When, why and how to correct 2017 Form W-2 errors
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When, why and how to correct 2017 Form W-2 errors

Have you discovered errors in your 2017 Form W-2? That’s OK. It happens. But now it’s important to understand which mistakes require your attention, how to fix them and what deadlines apply.

In this special report, we offer you Form W-2c essentials, including:

- How to fix these 10 common 2017 errors:
  - Excess contributions to a Health Savings Account
  - Excess contributions to a qualified retirement plan (e.g., 401(k))
  - Excess contributions to a flexible spending account
  - Wrong amount reported for employer-sponsored health insurance in box 12, Code DD
  - Missing or incorrect employee name or Social Security Number
  - Error in employer name or address
  - Error in employee address
  - Incorrect Employer Identification Number or tax year
  - Error in Additional Medicare Tax or federal income tax withholding
  - Incorrect box 13 “retirement plan” indicator
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  - Timing for correcting errors
  - When small-dollar de minimis errors don’t have to be corrected
  - Penalties for filing late or incorrect Forms W-2
  - Employer liability for tax preparation and other costs incurred by employees because of a Form W-2c
  - Considerations when issuing a replacement Form W-2
    - Other payroll tax returns affected by a Form W-2c

For the Forms W-2 filing due dates, see our special report here.

For the top 10 frequently asked questions for preparing Forms W-2, see our report here.

For all of our year-end essentials, see our website here.
When, why and how to correct 2017 Form W-2 errors

Top 10 Form W-2 errors for tax year 2017

<table>
<thead>
<tr>
<th>#</th>
<th>Error Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Excess contributions to a Health Savings Account</td>
</tr>
<tr>
<td>2</td>
<td>Excess contributions to a qualified retirement account (e.g., 401(k))</td>
</tr>
<tr>
<td>3</td>
<td>Excess contributions to a flexible spending account</td>
</tr>
<tr>
<td>4</td>
<td>Wrong amount reported for employer-sponsored health insurance in box 12, Code DD</td>
</tr>
<tr>
<td>5</td>
<td>Missing or incorrect employee name or Social Security Number</td>
</tr>
<tr>
<td>6</td>
<td>Error in employer name or address</td>
</tr>
<tr>
<td>7</td>
<td>Error in employee address</td>
</tr>
<tr>
<td>8</td>
<td>Incorrect Employer Identification Number or tax year</td>
</tr>
<tr>
<td>9</td>
<td>Error in Additional Medicare Tax or federal income tax withholding</td>
</tr>
<tr>
<td>10</td>
<td>Incorrect use of box 13 “retirement plan” indicator</td>
</tr>
</tbody>
</table>

Ten common 2017 Form W-2 errors and how to fix them

Despite best efforts to produce accurate Forms W-2, employees and their tax advisors may raise questions that bring some errors to light. Here we will discuss the top 10 Form W-2 errors for tax year 2017 and how to fix them.

1. **Excess contributions to a Health Savings Account**

   If contributions are erroneously made to an employee's Health Savings Account (HSA) that exceed the maximum annual contribution allowed in IRC §223(b), the employer may correct the error in one of two ways. ([IRS Notice 2008-59](#)).

   1. The employer may request that the financial institution return the excess amount to the employer. If applicable, the employer refunds the excess contribution to the employee. The employer issues a Form W-2c showing a corresponding reduction in the amount reported in box 12, Code W.
   2. The employer may choose not to recover the excess contributions. In that case, the excess contributions must be included in taxable wages on Form W-2, boxes 1, 3 (up to the Social Security wage base) and 5. If the excess amounts were not properly included on Form W-2, a Form W-2c will be necessary. Note that in this case, no adjustment is made to Form W-2, box 12, Code W.

