

# 2023 General Instructions for Forms W-2 and W-3

(Including Forms W-2AS, W-2CM, W-2GU, W-2VI,  
W-3SS, W-2c, and W-3c)

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Volume 3 of 3



Department of the Treasury  
**Internal Revenue Service**

Instruction for Forms W-2 and W-3 (Rev 2023) Catalog Number 47712B  
Department of the Treasury **Internal Revenue Service** [www.irs.gov](https://www.irs.gov)



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1. A driver who distributes beverages (other than milk) or meat, vegetable, fruit, or bakery products; or who picks up and delivers laundry or dry cleaning, if the driver is your agent or is paid on commission.
2. A full-time life insurance sales agent whose principal business activity is selling life insurance or annuity contracts, or both, primarily for one life insurance company.
3. An individual who works at home on materials or goods that you supply and that must be returned to you or to a person you name, if you also furnish specifications for the work to be done.
4. A full-time traveling or city salesperson who works on your behalf and turns in orders to you from wholesalers, retailers, contractors, or operators of hotels, restaurants, or other similar establishments. The

goods sold must be merchandise for resale or supplies for use in the buyer's business operation. The work performed for you must be the salesperson's principal business activity.

For details on statutory employees and common-law employees, see section 1 in Pub. 15-A.

***Retirement plan.*** Check this box if the employee was an “active participant” (for any part of the year) in any of the following.

1. A qualified pension, profit-sharing, or stock-bonus plan described in section 401(a) (including a 401(k) plan).
2. An annuity plan described in section 403(a).
3. An annuity contract or custodial account described in section 403(b).
4. A simplified employee pension (SEP) plan described in section 408(k).

5. A SIMPLE retirement account described in section 408(p).
6. A trust described in section 501(c)(18).
7. A plan for federal, state, or local government employees or by an agency or instrumentality thereof (other than a section 457(b) plan).

Generally, an employee is an active participant if covered by (a) a defined benefit plan for any tax year that they are eligible to participate in, or (b) a defined contribution plan (for example, a section 401(k) plan) for any tax year that employer or employee contributions (or forfeitures) are added to their account. For additional information on employees who are eligible to participate in a plan, contact your plan administrator. For details on the active participant rules, see Notice 87-16, 1987-1 C.B. 446; Notice 98-49, 1998-2 C.B. 365; section 219(g)(5); and Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs). You can find Notice 98-

49 on page 5 of Internal Revenue Bulletin 1998-38 at [IRS.gov/pub/irs-irbs/irb98-38.pdf](https://www.irs.gov/pub/irs-irbs/irb98-38.pdf).



*Do not check this box for contributions made to a nonqualified or section 457(b) plan.*

See the Form W-2 Box 13 Retirement Plan Checkbox Decision Chart.

***Third-party sick pay.*** Check this box only if you are a third-party sick pay payer filing a Form W-2 for an insured's employee or are an employer reporting sick pay payments made by a third party. See section 6 of Pub. 15-A.

**Box 14—Other.** If you included 100% of a vehicle's annual lease value in the employee's income, it must also be reported here or on a separate statement to your employee.

You may also use this box for any other information that you want to give to your employee. Label each item. Examples include state disability insurance taxes withheld, union dues, uniform payments, health

insurance premiums deducted, nontaxable income, educational assistance payments, or a minister's parsonage allowance and utilities. In addition, you may enter the following contributions to a pension plan: (a) nonelective employer contributions made on behalf of an employee, (b) voluntary after-tax contributions (but not designated Roth contributions) that are deducted from an employee's pay, (c) required employee contributions, and (d) employer matching contributions.

If you are reporting prior year contributions under USERRA (see the TIP above Code D under *Box*

*12—Codes and Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA) make-up amounts to a pension plan*), you may report in box 14 make-up amounts for nonelective employer contributions, voluntary after-tax contributions, required employee

contributions, and employer matching contributions. Report such amounts separately for each year.

Railroad employers, see Railroad employers for amounts reportable in box 14.

**Boxes 15 through 20—State and local income tax information (not applicable to Forms W-2AS, W-2CM, W-2GU, or W-2VI).** Use these boxes to report state and local income tax information. Enter the two-letter abbreviation for the name of the state. The employer's state ID numbers are assigned by the individual states. The state and local information boxes can be used to report wages and taxes for two states and two localities. Keep each state's and locality's information separated by the broken line. If you need to report information for more than two states or localities, prepare a second Form W-2. See Multiple forms. Contact your state or locality for specific reporting information.



Federal employers reporting income taxes paid to the

CNMI under the 5517 agreement, enter the employer's identification number in box 15. Enter the employee's CNMI wages in box 16. Enter the income taxes paid to the CNMI in box 17. See *Federal employers in the CNMI*, earlier, for more information.

