Payroll in US Territories

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Agenda

Overview

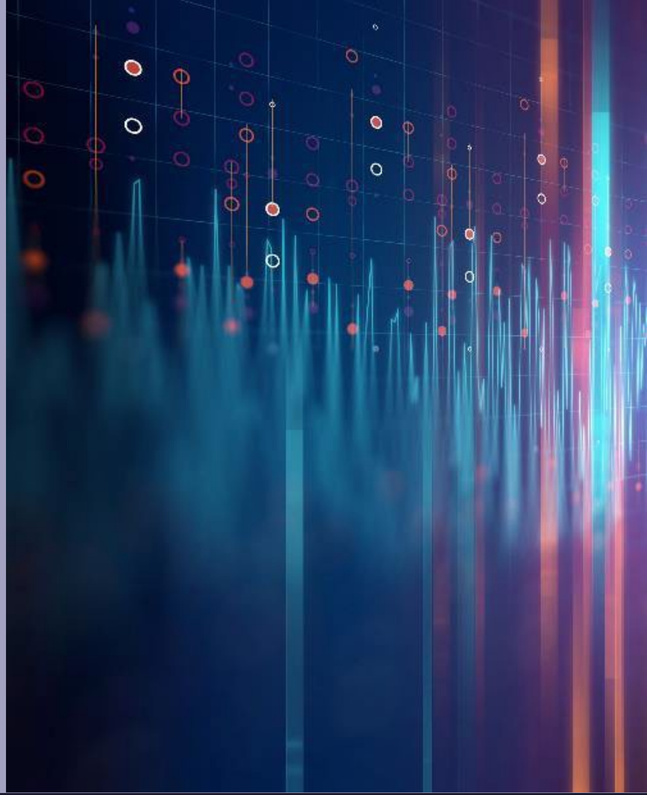
Puerto Rico

Guam

Virgin Islands

America Samoa





Introduction

- It is generally known that the United States of America is composed of 50 states, plus the District of Columbia, in which the US capital, Washington, is based. What some people may not know, however, is that the US also has jurisdiction over other places that are not part of any state or the District of Columbia. These places are known as the US territories and are located in the Caribbean Sea and the Pacific Ocean. Some of these territories have permanent populations, while others have no permanent human inhabitants. Many of the states that currently make up the United States once had the status that today's US territories hold.

All US Territories

Puerto Rico
Guam
US Virgin Islands
Northern Mariana Islands
American Samoa
Midway Atoll
Palmyra Atoll
Baker Island
Howland Island
Jarvis Island
Johnston Atoll
Kingman Reef
Wake Island
Navassa Island

Incorporated/Unincorporated Territories, Organized/Unorganized Territories

The territories are defined as either incorporated or unincorporated. Actually, only one territory, Palmyra Atoll, is considered an incorporated territory, which means that the US Constitution fully applies in the territory. The other territories are all unincorporated, which means that only select parts of the Constitution apply to them. For example, unincorporated territories do not have the right to full representation in the US Congress.

The territories are also distinguished by whether they are organized or unorganized.

All territories with permanent populations with the exception of American Samoa are organized, meaning that the US government has given these territories their own governments with limited autonomy. All US Territories without permanent populations are considered unorganized.

Puerto Rico

© WorldAtlas.com
USA
Florida (USA)
Gulf of Mexico
Miami
Havana
Atlantic Ocean
Arctic
Atlantic
Pacific
Indian
Pacific
Southern
CARIBBEAN
Mexico
San Juan
Kingston
Puerto Rico
Caribbean Sea
Honduras
Central America
Nicaragua
400 mi
400 km
N
Costa Rica
Panama Canal
Caracas
Venezuela
Pacific Ocean
Panama
Colombia
SOUTH AMERICA
Atlantic Ocean

Total area: 3,424 square miles (8,868 square km)
Population: 2,829,148
Capital: San Juan
Largest city/town: San Juan

Puerto Rico is the most populous US territory, consisting of more than 2.8 million people. It is an island in the Caribbean Sea, located just east of the Dominican Republic. Puerto Rico was a Spanish colony, but during the Spanish-American War of 1898, the US seized the island, and it has been under US jurisdiction ever since. The territory has a government that resembles that of a US state, with a governor acting as the executive and a bicameral legislature, consisting of a Senate and a House of Representatives. The people of Puerto Rico are very diverse, owing to a history of conquest and the effects of the slave trade. The vast majority of Puerto Ricans adhere to Roman Catholicism, and Spanish and English are both official languages in the territory. During the US elections of 2020, Puerto Rico held a referendum on whether the island should become the 51st state. A slim majority of Puerto Ricans voted in favor of statehood, but it will be up to the US Congress to determine if the territory does, in fact, become a state.

Tax Filing

Employees in Puerto Rico do not pay Federal FIT – they do pay a Puerto Rico State income tax

Employers in Puerto Rico are subject to the taxes imposed by the Federal Insurance Contributions Act (FICA) (Social Security and Medicare taxes) and the Federal Unemployment Tax Act (FUTA).

