

Social Security Administration

Retirement, Survivors and Disability Insurance

Date:

Employee's Name:

Employee's Social Security Number:

Please complete the attached form for tax year _____ The information that you provide will be used in making a determination regarding the amount of Social Security benefits payable to the above named individual.

You may submit Special Wage Payment files electronically by visiting SSA's website at www.socialsecurity.gov/employer, and selecting "Business Services Online (BSO)." If you file electronically, please do not mail paper copies of these forms to Wilkes-Barre Data Operations Center.

We would appreciate receiving this information by _____ An envelope requiring no postage is enclosed for your convenience. If you have any questions, please call us at 1-800-775-7802 between 7:30 a.m. and 4:00 p.m. eastern time.

Sincerely,



Commissioner
Social Security Administration

Enclosures:
Form SSA-131-OCR
Envelope

THE UNIVERSITY OF CHICAGO

PHYSICS DEPARTMENT

PHYSICS 435

LECTURE 1

1.1

1.2

1.3



EMPLOYER INSTRUCTIONS FOR COMPLETING SPECIAL WAGE PAYMENT FORM

1. Provide the EIN that was used or will be used to report the employee's wages on the Form W-2.
2. Enter the date the employee retired. Enter "Not Retired" if the employee has not retired.
3. Enter the date that the employee last performed services; was not expected to return to work; and was not subject to recall to render additional services. This date should be the same as or earlier than the date in item "2". Enter "Not Retired" if the employee has not retired.
4. Enter the wages that were paid to the employee in the tax year that were for services that were performed in years *prior* to the tax year or that were paid on account of retirement.

Examples (not all inclusive) of payments to be included:

- Payments in lieu of vacation that were earned in a year prior to the tax year.
- Accumulated sick payments which were paid in a lump sum based on "retirement" as the sole condition of payment.
- Accumulated sick payments paid at or after the date in item 3, which were earned in a year prior to the tax year.
- Payments "on account of retirement" –dismissal, severance or termination pay paid because of retirement.
- Bonuses which are paid pursuant to a prior contract, agreement or promise causing the employee to expect such payments regularly; or announced to induce the employee to work more steadily, rapidly or efficiently or to remain with the employer.
- Stock Options.

Do not include in item "4", payments:

- For annual, sick, holiday or vacation pay if used (absence from work) prior to the date of retirement (earlier of items "2" or "3").
- That were reported or will be reported under "Nonqualified Plans" on the form W-2.
- That were deducted from the employee's wages and paid to a deferred compensation plan (e.g., 401k).
- Employees' health and dental plan benefits (non-covered/non-taxable for Social Security wages).
- Bonuses *earned* and *paid* in the tax year.

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5. Check whether payments listed in item 4 will be made for years after the tax year. If yes, please show the amounts and years in which these will be paid, if known.
 6. **Nonqualified deferred compensation and section 457 plans only.** If you were unable to report nonqualified deferred compensation or section 457 plan payments and deferrals (contributions) on Form W-2 because both payments and deferrals occurred during the year, show the amount of wages **earned** by the employee during the tax year. Generally, the wages earned will be the compensation reported in block 1 of Form W-2 less payment from a nonqualified deferred compensation (or 457) plan, but including any amounts deferred under the plan during the tax year (See IRS Publication 957).

Privacy Act Statement Collection and Use of Personal Information

Sections 214 and 215 of the Social Security Act, as amended, authorize us to collect this information. We will use the information you provide on this form to make a determination concerning the amount of Social Security benefits payable to the above individual.

Completion of this form is voluntary; however, failure to provide all or part of the information may not allow us to make a correct determination regarding the amount of Social Security benefits payable to the above named individual for the year in question.

We rarely use this information you supply for any purpose other than for determining continuing eligibility. However, we may use it for the administration and integrity of Social Security programs. We may also disclose information to another person or to another agency in accordance with approved routine uses, which include but are not limited to the following:

1. To enable a third party, or an agency to assist Social Security in establishing rights to Social Security benefits and/or coverage;
2. To comply with Federal laws requiring the release of information from Social Security records (e.g., to the Government Accountability Office and Department of Veterans' Affairs);
3. To make determinations for eligibility in similar health and income maintenance programs at the Federal, State, and local level; and,
4. To facilitate statistical research, audit, or investigative activities necessary to assure the integrity and improvement of Social Security programs.

We may also use the information you provide in computer matching programs. Matching programs compare our records with records kept by other Federal, State, or local government agencies. Information from these matching programs can be used to establish or verify a person's eligibility for Federally-funded or administered benefit programs and for repayment of payments or delinquent debts under these programs.

A complete list of routine uses for this information is available in our System of Records Notice entitled, Earnings Recording and Self-Employment Income System (60-0059). This notice, additional information regarding this form, routine uses of information, and our programs and systems are available on-line at www.socialsecurity.gov or at your local Social Security office.

PAPERWORK REDUCTION ACT: This information collection meets the clearance requirements of 44 U.S.C. § 3507, as amended by Section 2 of the Paperwork Reduction Act of 1995. You are not required to answer these questions unless we display a valid Office of Management and Budget control number. We estimate that it will take 20 minutes to read the instructions, gather the necessary facts, and answer the questions.