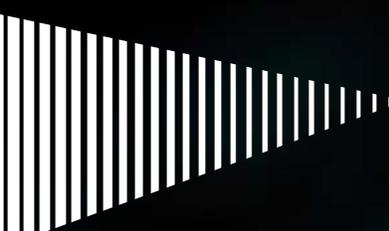


Employer essentials for the 2013 tax filing season



Building a better
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Information you need to know

With the April 15 Form 1040 filing deadline just around the corner, it is important that payroll departments are well-equipped to deal with 2013 Form W-2 questions and corrections. In this special edition of *EY Payroll Perspectives* you will find information helpful in responding to employee inquiries and in making adjustments to 2013 wage and tax information that you may have incorrectly reported.

Here's what's inside:

- Six Additional Medicare Tax facts employers need to know for the 2013 tax filing season
- Top 10 most frequently asked questions about correcting the 2013 Form W-2
- Sample employee request for a replacement Form W-2
- Form W-2c related-return checklist: other corrected returns that also may be required



Additional Medicare Tax: six facts employers need to know for the 2013 tax filing season

Starting in 2013, the Affordable Care Act adds an Additional Medicare Tax of 0.9% to earnings in excess of \$200,000 (\$125,000 for married filing separately and \$250,000 for married filing jointly). Employers are responsible for withholding this tax only when wages exceed \$200,000, regardless of the filing status an employee claims on the Form W-4.

The 2013 filing season will be the first that employees will need to understand this new tax in detail, and many of them are sure to raise questions with their employers. As employers field these questions and determine any remedial action, they will need to keep six key points in mind.

1. IRS informational resources are available to share with employees. The IRS explains employer withholding and employee payment obligations for the Additional Medicare Tax [here](#) in the form of frequently asked questions (FAQs). Employer instructions are also explained in detail in [Circular E, Employer's Tax Guide](#). Employers can refer employees to both of these sources to support the accuracy of the Additional Medicare Tax withheld from employees' wages.

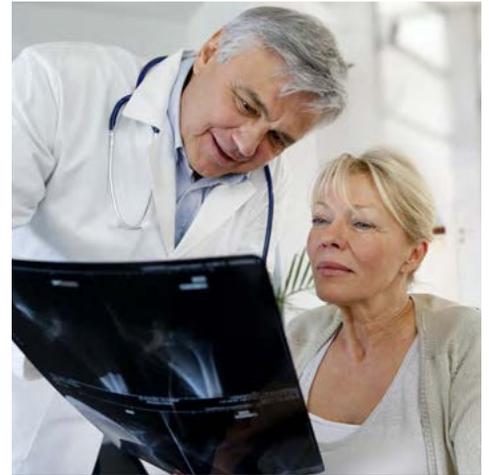
2. Employers can't withhold more or less. Some employees may question why the Additional Medicare Tax they owe on the 2013 Form 1040 doesn't match up with the amount withheld by their employers. The primary cause for this discrepancy may be employee's filing status.

The IRS makes it clear that employers withhold only 0.9% on wages (including railroad retirement compensation) in excess of \$200,000 in a calendar year, without regard to the individual's filing status or wages paid by another employer. An employee cannot request that employers withhold less (e.g., the employee is filing married and separate) or more (e.g., the employee is married filing jointly). Instead, the IRS instructs employees to estimate their total federal tax due for the year (federal income and Additional Medicare Tax) and adjust their federal income tax withholding (Form W-4) or estimated tax payments accordingly.

3. Employers can't refund excess 2013 Additional Medicare Tax withheld. Some employees may ask their employers to return to them any Additional Medicare Tax that was withheld but not owed.

The IRS clarified in final regulations ([TD 9645](#)) that employers can't refund or adjust Additional Medicare Tax withholding after the close of the tax year except where the error in reporting the tax withheld was caused by an administrative error, rather than in the amount actually withheld from wages. (*Reg. Section 31.6413(a)-1(a)(2)(ii)*; *Reg. Section 31.6402(a)-2(a)(1)(iii)*.) The employer should report the amount of withheld Additional Medicare Tax on the employee's Form W-2.