   - If an increase is made to Form W-2c, boxes 1, 3 (up to the Social Security wage base) and 5, the employer is liable for any Social Security and Medicare tax it failed to withhold and to pay on this amount to the IRS. The employer is also liable for any federal income tax and Additional Medicare Tax it failed to withhold. The liability for federal income and Additional Medicare Tax can be abated (but not the penalties) by obtaining Form 4669 from the employee.

   For the annual limits that applied to HSAs in 2017, see our report [here](#).

2. **Excess contributions to a qualified retirement plan such as a 401(k)**

   If excess contributions are made to a qualified retirement plan such as a 401(k) or 403(b), the Form W-2 is not adjusted in any way. Instead, the employee is responsible for communicating information on excess deferrals so that a corrective distribution can be made from the trust plan administrator by the deadline of the first April 15 following the close of the individual’s tax year. ([Reg. §1.402(g)-1(e)(2)(i)](#)).

   Corrective distributions from a tax-qualified retirement plan are reported on Form 1099-R and not Form W-2. ([Form 1099-R reporting instructions](#)).
3. Excess pretax contributions to a health flexible spending account

For 2017, an employee’s annual pretax contributions to a health flexible spending account (FSA) are limited to $2,600. (Rev. Proc. 2016-55.) If an employee’s annual pretax contribution exceeded $2,600 in 2017, the excess should be refunded to the employee and the amount reflected as taxable wages in Form W-2c, boxes 1, 3 and 5.

The employer is liable for any Social Security and Medicare tax it failed to withhold and for paying on this amount to the IRS. The employer is also liable for any federal income tax and Additional Medicare Tax it failed to withhold. The liability for the federal income and Additional Medicare Tax can be abated (but not the penalties) by obtaining Form 4669 from the employee.

For the rates and limits that applied in 2017, see our report here.

4. An incorrect amount was reported in box 12, Code DD (aggregate value of employer-sponsored health coverage)

Employers most frequently debate the need for a Form W-2c when the only correction involves errors in box 12 that have no clear consequence to employees or to the accuracy of payroll tax returns. The need to correct box 12, Code DD is an example of this type of error.

The IRS has clarified that if the employer provided health insurance to employees and failed to include the value in box 12, Code DD (applicable to employers that filed 250 or more Forms W-2 in 2016), or if the employer reported the incorrect amount, a Form W-2c is required. It makes no difference that the employee won’t rely on this information. (IRS questions and answers on Form W-2 health insurance reporting, #13.)

Under IRC §6721 and §6722, penalties can be imposed for incorrect reporting in box 12, Code DD of $260 per Form W-2 (for Copy A and Copy C) up to a maximum of $3,218,500 per tax year. (See page 12 for more information on Form W-2 reporting penalties.)
5. Missing or incorrect name or Social Security Number

The IRS requires that employers correct errors made in the employee's name or Social Security Number (SSN). How to correct these errors depends on the facts and circumstances as shown in the chart below. (General Instructions for Forms W-2 and W-3.)

Keep in mind that an error includes leaving the employee name or SSN blank on the Form W-2 or showing the SSN as “000 00 0000” or “applied for” after a valid SSN is obtained from the employee.

Also remember that if employees have changed their name (e.g., marriage or divorce) they are required to complete Form W-4. Remind employees that if the last name on the Form W-4 differs from that on their Social Security card, they must check box 4 on the Form W-4.

<table>
<thead>
<tr>
<th>Nature of name or Social Security Number error</th>
<th>Correction to Form W-2c</th>
<th>Correction to Form W-3c</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee name or SSN was incorrectly reported on original Form W-2.</td>
<td>Complete boxes d–i for up to the statute of limitations. Tell employee to correct the Form W-2 attached to Form 1040.</td>
<td>Complete boxes d–j for at least up to the statute of limitations.</td>
</tr>
<tr>
<td>Employee obtains new or reissued Social Security card (e.g., change in US resident status or name change).</td>
<td>Complete boxes d–i only for most current year.</td>
<td>Complete boxes d–j only for most current year.</td>
</tr>
<tr>
<td>Name and SSN were blank on original Form W-2.</td>
<td>Call the Social Security Administration (SSA) at +1 800 772 6270 for instructions.</td>
<td>Call SSA at +1 800 772 6270 for instructions.</td>
</tr>
</tbody>
</table>