An employer is a person or organization for whom a worker performs services as an employee.
As an employer, you're required to withhold, report, and pay employment taxes to the United States on wages paid.

To file the various employment tax returns, you need an employer identification number (EIN). If you don't have an EIN, you may apply for one online. You may also use Form SS-4PR to apply for an EIN by fax or mail (use only one method for each entity so you don't receive more than one EIN for an entity). For more information about EINs, see Topic No. 755.

Tax Filing

Social Security and Medicare (Same as USA)
FICA taxes are used to finance the Social Security and Medicare systems. FICA taxes consist of two components: Social Security tax and the Medicare tax. You must withhold the employee portion of FICA taxes from your employees' wages and contribute the employer portion of FICA tax. The current tax rate for Social Security is 6.2% for the employer and 6.2% for the employee, or 12.4% total. The current rate for Medicare is 1.45% for the employer and 1.45% for the employee, or 2.9% total.

Additional Medicare Tax (Same as USA)
Additional Medicare Tax applies to an individual's Medicare wages that exceed a threshold amount based on the taxpayer's filing status. Employers are responsible for withholding the 0.9% Additional Medicare Tax on an individual's wages paid in excess of $200,000 in a calendar year, without regard to filing status. An employer is required to begin withholding Additional Medicare Tax in the pay period in which it pays wages in excess of $200,000 to an employee and continue to withhold it each pay period until the end of the calendar year. There's no employer match for Additional Medicare Tax. For more information, see the Instructions for Form 8959 and Questions and Answers for the Additional Medicare Tax.

Tax Filing

Forms to File (Employer)

The forms used by employers in Puerto Rico to report the Social Security and Medicare taxes are:
Form 941-PR, Form 943-PR, Form 944 or Form 944 (SP), and Anexo H-PR (Formulario 1040-PR) for household employers.
In addition, the forms used by employers in Puerto Rico to make corrections to employment taxes are: Form 941-X (PR), Form 943-X (PR)PDF, Form 944-X, Form 944-X (SP)PDF, and amended Anexo H-PR (Formulario 1040-PR)PDF.

Form 941-PR - If you're not an agricultural employer and all your employees are bona fide residents of Puerto Rico, file Form 941-PR to report all wages paid, tips your employees reported to you, other compensation, and Social Security and Medicare taxes.
You must file Form 941-PR if you expect to owe over $1,000 total employment taxes for the tax year unless the IRS has notified you that you're required to file Form 944. Form 941-PR is filed quarterly and is due the last day of the month following the end of the quarter. For example, for wages you paid January through March (the first quarter of the year), Form 941-PR is due April 30. If the due date for filing a return falls on a Saturday, Sunday, or legal holiday, you may file the return on the next business day. The term legal holiday means any legal holiday in the District of Columbia. For a list of legal holidays, see Publication 15, (Circular E), Employer's Tax Guide or search "legal holidays" on IRS.gov.

Tax Filing and Withholding

Forms to File (Employees)

Employers file W2-PR form to report Puerto Rico wages. This will reconcile the 941PR filed

Employees will submit a 499-R 4.1 Exemption Withholding Form (they do not submit a W4)

Employees will receive a 499-R2 for submission of their state income tax (in lieu of FIT).

They do not use this form to report wages subject to U.S. income tax withholding. Instead, use Form W-2 to show U.S. income tax withheld.

PR State Disability is required to be withheld

FUTA – 940PR is used to file FUTA

Form 499R-2_W-2PR.pdf

Formulario
Form 499R-2/W-2PR
Rev. 07.17

222

GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO
DEPARTAMENTO DE HACIENDA - DEPARTMENT OF THE TREASURY

COMPROBANTE DE RETENCIÓN - WITHHOLDING STATEMENT

INFORMACIÓN PARA EL DEPARTAMENTO DE HACIENDA - DEPARTMENT OF THE TREASURY INFORMATION

INFORMACIÓN PARA EL SEGURO SOCIAL
SOCIAL SECURITY INFORMATION

1. Nombre - First Name

Apellido(s) - Last Name(s)

Dirección Postal del Empleado - Employee's Mailing Address

Fecha de Nacimiento: Día Mes Año
Date of Birth: Day____ Month____ Year____

2. Nombre y Dirección Postal del Patrono
Employer's Name and Mailing Address

Número de Teléfono del Patrono
Employer's Telephone Number

3. Núm. Seguro Social
Social Security No.

4. Núm. de Ident. Patronal
Employer Ident. No. (EIN)

5. Costo de cubierta de salud auspiciada por el patrono - Cost of employer-sponsored health coverage

6. Donativos
Charitable Contributions

Patrono: - Employer:

