

IRS News Release

Media Relations Office

Washington, D.C.

Media Contact: 202.317.4000

www.irs.gov/newsroom

Public Contact: 800.829.1040

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

IR-2017-13, Jan. 30, 2017

WASHINGTON — The Internal Revenue Service today reminds employers that the due date for filing [Forms W-2](#), the Wage and Tax Statement for their employees for calendar year 2016, is now Jan. 31, 2017. Also, any Forms [1099-MISC](#) reporting payments to contract workers (box 7, nonemployee compensation) must also be filed by Jan. 31.

The new deadline applies whether an employer e-files or files a paper Form W-2. Employers must file with the Social Security Administration a Form W-2 showing the wages paid and taxes withheld for the year for each employee.

The new deadline is part of legislation signed into law at the end of 2015 to combat identity-theft and 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, 2017, or by March 31, 2017 if filed electronically.