6. Incorrect employer name or address

The Form W-2 should reflect the employer's name and address as shown on Forms 941, 941-SS, 943, 944, CT-1 or Schedule H (Form 1040). There is no mechanism for showing the previously reported and correct employer name or address on Form W-3c. The IRS states it will not use Form W-3c to correct the employer's address of record. Instead, a change in the employer’s address is made by filing Form 8822-B, Change of Address or Responsible Party-Business, with the IRS. (General Instructions for Forms W-2 and W-3.)

Whether a penalty will apply for incorrectly reporting the employer’s name is uncertain. The IRS states in the Form W-2 instructions that an inconsequential error or omission is not considered a failure to include correct information for purposes of imposing the penalties under IRC §6721 and §6722.

An inconsequential error or omission is defined by the IRS as one that does not prevent or hinder the SSA or IRS from processing the Form W-2, from correlating the information required to be shown on the form with the information shown on the payee's tax return or from otherwise putting the form to its intended use. Errors and omissions that are never inconsequential are those relating to:

- A Tax Identification Number
- A payee's surname
- Any money amounts (but see page 10 concerning de minimis errors) (General Instructions for Forms W-2 and W-3.)

Keep in mind that if the error in completing this field makes it such that the employee doesn't recognize the employer name, this could result in employee confusion and concern sufficient to necessitate a correction.
7. Incorrect employee address
If the only error on the Form W-2 is the employee's address, the employer has three options for correcting the error. Note that regardless of the choice for correcting this error, a Form W-3c should not be filed with the SSA (unless you are correcting other errors on the Form W-2).

1. Give the employee a corrected Form W-2 with “reissued statement” printed on it
2. Mail the original Form W-2 to the employee’s correct address
3. Give the employee a Form W-2c showing the correct address and all other correct information

8. Incorrect Employer Identification Number or tax year
An error in the Employer Identification Number (EIN) or tax year on Form W-2 can create numerous time-consuming issues for employers, including a mismatch in the wages and taxes reported on Forms W-2 and those reported on Forms 941. For this reason, a penalty is imposed for EIN and tax year reporting errors.

Correcting the tax year or EIN reported on Form W-2 is a two-step process. (General Instructions for Forms W-2 and W-3.)

**Step 1:** Correct the originally issued Forms W-2 by preparing Forms W-2c and W-3c as follows:
- Show the incorrect tax year in box c and and/or the incorrect EIN in box b
- In the previously reported column, show the money amounts originally reported
- In the corrected amounts column, show zeros

Give employees a copy of Forms W-2c and file Forms W-2c and W-3c with the SSA.

**Step 2:** Correct the originally issued Forms W-2 by preparing Forms W-2c and Form W-3c as follows:
- Show the correct tax year in box c and/or the correct EIN in box b
- In the previously reported column, show zero in the money amounts
- In the corrected amounts column, show the money amounts originally reported

Give employees a copy of Forms W-2c and file Forms W-2c and W-3c with the SSA.
When, why and how to correct 2017 Form W-2 errors

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9. Error in withholding federal income tax or Additional Medicare Tax

The IRS does not allow corrections in the reporting of federal income tax or Additional Medicare Tax withheld on Form W-2 unless the correction is “administrative.”

As explained in the Form 941-X reporting instructions, “You may correct federal income tax and Additional Medicare Tax withholding errors for prior years if the amounts shown on Form 941 do not agree with the amounts you actually withheld, that is, an administrative error.”

In the April 2017 update to Form 941-X, the IRS clarified that adjustments to federal income or Additional Medicare tax related to gross-up calculation do not constitute an administrative error and cannot be corrected after the close of the tax year. (See our special report for more information about adjustments to prior-year gross-up calculations.)