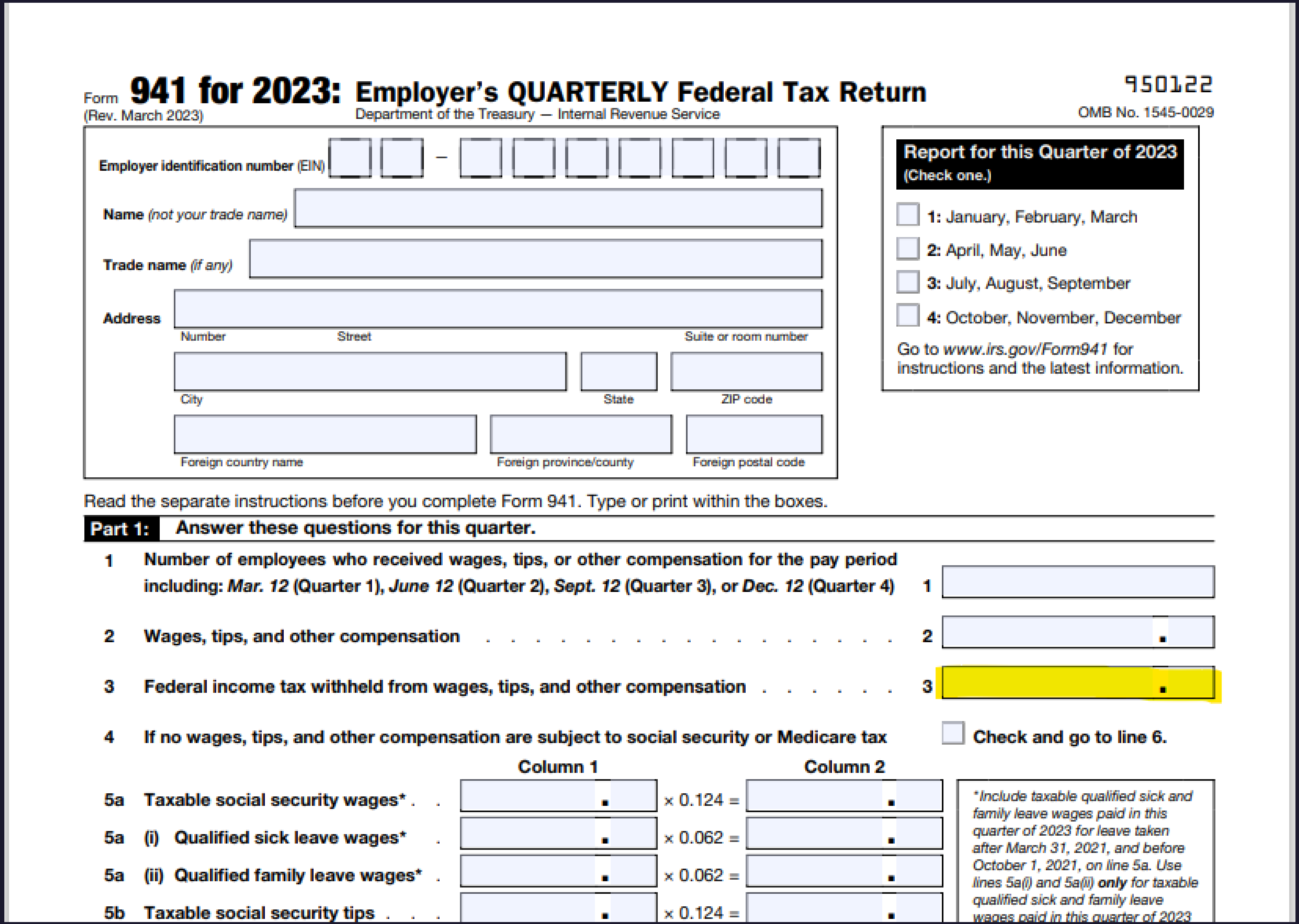
- Envíe a: - Send to:
Social Security Administration
Data Operations Center
Wilkes Barre, PA 18769-0001

- Envíe al Departamento de Hacienda electrónicamente
Send to Department of the T

7. Sueldos - Wages
8. Comisiones - Commissions
9. Concesiones - Allowances
10. Propinas - Tips
11. Total = 7 + 8 + 9 + 10
12. Gastos Reemb. y Beneficios Marginales
Reimb. Expenses and Fringe Benefits
13. Cont. Retenida - Tax Withheld
14. Fondo de Retiro Gubernamental
Governmental Retirement Fund
15. Planes Cualific.
Contributions to CODA PLANS

17. Total Sueldos Seguro Social
Social Security Wages
18. Seguro Social Retenido
Social Security Tax Withheld
19. Total Sueldos y Pro. Medicare
Medicare Wages and Tips
20. Contrib. Medicare Retenida
Medicare Tax Withheld
21. Propinas Seguro Social
Social Security Tips

1 / 3 125% Fit


Form **941 for 2023: Employer's QUARTERLY Federal Tax Return** 950122

(Rev. March 2023) Department of the Treasury — Internal Revenue Service OMB No. 1545-0029

Employer identification number (EIN) —

Name *(not your trade name)*

Trade name *(if any)*

Address

Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

Report for this Quarter of 2023
(Check one.)

