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IRS Reminder: Employers Must File Forms W-2 by Jan. 31 This Year

ANNAPOLIS (January 31, 2017) — The Internal Revenue Service reminds employers that today is the due date for filing [Forms W-2](#), the Wage and Tax Statement for their employees for calendar year 2016. Also, those who hire contract workers and have to file Form [1099-MISC](#) now must file by Jan. 31.

The new deadline applies whether an employer e-files or files a paper Form W-2. Employers who pay an employee \$600 or more for the year must file a Form W-2 for each employee with the Social Security Administration. The new deadline is part of legislation signed into law at the end of 2015 to combat identity-theft related refund fraud.

The Social Security Administration encourages all employers to e-file their Forms W-2 by using its [Business Services Online](#). Employers who file paper Forms W-2 should file them with the Social Security Administration, Data Operations Center, Wilkes-Barre, PA 18769-0001.

E-filing can save time and effort and helps ensure accuracy. Employers must e-file if they file 250 or more Forms W-2 or W-2c. Employers who are required to e-file but fail to do so may incur a penalty. E-filing can save time and effort and helps ensure accuracy.

The IRS projects that employers will file more than 250 million Forms W-2 this year; the vast majority will be e-filed.

The new rule does not affect the filing deadline for other types of Form 1099 or Forms 1097, 1098, 3921, 3922, or W-2G, which are filed on paper by Feb. 28, 2018, or by April 2, 2018 if filed electronically.

For more information, visit IRS.gov.

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