It is the intention of the IRS that an employee not be allowed to have federal income tax or Additional Medicare Tax withheld from current wages for the purpose of correcting under- or overwithholding in a previous year. (Form 941-X instructions.)

Example 1:
Employee Mark discovers in January 2018 that his federal income tax withholding in 2017 was $500 less than his 2017 federal income tax liability. To avoid any penalty arising from the income tax withholding shortage, Mark requests that the employer withhold an additional $500 from wages paid in 2018 and show the additional $500 on a 2017 Form W-2c as federal income tax withholding for 2017. In this example, the federal income tax withholding correction is not an administrative error, and a Form W-2c correcting box 2 (federal income tax withholding) is not allowed. The $500 additional federal income tax withheld in 2018 must be applied to the 2018 Form W-2.

Example 2:
ABC Company discovers in 2018 that it had withheld federal income tax of $50 from a bonus paid to employee Marcy but it failed to include the $50 in box 2 of the 2017 Form W-2. ABC may issue a 2017 Form W-2c reflecting the additional box 2 amount of $50 because this is an administrative error.
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10. Box 13, “retirement plan” indicator checked in error

Incorrectly checking the “retirement plan” indicator on Form W-2, box 13 can cause the employee to receive notices from the IRS and other taxing authorities about potential additional tax assessments. That is why it is vital for employers to fix this error immediately, particularly if employees have brought it to their attention.

Form W-3c, box 13 is used for this purpose. If you checked the box and should not have, check box 13, “retirement plan,” in the previously reported column of Form W-2c and leave it blank in the corrected column. (General Instructions for Forms W-2 and W-3.)

The chart below provides an overview of the circumstances under which box 13, “retirement plan” is checked.

Should the “retirement plan” box on Form W-2 be checked?

<table>
<thead>
<tr>
<th>Type of retirement plan</th>
<th>Employee conditions</th>
<th>Should you check the “retirement plan” box?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Defined benefit plan</td>
<td>Employee qualifies for employer funding into the plan because of age or years of service – even though the employee may not be vested or ever collect benefits.</td>
<td>Yes</td>
</tr>
<tr>
<td>Defined contribution plan (for example, a 401(k) or 403(b) plan, a Roth 401(k) or 403(b) account, but not a 457 plan)</td>
<td>Employee is eligible to contribute but does not elect to contribute any money in this tax year.</td>
<td>No</td>
</tr>
<tr>
<td>Defined contribution plan (for example, a 401(k) or 403(b) plan, a Roth 401(k) or 403(b) account, but not a 457 plan)</td>
<td>Employee is eligible to contribute and elects to contribute money in this tax year.</td>
<td>Yes</td>
</tr>
<tr>
<td>Defined contribution plan (for example, a 401(k) or 403(b) plan, a Roth 401(k) or 403(b) account, but not a 457 plan)</td>
<td>Employee is eligible to contribute but does not elect to contribute any money in this tax year, but the employer does contribute funds.</td>
<td>Yes</td>
</tr>
<tr>
<td>Defined contribution plan (for example, a 401(k) or 403(b) plan, a Roth 401(k) or 403(b) account, but not a 457 plan)</td>
<td>Employee has contributed in past years but not during the current tax year under report.</td>
<td>No (even if the account value grows due to gains in the investments)</td>
</tr>
<tr>
<td>Profit-sharing plan</td>
<td>Plan includes a grace period after the close of the plan year when profit sharing can be added to the participant's account.</td>
<td>Yes</td>
</tr>
</tbody>
</table>
How long does an employer have to correct an error on Form W-2?

Employers are required to correct errors on Forms W-2 as quickly as possible. The penalty for filing an incorrect W-2 with the SSA increases over time. See below for more information on penalties.

Do small-dollar de minimis errors need to be corrected?