- **1:** January, February, March
- **2:** April, May, June
- **3:** July, August, September
- **4:** October, November, December

Go to *www.irs.gov/Form941* for instructions and the latest information.

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

1 Number of employees who received wages, tips, or other compensation for the pay period including: *Mar. 12* (Quarter 1), *June 12* (Quarter 2), *Sept. 12* (Quarter 3), or *Dec. 12* (Quarter 4) **1**

2 Wages, tips, and other compensation **2**

3 Federal income tax withheld from wages, tips, and other compensation **3**

4 If no wages, tips, and other compensation are subject to social security or Medicare tax **Check and go to line 6.**

	Column 1		Column 2
5a Taxable social security wages* . .	.	× 0.124 =	.
5a (i) Qualified sick leave wages* .	.	× 0.062 =	.
5a (ii) Qualified family leave wages* .	.	× 0.062 =	.
5b Taxable social security tips . . .	.	× 0.124 =	.

Include taxable qualified sick and family leave wages paid in this quarter of 2023 for leave taken after March 31, 2021, and before October 1, 2021, on line 5a. Use lines 5a(i) and 5a(ii)* ***only* *for taxable qualified sick and family leave wages paid in this quarter of 2023*

Formulario **941-PR para 2023: Planilla para la Declaración Federal TRIMESTRAL del Patrono**

(Rev. marzo de 2023) Department of the Treasury — Internal Revenue Service OMB No. 1545-0029

Número de identificación patronal (*EIN*) ☐☐ – ☐☐☐☐☐☐☐

Nombre (el nombre legal del negocio, no el nombre comercial)

Nombre comercial (si alguno)

Dirección

Número Calle Número de oficina o de habitación

Ciudad Estado Código postal (*ZIP*)

Nombre del país extranjero Provincia extranjera/condado Código postal extranjero

Informe para este trimestre de 2023
(Marque uno).

☐ **1:** enero, febrero, marzo

☐ **2:** abril, mayo, junio

☐ **3:** julio, agosto, septiembre

☐ **4:** octubre, noviembre, diciembre

Acceda a *www.irs.gov/Form941PR* para obtener las instrucciones y la información más reciente.

Lea las instrucciones por separado antes de completar el Formulario 941-PR. Escriba a máquina o en letra de molde dentro de los encasillados.

Parte 1: Conteste estas preguntas para este trimestre.

1 **Número de empleados que recibieron salarios, propinas u otras remuneraciones durante el período de pago que incluye: el 12 de marzo (1er trimestre), el 12 de junio (2do trimestre), el 12 de septiembre (3er trimestre) o el 12 de diciembre (4to trimestre)** **1**

2

3

4 **Si no hay salarios, propinas ni otras remuneraciones sujetos a las contribuciones al Seguro Social y al *Medicare*** . . . . ☐ Marque aquí y pase a la línea **6**.

		Columna 1		Columna 2
5a	**Salarios sujetos a la contribución al Seguro Social***	.	× 0.124 =	.
5a	**(i) Salarios de licencia por enfermedad calificados***	.	× 0.062 =	.
5a	**(ii) Salarios de licencia familiar calificados***	.	× 0.062 =	.
5b	**Propinas sujetas a la**			

Incluya en la línea **5a los salarios sujetos a la contribución de licencia por enfermedad y familiar calificados pagados en este trimestre de 2023 por la licencia tomada después del 31 de marzo de 2021 y antes del 1 de octubre de 2021. Use las líneas **5a(i)** y **5a(ii)** sólo para los salarios sujetos a la contribución de licencia por enfermedad y familiar*

Additional Information

- Minimum Wage and Hours and Overtime

MW = $9.50

OT=1.5 RRP over 8 or 40 in WW

- Sick Leave

1 Day of sick leave for every month worked – sick and vacation count towards accrual

Carry over up to 15 days a year

Guam


North Pacific
Ocean
ASIA
Philippines
Guam
OCEANIA
EQUATOR
0°
Indonesia
East
Timor
Coral
Sea
TROPIC OF
CAPRICORN
23.5°
Australia
South Pacific
Ocean
Tasman
Sea
Indian
Ocean
1000 mi
1000 km
worldatlas

Total area: 217 square miles (561 square km)
Population: 169,387
Capital: Hagåtña
Largest city/town: Dededo

Guam is an island in the northern Pacific Ocean, home to more than 168,700 people. The largest ethnic group on the island is its native inhabitants, the Chamorro. There is also a large population of Filipino descent. Most of the island's other residents are of mixed ethnic ancestry. Like Puerto Rico, Guam was also a Spanish possession until it was ceded to the US after the 1898 Spanish-American war. After World War II, Guam became an important military installation. Aside from military activity, tourism is the territory's main industry. Guam also has the distinction of being the very first US territory to legalize same-sex marriage, following a court ruling in 2015.

