subject to income tax withholding in box 1 as other compensation. (See Circular SS for the definition of a statutory employee.)*

Box 2—Income tax withheld.—Show the total amount of American Samoa, Guam, or Virgin Island income tax withheld.

Box 3—Social security wages.—Show the total wages paid (before payroll deductions) subject to employee social security tax. The total of boxes 3 and 7 should not be more than \$57,600 (the maximum social security wage base for 1993). Generally, noncash payments are considered wages. (See Circular SS for more information.)

Box 4—Social security tax withheld.—Show the total employee social security tax (not your share) withheld or paid by you for the employee. Include only taxes withheld

for 1993 wages and social security tips. If you are making an adjustment in 1993 to correct social security tax for a prior year, you must file **Form 941c**, Supporting Statement To Correct Information, with your **Form 941-SS**, Employer's Quarterly Federal Tax Return, in the quarter you find the error. File Copy A of Form W-2c with SSA and give the employee a copy of Form W-2c for the prior year.

Box 5—Medicare wages and tips.—Show the total wages paid and tips reported subject to employee Medicare tax. The amount entered in this box should not exceed \$135,000 (the maximum Medicare wage base for 1993).

Box 6—Medicare tax withheld.—Enter the total employee Medicare tax (not your share) withheld or paid by you for the employee. Include only taxes withheld for 1993 wages and tips.

Box 7—Social security tips.—Show the amount the employee reported even if you did not have enough employee funds to collect the social security tax for the tips. When tips and wages subject to social security taxes amount to \$57,600 (for 1993), do not show any additional tips in this box. Show all tips reported in box 1 along with wages and other compensation.

Box 8—Benefits included in Box 1.—Show the total value of the taxable noncash fringe benefits included in box 1 as other compensation. If you provided a vehicle and you included 100% of the value in the employee's income, you must separately report this value to the employee in box 8 or on a separate statement so that the employee can compute the value of any business use of the vehicle.

Box 9—Advance EIC payment.—Forms W-2GU and W-2VI only. Show the amount of the advance earned income credit paid to the employee.

Box 11—Statutory employee.—Check this box for statutory employees whose earnings are subject to social security tax and Medicare tax but not subject to income tax withholding. See Circular SS for more information on statutory employees.

Pension plan.—Check this box if the employee was an "active participant" (for any part of the year) in a retirement plan (including a simplified employee pension (SEP)) maintained by you. See IRS Notice 87-16, 1987-1 C.B. 446, reprinted as **Pub. 1602**, for the definition of an active participant.

942 employee.—For household employers only. Check this box if you had only one household employee during 1993.

Subtotal.—Employers submitting 41 or fewer individual Forms W-2 need not give subtotals. Other employers should give subtotals. If you are

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	942	Medicare govt. emp.				
	<input type="checkbox"/>	<input type="checkbox"/>				
c Total number of statements	d Establishment number			5 Medicare wages and tips	6 Medicare tax withheld	
	e Employer's identification number			7 Social security tips	8	
f Employer's name				9 Advance EIC payments	10	
YOUR COPY				11	12	
				13 Adjusted total social security wages and tips		
				14 Adjusted total Medicare wages and tips		
				15		
g Employer's address and ZIP code						
h Other EIN used this year						

Form **W-3SS Transmittal of Wage and Tax Statements 1993** Department of the Treasury Internal Revenue Service

sending 42 or more forms, please show subtotals on every 42nd form for the preceding 41 forms to permit checking the transmittal totals.

Put an X in the square on the Form W-2AS, W-2GU, or W-2VI that shows the subtotal dollar amounts for the preceding 41 forms. The subtotal amounts are to be shown in boxes 1 through 7, and 9.

Example: An employer with forms for 86 employees should show a subtotal on the 42nd statement, the 84th statement (showing the subtotal for statements 43 through 83), and the 89th statement (showing the subtotal for statements 85 through 88). The last subtotal should be the last completed form on the page. Void statements are counted in order with good statements, **but do not include the money amounts from the void statements in the subtotal figures.**

Deferred compensation.—Check this box if the employee has made an elective deferral to a section 401(k), 403(b), 408(k)(6), 457(b), or 501(c)(18)(D) retirement plan. See also **Codes D-H** under **Box 12**.

