



**Note:** *The draft you are looking for begins on the next page.*

## **Caution: DRAFT—NOT FOR FILING**

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).



CORRECTED

### Third-Party Sick Pay Recap

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

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):		OMB No. 1545-0029
	<input type="checkbox"/> Employer	<input type="checkbox"/> Insurer/Agent	Form <b>8922</b> (Rev. October 2024) For calendar year _____
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	
	\$ _____	\$ _____	
OTHER PARTY'S employer identification number (see instructions before entering)	3 Sick pay subject to social security tax	4 Social security tax withheld from sick pay	
	\$ _____	\$ _____	
OTHER PARTY'S employer identification number (see instructions before entering)	5 Sick pay subject to Medicare tax	6 Medicare tax withheld from sick pay	
	\$ _____	\$ _____	

TREASURY/IRS AND OMB USE

### 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).

#### What's New

**Continuous-use form and instructions.** Form 8922 and these instructions have been converted from an annual revision to continuous use. Both the form and these instructions will be updated only as needed.

#### 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 employer identification number (EIN) of the insurer or agent; or
- 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 the last day of February. If the due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day.

#### Where To File

Send Form 8922 to the following address.

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 814 D6 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  
5333 Getwell Rd Stop 814 D6  
Memphis, TN 38118  
Internal Revenue Service  
Mail Stop 4-G08 151  
2970 Market St  
Philadelphia, PA 19104

Go to [www.irs.gov/PDS](http://www.irs.gov/PDS) for the current list of designated services.

#### 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

**Calendar year.** Enter the four-digit calendar year (for example, 2024) for which you're filing Form 8922.

**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

supplying the name and EIN, and then file one Form 8922 for the wages and taxes related to the employers for which it isn't supplying the name and EIN.

**Box 1.** Enter the total amount of sick pay subject to federal income tax.

**Box 2.** Enter the total amount of federal income tax withheld from the sick pay.

**Box 3.** Enter the total amount of sick pay subject to social security tax.

**Box 4.** Enter the total amount of social security tax withheld from the sick pay.

**Box 5.** Enter the total amount of sick pay subject to Medicare tax.

**Box 6.** Enter the total amount of the Medicare tax (including Additional Medicare Tax) withheld from the sick pay.

**Corrected Form 8922.** If you filed Form 8922 with the IRS and later discover that you made an error on it, you must correct it as soon as possible. Complete all entries on Form 8922 when making a correction. Enter an "X" in the "CORRECTED" checkbox only when correcting a Form 8922 previously filed with the IRS.

**Recordkeeping.** Keep all records of employment taxes for at least 4 years. These should be available for IRS review.

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on Form 8922 to carry out the Internal Revenue laws of the United States. You're required to give us the information. We need it to ensure that you're complying with these laws and to allow us to figure and collect the right amount of tax. Section 6011 requires you to provide the requested information if the tax is applicable to you. Section 6109 requires you to provide your identification number.

You're not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 8922 will vary depending on individual circumstances. The estimated burden for filing Form 8922 is approved under OMB control number 1545-0029 and is included in the estimates shown in the instructions for the employment tax return that you file.

ONLY DRAFT  
June 12, 2024  
DO NOT FILE