Withholding Requirements

Register as an employer on the Guam Department of Revenue and Taxation website

Employee's Withholding Tax Exemption Certificate: There is no personal income tax in Guam

Withholding Method: Formula
Supplemental Wage / Bonus Rate: Percentage Method

Local Occupational Taxes

Guam Tax Structure

Guam State Unemployment Insurance (SUI)

None

Guam State Disability Insurance (SDI)

None

Guam Family Leave Insurance (FLI)

None

Guam State Labor Laws

Guam Minimum Wage: $8.75 per hour

Guam Termination Pay: no provision

Bona fide residents of Guam are subject to special U.S. tax rules. In general, all individuals with income from Guam will file only one return—either to Guam or the United States.

If you are a bona fide resident of Guam during the entire tax year, file your return with Guam. This applies to all bona fide residents who are citizens, resident aliens, or nonresident aliens of the United States.

For more information, see Publication 570, Tax Guide for Individuals with Income from U.S. Possessions, or Publication 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad.

Filing dates of Income Tax Returns are as follows:

Individual income tax returns for the calendar year are due on or before April 15 of the following year. Individuals reporting on a fiscal year basis must file their returns on the 15th day of the fourth month following the close of the fiscal year. When the due date for doing any act for tax purposes -- filing a return, paying taxes, etc. -- falls on a Saturday, Sunday, or legal holiday, you may do that act on the next business day.

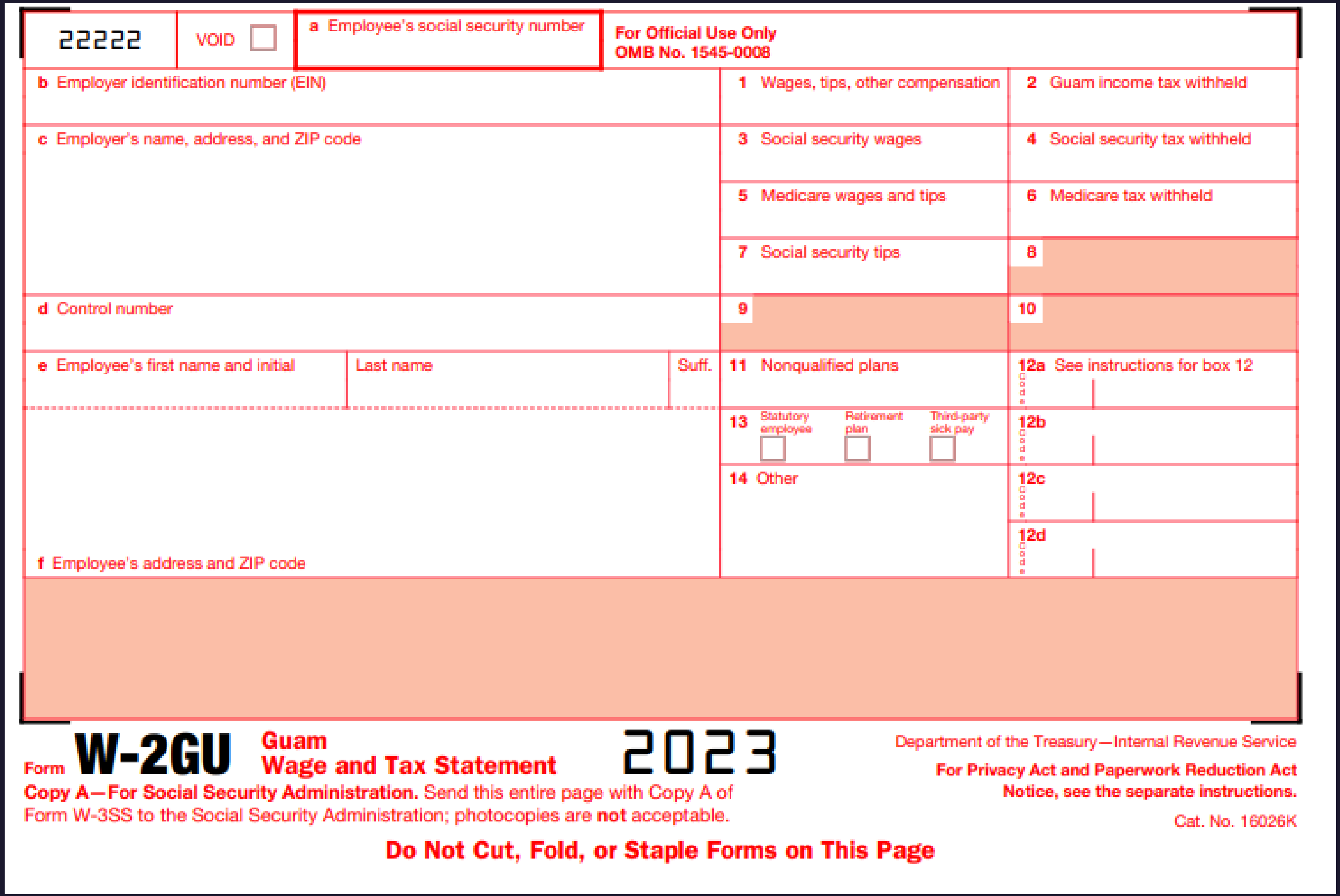
Tax Filing – Employer and Employee

Employers file W2-GU form to report Guam wages.

