Form **8919**

Department of the Treasury
Internal Revenue Service

Uncollected Social Security and Medicare Tax on Wages

Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.

Go to *www.irs.gov/Form8919* for the latest information.

OMB No. 1545-0074

2026

Attachment Sequence No. **61**

Name of person who must file this form. If married, complete a separate Form 8919 for each spouse who must file this form.

Social security number

Who must file. You must file Form 8919 if **all** of the following apply.

- You performed services for a firm.
- You believe your pay from the firm wasn't for services as an independent contractor.
- The firm didn't withhold your share of social security and Medicare taxes from your pay.
- One of the reasons listed below under *Reason codes* applies to you.

Reason codes. For each firm listed below, enter in column (c) the applicable reason code for filing this form. If none of the reason codes apply to you, but you believe you should have been treated as an employee, enter reason code G and **file Form SS-8 on or before the date you file your tax return**.

A I filed Form SS-8 and received a determination letter stating that I am an employee of this firm.

C I received other correspondence from the IRS stating that I am an employee.

G I filed Form SS-8 with the IRS and haven't received a reply.

H I received a Form W-2 and a Form 1099-MISC and/or 1099-NEC from this firm for 2026. The amount on Form 1099-MISC and/or 1099-NEC should have been included as wages on Form W-2. **(Don't file Form SS-8 if you select reason code H.)**

	(a) Name of firm	**(b)** Firm's federal identification number (see instructions)	**(c)** Enter reason code from above.	**(d)** Date of IRS determination or correspondence (MM/DD/YYYY) (see instructions)	**(e)** Check if Form 1099-MISC and/or 1099-NEC was received.	**(f)** Total wages received with no social security or Medicare tax withholding and not reported on Form W-2
1					☐	
2					☐	
3					☐	
4					☐	
5					☐	

6	**Total wages.** Combine lines 1 through 5 in column (f). Enter here and on Form 1040, 1040-SR, or 1040-NR, line 1g			6	
7	Maximum amount of wages subject to social security tax	7	$184,500		
8	Total social security wages and social security tips (total of boxes 3 and 7 on Form(s) W-2), Railroad Retirement Tax Act (RRTA) compensation (subject to the 6.2% rate), and unreported tips subject to social security tax from Form 4137, line 10 (see instructions)	8			
9	Subtract line 8 from line 7. If line 8 is more than line 7, enter -0- here and on line 10			9	
10	Wages subject to social security tax. Enter the smaller of line 6 or line 9			10	
11	Multiply line 10 by 0.062 (social security tax rate)			11	
12	Multiply line 6 by 0.0145 (Medicare tax rate)			12	
13	Add lines 11 and 12. Enter here and on Schedule 2 (Form 1040), line 16b, or Form 1040-SS, Part I, line 6c			13	

Future Developments

For the latest information about developments related to Form 8919 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form8919*.

What's New

Increase in wage amount subject to social security tax. On line 7, the maximum amount of wages subject to social security tax has increased from $176,100 to $184,500 for 2026.

General Instructions

Purpose of form. Use Form 8919 to figure and report your share of the uncollected social security and Medicare taxes due on your compensation if you were an employee but were treated as an independent contractor by your employer. By filing this form, your social security earnings will be credited to your social security record. See *www.irs.gov/ICorEE* for more information.

Don't use this form for the following.

• For services you performed as an independent contractor. Instead, use Schedule C (Form 1040), Profit or Loss From Business, to report the income. And use Schedule SE (Form 1040), Self-Employment Tax, to figure the tax on net earnings from self-employment.

• To figure the social security and Medicare tax owed on tips you didn't report to your employer, including any allocated tips shown on your Form(s) W-2 that you must report as income. Instead, use Form 4137, Social Security and Medicare Tax on Unreported Tip Income.

Firm. For purposes of this form, the term "firm" means any individual, business enterprise, company, nonprofit organization, state, or other entity for which you performed services. This firm may or may not have paid you directly for these services.

