

**Worksheet for 2015 Forms W-3/941**

<b>Annual amounts from Payroll records</b>	<b>Total amount from all four 941s or annual 944</b>	<b>Plus/minus any needed adjustment**</b>		<b>W-3 totals</b>
Total wages, tips and other compensation: \$ * Match* \$		\$		\$
Federal income tax withheld: \$ * Match* \$		\$		\$
Social Security wages: \$ * Match* \$		\$		\$
Social Security taxes withheld: \$ * Match* \$		\$		\$
Social Security tips: \$ * Match* \$		\$		\$
Medicare wages and tips: \$ * Match* \$		\$		\$
Medicare tax withheld \$ * Match** \$		\$		\$
<b>State totals</b>	<b>4th quarter</b>	<b>Year-to-date</b>	<b>Adjustment</b>	<b>Totals</b>
State wages				
State income tax withheld				
State disability tax withheld				
SUI tax withheld				
Local wages				
Local income tax withheld				

\* Annual amounts from payroll records should match the amount reported on all Forms 941 for the year; the total amounts reported on all Forms 941 for the year should match the sum of the same data fields that are shown in the W-3 totals. If these amounts do not match, records should be rechecked to identify what adjustments are needed. (**Note:** Errors identified on prior Forms 941 for total wages, tips and other compensation cannot be adjusted and need not match the Form W-3.)

\*\* Adjustments may be needed to balance totals because:

- Corrections to the fourth-quarter Form 941 became apparent only after that form had been filed.
- End-of-year bonuses, awards, etc., weren't included in the last Form 941.
- Adjusted amounts for a prior year were reported on a current year Form 941, and in error, were included in the current year totals.
- Taxable fringe benefits for November and December that will be treated as received in the following year were shown in error as current year payments.
- Amounts reported on previous Forms 941 as wages were, in fact, employer payments to an independent contractor.
- Medicare taxes will not balance if employee was subject to the 0.9% additional tax.