Starting with tax year 2016 (filed in 2017), there is a new de minimis error safe harbor that waives the information reporting penalty for small-dollar errors of no more than $100, $25 for withholding taxes. Note, however, that there is one significant limitation – employees have the right to request a Form W-2c for these small errors, and employers must notify them of this right.

As explained in IRS guidance, employers cannot simply disregard small-dollar errors. (Notice 2017-09.)

Circumstances under which the safe harbor does not apply

The IRS clarifies that the de minimis error safe harbor applies only to inadvertent errors on information returns and statements and not when the business has intentionally misreported a dollar amount, whether or not the dollar amount of the error is de minimis. A pattern of noncompliance indicates intention to misreport for these purposes.

In addition, the de minimis error safe harbor applies only to errors on information returns filed or statements provided. It does not apply if the business failed entirely to file a return or furnish a statement, even if the statement or information return would report dollar amounts of $100 or less or tax withheld of $25 or less.

IRS guidance governing taxpayer election for correction of de minimis errors

In Notice 2017-09, the IRS clarifies the rules and guidelines governing the use of the safe harbor relief penalties for de minimis information statement and returns as follows:

• **30 days to make de minimis corrections requested by taxpayers.** Except if other filing deadlines apply, if the payee (e.g., employee) elects to have de minimis errors corrected, the business has 30 days from the day such election is made to furnish a corrected statement and file a corrected return. Corrections made within the 30-day deadline are not subject to penalties under IRC §6721 and §6722.

• **Manner for taxpayer election to receive corrections.** Businesses may prescribe any reasonable manner for taxpayers to elect to have de minimis errors corrected, including phone, written statements or online; however, online may not be the exclusive method available. If the business has not prescribed a manner for making the election, a written statement should be provided by the taxpayer to the businesses using the business name and address furnished on the information statement. Additionally, the business may not impose prerequisites, conditions or time limits on the payee's ability to request a corrected statement, other than prescribing a reasonable manner for making the election.

• **Revocation of election to receive corrections.** Payees can revoke their election to receive corrections of de minimis errors by providing written notice to the business.

• **Timing to make elections to receive corrections.** Payees may make an election to receive correction of de minimis errors pursuant to statements required to be filed in the calendar year of the election and succeeding calendar years. Payees are also allowed to make the election in a calendar year preceding the calendar year in which the payee makes the election.

• **Corrections allowed even if not elected.** Businesses may file corrected information returns and provide corrected statements even if employees do not elect to receive them.
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- **Information required within the payee election.** To provide notice of the election to receive corrections of de minimis errors, the payee must provide the business with the following information:

  1. A clear statement that the payee is making the election.
  2. The payee’s name, address and taxpayer identification number (TIN).
  3. Identification of the type of payee statement(s) and account number(s), if applicable, to which the election applies (e.g., Form W-2, Form 1099-DIV) if the payee wants the election to apply only to specific statements.
  4. If the payee wants the election to apply only to the year for which the payee makes the election, a statement that the election applies only to payee statements is required to be furnished in that calendar year.

If the payee does not identify the type of payee statement and account number or the calendar year to which the election relates, the payer must treat the election as applying to all types of payee statements the payer is required to furnish to the payee and as applying to payee statements required to be furnished in the calendar year in which the payee makes the election and in any succeeding calendar years.

**Recordkeeping requirements**

Businesses must retain in their records copies of any taxpayer election, or revocation of an election, for as long as this information is relevant in the administration of any internal revenue law.

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**Ernst & Young LLP insights**

The ability of taxpayers to insist on the correction of de minimis errors significantly limits the benefit of this safe harbor; however, it is a restriction intended within the language of the law and not one created by IRS guidance.

Before choosing to take advantage of this safe harbor, businesses will need to consider the administrative costs associated with managing and accommodating taxpayer “opt-out” elections.

