

HR Tip of the Week
P•A•S ASSOCIATES
December 11, 2017

Remember: W-2s Due January 31 to IRS

The Internal Revenue Service (IRS) reminds employers and other businesses of the January 31 filing deadline that now applies to filing Form W-2 wage statements and independent contractor forms.

Under the Protecting Americans from Tax Hikes Act, employers are now required to file their copies of Form W-2 and Form W-3 with the Social Security Administration by January 31. The January 31 filing deadline also applies to certain Forms 1099-MISC reporting non-employee compensation such as payments to independent contractors.

In the past, employers typically had until the end of February, if filing on paper, or the end of March, if filing electronically, to submit their copies of these forms. The accelerated filing date started last year and is aimed at making it easier for the IRS to spot errors on taxpayer returns, verify legitimate returns, and prevent fraud.

Note that an extension of time to file Forms W-2 is no longer automatic. The IRS only grants extensions for very specific reasons, and only one 30-day extension to file Form W-2 is available. If an extension is necessary, a Form 8809 must be completed as soon as you know an extension is necessary but no later than January 31.

Failure to file these forms correctly and timely may result in penalties.

As always, employers are also required to distribute copies of the Form W-2 to their employees on January 31.

Act now to get ready for the filing season by making sure that:

- Your company's account information is current and active with the Social Security Administration.
- You have correct employee information.
- You have enough copies of the forms you will need, if you use paper forms. Consider the advantages of filing your forms electronically (accuracy, speed, convenience).

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