



W-2 and Federal Insurance Contribution Act (FICA) Match Service Agreement
Long Term Disability (LTD)

To be completed when the W-2 Services option is selected on the Group Insurance Application and/or other application for self-funded ASO claim services or when requesting to modify an existing service.

EMPLOYER NAME _____

EFFECTIVE DATE OF REQUEST (current or future date only) _____

By completing the following agreement, you authorize Hartford Life Insurance Company / Hartford Life and Accident Insurance Company / Hartford Comprehensive Benefit Services Company (The Hartford) to report, withhold and deposit the taxes described below.

A. STANDARD TAX SERVICES

- Employer agrees The Hartford will withhold and deposit applicable federal income taxes and FICA taxes from employee's disability benefit/sick pay, and make timely filings with the appropriate governmental agencies.
- Employer agrees The Hartford will deposit the taxes under The Hartford's applicable tax identification number and will timely notify Employer of these payments.
- Employer agrees The Hartford assumes no responsibility for any other payroll or employment related tax, fee, premium or the like including Federal Unemployment Insurance (FUTA), Employer's share of FICA (unless elected below), State Unemployment Insurance (SUTA), State Disability Insurance, State or Local Occupational Taxes or any Workers' Compensation Tax which may be applicable to the disability benefits The Hartford is paying.
- Employer agrees if an employee properly elects additional federal income tax withholding, The Hartford will withhold and deposit the appropriate income taxes from LTD payments.
- Employer agrees The Hartford will prepare and deliver to Employer annual summary reports of LTD benefits paid.
- Employer agrees to provide The Hartford with accurate and timely information to provide these services, including information to determine the taxable portion of the benefits.
- Employer agrees to indemnify and hold The Hartford harmless from any taxes, fines, penalties, etc., that may result from erroneous (including omitted) or untimely information to be provided by you.

B. W-2 SERVICES (select one)

- Employer **authorizes** The Hartford to prepare W-2 statements for payees and files Federal and State information returns reporting disability benefits/sick pay.
- Employer agrees The Hartford will withhold and deposit applicable federal income taxes, state income taxes and FICA taxes from employee's disability benefit/sick pay, and make timely filings with the appropriate governmental agencies.
 - Employer agrees if an employee properly elects additional federal and/or state income tax withholding, The Hartford will withhold and deposit the appropriate income taxes from LTD payments.
 - Employer agrees The Hartford will provide W-2 statements with sick pay information to payees by January 31st of each year, or such other date required by law, and make information return filings in accordance with Federal and State requirements regarding income tax, social security, and Medicare tax.
 - Employer agrees The Hartford will use its applicable tax identification number on each of these forms.
 - Employer agrees that if the LTD Policy is terminated, The Hartford will continue to provide W-2 statements and make information return filings for disability benefit/sick pay payments on all claims incurred prior to termination of the Policy.

Employer **declines** The Hartford to prepare Form W-2 statements for payees or file Federal and State information returns reporting disability benefits/sick pay.

- Employer agrees that The Hartford will provide Employer by January 15th of each year with the information required by Federal law to enable Employer to prepare W-2's for its employees and file Federal and State information returns.

C. **FICA MATCH SERVICES (select one)**

Employer **authorizes** The Hartford to prepare W-2 statements as selected in section B, and to pay Employer's share of FICA taxes (FICA Match Service).

Employer **declines** The Hartford's FICA Match Service and will report and deposit Employer's share of any FICA tax withheld from LTD benefits paid, if applicable.

D. **CHANGING TAX SERVICES**

This Agreement may be terminated by either party by giving 60 days prior written notice to the other party. This Agreement will terminate automatically as of the date of termination of the Employer's sick pay plan, the underlying insurance contract and/or service agreement through which The Hartford pays benefits, and/or the discontinuance of payments under that plan.

November 15th is the last date for changing the W-2 Services option selected for the tax year.

Legal Name of Entity

Signature

Date

Name and Title of Authorized Signer