Box 12.—Complete and label this box for all codes below that apply.

Code A. You did not collect employee social security tax on all of the employee's tips. Show the amount of the tax that you could not collect because the employee did not have enough funds from which to deduct it. This amount is not included in box 4. Use **code A** to label the amount of uncollected social security tax on tips.

Code B. You did not collect employee Medicare tax on all of the employee's tips because the employee did not have enough funds from which to deduct it. Enter the uncollected Medicare tax on tips and label it **code B**. This amount is not included in box 6.

Code C. Filers of Forms W-2GU and W-2VI only. If you provided your employee more than \$50,000 of group-term life insurance, show the cost of the coverage over \$50,000. Label the amount with **code C**. Include it in boxes 1, 3, and 5.

Codes D-H. Elective deferrals were made to a section 401(k) cash or deferred arrangement, to a section 403(b) salary reduction agreement, to amounts deferred under a section 408(k)(6) salary reduction SEP, or to a section 501(c)(18)(D) tax-exempt organization plan. Elective and nonelective contributions were made to a section 457(b) deferred compensation plan for employees of state or local government or tax-exempt organizations.

The amount to be reported as an elective deferral in box 12 of Form W-2AS, W-2GU, or W-2VI for all plans except section 457(b), is only that portion of the employee's salary (or other compensation) that he or she did not receive because of the deferral. Elective and nonelective contributions should be reported for section 457(b) plans. Do not report section 457(f) amounts or amounts deferred under section 457(b) which are subject to a substantial risk of forfeiture.

Nonelective contributions made by an employer on behalf of employees are not "elective deferrals." Nor are voluntary "after-tax contributions" (such as voluntary contributions to a pension plan that are deducted from an employee's pay after all other deductions have been computed). After-tax contributions should not be reported in box 12.

Use the following codes for elective deferrals made to the plans listed

below. For section 457(b) plans include elective and nonelective deferrals.

D - section 401(k)

E - section 403(b)

F - section 408(k)(6)

G - section 457(b)

H - section 501(c)(18)(D)

The following examples show the amounts to report for a section 401(k) plan.

Example 1:

For calendar year 1993, Employee A electively deferred \$4,000 to a section 401(k) arrangement and made a voluntary after-tax contribution of \$500. In addition, the employer, on Employee A's behalf, made a qualified nonelective contribution of \$1,000 to the plan and a nonelective profit-sharing employer contribution of \$2,000.

The total elective deferral of \$4,000 is reported in box 12 preceded with code D.

Example 2:

For calendar year 1993, Employee B electively deferred \$9,000 to a section 401(k) arrangement and made a voluntary after-tax contribution of \$500. In addition, the employer, on Employee B's behalf, made a qualified nonelective contribution of \$1,000 to the plan and nonelective profit-sharing employer contribution of \$2,000.

The total elective deferral of \$9,000 is reported in box 12 preceded with code D. Even though the 1992 limit for elective deferrals is \$8,728 (subject to change for 1993) the employer would report the total amount of \$9,000 as the elective deferral.

Check the "Deferred compensation" checkbox in box 11, enter the elective deferral in box 12, and label it with the correct code. Also, check the pension plan box in box 11 if the employee is an "active participant."

Code J. You are reporting sick pay. Show the amount of any sick pay **NOT** includible in income because the employee contributed to the sick pay plan. Label it as **code J**. If you issue a separate Form W-2 for sick pay, use box 12 to label the Form W-2 as "Sick pay."

Code M. You provided your former employees (including retirees) more than \$50,000 of group-term life insurance coverage. Enter the amount of uncollected social security tax on the coverage in box 12. Use **code M** for uncollected social security tax.

Code N. You provided your former employees (including retirees) more than \$50,000 of group-term life insurance coverage. Enter the amount of uncollected Medicare tax on the coverage in box 12. Use **code N** for uncollected Medicare tax.