For instance, assume that the Additional Medicare Tax withheld was recorded in error to the payroll system as \$100, rather than the correct amount of \$10. In this case, a Form W-2c may be issued to reflect \$10, and if a refund of \$90 is owed to the employer, such refund may be claimed using Form 941-X. On the other hand, if the employer withheld \$100 instead of \$10, the employee will claim a refund for the \$90 excess by filing [Form 8959](#) with the Form 1040. (*Reg. Section 31.6402(a)-2(b)(3)(ii)*.)



6 key facts employers need to know about the Additional Medicare Tax

1. IRS information resources concerning the Additional Medicare Tax are available [here](#).
2. You can't withhold more or less than 0.9% on wages in excess of \$200,000.
3. You can't refund excess Additional Medicare Tax withholding for 2013.
4. You aren't automatically required to pay Additional Medicare Tax withholding shortages to the IRS.
5. Additional Medicare Tax paid on behalf of employees is taxable.
6. When employees repay prior-year wages, you can't refund the Additional Medicare Tax you withheld.

Additional Medicare Tax: six facts employers need to know for the 2013 tax filing season

Continued



4. **Employers don't automatically pay Additional Medicare Tax they failed to withhold.** When an employer discovers that it fails to withhold Social Security or Medicare tax of 1.45% on wages, it is the employer's obligation to remit the tax to the IRS on Form 941 (or other comparable return). Collection of the tax in this case is a matter to be resolved between the employer and the employee.

By comparison, and similar to federal income tax withholding errors, the IRS explains in final regulations ([TD 9645](#)) that the employer is liable for Additional Medicare Tax it fails to deduct and withhold, unless the employer demonstrates that the tax it failed to withhold was paid by the employee to the IRS. [Form 4669](#) and [Form 4670](#) are used for this purpose. Note that obtaining the Form 4669 doesn't relieve the employer of any penalty or addition to tax that applies because of its failure to withhold the correct amount of Additional Medicare Tax. (*IRC Section 3102(f)(3).*)

(Note that the IRS has not yet revised these forms to include the Additional Medicare Tax.)

5. **Additional Medicare Tax paid by the employer is taxable to employees.** If employers choose to pay the Additional Medicare Tax on behalf of employees, such payment is considered taxable wages, and the gross-up procedure under Rev. Rul. 58-113, 1958-1 CB 362 applies.
6. **No refund of the Additional Medicare Tax is allowed for prior-year wage repayments.** Employers cannot make an adjustment or file a claim for refund for Additional Medicare Tax withholding when the employee pays back wage overpayments that occurred in a prior year.

Instead, the employee obtains a refund of the Additional Medicare Tax pursuant to wage repayment by filing a Form 1040X, Amended U.S. Individual Income Tax Return. (See the discussion of wage repayments in [Circular E, Employer's Tax Guide](#).)

EY's top 10 questions about correcting the 2013 federal Forms W-2

Here are the answers to the top 10 questions employer asked about correcting the 2013 Forms W-2.

Top 10 frequently asked questions

FAQ 1 Can we report on a 2013 Form W-2c the Social Security/Medicare wages and tax we failed to report on amounts vested in our nonqualified deferred compensation (NQDC) plan for tax years 2009 through 2013?

FAQ 2 How long does an employer have to correct an error on a Form W-2?

FAQ 3 Can we correct the amount of federal income tax withholding that we reported on the 2012 Form W-2?

FAQ 4 Who is liable for federal withholding taxes if a Form W-2c is issued to reflect additional compensation?

FAQ 5 Do we have to correct errors made on Form W-2 in boxes 10, 12 and 13?

FAQ 6 What are the requirements for correcting the address reported on the employee's Form W-2?

FAQ 7 Does the IRS require that employers compensate employees for expenses they incur as a result of receiving a Form W-2c?

FAQ 8 How do we file the Form W-2 when a worker is reclassified from independent contractor to employee, and how do we correct the Form 1099-MISC?

