

Social Security Administration
Retirement, Survivors and Disability Insurance

Date: MM/DD/YY
EIN: 99-9999999
Tax Year: 9999

COMPANY NAME
ADDRESS 1
ADDRESS 2
CITY, ST 99999-9999

Important Information, Immediate Reply Requested

Each year we check our wage totals for the Forms W-2 you send us against the Forms 941, 943, 944 or Schedule H (Household Employment Taxes) employment tax returns you filed with the Internal Revenue Service (IRS). These totals must equal. We recently found that wage reports you submitted for your employees may not be correct. We need your help to correct them.

What You Should Do

Please check your records and make sure you have correctly reported your employees' wages.

- Check your report for wages below the household limit, if you are a household employer.
- Check your report for third party sick pay.
- Check for corrected reports and see if there is any reason for the different wage totals.
- Fill out the enclosed questionnaire and return it within 45 days.

Note: We encourage you to file your original and corrected wage reports electronically, using Business Services Online (BSO). You can find more information on wage report filing by going to our employer reporting website at: www.socialsecurity.gov/employer.

Enclosure(s):
Pub 16-002
Return Envelope

See Next Page

About the Questionnaire

If the questionnaire shows only the IRS wage totals, it means we do not have copies of any Form W-2 wage reports for your employees for that tax year. Or, it may show that the Form W-2 wage totals we have in our records are less than those that are on the Forms 941, 943, 944 or Schedule H returns you filed with the IRS.

We have enclosed a pamphlet entitled “Don’t Let Your Employees Down” with information to help you complete the questionnaire. Or, you can go to www.socialsecurity.gov/employer and click on “Reconciliation” for more information.

For your convenience, we have also enclosed a self-addressed envelope. If you cannot use the envelope, please mail the completed questionnaire and requested information to:

**Social Security Administration
P.O. Box 33021
Baltimore, Maryland 21290-3021**

If We Do Not Receive This Information

We cannot correct your employees' wage records unless you give us the information that we requested. This information is important. It could affect your employees' rights to future Social Security benefits and the amount of those benefits. Please make sure that the information you provide to us will resolve the problem. Always keep your wage records for four (4) years to back up your wage and tax reports, in case SSA or the IRS have questions about them later. If you do not send the information we need, we will refer this matter to the IRS. If the IRS finds that you made a reporting error, or fail to respond to our request, **they may charge you a penalty.**

Suspect Social Security Fraud?

Please visit <http://oig.ssa.gov/r> or call the Inspector General’s Fraud Hotline at 1-800-269-0271 (TTY 1-866-501-2101).

If You Have Any Questions

If you have any questions not answered by the enclosed pamphlet or the website, please write to us at the above address or call us at 1-800-772-6270 Monday through Friday, 7:00 a.m. to 7:00 p.m., Eastern Time.

Social Security Administration

Date: MM/DD/YYYY

**EMPLOYER QUESTIONNAIRE
DISCREPANCY BETWEEN IRS AND SSA RECORDS**

The IRS records show that, for the year below, you paid Social Security and/or Medicare taxes on more employee wages than SSA processed. We base our wage amount on your Forms W-2 and W-3 reports. The total wages on your Forms W-2 and W-3 for a year should equal the sum of the amounts that you report quarterly or annually to IRS on your Forms 941, 943, 944 or Schedule H (Household Employment Taxes).

IRS/SSA Data for Tax Year: YYYY

EIN: 99-9999999

Employer Name: Employer Name

	Soc. Security Wages	Medicare Wages/Tips
Amount Reported on W-3:	\$999,999.00	\$999,999.00
Amount Processed by IRS:	\$999,999.00	\$999,999.00
Amount Processed by SSA: (from Forms W-2)	\$999,999.00	\$999,999.00
Difference Between IRS and SSA Processed Amounts:	\$999,999.00	\$999,999.00

	Soc. Security Tip Totals
Amount Reported on W-3:	\$999,999.00
Amount Processed by IRS:	\$999,999.00
Amount Processed by SSA: (from Forms W-2)	\$999,999.00
Difference Between IRS and SSA Processed Amounts:	\$999,999.00

CHECK AND COMPLETE

Check and complete any items that apply to your wage report for the tax year shown above.

1. I did not file Forms W-2 with SSA. I am now taking the following action (check one):
 - Enclosed is the original Copy A of paper Forms W-2 and W-3, or
 - Sending SSA an electronic file.

Caution: If you are filing electronically, be sure to check the box indicating the submission is in response to a reconciliation notice. When you return this questionnaire, include a copy of the Business Services Online (BSO) receipt showing the wage file identifier (WFID) as proof of filing.