They do not use this form to report wages subject to U.S. income tax withholding. Instead, use Form W-2 to show U.S. income tax withheld.

Employers will file a 941SS –(W2GU and the 941SS will reconcile)

FUTA – 940 SS is used for filing FUTA



22222 | VOID ☐ | a Employee's social security number | For Official Use Only
OMB No. 1545-0008

b Employer identification number (EIN)	1 Wages, tips, other compensation	2 Guam income tax withheld
c Employer's name, address, and ZIP code	3 Social security wages	4 Social security tax withheld
	5 Medicare wages and tips	6 Medicare tax withheld
	7 Social security tips	8
d Control number	9	10
e Employee's first name and initial / Last name / Suff.	11 Nonqualified plans	12a See instructions for box 12 (Code)
	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b (Code)
	14 Other	12c (Code)
f Employee's address and ZIP code		12d (Code)

Form **W-2GU** **Guam Wage and Tax Statement** **2023**

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 16026K

Copy A—For Social Security Administration. Send this entire page with Copy A of Form W-3SS to the Social Security Administration; photocopies are **not** acceptable.

Do Not Cut, Fold, or Staple Forms on This Page

Form **941-SS for 2023: Employer's QUARTERLY Federal Tax Return**
(Rev. March 2023)
Department of the Treasury — Internal Revenue Service

American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands

OMB No. 1545-0029

Employer identification number (EIN) __ __ – __ __ __ __ __ __ __

Name *(not your trade name)*

Trade name *(if any)*

Address

Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

Report for this Quarter of 2023
(Check one.)

- **1:** January, February, March
- **2:** April, May, June
- **3:** July, August, September
- **4:** October, November, December

Go to *www.irs.gov/Form941SS* for instructions and the latest information.

Read the separate instructions before you complete Form 941-SS. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

1 **Number of employees who received wages, tips, or other compensation for the pay period including:** ***Mar. 12*** **(Quarter 1),** ***June 12*** **(Quarter 2),** ***Sept. 12*** **(Quarter 3), or** ***Dec. 12*** **(Quarter 4)** 1

2

3

4 **If no wages, tips, and other compensation are subject to social security or Medicare tax** **Check and go to line 6.**

	Column 1		Column 2
5a Taxable social security wages*	.	× 0.124 =	.
5a (i) Qualified sick leave wages*	.	× 0.062 =	.
5a (ii) Qualified family leave wages*	.	× 0.062 =	.

Include taxable qualified sick and family leave wages paid in this quarter of 2023 for leave taken after March 31, 2021, and before October 1, 2021, on line 5a. Use lines 5a(i) and 5a(ii)* ***only* *for taxable qualified sick and family leave wages paid in this quarter of 2023 for leave taken after March*

Additional Information

- Minimum Wage and Hours and Overtime

MW=FED

Overtime = FED

Exemption minimum salary is still at $455 per week

- Sick Leave

No provisions – follow FED

US Virgin Islands

Total area: 135 square miles (350 square km)
Population: 104,361
Capital: Charlotte Amalie
Largest city/town: St Croix

The US Virgin Islands is another of America's territories in the Caribbean, which they purchased the islands from Denmark in 1917. To the east of the US Virgin Islands are the British Virgin Islands and Puerto Rico lies about 40 miles (64 km) to the west. The main islands of this US territory are St. Croix, St. John, and St. Thomas. There are also about 50 islets and cays that are considered to be part of the US Virgin Islands. Three-quarters of the islands' inhabitants are Black, and about a tenth are white. English is the territory's official language, though there are some residents who speak French or Spanish. Tourism and other services are the mainstays of the economy in the US Virgin Islands.

Tax Filing Employer and Employee

Employers file W2-VI form to report Virgin Island wages.

They do not use this form to report wages subject to U.S. income tax withholding. Instead, use Form W-2 to show U.S. income tax withheld.