FAQ 9 What are the procedures for issuing a replacement Form W-2?

FAQ 10 Are there any other returns I need to file when correcting the Form W-2?

FAQ 1

We realized after issuing the 2013 Forms W-2 that we failed to report Social Security/Medicare (FICA) wages for amounts that vested under our nonqualified deferred compensation plan in years 2009 through 2013. Can we show the FICA wage and tax adjustment for all five years on the 2013 Forms W-2c?

Under the special-timing rule, nonqualified deferred compensation can be included in Social Security and Medicare wages at the time there was no longer a risk of forfeiture (at vesting). In Treas. Reg. §31.3121(v)(2)-1(d)(1)(ii), it states that if an amount deferred for a period is not taken into account for FICA purposes at the time of vesting, the non-duplication rule of IRC §3121(v)(2)(B) and Treas. Reg. §31.3121(v)(2)-1(a)(2)(iii) will not apply and, instead, the benefits attributable to the amount deferred are included as wages subject to FICA taxes in accordance with the "general timing" rule (i.e., when the amounts are distributed to the employee).

Accordingly, a Form W-2c could be issued for each of the open tax years (years 2010 through 2013) that reflects in Social Security and Medicare wages and tax the deferrals that vested in each of the years. Because 2009 is now outside of the statute of limitations, the FICA wages and taxes owed will be determined in the year(s) of distribution. Note that the statute of limitations for tax year 2010 ends on April 15, 2014.

Keep in mind that retroactive corrections of this nature can be very complex, and it would be prudent to review the matter fully with a qualified tax advisor.

See FAQ 2 for more information concerning when Forms W-2c must be filed with SSA.

FAQ 2

How long does an employer have to correct an error on a Form W-2?

Employers are required to correct errors on Forms W-2 as quickly as possible. Keep in mind that penalties have increased significantly for filing incorrect Forms W-2 with the SSA or furnishing incorrect or late Forms W-2 and W-2c to employees. The penalty for filing an incorrect W-2 with the SSA increases over time:

- ▶ \$30 per Form W-2 if you correctly file within 30 days of the due date (April 30, 2014, if you filed electronically); maximum penalty of \$250,000 per year (\$75,000 for small businesses)
- ▶ \$60 per Form W-2 if you correctly file more than 30 days after the due date but by August 3, 2014; maximum penalty of \$500,000 per year (\$200,000 for small businesses)
- ▶ \$100 per Form W-2 if you file after August 3, 2014, or you do not file required Forms W-2; maximum penalty of \$1.5 million per year (\$500,000 for small businesses)

The penalty for providing an incorrect W-2 to the employee is \$100 per incorrect Form W-2 to a maximum of \$1.5 million per year (\$500,000 for small businesses).

Note that after August 3, 2014, the correction will be considered to have been filed in a timely manner if made within 30 days of (1) discovering the failure or (2) removing the impediment to correcting the failure. (*Instructions for Forms W-2/W-3 (rev. January 2013)*.)

EY's top 10 questions about correcting the 2013 federal Forms W-2

Continued



FAQ 3

Can we correct the amount of federal income tax withholding that we reported on the 2013 Form W-2?

The IRS does not allow for corrections in the reporting of federal income tax withheld on Form W-2 unless the correction is “administrative.” As explained in the Form 941-X reporting instructions, “you may correct federal income tax withholding errors for prior years if the amounts shown on Form 941 do not agree with the amounts you actually withheld, that is, an administrative error.” It is the intention of the IRS that an employee not be allowed to have federal income tax withheld from current wages for the purpose of correcting under- or overwithholding in a previous year.

Example 1. Employee Mark discovers in January 2014 that his federal income tax withholding is \$500 less than his 2013 federal income tax liability. In order to avoid any penalty arising from the income tax withholding shortage, Mark requests that the employer withhold an additional \$500 from wages paid in 2014 and show the additional \$500 on a 2013 Form W-2c as federal income tax withholding for 2013. In this example, the federal income tax withholding correction is not an administrative error, and a Form W-2c correcting box 2 (federal income tax withholding) is not allowed.

