

## Year-end Reconciliation Worksheet for Forms 941, W-2, and W-3

- Annual amounts from payroll records should match the total amounts reported on all Forms 941 for the year.
- Total amounts reported on all Forms 941 for the year should match the sum of the same data fields shown in W-2/W-3 totals.
- If these amounts do not match, recheck records and identify necessary adjustments.

a	b	c	d	e	f	(c-e)
Comparison Area	941 Line#	Form 941 (all 4 quarters)	W-2, W-3 Box #	W-2s (total of all forms)	Amount on W-3	Difference (col c minus col e)
Compensation	Line 2		1			
Federal Income Tax	Line 3		2			
Social Security Wages	Line 5a Column 1		3			
Social Security Tips	Line 5b Column 1		7			
Social Security Tax	Line 5a + 5b Column 2					
Social Security Tax Comparison Computation	Line 5a + 5b x (4.2/10.4)		4			
Medicare Wages	Line 5c Column 1		5			
Medicare Tax	Line 5c Column 2					
Medicare Tax Comparison Computation	Line 5c divided by 2		6			