Form SS-8, Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding. File Form SS-8 if you want the IRS to determine whether you are an independent contractor or an employee. See the form instructions for information on completing the form. Also see *www.irs.gov/CompleteSS8*. **If you select reason code G, you must file Form SS-8 on or before the date you file Form 8919. Don't attach Form SS-8 to your tax return. Form SS-8 must be filed separately.**

Caution: The IRS doesn't issue a determination letter for cases involving state or local government workers who may be performing services under an agreement entered into pursuant to Section 218 of the Social Security Act, unless the worker or firm provides a written determination issued by the Social Security Administration on whether the position is covered by a Section 218 agreement. The state or local government worker should contact the State Social Security Administrator for assistance.

Form 8959, Additional Medicare Tax. A 0.9% Additional Medicare Tax applies to Medicare wages, RRTA compensation, and self-employment income over a threshold amount based on your filing status. Use Form 8959 to figure this tax. See *www.irs.gov/ADMTfaqs* for more information.

Specific Instructions

Lines 1 through 5. Complete a separate line for each firm. If you worked as an employee for more than five firms in 2026, attach additional Form(s) 8919 with lines 1 through 5 completed. Complete lines 6 through 13 on only one Form 8919. The line 6 amount on that Form 8919 should be the combined totals of all lines 1 through 5 of all your Forms 8919.

Column (a). Enter the name of the firm for which you worked. If you received a Form 1099-MISC and/or 1099-NEC from the firm, enter the firm's name exactly as it is entered on Form 1099-MISC and/or 1099-NEC.

Column (b). The federal identification number for a firm can be an employer identification number (EIN) or a social security number (SSN) (if the firm is an individual). An EIN is a nine-digit number assigned by the IRS to a business. Enter an EIN like this: XX-XXXXXXX. Enter an SSN like this: XXX-XX-XXXX. If you received a Form 1099-MISC and/or 1099-NEC from the firm, enter the firm's federal identification number that is entered on Form 1099-MISC and/or 1099-NEC. If you don't know the firm's federal identification number, you can use Form W-9, Request for Taxpayer Identification Number and Certification, to request it from the firm. If you are unable to obtain the number, enter "unknown."

Column (c). Enter the reason code for why you are filing this form. Enter only one reason code on each line. If none of the reason codes apply to you, but you believe you should have been treated as an employee, enter reason code G and **file Form SS-8 on or before the date you file your tax return. Don't attach Form SS-8 to your tax return. Form SS-8 must be filed separately.**

Enter reason code C if you were designated as a "section 530 employee" by the IRS. You are a section 530 employee, for these purposes, if you were determined to be an employee by the IRS, but your employer was granted relief from payment of employment taxes under section 530 of the Revenue Act of 1978.

Enter reason code H if you received both a Form W-2 and a Form 1099-MISC and/or 1099-NEC from the firm and the amount on the Form 1099-MISC and/or 1099-NEC should have been included as wages on Form W-2 as an amount you received for services you provided as an employee. If reason code H applies to your situation, **don't file Form SS-8**. Examples of amounts that are sometimes erroneously included on Form 1099-MISC and/or 1099-NEC that should be reported as wages on Form W-2 include employee bonuses, awards, travel expense reimbursements not paid under an accountable plan, scholarships, and signing bonuses. Generally, amounts paid by an employer to an employee aren't reported on Form 1099-MISC and/or 1099-NEC. Form 1099-MISC and/or 1099-NEC is used for reporting nonemployee compensation, rents, royalties, and certain other payments.

Caution: If you enter reason code G, you or the firm that paid you may be contacted for additional information. Use of this reason code isn't a guarantee that the IRS will agree with your worker status determination. If the IRS doesn't agree that you are an employee, you may be billed for the additional tax, penalties, and interest resulting from the change to your worker status.

Column (d). Complete only if reason code A or C is entered in column (c).

Line 6. Also enter this amount on Form 8959, line 3, if you are required to file that form.

Line 8. For RRTA compensation, don't include an amount greater than $184,500, which is the amount subject to the 6.2% rate for 2026.