An exception to this rule applies if the employer had a contractual agreement with the employee that it would pay the federal income tax withholding required of the employee. In instances where a “gross-up” agreement is in place, filing a Form W-2c to reflect the increase in federal income tax withholding may be allowed.

Example 2. In January 2014, Joan’s employer discovered that it neglected to report on the 2013 Form W-2 imputed income of \$350 attributable to her personal use of a company vehicle in 2013. Joan’s employment agreement stipulates that her employer will pay any federal income tax that is required to be withheld on this fringe benefit. Joan’s employer may issue a Form W-2c for 2013 reflecting both the gross-up on the wages and the federal income tax withholding it paid on her behalf.

In the facts outlined in Example 2, the employer intended to pay the employee’s federal income tax withholding liability on the value of the vehicle use. (The employer agreement to pay an employee’s taxes should be in a written document that was in force prior to or at the time of receiving the taxable benefit or wage payment.) In this case, the additional amount of federal income tax withholding that is the result of the gross-up calculation does not represent an “amount withheld” from the employee’s wages, but rather an amount the employer failed to report and deposit. Therefore, the adjusted federal income tax withholding shown on the Form W-2c would more likely than not be considered an administrative error and would be allowed.

FAQ 4

Who is liable for federal withholding tax if a Form W-2c is issued to reflect additional compensation?

IRS regulations establish that the employer is liable for any federal income tax or FICA tax that it was required to withhold but did not. (*IRC §3102, Social Security and Medicare; IRC §3403, federal income tax withholding.*)

- ▶ **Federal income tax and the Additional Medicare Tax.** If an employer files a Form W-2c to report additional compensation from which federal income or Additional Medicare Tax was not withheld, the liability for the federal income and Additional Medicare Tax withholding can be relieved by asking that employees complete and submit to the employer Form 4669, *Statement of Payments Received*. Employees can't execute Form 4669 until after they file their tax return. Note that obtaining the Form 4669 doesn't relieve the employer of any penalty or addition to tax that applies because of its failure to withhold the correct amount of federal income and Additional Medicare Tax. (*IRC §3402(d).*) The Form 4669 also does not abate the liability for failure to withhold Social Security and Medicare tax because the employer is allowed to make corrections to these taxes in a subsequent calendar year, as discussed below.
- ▶ **FICA tax.** Unlike federal income and Additional Medicare Tax, the employee's withholding tax obligation for Social Security and Medicare is combined with employer FICA tax when reporting federal employment tax liabilities to the IRS (e.g., on Form 941). Consequently, the employer has no choice but to pay any portion of Social Security and Medicare tax that it fails to properly withhold from employees' wages.
- ▶ **Form 4669 does not relieve employers of liability for uncollected Social Security and Medicare tax.** The IRS will assess the Social Security and Medicare tax on additional covered compensation reported on Form W-2c. *IRC §6205* and *IRS reg. §31.6205* define interest- and penalty-free procedures for reporting and paying Social Security and Medicare tax adjustments discovered in a subsequent quarter or calendar year.

See FAQ 8 on page 8 for more information on filing Forms W-2c for independent contractors reclassified to employees. See page 1 for information about making corrections to the Additional Medicare Tax.



EY's top 10 questions about correcting the 2013 federal Forms W-2

Continued

FAQ 5

We discovered after filing 2013 Forms W-2 with the SSA that we miscalculated the aggregate cost of employer-provided health insurance reported in Form W-2, box 12, code DD. Incorrect information also was reported in box 12, code W, pursuant to health savings account (HSA) contributions, and box 11 (nonqualified deferred compensation) for certain employees. These errors did not affect the accuracy of the wages and withheld tax we reported. Do we really have to issue Forms W-2c with the SSA and give copies to employees?

In general, all errors made on a Form W-2 must be corrected with copies furnished to employees and filed with the SSA. An exception applies if the only information corrected is the employee's address – copies are given to employees but are not filed with the SSA. A numerical error on Form W-2 is never considered an inconsequential error. (See FAQ 6 on page 7 for more information.)

