



**MARSHALL ISLANDS SOCIAL SECURITY ADMINISTRATION**

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**FORM:  
MI-SS-3**

**EMPLOYER'S QUARTERLY TAX RETURN**

*See back of this page for instructions*

EMPLOYER \_\_\_\_\_

EIN: 

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ADDRESS \_\_\_\_\_

Last Payroll Ending: \_\_\_\_\_

Quarter Ending: \_\_\_\_\_

1 Last Name <small>(Please type or print)</small>	2 First Name	3 SS No.	4 Gross Wages	Total wages subject to		Combined	
				5 SS Tax <small>(not over \$10,000)</small>	6 HF Tax <small>(not over \$5,000)</small>	7 SS Tax <small>5 x 16%</small>	8 HF Tax <small>6 x 7%</small>
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22							
23							
24							
25							

**9 Total** .....

**10 Adjustments** (Previous Quarter Overpayment / Underpayment) .....

**11 Penalty Charge** (If return is filed and paid after the deadline) .....

**12 Interest** (If payment is made after deadline) .....

**13 Total by type of Tax** .....

**14 Total Due** .....

**15 Total Number of employees listed** \_\_\_\_\_

**DEADLINES**  
 Mar. 31 — due by Apr. 10  
 Jun. 30 — due by July 10  
 Sept. 30 — due by Oct. 10  
 Dec. 31 — due by Jan. 10

**16 Declaration**  
*Under the penalties of perjury, I declare that this return is, to the best of my knowledge and belief, true and correct*

X			
Print Name	Signature	Title	Date

FOR OFFICIAL USE ONLY					
DATE PAID (POSTMARKED)	DATE PROCESSED	AMT PAID	RECEIPT NO.	VERIFIED BY	POSTED BY

**FORM: MI-SS-3**  
**EMPLOYER'S QUARTERLY TAX RETURN INSTRUCTIONS**

**THE FOLLOWING MUST BE COMPLETED:**

**“EMPLOYER”** – PRINT THE EMPLOYER’S NAME

**“ADDRESS”** – PRINT EMPLOYER’S ADDRESS

**“EIN”** – PRINT EMPLOYER’S EIN OR ID NUMBER ISSUED FROM MISSA

**“LAST PAYROLL ENDING”** – ENTER LAST PAYROLL ENDING DATE/LAST PPE FOR THE QUARTER BEING REPORTED

**“QUARTER ENDING”** – ENTER QUARTER ENDING DATE FOR QUARTER BEING REPORTED

**ITEM 1.** – PRINT EMPLOYEE’S SURNAME OR LAST NAME

**ITEM 2.** – PRINT EMPLOYEE’S FIRST NAME AND MAIDEN NAME OR NICK NAME, IF ANY

**ITEM 3.** – INSERT IN VALID SS NO. ISSUED TO EMPLOYEE BY MISSA

**ITEM 4.** – ENTER GROSS WAGES OF THE EMPLOYEE FOR THE QUARTER

**ITEM 5.** – If the total amount in column 4 for “gross wages” is greater or equal \$10,000 per quarter, enter the \$10,000 amount in column 5 of the “total wages subject to tax” to determine the SS tax base. Also, any amount less than \$10,000 per quarter is also recorded in column 5.

**ITEM 6.** – If the total amount in column 4 is greater or equal \$5,000 per quarter, \$5,000 is added in column 6 of the “total wages subject to tax” for the HF tax base. Any amount less than \$5,000 is recorded in column 6 as well.

**ITEM 7.** – To determine the SS tax due for the quarter, the amount in column 5 is multiplied by 16% of column 7.

**ITEM 8.** – To determine the HF tax due for the quarter, the amount in column 6 is multiplied by 7% of column 8.

**ITEM 9.** – Enter the totals for item numbers 4, 5, 6, 7, and 8.

**ITEM 10.** – Add unpaid debit advices or deduct credit advices, if any.

**ITEM 11.** – MISSA charges a fixed late fee of \$10.00 (\$5 to SS & \$5 to HF) for late filing on any return containing no more than 10 employees (EE). MISSA will start charging \$1.00 per EE if the return exceeds 11 EEs and above. For serious delinquent employers, a civil penalty of 100% of the taxes due is normally added by MISSA.

**ITEM 12.** – To determine the interest charges for paying after the deadlines, MISSA charges interest at 12% per annum (interest = tax + late fees x 12% x # of days late/365)

**ITEM 13.** – Enter the totals for items 9, 10, 11, and 12 of columns 7 and 8

**ITEM 14.** – Add the total for columns 7 and 8 here

**ITEM 15.** – Enter the total number of employee(s) here

**ITEM 16.** – Return must be printed and signed by authorized representative of the employer (or self-employed employee in the case of self-employment)