## **Specific Instructions for Form W-3**

**How to complete Form W-3.** The instructions under *How to complete Form W-2* generally apply to Form W-3. Use black ink for all entries. Scanners cannot read entries if the type is too light. Be sure to send the entire page of the Form W-3.



*Amounts reported on related employment tax forms (for example, Forms W-2, 941, 941-SS, 943, or 944) should agree with the amounts reported*

*on Form W-3. If there are differences, you may be contacted by the IRS and SSA. Retain your reconciliation information for future reference. See Reconciling Forms W-2, W-3, 941, 941-SS, 943, 944, CT-1, and Schedule H (Form 1040).*

**Box a—Control number.** This is an optional box that you may use for numbering the whole transmittal.

**Box b—Kind of Payer.** Check the box that applies to you. Check only one box. If you have more than one type of Form W-2, send each type with a separate Form W-3. **Note.** The “Third-party sick pay” indicator box does not designate a separate kind of payer.

**941.** Check this box if you file Forms 941 or 941-SS and no other category applies. A church or church organization should check this box even if it is not required to file Forms 941, 941-SS, or 944. If you are a railroad employer sending Forms W-2 for employees

covered under the Railroad Retirement Tax Act (RRTA), check the “CT-1” box.

***Military.*** Check this box if you are a military employer sending Forms W-2 for members of the uniformed services.

**943.** Check this box if you are an agricultural employer and file Form 943 and you are sending Forms W-2 for agricultural employees. For nonagricultural employees, send their Forms W-2 with a separate Form W-3, checking the appropriate box.

**944.** Check this box if you file Form 944 (or Formulario 944(SP), its Spanish-language version), and no other category applies.

***CT-1.*** Check this box if you are a railroad employer sending Forms W-2 for employees covered under the RRTA. Do not show employee RRTA tax in boxes 3 through 7. These boxes are only for social security and Medicare information. If you also have employees who are subject to social security

and Medicare taxes, send that group's Forms W-2 with a separate Form W-3 and check the "941" checkbox on that Form W-3.

***Hshld. emp.*** Check this box if you are a household employer sending Forms W-2 for household employees and you did not include the household employee's taxes on Forms 941, 941-SS, 943, or 944.

***Medicare govt. emp.*** Check this box if you are a U.S., state, or local agency filing Forms W-2 for employees subject only to Medicare tax. See Government employers.

**Box b—Kind of Employer.** Check the box that applies to you. Check only one box unless the second checked box is "Third-party sick pay." See Pub. 557, Tax-Exempt Status for Your Organization, for information about 501(c) (3) tax-exempt organizations.

***None apply.*** Check this box if none of the checkboxes discussed next apply to you.

**501c non-govt.** Check this box if you are a non-governmental tax-exempt section 501(c) organization. Types of 501(c) non-governmental organizations include private foundations, public charities, social and recreation clubs, and veterans organizations. For additional examples of 501(c) non-governmental organizations, see chapters 3 and 4 of Pub. 557.

**State/local non-501c.** Check this box if you are a state or local government or instrumentality. This includes cities, townships, counties, special-purpose districts, public school districts, or other publicly owned entities with governmental authority.

**State/local 501c.** Check this box if you are a state or local government or instrumentality, and you have received a determination letter from the IRS indicating that you are also a tax-exempt organization under section 501(c)(3).

***Federal govt.*** Check this box if you are a federal government entity or instrumentality.

**Box b—Third-party sick pay.** Check this box if you are a third-party sick pay payer (or are reporting sick pay payments made by a third party) filing Forms W-2 with the “Third-party sick pay” checkbox in box 13 checked. File a single Form W-3 for the regular and “Third-party sick pay” Forms W-2. See 941.

**Box c—Total number of Forms W-2.** Show the number of completed individual Forms W-2 that you are transmitting with this Form W-3. Do not count “VOID” Forms W-2.

**Box d—Establishment number.** You may use this box to identify separate establishments in your business. You may file a separate Form W-3, with Forms W-2, for each establishment even if they all have the same EIN; or you may use a single Form W-3 for all Forms W-2 of the same type.

**Box e—Employer identification number (EIN).** Enter the 9-digit EIN assigned to you by the IRS. The number should be the same as shown on your Forms 941, 941-SS, 943, 944, CT-1, or Schedule H (Form 1040) and in the following format: 00-0000000. Do not truncate your EIN. See Regulations section 31.6051-1(a)(1)(i)(A) and 301.6109-4(b)(2)(iv). Do not use a prior owner's EIN. See Box h—Other EIN used this year.

If you do not have an EIN when filing your Form W-3, enter "Applied For" in box e, not your social security number (SSN), and see Box b—Employer identification number (EIN).