Not correcting Forms W-2, whether or not allowed under the safe harbor, can create matching differences with employment tax returns (e.g., Form 941) resulting in notices from the SSA and IRS under the Combined Annual Wage Reporting (CAWR) program. In fact, the IRS states in Notice 2017-09 that in consideration of the CAWR program, employers are encouraged to correct all Form W-2 reporting errors, even those that are de minimis.

Notice 2017-09 does not explicitly state that businesses are required to notify payees each time they intend to apply the de minimis error safe harbor. Instead, the IRS states that future regulations will include the requirement that businesses notify taxpayers of the de minimis error safe harbor and the election for the safe harbor not to apply. In advance of the upcoming regulations, businesses should take a conservative approach and notify taxpayers in each instance that they intend to apply the safe harbor and provide time for taxpayers to make their elections.
What is the penalty for filing a late or incorrect 2017 Form W-2?

- $50 per Form W-2 if you correctly file within 30 days of the due date, a maximum penalty of $536,000 ($187,500 for small businesses)
- $100 per Form W-2 if you correctly file more than 30 days after the due date but by August 1, 2018; maximum penalty of $1,609,000 per year ($536,000 for small businesses)
- $260 per Form W-2 if you file after August 1, 2018, or you do not file required Forms W-2 at all; maximum penalty of $3,218,500 per year ($1,072,500 for small businesses)

The penalty for providing an incorrect W-2 to the employee is $260 per incorrect Form W-2, to a maximum annual penalty of $3,218,500.

Higher penalties apply for intentional disregard.

Note that the correction will be considered to have been filed in a timely manner if made within 30 days of (1) discovering the failure or (2) removing the impediment to correcting the failure. (IRC §6721(b); IRC 6721(d); IRC §6722; General Instructions for Forms W-2 and W-3, pg. 13.)
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Is the employer required to compensate employees for tax preparation and other costs incurred as a result of receiving a Form W-2c?

The IRS does not require employers to reimburse employees for direct or indirect expenses they incurred as a result of incorrect Form W-2 reporting. This is not to say that employees don't have other avenues for seeking financial restitution. In fact, case law shows that some employees have successfully brought suit against their employers for these kinds of damages. (Clemens v. Revlon, Inc., 838 F.2d 1389 (5 Cir. 1988).)

In addition, the Internal Revenue Code makes a provision for civil damages for “any person who willfully files a fraudulent information return with respect to payments purported to have been made to another person.” The maximum award of damages under this provision is the greater of (1) $5,000 or (2) the amount of actual damages (including the costs of the action) and, in the court’s discretion, reasonable attorneys’ fees. (IRC §7434.)

The most compelling reason to consider reimbursing employees’ direct costs for Form W-2 reporting errors is good employee relations. In an effort to keep employees content and productive, some employers reimburse their employees for direct costs they incur as a result of receiving a Form W-2c (e.g., the cost of filing amended federal, state and local tax returns). Generally, such reimbursement is made only when employees are given a Form W-2c after they filed their original federal, state and local income tax returns.

What are the procedures for issuing a replacement Form W-2?

Employers can reissue a Form W-2 using either the IRS official form or an acceptable substitute that meets the requirements published in IRS Publication 1141, General Rules and Specifications for Substitute Forms W-2 and W-3.

If you are furnishing the employee with a paper replacement of Form W-2 (or Form W-2c), it must be labeled “REISSUED STATEMENT.” You do not have to add “REISSUED STATEMENT” on Forms W-2 that are provided to employees electronically.

Do not file Copy A of a reissued Form W-2 with the SSA.

For more information on electronic storage and access to Form W-2 data, see IRS REG 107186-00, 66 F.R. 10247, and T.D. 8942, 66 F.R. 10191. (General Instructions for Forms W-2 and W-3.)

Deadlines for issuing replacement forms. The deadline for providing federal Forms W-2 to employees (January 31, 2018, for tax year 2017) applies only to the original issuance. The IRS doesn’t specify a period in which lost W-2s must be replaced. While employers should be sensitive to employees’ federal, state and local tax filing deadlines, there is generally no need to issue replacement forms on demand.