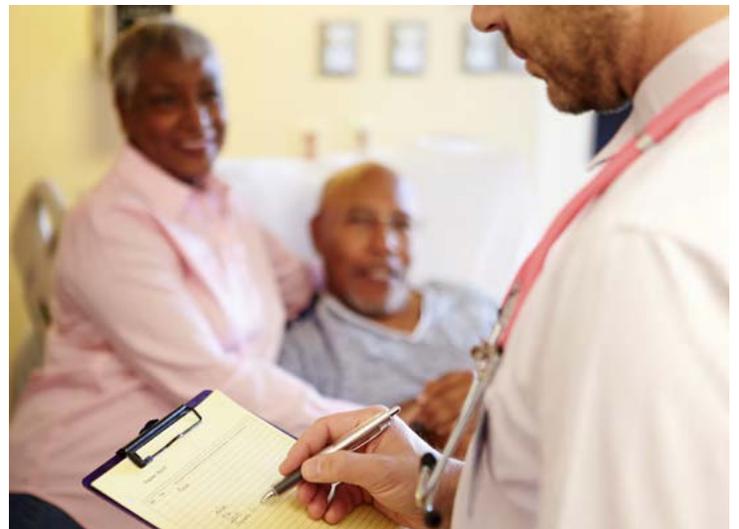
► **What about box 12 reporting errors?** Employers most frequently debate the need for a Form W-2c when the only correction involves errors in box 12. Some of the information reported in box 12 will have no effect on the employee's individual tax return; however, most of it does. For instance, employers are required to report in box 12, code W, both employer contributions and employee pre-tax contributions to an HSA. Incorrect information appearing in box 12, code W, can result in problems when employees or their tax preparers complete the [Form 8889](#), a form required to be attached to the Form 1040 by HSA participants.

Consider also that even if the information in Form W-2, box 12 has no effect on employees, it may be vital to the IRS or other governmental agencies for compliance tracking and other purposes. For this reason, employer errors in preparing the Forms W-2, including informational boxes such as box 12, carry the risk of penalties.

► **What about box 11 reporting errors?** The proper reporting of nonqualified deferred compensation in box 11 of the Form W-2 is vital to making sure that individuals who have reached or will reach early retirement age do not encounter difficulties with the SSA regarding their Social Security benefits. For Form W-2 reporting purposes, wages are reported in the year paid, not the year earned. For purposes of the Social Security earnings test, wages are taken into account in the year they are earned and not the year paid.

In order to proactively account for these timing differences, the SSA and IRS require that certain nonqualified deferred compensation contributions and distributions be reported in box 11. Accurate box 11 reporting is important not only to employees who are at or near retirement age, but also to employers, as penalties can be assessed for failure to report amounts accurately. For these reasons, box 11 reporting errors should always be corrected.

For more information on the reporting of nonqualified deferred compensation, see [Publication 957, Reporting Back Pay and Special Wage Payments to the Social Security Administration](#). (*Instructions for Forms W-2 and W-3 (rev. January 2013)*.) Note that other special wage payments (wages related to services performed in a prior year) are reportable on the [Form SSA-131, Employer Report of Special Wage Payments](#).



FAQ 6

What are the requirements for correcting the address reported on the employee's Form W-2?

If an employer filed a Form W-2 with the SSA that did not reflect the employee's correct or current address, but all other information on the Form W-2 was reported accurately, a Form W-2c should not be filed with the SSA merely to correct the employee's address.

According to IRS instructions, if the only error on the Form W-2 at the time furnished to the employee is an incorrect address, employers should take one of the following actions:

1. Issue a new, corrected Form W-2 to the employee including the new address. Indicate "REISSUED STATEMENT" on the new copies. (Do not send Copy A of Form W-2 to the SSA.)

Or

2. Issue a Form W-2c to the employee showing the correct address in box i and all other correct information. (Do not send Copy A of Form W-2c to the SSA.)

And

3. Mail the Form W-2 with the incorrect address to the employee in an envelope showing the correct address or otherwise deliver it to the employee.