Employers file a 941-SS for VI – W2-VI and 941-SS are reconciliation points

FUTA – 940-SS is filed. VI uses payroll stabilazation method for calculating rates like Alaska

22222	VOID ☐	a Employee's social security number	For Official Use Only OMB No. 1545-0008	
b Employer identification number (EIN)			1 Wages, tips, other compensation	2 VI income tax withheld
c Employer's name, address, and ZIP code			3 Social security wages	4 Social security tax withheld
			5 Medicare wages and tips	6 Medicare tax withheld
			7 Social security tips	8
d Control number			9	10
e Employee's first name and initial	Last name	Suff.	11 Nonqualified plans	12a See instructions for box 12 Code
			13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
			14 Other	12c Code
f Employee's address and ZIP code				12d Code

Form **W-2VI** **U.S. Virgin Islands Wage and Tax Statement** **2023**

Department of the Treasury—Internal Revenue Service

Copy A—For Social Security Administration. Send this entire page with Copy A of Form W-3SS to the Social Security Administration; photocopies are **not** acceptable.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 49977C

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Form **941-SS for 2023:** **Employer's QUARTERLY Federal Tax Return**

(Rev. March 2023)

Department of the Treasury — Internal Revenue Service

American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands

OMB No. 1545-0029

Employer identification number (EIN) ☐☐ – ☐☐☐☐☐☐☐

Name *(not your trade name)*

Trade name *(if any)*

Address

Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

Report for this Quarter of 2023
(Check one.)

- ☐ **1:** January, February, March
- ☐ **2:** April, May, June
- ☐ **3:** July, August, September
- ☐ **4:** October, November, December

Go to *www.irs.gov/Form941SS* for instructions and the latest information.

Read the separate instructions before you complete Form 941-SS. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

1 **Number of employees who received wages, tips, or other compensation for the pay period including:** ***Mar. 12*** **(Quarter 1),** ***June 12*** **(Quarter 2),** ***Sept. 12*** **(Quarter 3), or** ***Dec. 12*** **(Quarter 4)** **1**

2

3

4 **If no wages, tips, and other compensation are subject to social security or Medicare tax** ☐ **Check and go to line 6.**

	Column 1		Column 2
5a Taxable social security wages*	.	× 0.124 =	.
5a (i) Qualified sick leave wages*	.	× 0.062 =	.
5a (ii) Qualified family leave wages*	.	× 0.062 =	.

Include taxable qualified sick and family leave wages paid in this quarter of 2023 for leave taken after March 31, 2021, and before October 1, 2021, on line 5a. Use lines 5a(i) and 5a(ii)* ***only* *for taxable qualified sick and family leave wages paid in this quarter of 2023 for leave taken after March*

Additional Information

- Minimum Wage and Hours and Overtime

MW=FED

Overtime = FED

Exemption minimum salary is still at $455 per week

- Sick Leave

No provisions – follow FED

Northern Mariana Islands

Total area: 176.5 square miles (457.1 square km)
Population: 57,701
Capital: Saipan
Largest city/town: Saipan

Just north of Guam lies another US territory in the Pacific Ocean, the Northern Mariana Islands. The territory consists of 22 islands and islets, and is a self-governing commonwealth. The only other such territory in association with the US is Puerto Rico. These islands are home to more than 57,500 people, many of them Indigenous inhabitants of Micronesian heritage. Like other US island territories, tourism is the principal driver of the economy in the Northern Mariana Islands.

Tax Filing Employer and Employee

Employers file W2-CM form to report Mariana Island wages.

They do not use this form to report wages subject to U.S. income tax withholding. Instead, use Form W-2 to show U.S. income tax withheld.

Employers file a 941-SS for MI – W2-CM and 941-SS are reconciliation points

VOID

a Employee's social security number

For Revenue and Taxation use only

b Employer identification number (EIN)

1 Wages, tips, other compensation

2 Income tax withheld (NMTIT chapter 7)

c Employer's name, address, and ZIP code

3 Social security wages

4 Social security tax withheld

5 Medicare wages and tips

6 Medicare tax withheld

7 Social security tips

8 Allocated tips

d Control number (Serial number)

9

10 Dependent care benefits

e Employee's first name and initial | Last name | Suff.

11 Nonqualified plans

12a Code See instructions for box 12

f Employee's address and ZIP code

13 Statutory employee | Retirement plan | Third-party sick pay

12b Code

14a Other

14b Code

12c Code

12d Code

15 CNMI Tax ID number

16 CNMI Wages and Salary

17 Wage & salary tax withheld (chapter 2)

A Location code

B Days out of the CNMI

C Citizen of country

D NAICS

E SOC

F Visa type/Class

orm **W-2CM** Wage and Tax Statement **2020**

opy 1 For Division of Revenue and Taxation

Department of Finance
Division of Revenue and Taxation
Commonwealth of the Northern Mariana Islands

Form **941-SS for 2023:** **Employer's QUARTERLY Federal Tax Return**

(Rev. March 2023)
Department of the Treasury — Internal Revenue Service

American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands

OMB No. 1545-0029

Employer identification number (EIN) ☐☐ – ☐☐☐☐☐☐☐

Name *(not your trade name)*

Trade name *(if any)*

Address

Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

Report for this Quarter of 2023
(Check one.)

☐ **1:** January, February, March
☐ **2:** April, May, June
☐ **3:** July, August, September
☐ **4:** October, November, December

Go to *www.irs.gov/Form941SS* for instructions and the latest information.

Read the separate instructions before you complete Form 941-SS. Type or print within the boxes.

