**W-2 WORKSHEET FOR WAGES PAID TO OTHERS**

ROBERTS & EDDY, P.C.
ATTORNEYS AT LAW

**Name:** _____ **Email Address:** _____

If you **paid any employee** during the tax year, **whether by cash or in-kind,** you are required to file Form W-2. W-2's are required to be sent to each employee **prior to January 31st**.

***Forms W-2 and W-3 are required to be filed with the proper taxing authorities on or before January 31st.***

We will need the following information to complete these forms for you. **FAILURE TO COMPLY WITH INFORMATION REPORT REQUIREMENTS CAN RESULT IN A PENALTY OF $270 PER REPORT NOT FILED ON TIME.**

Agricultural employers are also required to file Form 943 or Form 943-EZ prior to **January 31st.** Agricultural wages **paid by check or in cash** are generally subject to FICA (social security) withholding. However, if total agricultural wages are **less than $2,500**, employees who are paid less than $150 in the tax year are **exempt** from this requirement. All agricultural wages paid are subject to FICA withholding if the employer paid total wages of $2,500 or more **(cash or in-kind) to all employees (including family help) during the tax year.**

**Non-Family Help:**

| Name & Address | SSN | Gross Amt Pd | Soc Sec withheld | Fed W/H | IA W/H | Net wages |
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**Family Help:**

| Name & Address | Age | SSN | Gross Amt Pd | Soc Sec withheld | Fed W/H | IA W/H | Net wages |
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