Tip to clip

To eliminate daily interruptions caused by responding to requests for duplicate W-2s and to make the process more efficient, some payroll departments designate a specific time each week for issuing replacement forms. Some employers schedule temporary help to assist in the preparation and distribution of replacement forms. Electronic delivery of Forms W-2, where permitted, can significantly reduce the time and effort involved in replacing lost forms.
Keep privacy rights in mind. In the effort to respond to employee requests for replacement Forms W-2, don’t throw caution to the wind. The Form W-2 contains confidential information about the employee’s earnings. It’s the employer’s responsibility to take reasonable steps to confirm that copies of Forms W-2 don’t wind up in the wrong hands. An employer can show that a reasonable effort was made to maintain the confidentiality of Form W-2 information by using such delivery methods as a secure email system, confidential intercompany mail, the U.S. Postal Service or other reliable delivery service to an address provided by the employee through some form of written or PIN-verified request. It is not a prudent practice to accept phone requests for duplicate Forms W-2, particularly when the request involves sending the form to a location other than the employee’s address of record.

Tip to clip
To streamline the processing of replacement Forms W-2 (or Forms W-2c) and to protect confidentiality, some employers require that employees complete and sign a request form. The request form includes mailing instructions and a signature area for the employee. Written requests can be processed in date-received order and can also function as essential documentation of the employer’s reasonable effort to protect the confidentiality of the Form W-2 Information. A sample request form appears on page 16.
Do I need to file any other returns when correcting the Form W-2?

The wage and tax information reported on Form W-2 is reconciled to other federal, state and local returns, meaning that a difference in the amount of wages or taxes reported on Forms W-2 and Forms 941 and 944 for the tax year could result in IRS notices – even penalty assessments. Similarly, an unexplained difference between federal taxable wages reported to the IRS and to state and local taxing authorities can create audit adjustments that could have monetary consequences (e.g., penalty and interest). For these reasons, it is imperative that employers take the following steps when preparing Forms W-2c:

- Store in a “batch file” of all Forms W-2c furnished to employees
- Establish a regular schedule (e.g., monthly) for filing the Form W-2c “batch”
- When preparing to file the W-2c batch, review the following matrix to determine other payroll tax returns that may be affected

Form W-2c related-return checklist: other returns that may be required

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Box 1: Federal taxable wages</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Box 2: Federal income tax withheld</td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Box 3: Social Security wages</td>
<td>✓</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Box 4: Social Security tax withheld</td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Box 5: Medicare taxable wages</td>
<td>✓</td>
<td>✓</td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>Box 6: Medicare tax withheld</td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Box 7: Social Security tips</td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Sample employee request for a replacement Form W-2

**Employee request for replacement Form W-2**

I am requesting a replacement Form W-2 for tax year ________.

**Personal data**

Employee name: ____________________________________________________________
(Print name)

Social Security Number: __ __ __- __ __- __ __ __ __

Phone: ( ) __________________________

**Mailing address**

Street: _________________________________________________________________

City, State, ZIP: _________________________________________________________

**Method of delivery**

____ company email ____ first-class mail ____ pick up ____ intercompany mail

Employee signature ___________________________ Date: _________________
(Sign here)

**For office use only**

Date request received: _________________________________________________
(Month)/(Day)/(Year)

Date replacement provided: _____________________________________________
(Month)/(Day)/(Year)

Replacement prepared by: ______________________________________________
(Print name)

*Copy 1 – Payroll, Copy 2 – Human Resources, Copy 3 – Employee’s copy*
Tax Reform Employer Support Services

Helping businesses administer changes under the Tax Cuts and Jobs Act (TCJA)

- Our experienced professionals assist in identifying qualifying wages and in claiming this federal tax credit
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W-2  Wage and Tax Statement

Form 1040-ES  Estimated Tax for Individuals
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ED None

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