



TAX REPORTING AGREEMENT
SHORT-TERM DISABILITY / LONG-TERM DISABILITY

EMPLOYER NAME \_\_\_\_\_

GROUP ID \_\_\_\_\_

Please complete the following agreement, authorizing Jefferson Pilot LifeAmerica Insurance Company (JPLA) to act as your federal tax withholding and reporting partner solely as described below. Return this agreement to JPLA along with your application for group insurance.

- You agree JPLA will withhold and deposit, when required by the Internal Revenue Code or Regulations, the employee's share of all FICA taxes from payments of Short- or Long-Term Disability income benefits.
You agree if an employee provides JPLA with the forms needed to elect federal income tax withholding, JPLA will withhold and deposit appropriate federal income taxes from Short- or Long-Term Disability payments.
You agree as to Long-Term Disability income benefits, JPLA will pay Employer's share of FICA taxes (FICA match), will prepare, issue and file IRS Form W-2 for each employee, and will mail employees' W2's directly to the claimant.
You agree JPLA will prepare and deliver to Employer annual summary reports of Short- and Long-Term Disability benefits paid.
You agree Employer remains solely responsible for reporting and paying all federal and state unemployment taxes or premiums.

Elections as to Short-Term Disability Benefits

If this box is checked, Employer authorizes JPLA to pay Employer's share of FICA taxes (FICA match) for Short-Term Disability benefits paid, to prepare, issue and file IRS Form W-2 for each employee, and to mail employees' copies directly to the claimant. Requesting the STD FICA match product may result in an increase in premium to cover additional services. Please note: If your group is currently in force with JPLA, checking this box begins the process of preparing a policy amendment for FICA match service. The Employer remains responsible for any applicable FICA match for STD claims starting payment prior to an effective date of a signed policy amendment.

If this box is checked, Employer declines JPLA's FICA match service and agrees Employer will report and deposit Employer's share of any FICA tax withheld from Short-Term Disability benefits paid. As to Form W-2, please check one of the following options:

STD year-end tax reporting selections

- Employer will prepare and file its own Form W-2s.
Employer elects to have JPLA print, Form W-2s.

Address to send all tax reporting forms, (W3, W2's and W3 Third Party Sick Pay Recap).

Three horizontal lines for providing the address to send tax reporting forms.

**PREMIUM CONTRIBUTION INFORMATION**

- IRS Tax Code (Rev Rul 2004-55, re: sections 104 & 105 of the Code) states the **EMPLOYER is responsible for calculating premium contribution percentages**. Please refer to the IRS Code for calculating contribution percentages and whether the Three Year Look-Back rule applies to your group.

Please indicate the percentage of premium paid by the employer.

**\*Short-Term Disability:**

**\*Long-Term Disability:**

Employer Contribution: \_\_\_\_\_%

Employer Contribution: \_\_\_\_\_%

Employee Contribution: \_\_\_\_\_%

Employee Contribution: \_\_\_\_\_%

**\*If more than one class, please list employer contributions per class.**

If the employee pays any portion of the premium, please indicate whether premium is deducted pre or post-tax:

Pre-Tax       Post-Tax       Both (Pre & Post)

**SPECIAL CONTRACT PROVISIONS**

Do you have a "gross-up" provision in your STD or LTD plan(s)?    YES \_\_\_\_\_    NO \_\_\_\_\_

Do you have a "buy-up" provision in your STD or LTD plan(s)?    YES \_\_\_\_\_    NO \_\_\_\_\_

If YES, do you allow employees to elect premiums to be paid on a pre-tax or post-tax basis?

Pre-Tax       Post-Tax       Both (Pre & Post)

**DIVISION SUMMARY**

If you would like separate reporting for claims purposes (e.g., reports, check), please provide a list that includes name of subsidiary or affiliate, address, city, state, zip, and Tax Identification Number.

**PREFERRED REPORT DELIVERY METHOD (Please check one.)**

**E-mail.** Provide E-mail Address: \_\_\_\_\_

**Web.** We will pull all reports off of the web.

**Mail.** Reports will be mailed within 4-5 days after the end of the month.

**None.** We do not want to receive monthly report.

**Authorized Signature:** \_\_\_\_\_ **Tax ID:** \_\_\_\_\_

**Title:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Please mail or fax to address below:**

**JEFFERSON PILOT LIFEAMERICA INSURANCE COMPANY  
RISK SERVICES DEPT.  
PO BOX 2337  
OMAHA, NE 68172-9753  
FAX 402-361-1131**