

## Social Security and Medicare Tax on Unreported Tip Income

Department of the Treasury  
Internal Revenue Service (99)

▶ Go to [www.irs.gov/Form4137](http://www.irs.gov/Form4137) for the latest information.

**2018**  
Attachment  
Sequence No. **24**

▶ **Attach to Form 1040, Form 1040NR, Form 1040NR-EZ, Form 1040-SS, or Form 1040-PR.**

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

**Social security number**

	(a) Name of employer to whom you were required to but didn't 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
<b>1</b>				
<b>A</b>				
<b>B</b>				
<b>C</b>				
<b>D</b>				
<b>E</b>				
<b>2</b>	Total cash and charge tips you <b>received</b> in 2018. Add the amounts from line 1, column (c) . . . . .		<b>2</b>	
<b>3</b>	Total cash and charge tips you <b>reported</b> to your employer(s) in 2018. Add the amounts from line 1, column (d) . . . . .			<b>3</b>
<b>4</b>	Subtract line 3 from line 2. This amount is income you <b>must</b> include in the total on Form 1040, line 1; Form 1040NR, line 8; or Form 1040NR-EZ, line 3 . . . . .			<b>4</b>
<b>5</b>	Cash and charge tips you received but didn't report to your employer because the total was less than \$20 in a calendar month (see instructions) . . . . .			<b>5</b>
<b>6</b>	Unreported tips subject to Medicare tax. Subtract line 5 from line 4 . . . . .			<b>6</b>
<b>7</b>	Maximum amount of wages (including tips) subject to social security tax . . . . .	<b>7</b>	128,400.00	
<b>8</b>	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) . . . . .	<b>8</b>		
<b>9</b>	Subtract line 8 from line 7. If line 8 is more than line 7, enter -0- . . . . .			<b>9</b>
<b>10</b>	Unreported tips subject to social security tax. Enter the <b>smaller</b> of line 6 or line 9. If you received tips as a federal, state, or local government employee, see instructions . . . . .			<b>10</b>
<b>11</b>	Multiply line 10 by 0.062 (social security tax rate) . . . . .			<b>11</b>
<b>12</b>	Multiply line 6 by 0.0145 (Medicare tax rate) . . . . .			<b>12</b>
<b>13</b>	Add lines 11 and 12. Enter the result here and on Schedule 4 (Form 1040), line 58; Form 1040NR, line 56; or Form 1040NR-EZ, line 16 (Form 1040-SS and 1040-PR filers, see instructions.) . . . . .			<b>13</b>

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