FAQ 7

Does the IRS require that employers compensate employees for expenses they incur as a result of receiving a Form W-2c?

The IRS does not require employers to reimburse employees for direct or indirect expenses incurred as a result of incorrect

Form W-2 reporting; however, this is not to say that employees don't have other avenues for seeking financial restitution. In fact, case law shows that some employees have been successful in bringing suit against their employers for these kinds of damages. (*Clemens v. Revlon, Inc.*, 838 F.2d 1389 (5 Cir. 1988).)

In addition, the Taxpayer Bill of Rights 2 makes a provision for civil damages for "any person who willfully files a fraudulent information return with respect to payments purported to have been made to another person." The maximum award of damages under this provision is the greater of (1) \$5,000 or (2) the amount of actual damages (including the costs of the action) and, in the court's discretion, reasonable attorney's fees. (*IRC §7434.*)

The most compelling reason to consider reimbursement of direct costs for Form W-2 reporting errors is good employee relations. In an effort to keep employees content and productive, some employers reimburse their employees for direct costs they incur as a result of receiving a Form W-2c (e.g., the cost of filing amended federal, state and local tax returns). Generally, such reimbursement is made only when the Form W-2c is provided to employees after they have filed their original federal, state and local income tax returns.

Tips to clip. Employee reimbursement for expenses, such as tax preparation fees, incurred as a result of a Form W-2c is considered wages subject to federal employment tax and withholding. (State and local taxes may also apply) in the tax year in which the reimbursement is made.

What's your Payroll IQ?

- a. An employer is relieved of liability for Additional Medicare Tax withholding by obtaining what form from employees?
- b. Employers can't refund to employees any prior-year excess withholding of _____ or _____.
- c. If Forms W-2c are issued to correct Social Security or Medicare wages, what other federal employer returns may also be required?

- a. 4669
- b. Federal income tax, Additional Medicare Tax
- c. Amended 940, 941-X



EY's top 10 questions about correcting the 2013 federal Forms W-2

Continued

FAQ 8

What are the procedures for filing Form W-2 when a worker is reclassified from independent contractor to employee?

If you have reclassified an independent contractor to employee for a previous tax year, you are required to file Forms W-2 for the prior tax years showing the wages paid in box 1 (federal taxable wage), box 3 (Social Security wages up to the year's wage limit) and box 5 (Medicare taxable wages). Although the employer may have paid an assessment for the federal income, Social Security and Medicare tax it failed to withhold, withholding tax is not reported in Form W-2, box 2 (federal income tax withholding), box 4 (Social Security tax withheld) or box 6 (Medicare tax withheld). By completing the Form W-2 in this manner, the obligation to demonstrate payment of these taxes lies with the reclassified worker.

If a Form 1099-MISC was issued for the prior three tax years to report amounts reclassified as wages and subsequently reported on Form W-2, those Forms 1099-MISC should be corrected, with a copy provided to the employee and filed with the IRS. For example, if Form 1099-MISC was filed in 2013 showing \$10,000 in box 7, and you subsequently issued a correction showing the \$10,000 as wages on the 2013 Form W-2, reissue the 2013 Form 1099-MISC as "CORRECTED" at the top of the form and \$0 in box 7.

FAQ 9

What are the procedures for issuing a replacement Form W-2?

Employers can reissue a Form W-2 using either the IRS official form or an acceptable substitute that meets the requirements published in [IRS Publication 1141, General Rules and Specifications for Substitute Forms W-2 and W-3](#). If furnishing the employee with a paper replacement of Form W-2 (or Form W-2c), it must be labeled "REISSUED STATEMENT." You do not have to add "REISSUED STATEMENT" on Forms W-2 that are provided to employees electronically. Do not file Copy A of a reissued Form W-2 with the SSA. For more information concerning electronic storage and access to Form W-2 data, see IRS REG-107186-00, 66 F.R. 10247, and T.D. 8942, 66 F.R. 10191. (*Instructions for Forms W-2 and W-3 (rev. January 2013).*)

- ▶ **Deadlines for issuing replacement forms.** The deadline for providing federal Forms W-2 to employees (January 31, 2014, for tax year 2013) applies only to the original issuance. The IRS doesn't specify a period in which lost W-2s must be replaced. While employers should be sensitive to employees' federal, state and local tax filing deadlines, there is generally no need to issue replacement forms on demand.

