

TAX REPORTING AGREEMENT FOR NEW YORK DBL AND PFL



EMPLOYER PREPARES W-2 AND EMPLOYER TO PAY ITS SHARE OF FICA FOR NEW YORK DBL AND MUTUAL TO PREPARE 1099-MISC FOR THE PFL RIDER

As a service to you, Mutual of Omaha Insurance Company (“Mutual”), provides you tax withholding and reporting services relating to those benefits. By completing this Tax Reporting Agreement (“Agreement”), you authorize Mutual to withhold, deposit and report to the Internal Revenue Service (“IRS”) the taxes described below for the benefits indicated below and you agree to the following terms of the Agreement.

Name of Company:

Policy Number:

Benefits. This Agreement applies to New York Disability Benefits Law (DBL) and the New York Paid Family Leave (PFL) rider.

Effective Date:

Employee Withholding. For DBL, Mutual will withhold the employee portion of any (a) federal income tax, and (b) applicable tax under the Federal Insurance Contributions Act (“FICA”). Mutual will deposit these taxes with the IRS within the time prescribed by law and file a Form 941 relating to these taxes. For PFL, if an employee requests voluntary federal income tax be withheld from their PFL benefits, Mutual will deposit these taxes with the IRS within the time prescribed by law and file a Form 945 relating to these taxes. Mutual will provide you with a monthly report that reflects gross benefit paid and any deductions withheld for each employee receiving PFL benefits.

Form W-2 and 1099-MISC Reporting. Using your name, address and Employer Identification Number (“EIN”), you will (a) prepare a Form W-2 for each employee who receives DBL benefits, and (b) prepare and file Forms W-3 and 941 with IRS. You agree to furnish the Form W-2 to the employee and a copy of the Form W-2 to the Social Security Administration in accordance with the requirements of the law. Using Mutual’s name, address and Employer Identification Number (“EIN”), Mutual will prepare a Form 1099-MISC for each employee who receives PFL benefits. Mutual will furnish the Form 1099-MISC to the employee and a copy of the Form 1099-MISC to the Social Security Administration in accordance with the requirements of the law.

Employer Match of FICA. You will deposit the employer portion of any applicable FICA tax with the IRS using your name, address and EIN. You will prepare and file Forms W-3 and 941 with the IRS, using your name, address and EIN. Mutual will provide you with daily and monthly reports that show the gross benefit paid and tax withheld for each employee receiving DBL benefits.

Other Taxes. You will determine and deposit with appropriate agencies the applicable amount of federal and state unemployment taxes, including FUTA taxes, state disability insurance taxes, state or local occupations taxes, workers’ compensation taxes and other taxes applicable to DBL and/or PFL benefits. You will timely submit Form 940 or Form 940EZ to the IRS, using your name, address and EIN. You will be responsible for any federal, state and local tax obligations not set forth as Mutual’s obligations herein, including, without limitation, reporting, disclosure, deposit and payment of taxes.

Other Important Information. You agree to notify Mutual if there is a change in the tax treatment of DBL and/or PFL benefits you provide your employees, including, without limitation, whether benefits are paid pre-tax or post-tax or are paid fully by you or partially by your employees. You further agree to indemnify and hold Mutual harmless from any and all expense, loss or liability arising out of incorrect information you provide Mutual relating to DBL and/or PFL benefits, your failure to appropriately pay or report any taxes not specifically assumed by Mutual herein and your breach of any of your obligations described herein.

You agree to verify that this Agreement does not conflict with the services already provided by your payroll department or payroll service provider and to ensure there is no duplicate reporting of Form W-2.

If you desire to change the tax withholding of the employer portion of the FICA tax and/or the reporting of Form W-2, you must enter into a new Tax Reporting Agreement with Mutual. **November 15th is the last date** for changing the Form W-2 reporting for the tax year.

This Agreement supersedes any other agreement or understanding between you and Mutual regarding the withholding, depositing and reporting of taxes relating to your DBL and PFL benefits indicated above.

By: _____ Date: _____
Signature of Authorized Representative of Employer

Typed or Printed Name: _____ Title: _____

Please designate an individual to receive FICA Disability Withholding Reports.

Name: _____ Phone: _____ Email: _____

Return this form within 10 days of your receipt to: Mutual of Omaha Insurance Company, Attn: 5TH Floor/Accounting, Reconciliation, and Reporting, 3300 Mutual of Omaha Plaza, Omaha, Nebraska 68175 or email to gfs.fica.reports.mail-in@mutualofomaha.com.

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