

**Social Security and Medicare Tax
on Unreported Tip Income**

Department of the Treasury
Internal Revenue Service (99)

▶ **Information about Form 4137 and its instructions is at www.irs.gov/form4137.**
▶ **Attach to Form 1040, Form 1040NR, Form 1040NR-EZ, Form 1040-SS, or Form 1040-PR.**

2016
Attachment
Sequence No. **24**

Name of person who received tips. If married, complete a separate Form 4137 for each spouse with unreported tips.

Social security number

1	(a) Name of employer to whom you were required to, but did not report all your tips (see instructions)	(b) Employer identification number (see instructions)	(c) Total cash and charge tips you received (including unreported tips) (see inst)	(d) Total cash and charge tips you reported to your employer
A				
B				
C				
D				
E				
2	Total cash and charge tips you received in 2016. Add the amounts from line 1, column (c)		2	
3	Total cash and charge tips you reported to your employer(s) in 2016. Add the amounts from line 1, column (d)			3
4	Subtract line 3 from line 2. This amount is income you must include in the total on Form 1040, line 7; Form 1040NR, line 8; or Form 1040NR-EZ, line 3			4
5	Cash and charge tips you received but did not report to your employer because the total was less than \$20 in a calendar month (see instructions)			5
6	Unreported tips subject to Medicare tax. Subtract line 5 from line 4			6
7	Maximum amount of wages (including tips) subject to social security tax	7	118,500.00	
8	Total social security wages and social security tips (total of boxes 3 and 7 shown on your Form(s) W-2) and railroad retirement (RRTA) compensation (subject to 6.2% rate) (see instructions)	8		
9	Subtract line 8 from line 7. If line 8 is more than line 7, enter -0-			9
10	Unreported tips subject to social security tax. Enter the smaller of line 6 or line 9. If you received tips as a federal, state, or local government employee, see instructions			10
11	Multiply line 10 by 0.062 (social security tax rate)			11
12	Multiply line 6 by 0.0145 (Medicare tax rate)			12
13	Add lines 11 and 12. Enter the result here and on Form 1040, line 58; Form 1040NR, line 56; or Form 1040NR-EZ, line 16 (Form 1040-SS and 1040-PR filers, see instructions.)			13

For Paperwork Reduction Act Notice, see your tax return instructions.