



## DEPARTMENT OF THE TREASURY

**Proposed Collection; Comment Request for U.S. Employment Tax Returns and Related Forms; CT-1, CT-1X, CT-2, SS-8, SS-8 (PR), W-2, W-2 AS, W-2 C, W-2 GU, W-2 VI, W-3, W-3 (PR), W-3 C, W-3 C (PR), W-3 SS, 940, 940 (PR), 940 SCH A, 940 SCH A (PR), 940 SCH R, 941, 941 (PR), 941 SCH B, 941 SCH B (PR), 941 SCH D, 941 SCH R, 941 SS, 941 X, 941 X (PR), 943, 943 (PR), 943 A, 943 A (PR), 943 SCH R, 943 X, 943 X (PR), 944, 944 X, 945, 945 A, 945 X, 2032, 2678, 8027, 8027 T, 8453 EMP, 8850, 8879 EMP, 8922, 8952, and 8974**

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995 (PRA). The IRS is soliciting comments on U.S. Employment Tax Returns and related Forms.

**DATES:** Written comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function.

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Melody Braswell by e-mailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-1035, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

## **SUPPLEMENTARY INFORMATION:**

### **Tax Compliance Burden**

Tax compliance burden is defined as the time and money taxpayers spend to comply with their tax filing responsibilities. Time-related activities include recordkeeping, tax planning, gathering tax materials, learning about the law and what you need to do, and completing and submitting the return. Out-of-pocket costs include expenses such as purchasing tax software, paying a third-party preparer, and printing and postage. Tax compliance burden does not include a taxpayer's tax liability, economic inefficiencies caused by sub-optimal choices related to tax deductions or credits, or psychological costs.

### **Proposed PRA Submission to OMB**

*Title:* U.S. Employment Tax Returns and related Forms.

*OMB Number:* 1545-0029.

*Form Numbers:* CT-1, CT-1X, CT-2, SS-8, SS-8 (PR), W-2, W-2 AS, W-2 C, W-2 GU, W-2 VI, W-3, W-3 (PR), W-3 C, W-3 C (PR), W-3 SS, 940, 940 (PR), 940 SCH A, 940 SCH A (PR), 940 SCH R, 941, 941 (PR), 941 SCH B, 941 SCH B (PR), 941 SCH D, 941 SCH R, 941 SS, 941 X, 941 X (PR), 943, 943 (PR), 943 A, 943 A (PR), 943 SCH R, 943 X, 943 X (PR), 944, 944 X, 945, 945 A, 945 X, 2032, 2678, 8027, 8027 T, 8453 EMP, 8850, 8879 EMP, 8922, 8952, and 8974.

*Abstract:* These forms are used by employers to report their employment tax-related activity. The data is used to verify that the items reported on the forms are correct.

*Current Actions:* There have been changes in regulatory guidance related to various forms approved under this approval package during the past year. There have been additions and removals of forms included in this approval package. This approval package is being submitted for renewal purposes.

*Type of Review:* Revision of currently approved collection.

*Affected Public:* Employers.

*Estimated Number of Respondents: 7,408,820.*

*Estimated Time Per Respondent (Hours): 63 hours, 26 minutes.*

*Estimated Total Annual Time (Hours): 470,000,000.*

*Estimated Total Annual Monetized Time (\$): 15,420,000,000.*

*Estimated Total Out-of-Pocket Costs (\$): 19,870,000,000.*

*Estimated Total Monetized Burden (\$): 35,290,000,000.*

Note: Total Monetized Burden = Total Out-of-Pocket Costs + Total Annual Monetized Time

<b>Annual Average Burden Per Employer by Number of Forms W-2 Filed</b>			
Number of Forms W-2 Filed	Total Time (Hours)	Out-of-Pocket Costs	Total Monetized Burden*
All Employers	11	\$426	\$738
1 to 5	16.1	\$606	\$1,049
6 to 10	6	\$276	\$465
11 to 25	4.4	\$196	\$339
26 to 50	3.5	\$128	\$241
51 to 100	2.6	\$97	\$184
101 to 250	1.8	\$87	\$154
251 to 500	1.2	\$66	\$113
501 to 1,000	0.7	\$47	\$77
Over 1,000	0.4	\$15	\$29
<b>Annual Average Burden Per Employee by Primary Form Filed</b>			
Form 941	10.9	\$431	\$744
Form 943	19.2	\$288	\$601
Form 944	11.5	\$207	\$347

Source: IRS:RAAS:KDA:BRDN (12-23-24)

\*Total monetized burden = Monetized hours + Out-of-pocket costs

*Authority: 44 U.S.C. 3501 et seq.*

**Melody Braswell,**

*Treasury PRA Clearance Officer.*