

Uncollected Social Security and Medicare Tax on Wages

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040 or Form 1040NR.**

Name of person who received wages. If married, complete a separate Form 8919 for each spouse.

Social security number

Reason Codes: For each employer listed below, enter the applicable reason codes for filing this form in column (c). Enter the date you received the Determination Letter or correspondence in column (d).

- A** I filed Form SS-8 and received a determination letter stating that I am an employee of this company.

- 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 which designates me as an employee.

- D** I was previously treated as an employee by this company.

- E** My co-workers in substantially the same position as me are treated as employees.

- F** My co-workers filed Form SS-8 for this company and received a determination that they were employees.

- G** I filed Form SS-8 with the IRS and have not received a reply.

- H** My employer has the right to direct and control my work, determines the work to be done, and determines how it is to be done.

(a) Name of employer	(b) Employer's EIN	(c) Reason Code from above	(d) Date IRS Determination or Correspondence, as indicated in column (c), was received	(e) Check if Form 1099-MISC was received	(f) Total wages received with no Social Security or Medicare tax withholding
1					
2					
3					
4					
5					
6	Total wages. Combine lines 1 through 5 in column (f). Enter here and on line 7 of Form 1040 or line 8 of Form 1040NR				6
7	Maximum amount of wages subject to social security tax			7	XX,XXX
8	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) from employers who treated you as an employee and who withheld social security and Medicare taxes or railroad retirement (tier 1) compensation			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 .062				11
12	Multiply line 6 by .0145				12
13	Add lines 11 and 12. Enter here and on Form 1040, line XX, or Form 1040NR, line XX . . . ▶				13