**Box f—Employer's name.** Enter the same name as shown on your Forms 941, 941-SS, 943, 944, CT-1, or Schedule H (Form 1040).

**Box g—Employer's address and ZIP code.** Enter your address.

**Box h—Other EIN used this year.** If you have used an EIN (including a prior owner's EIN) on Forms 941, 941-SS, 943, 944, or CT-1 submitted for 2023 that is different from the EIN reported on Form W-3 in box e, enter the other EIN used. Agents generally report the employer's EIN in box h. See Agent reporting.

**Employer's contact person, Employer's telephone number, Employer's fax number, and Employer's email address.**

Include this information for use by the SSA if any questions arise during processing. The SSA will notify the employer by email or postal mail to correct and resubmit reports from the information provided on Form W-3.



*Payroll service providers, enter your client's information for these fields.*





*The amounts to enter in boxes 1 through 19, described next, are totals from only the Forms W-2 (excluding any Forms W-2 marked "VOID") that you are sending with this Form W-3.*

**Boxes 1 through 8.** Enter the totals reported in boxes 1 through 8 on the Forms W-2.

**Box 9.** Do not enter an amount in box 9.

**Box 10—Dependent care benefits (not applicable to Forms W-2AS, W-2CM, W-2GU, and W-2VI).** Enter the total reported in box 10 on Forms W-2.

**Box 11—Nonqualified plans.** Enter the total reported in box 11 on Forms W-2.

**Box 12a—Deferred compensation.** Enter the total of all amounts reported with codes D through H, S, Y, AA, BB, and EE in box 12 on Forms W-2. Do not enter a code.



*The total of Form W-2 box 12 amounts reported with codes A through C, J through R, T through W, Z, DD, FF, GG, and HH is not reported on Form W-3.*

**Box 13—For third-party sick pay use only.** Leave this box blank. See Form 8922.

**Box 14—Income tax withheld by payer of third-party sick pay.** Complete this box only if you are the employer and have employees who had federal income tax withheld on third-party payments of sick pay. Show the total income tax withheld by third-party payers on payments to all of your employees. Although this tax is included in the box 2 total, it must be separately shown here.

**Box 15—State/Employer's state ID number (territorial ID number for Forms W-2AS, W-2CM, W-2GU, and W-2VI).**

Enter the two-letter abbreviation for the name of the state or territory being reported on Form(s) W-2. Also enter your state- or territory-assigned ID number. If the Forms

W-2 being submitted with this Form W-3 contain wage and income tax information from more than one state or territory, enter an "X" under "State" and do not enter any state or territory ID number.

Federal employers reporting income taxes paid to the CNMI under the 5517 agreement, enter the employer's identification number in box 15. See *Federal employers in the CNMI*, earlier, for more information.

**Boxes 16 through 19 (not applicable to Forms W-2AS, W-2CM, W-2GU, and W-2VI).** Enter the total of state/local wages and income tax shown in their corresponding boxes on the Forms W-2 included with this Form W-3. If the Forms W-2 show amounts from more than one state or locality, report them as one sum in the appropriate box on Form W-3. Verify that the amount reported in each box is an accurate total of the Forms W-2.

Federal employers reporting income taxes paid to the CNMI under the 5517 agreement, enter the total of CNMI wages on the Forms W-2 in box 16. Enter the total of income taxes shown on the Forms W-2 paid to the CNMI in box 17. See *Federal employers in the CNMI*, earlier, for more information.

## **Reconciling Forms W-2, W-3, 941, 941-SS, 943, 944, CT-1, and Schedule H (Form 1040).**

Reconcile the amounts shown in boxes 2, 3, 5, and 7 from all 2023 Forms W-3 with their respective amounts from the 2023 yearly totals from the quarterly Forms 941 or 941-SS or annual Forms 943, 944, CT-1 (box 2 only), and Schedule H (Form 1040). When there are discrepancies between amounts reported on Forms W-2 and W-3 filed with the SSA and on Forms 941, 941-SS, 943, 944, CT-1, or Schedule H (Form 1040) filed with the IRS, you will be contacted to resolve the discrepancies.



## **To help reduce discrepancies on Forms W-2:**

- Report bonuses as wages and as social security and Medicare wages on Form W-2; and on Forms 941, 941-SS, 943, 944, and Schedule H (Form 1040).
- Report both social security and Medicare wages and taxes separately on Forms W-2 and W-3; and on Forms 941, 941-SS, 943, 944, and Schedule H (Form 1040).
- Report social security taxes withheld on Form W-2 in box 4, not in box 3.
- Report Medicare taxes withheld on Form W-2 in box 6, not in box 5.
- Do not report a nonzero amount in box 4 if boxes 3 and 7 are both zero.
- Do not report a nonzero amount in box 6 if box 5 is zero.