Box 13—Other.—You may show any information you want to give your employee here such as medical insurance premiums deducted, union dues deducted, or certain employee business expense reimbursements. You should clearly label the entries.

Instructions for Form W-3SS

Who Must File, When To File, and Where To File.—See page 3 under **General Instructions** for this information.

How To Complete Form W-3SS.—Please type or print entries. Make all entries without the dollar sign and comma but with the decimal point (0000.00).

The instructions below are for the boxes on Form W-3SS. If an entry does not apply, leave it blank.

Box a—Control number.—This box is for numbering the whole transmittal. *You do not have to use this box.*

Box b—Kind of Payer.—Check only one box.

941-SS.—Check this box if you file Form 941-SS and none of the other categories apply.

Military.—Check this box if you are a military employer sending Forms W-2AS, W-2GU, W-2CM, or W-2VI for members of the uniformed services.

943.—Check this box if you file Form 943 and are sending forms for agricultural employees. If you also have employees who are not agricultural employees, send each group's Forms W-2AS, W-2GU, W-2CM, or W-2VI with a separate Form W-3SS. Send the nonagricultural employees' forms with a Form W-3SS that generally has a checkmark in the 941-SS box.

942.—Check this box if you are a household employer sending Forms W-2AS, W-2GU, W-2CM, or W-2VI for household employees. If you also have employees who are not household employees, send each group's forms with a separate Form W-3SS.

Medicare government employee.—Check this box if you are a U.S. or Virgin Islands government employer with employees subject only to the 1.45% Medicare tax.

Box c—Total number of statements.—Show the number of individual Forms W-2AS, W-2GU, W-2CM, or W-2VI filed with this Form W-3SS.

Box d—Establishment number.—You may use this block to identify separate establishments in your business. Use any four-digit number you choose if you wish to identify them. You may file a separate Form W-3SS, with Forms W-2AS, W-2GU, W-2CM, or W-2VI, for each establishment even if they all have the same EIN.

Box e—Employer's identification number.—Show the number assigned to you by the IRS. **Do not use a prior owner's number.** If available, use the label sent to you with Circular SS that shows your name, address, and EIN.

Box f—Employer's name.—If available, use the label sent to you with Circular SS.

Box g—Employer's address and ZIP code.—If available, use the label sent to you with Circular SS. Make any necessary corrections on the label.

Box h—Other EIN used this year.—If you have used an EIN (including a prior owner's number) on Forms 941-SS (or 941c), 942, or 943 submitted for 1993 that is different from the EIN reported in box e on this form, enter the other EIN used.

Box 1—Wages, tips, and other compensation.—Show the total wages, tips, and other compensation reported.

Box 2—Income tax withheld.—Show the total withheld income tax reported.

Box 3—Social security wages.—Show the total social security wages reported.

Box 4—Social security tax withheld.—Show the total withheld social security tax reported.

Box 5—Medicare wages and tips.—Show the total Medicare wages and tips reported.

Box 6—Medicare tax withheld.—Show the total withheld Medicare tax reported.

Box 7—Social security tips.—Show the total social security tips reported.

Box 9—Advance EIC payments.—To be shown only for Forms W-2GU and W-2VI. Enter the total amount of payments shown.

Box 13—Adjusted total social security wages and tips.—The amount reported in this box in most cases should agree with the total social security wages and tips reported to the IRS on your quarterly Forms 941-SS (or 941c), 942, and annual Form 943 for 1993. To get the adjusted total of social security wages and tips, you must take into account any current year adjustments in social security wages and tips shown on Forms 941-SS (or 941c), 942, or 943. Do not include prior year adjustments in the adjusted total for the current year. If these totals do not match, the IRS or the SSA may require you to explain any difference and make any corrections.

Box 14—Adjusted total Medicare wages and tips.—Generally, the amounts reported in this box should agree with the total Medicare wages and tips reported to the IRS on Forms 941-SS (or 941c), 942, and 943 for 1993. See **Box 13** above for more information.