AGENCIES ARE TO PLUG IN CORRECT INFORMATION IN PLACE OF RED BOLDED TEXT

November 5, 2018

Name

Address 1

Address 2

City, State Zip

Tax Year

Deficient amount

Salutation:

Together, Social Security and Medicare taxes are components of the Federal Insurance Contributions Act, or FICA. Employers must withhold both the employer and employee share of Social Security and Medicare taxes (FICA) from wages paid to employees.

We are writing to advise you that you were paid wages where the employee share of FICA was not withheld from the wages paid. This created a FICA tax deficiency. The Internal Revenue Service requires that once an employer becomes aware of a FICA tax deficiency they must immediately remit the deficient amount.

The deficient amount was remitted to the United States Department of Treasury by the Office of the State Comptroller (OSC) on your behalf. The IRS considers the value of these taxes paid by OSC as taxable income to you, and this amount will be reported in box 1 (Wages, tips, other compensation) and in box 16 (State wages) of your Form W-2.

You may wish to consult a tax advisor for specific advice on this matter.

Sincerely,

Name of Agency Payroll Employee

Title