Tips to clip. To eliminate daily interruptions caused by responding to requests for duplicate W-2s and to make the process more efficient, some payroll departments designate a specific time each week for issuing replacement forms. Some employers schedule temporary help during this specified time to help prepare and distribute replacement forms. Also, be aware that electronic Forms W-2 are allowed and can significantly reduce the time and effort involved in replacing lost forms.

- ▶ **Responding to verbal requests for a replacement Form W-2.** In the effort to respond to employee requests for replacement Forms W-2, don't throw caution to the wind. The Form W-2 contains confidential information about the employee's earnings, and it is the employer's responsibility to take every reasonable precaution to make certain that this information is not delivered into the wrong hands. An employer can show that reasonable effort was taken to maintain the confidentiality of Form W-2 information by using such delivery methods as a secure email system, confidential intercompany mail, the U.S. Postal Service or other reliable delivery service to an address provided by the employee through some form of written or PIN-verified documentation. It is not a prudent practice to accept phone requests for duplicate Forms W-2, particularly when such a request includes the direction to send the form to a location other than the employee's address of record.

Tips to clip. In order to both streamline the processing of replacement Forms W-2 (or Forms W-2c) and to protect confidentiality, some employers require that employees complete and sign a request form. The request form includes mailing instructions and a signature area for the employee. These written requests can be processed in date-received order and can also function as essential documentation of the employer's reasonable effort to protect the confidentiality of the Form W-2 information. A sample request form appears on page 10.

FAQ 10

Are there any other returns I need to file when correcting the Form W-2?

The wage and tax information reported on Form W-2 is reconciled to other federal, state and local returns, which means that a difference in the amount of wages or taxes reported on Forms W-2 and Forms 941 and 944 for the tax year generally will result in IRS notices – even penalty assessments. Similarly, an unexplained difference between federal taxable wages and taxable wages as reported on the Forms W-2 filed with state and local taxing authorities can create audit adjustments that could have monetary consequences (e.g., penalty and interest). For these reasons, it is imperative that employers take the following steps when preparing Forms W-2c:

- ▶ Create a “batch file” of all Forms W-2c furnished to employees and that have not been filed
- ▶ Establish a regular schedule (e.g., monthly) for filing the Form W-2c “batch”
- ▶ When preparing to file the W-2c batch, review the following matrix to determine other returns that may be affected

Form W-2c related-return checklist: other returns that also may be required

Form W-2c box reference	Form 941-X	FUTA covered? Form 940 – amended (attach Form 843)	State/local income taxable? State and local Form W-2c	SUI covered? State unemployment return – amended
Box 1: Federal taxable wages	✓	✓	✓	✓
Box 2: Federal income tax withheld	✓			
Box 3: Social Security wages	✓	✓		✓
Box 4: Social Security tax withheld	✓			
Box 5: Medicare taxable wages	✓	✓		✓
Box 6: Medicare tax withheld	✓			
Box 7: Social Security tips	✓	✓		✓



Sample employee request for a replacement Form W-2



Employee request for replacement Form W-2

I am requesting a replacement Form W-2 for tax year _____.

Personal data

Employee name: _____
(Print name)

Social Security number: _____-____-_____

Phone: () _____

Mailing address

Street: _____

City, State, ZIP: _____

Method of delivery

____ email ____ first-class mail ____ pick up ____ intercompany mail

Employee signature _____ Date: _____
(Sign here)

.....

For office use only

Date request received: _____
(Month) (Day) (Year)

Date replacement provided: _____
(Month) (Day) (Year)

Replacement prepared by: _____
(Print name)

Copy 1 - Payroll, Copy 2 - Human Resources, Copy 3 - Employee's copy

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