



☐ CORRECTED

FILER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.	Filer is an (check one): <input type="checkbox"/> Employer <input type="checkbox"/> Insurer/Agent	OMB No. 1545-0123  <b>2016</b> Form <b>8922</b>
	FILER'S employer identification number	
OTHER PARTY'S name (see instructions before entering)	1 Sick pay subject to federal income tax \$	2 Federal income tax withheld from sick pay \$
	3 Sick pay subject to social security tax \$	4 Social security tax withheld from sick pay \$
	5 Sick pay subject to Medicare tax \$	6 Medicare tax withheld from sick pay \$
	OTHER PARTY'S employer identification number (see instructions before entering)	

## Third-Party Sick Pay Recap

## Instructions for Form 8922

Section references are to the Internal Revenue Code unless otherwise noted.

### Future Developments

For the latest information about developments related to Form 8922 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form8922](http://www.irs.gov/form8922).

### General Instructions



*Don't send this form to the Social Security Administration. This form is processed solely by the IRS for third-party sick pay reporting.*

### Purpose of Form

Form 8922 is filed to reconcile employment tax returns (for example, Form 941) with Forms W-2 when third-party sick pay is paid. For more information, see *Sick Pay Reporting* in Pub. 15-A.

### Who Must File

Generally, if the liability for the employer's share of social security tax and Medicare tax is reported on the employer's employment tax return, Form 8922 must be filed by:

- The employer, if sick pay is reported on Forms W-2 under the name and EIN of the insurer or agent.
- The insurer or agent, if sick pay is reported on Forms W-2 under the name and EIN of the employer.

For more information on who must file Form 8922, see Pub. 15-A.

### When To File

File Form 8922 by February 28, 2017.

### Where To File

Send Form 8922 to the following:

**If your principal business, office, or agency is located in**

**Use the following address**

Alabama, Alaska, Arizona, Arkansas, Colorado, Florida, Georgia, Hawaii, Kansas, Louisiana, Mississippi, Missouri, Nevada, New Mexico, Oklahoma, Tennessee, Texas, Utah, Washington

Internal Revenue Service  
Memphis Service Center  
P.O. Box 87 Mail Stop 814D6  
Memphis, TN 38101-0087

California, Connecticut, Delaware, District of Columbia, Idaho, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Michigan, Minnesota, Montana, Nebraska, New Hampshire, New Jersey, New York, North Carolina, North Dakota, Ohio, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Vermont, Virginia, West Virginia, Wisconsin, Wyoming

Internal Revenue Service  
IRS SSA CAWR  
Philadelphia, PA 19255-0533

If your principal place of business is outside the United States, file with the Internal Revenue Service, IRS SSA CAWR, Philadelphia, PA 19255-0533.

**Private delivery services.** Private delivery services can't deliver to the addresses shown above. If you choose to use a private delivery service, send Form 8922 to the address shown below based on the location of your principal business, office, or agency.

Internal Revenue Service  
Mail Stop 4-G08 151  
2970 Market St  
Philadelphia, PA 19104

Internal Revenue Service  
5333 Getwell Rd Stop 814 D6  
Memphis, TN 38118

The list of private delivery services that are designated by the IRS are provided in Pub. 15.

### Substitute Forms

The IRS accepts quality substitute tax forms that are consistent with the official forms and have no adverse impact on our processing. The official Form 8922 is the standard for substitute forms. Because a substitute form is a variation from the official form, you should know the requirements of the official form for the year of use before you create a substitute version. For details on the requirements for substitute forms, see Pub. 1167.

### Specific Instructions

**Check box for employer or insurer/agent.** Check the appropriate box to state whether you're the employer or the insurer/agent filing Form 8922.

**Filer's name.** If the Employer box is checked, the employer for whom the sick pay was paid by the insurer or agent will complete the information with the employer's name, address, and phone number.

If the Insurer/Agent box is checked, the insurer or agent who paid the sick pay will complete the information with the insurer/agent's name, address, and phone number.

**Filer's EIN.** If the employer box is checked, enter the EIN of the employer.

If the Insurer/Agent box is checked, enter the EIN of the insurer or agent.

**Other party's name and EIN.** If the Employer box is checked, the employer must provide the name and EIN of the insurer or agent. If the employer has contracts with more than one insurer or agent, the employer must file a separate Form 8922 for the wages and taxes related to each contract.

If the Insurer/Agent box is checked, the insurer or agent may, but isn't required to, provide the name and EIN of the employer. If it is providing this information, and if it has contracts with more than one employer, it must file a separate Form 8922 for the wages and taxes related to each employer. Alternatively, it may file a separate Form 8922 for the wages and taxes related to each employer for which it is