- 2. I filed Forms W-2 under the EIN for the TY shown above. I am now taking the following action for the wages I previously reported (check one):
 - Enclosed are legible copies of paper Forms W-2 and W-3, or
 - Enclosed is a copy of the Business Services Online (BSO) receipt showing the wage file identifier (WFID) as proof of filing.
- 3. The Form W-2 amounts I reported earlier are incorrect. (Enclose Copy A of paper Forms W-2c and W-3c and attach legible paper copies of the corrected tax report if filed with the IRS.)

Note: Do not send **original** corrected tax reports (941, 943, 944 or Schedule H to SSA. Submit a **copy** of the corrected tax report to resolve this issue. It is your responsibility to send any tax reports directly to the IRS.

- 4. The Form W-2 amounts I reported earlier are correct. I incorrectly reported wage totals to the IRS. (Attach legible paper copies of the corrected tax report filed with the IRS.)

See "Note" under Item #3 above.

- 5. The difference is due to sick pay from a third party. (Attach an explanation that shows the name and EIN of the third party and the dollar amounts involved.)
- 6. I cannot explain the difference between SSA and the IRS records. (Attach legible copies of paper Forms W-2 and W-3 and the tax reports filed with the IRS.)

Note: Do not send **original** tax reports (941, 943, 944 or Schedule H to SSA. Submit a **copy** of the corrected tax report to resolve this issue. It is your responsibility to send any tax reports directly to the IRS.

- 7. I reported the same correct wage amounts to IRS that I reported to SSA. However, the IRS amounts shown above are incorrect. (Attach legible paper copies of the tax reports filed with the IRS.)

See "Note" under Item #6 above.

- 8. Other _____

Your Name and Title

() _____
Daytime Phone, with Area Code

99999999-99-MMDDYY

SSA-95-SM (03-17)

INFORMATION ABOUT THE DATA YOU SEND SSA

The name, Social Security number, and wage amounts on the Forms W-2 must be readable and complete. If we cannot read all information on the documents you submit, or if any of these items are missing, we cannot add the wages to the employee's wage record. If you need blank copies of the Forms W-2 or W-3, call IRS at 1-800-829-3676. If your copies of the Forms W-2 are illegible, please prepare duplicates on blank copies of the Forms W-2. Make sure the Forms W-2 show the correct year for the wages you report.

Note: If you send 250 or more wage items to us, you must file your wage reports electronically in accordance with Publication 42-007: Specifications for Filing Forms W-2 Electronically (EFW2). For more information, please go to our website at www.socialsecurity.gov/employer or call SSA's Employer Reporting Branch at 1-800-772-6270 Monday through Friday, 7:00 a.m. to 7:00 p.m., Eastern Time.

RETURN THIS QUESTIONNAIRE

Please send all requested information to:

**Social Security Administration
P.O. Box 33021
Baltimore, Maryland 21290-3021**

Important: Do not send cash, checks, or money orders to SSA. Send your tax payments directly to the Internal Revenue Service.

Privacy Act Statement Collection and Use of Personal Information

Section 205(c)(2)(A) of the Social Security Act, as amended, authorizes us to collect this information. We will use the information you provide to properly credit the employee's earnings record.

Furnishing us this information is voluntary. However, failing to provide us with all or part of the information may result in the referral of your case to the Internal Revenue Service.

We rarely use the information you supply us for any purpose other than to reconcile discrepancies from IRS and SSA employer-reported wages. However, we may use the information for the administration of our programs including sharing information:

1. To comply with Federal laws requiring the release of information from our records (e.g., to the Government Accountability Office and Department of Veterans Affairs); and,
2. To facilitate statistical research, audit, or investigative activities necessary to ensure the integrity and improvement of our programs (e.g., to the Bureau of the Census and to private entities under contract with us).

A complete list of when we may share your information with others, called routine uses, is available in our Privacy Act System of Records Notice 60-0059, entitled, Earnings Recording and Self-Employment Income System. Additional information about this and other system of records notices and our programs is available online at www.socialsecurity.gov or at your local Social Security office.

We may share the information you provide to other health agencies through computer matching programs. Matching programs compare our records with records kept by other Federal, State or local government agencies. We use the information from these programs to establish or verify a person's eligibility for federally funded or administered benefit programs and for repayment of incorrect payments or delinquent debts under these programs.

Paperwork Reduction Act Statement - This information collection meets the requirements of 44 U.S.C. 3507, as amended by section 2 of the Paperwork Reduction Act of 1995. You do not need to answer these questions unless we display a valid Office of Management and Budget control number. We estimate that it will take about 30 minutes to read the instructions, gather the facts, and answer the questions. **Send only comments relating to our time estimate above to: SSA, 6401 Security Blvd, Baltimore, MD 21235-6401.**