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1 **Number of employees who received wages, tips, or other compensation for the pay period including:** ***Mar. 12*** **(Quarter 1),** ***June 12*** **(Quarter 2),** ***Sept. 12*** **(Quarter 3), or** ***Dec. 12*** **(Quarter 4)** 1

2

3

4 **If no wages, tips, and other compensation are subject to social security or Medicare tax** ☐ **Check and go to line 6.**

	Column 1		Column 2
5a **Taxable social security wages***	.	× 0.124 =	.
5a **(i) Qualified sick leave wages***	.	× 0.062 =	.
5a **(ii) Qualified family leave wages***	.	× 0.062 =	.

Include taxable qualified sick and family leave wages paid in this quarter of 2023 for leave taken after March 31, 2021, and before October 1, 2021, on line 5a. Use lines 5a(i) and 5a(ii)* ***only* *for taxable qualified sick and family leave wages paid in this quarter of 2023 for leave taken after March*

Additional Information

- Minimum Wage and Hours and Overtime

MW=FED

Overtime = FED

Exemption minimum salary is still at $455 per week

- Sick Leave

No provisions – follow FED

American Samoa

Total area: 77 square miles (200 square km)
Population: 55,140
Capital: Pago Pago
Largest city/town: Pago Pago

American Samoa is a US territory in a remote part of the South Pacific known as Polynesia. The territory consists of six islands and is bordered immediately to the west by the independent country of Samoa. Unlike other US territories with permanent populations, American Samoa is an unorganized territory, meaning that the US Congress has never passed an organic act formally establishing an autonomous government therein. In 1951, the US Department of the Interior was given authority to administer American Samoa, and in 1967 the territory was allowed to write its own constitution. Therefore, in practice, the territory does have some degree of self-governance. The vast majority of the population in American Samoa, numbering just over 55,000, is of native Samoan ancestry. They are US nationals so they may enter and reside in the country, but they do not have citizenship.

Tax Filing Employer and Employee

Employers file W2-AS form to report America Samoa wages.

They do not use this form to report wages subject to U.S. income tax withholding. Instead, use Form W-2 to show U.S. income tax withheld.

Employers file a 941-SS for AM – W2-AM and 941-SS are reconciliation points

22222	VOID ☐	a Employee's social security number	For Official Use Only OMB No. 1545-0008	
b Employer identification number (EIN)			1 Wages, tips, other compensation	2 Samoa income tax withheld
c Employer's name, address, and ZIP code			3 Social security wages	4 Social security tax withheld
			5 Medicare wages and tips	6 Medicare tax withheld
			7 Social security tips	8
d Control number			9	10
e Employee's first name and initial	Last name	Suff.	11 Nonqualified plans	12a See instructions for box 12 Code
			13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
			14 Other	12c Code
f Employee's address and ZIP code				12d Code

Form **W-2AS** **American Samoa Wage and Tax Statement** **2023**

Department of the Treasury—Internal Revenue Service

Copy A—For Social Security Administration. Send this entire page with Copy A of Form W-3SS to the Social Security Administration; photocopies are **not** acceptable.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 10140H

Do Not Cut, Fold, or Staple Forms on This Page

Form **941-SS for 2023:** **Employer's QUARTERLY Federal Tax Return**

(Rev. March 2023)

Department of the Treasury — Internal Revenue Service

American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands

OMB No. 1545-0029

Employer identification number (EIN) ☐☐ – ☐☐☐☐☐☐☐

Name *(not your trade name)*

Trade name *(if any)*

Address

Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

Report for this Quarter of 2023
(Check one.)

☐ **1:** January, February, March

☐ **2:** April, May, June

☐ **3:** July, August, September

☐ **4:** October, November, December

Go to *www.irs.gov/Form941SS* for instructions and the latest information.

Read the separate instructions before you complete Form 941-SS. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

1 **Number of employees who received wages, tips, or other compensation for the pay period including:** ***Mar. 12*** **(Quarter 1),** ***June 12*** **(Quarter 2),** ***Sept. 12*** **(Quarter 3), or** ***Dec. 12*** **(Quarter 4)** **1**

2

3

4 **If no wages, tips, and other compensation are subject to social security or Medicare tax** ☐ **Check and go to line 6.**

	Column 1		Column 2
5a **Taxable social security wages***	.	× 0.124 =	.
5a **(i) Qualified sick leave wages***	.	× 0.062 =	.
5a **(ii) Qualified family leave wages***	.	× 0.062 =	.

Include taxable qualified sick and family leave wages paid in this quarter of 2023 for leave taken after March 31, 2021, and before October 1, 2021, on line 5a. Use lines 5a(i) and 5a(ii)* ***only* *for taxable qualified sick and family leave wages paid in this quarter of 2023 for leave taken after March*

Additional Information

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Summary

Most US Territories operate as sovereign entities with the exception of social security and Medicare (and sometimes FUTA) Publication 80 (included) outlines in detail all forms etc. to successfully manage these areas of the US

Thank You