



IRS reminds employers of Jan. 31 deadline for Form W-2, other wage statements

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WASHINGTON - The Internal Revenue Service today reminded employers and other businesses to file Tax Year 2022 Form W-2 and other wage statements by Jan. 31, 2023.

Employers must file their copies of [Form W-2, Wage and Tax Statement](#) and [Form W-3, Transmittal of Wage and Tax Statements](#) with the Social Security Administration by Jan. 31. Additional information on how to file can be found on IRS.gov under [Topic No. 752 Filing Forms W-2 and W-3](#).

The Jan. 31 deadline also applies to [Forms 1099-NEC, Nonemployee Compensation](#) filed with the IRS to report non-employee compensation to independent contractors. For more information on this and for other due dates, see the [Instructions for Forms 1099-MISC and 1099-NEC](#).

File now to avoid penalties

Automatic extensions of time to file Forms W-2 are not available. The IRS will only grant extensions for very specific reasons. Details can be found in the general instructions on [Form 8809, Application for Time to File Information Returns](#).

For more information, read the instructions for [Forms W-2 and W-3](#) and the [Information Return Penalties](#) page at IRS.gov.

Be prepared

It's important to have everything prepared to file on time. Employers should verify or update employee information, like names, addresses and Social Security numbers or Individual Taxpayer Identification Numbers. They should also ensure their company's account information is current and active with the Social Security Administration and order paper Forms W-2 if needed.

Helping with fraud detection

The filing date for Form W-2 and other wage statements allows the IRS to detect refund fraud more easily by verifying income that individuals report on their tax returns. Employers can help support this process and avoid penalties by filing the forms on time and without errors. The IRS recommends [e-file](#) as the quickest, most accurate and convenient way to file these forms. For more information on e-filing Forms W-2, employers can refer to [Employer W-2 Filing Instructions & Information](#) on the Social Security Administration's website.