



HR News Alerts

IRS: Employers Face New January 31 W-2 Filing Deadline

New Deadline to File Forms W-2 to the SSA

The [Internal Revenue Service](#) (IRS) is reminding employers of a new January 31 filing deadline for Forms W-2.

New Filing Deadline

The Protecting Americans from Tax Hikes (PATH) Act, enacted last December, includes a new requirement for employers. They are now required to file their copies of [Form W-2](#), submitted to the [Social Security Administration](#) (SSA), by **January 31**.

The new 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. According to the SSA, January 31st is the new filing deadline for **both** electronic and paper Forms W-2. The SSA's [Business Services Online](#) is expected to open the tax year 2016 W-2/W-2c filing season on December 12, 2016.

Note: The January 31 deadline for employers furnishing copies of Forms W-2 and Forms 1099-MISC to their employees **remains unchanged**.

Changes in Requesting an Extension

In addition, there are changes in requesting an extension to file the Form W-2. **Only one 30-day extension to file Form W-2 is available and this extension is not automatic.**

If an extension is necessary, an IRS [Form 8809, Application for Extension of Time to File Information Returns](#) must be completed as soon as the employer knows an extension is necessary, but by January 31. Employers should carefully review the Form 8809 instructions for more information.

[Click here](#) for more reminders and changes for tax year 2016 reporting.

For additional tax information, please visit our section on [Employer Tax Laws](#).