- Do not report an amount in box 5 that is less than the sum of boxes 3 and 7.
- Make sure that the social security wage amount for each employee does not exceed the annual social security wage base limit (\$160,200 for 2023).
- Do not report noncash wages that are not subject to social security or Medicare taxes as social security or Medicare wages.
- If you use an EIN on any quarterly Forms 941 or 941-SS for the year (or annual Forms 943, 944, CT-1, or Schedule H (Form 1040)) that is different from the EIN reported in box e on Form W-3, enter the other EIN in box h on Form W-3.

**To reduce the discrepancies between amounts reported on Forms W-2 and W-3; and Forms 941, 941-SS, 943, 944, CT-1, and Schedule H (Form 1040):**

- Be sure that the amounts on Form W-3 are the total amounts from Forms W-2.
- Reconcile Form W-3 with your four quarterly Forms 941 or 941-SS (or annual Forms 943, 944, CT-1, or Schedule H (Form 1040)) by comparing amounts reported for:
  1. Income tax withholding (box 2).
  2. Social security wages, Medicare wages and tips, and social security tips (boxes 3, 5, and 7). Form W-3 should include Forms 941 or 941-SS; or Forms 943, 944, or Schedule H (Form 1040) adjustments only for the current year. If the Forms 941, 941-SS, 943, or 944 adjustments include amounts for a prior year, do not report those prior year adjustments on the current year Forms W-2 and W-3.

3. Social security and Medicare taxes (boxes 4 and 6). The amounts shown on the four quarterly Forms 941 or 941-SS (or annual Forms 943, 944, or Schedule H (Form 1040)), including current year adjustments, should be approximately twice the amounts shown on Form W-3.

Amounts reported on Forms W-2 and W-3; and Forms 941, 941-SS, 943, 944, CT-1, or Schedule H (Form 1040) may not match for valid reasons. If they do not match, you should determine that the reasons are valid. Retain your reconciliation information in case you receive inquiries from the IRS or the SSA.



*You may have a discrepancy when reconciling Forms W-2 and W-3 to Forms 941, 941-SS, 943, 944, CT-1, or Schedule H (Form 1040), if you utilized any of the COVID-19 tax relief. You should consider that qualified sick leave wages and*



*qualified family leave wages for leave taken before April 1, 2021, aren't subject to the employer share of social security tax.*

## **General Instructions for Forms W-2c and W-3c**

**Applicable forms.** Use with the current version of Form W-2c and the current version of Form W-3c.

**Purpose of forms.** Use Form W-2c to correct errors on Forms W-2, W-2AS, W-2CM, W-2GU, W-2VI, or W-2c filed with the SSA. Also use Form W-2c to provide corrected Forms W-2, W-2AS, W-2CM, W-2GU, W-2VI, or W-2c to employees.

Corrections reported on Form W-2c may require you to make corrections to your previously filed employment tax returns using the corresponding "X" form, such as Form 941-X, Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund; Form

943-X, Adjusted Employer's Annual Federal Tax Return for Agricultural Employees or Claim for Refund; Form 944-X, Adjusted Employer's ANNUAL Federal Tax Return or Claim for Refund; or Form CT-1X, Adjusted Employer's Annual Railroad Retirement Tax Return or Claim for Refund. See section 13 of Pub. 15 (Circular E) and the Instructions for Form CT-1X for more information. If you are making corrections to a previously filed Schedule H (Form 1040) (for 2019, Schedule H (Form 1040 or 1040-SR)), see Pub. 926, Household Employer's Tax Guide. If an employee repaid you for wages received in a prior year, also see Repayments.

Do not use Form W-2c to report corrections to back pay. Instead, see Pub. 957, Reporting Back Pay and Special Wage Payments to the Social Security Administration, and Form SSA-131, Employer Report of Special Wage Payments.

Do not use Form W-2c to correct Form W-2G, Certain Gambling Winnings. Instead, see the General Instructions for Certain Information Returns for the current reporting year.

Use Form W-3c to send Copy A of Form W-2c to the SSA. Always file Form W-3c when submitting one or more Forms W-2c.

**E-filing Forms W-2c and W-3c.** The SSA encourages all employers to *e-file* using its secure BSO website. E-filing can save you time and effort and helps ensure accuracy. See *E-filing*.

**Where to file paper Forms W-2c and W-3c.** If you use the U.S. Postal Service, send Forms W-2c and W-3c to:

**Social Security Administration  
Direct Operations Center  
P.O. Box 3333  
Wilkes-Barre, PA 18767-3333**

If you use a carrier other than the U.S. Postal Service, send Forms W-2c and W-3c to:

**Social Security Administration**  
**Direct Operations Center**  
**Attn: W-2c Process**  
**1150 E. Mountain Drive**  
**Wilkes-Barre, PA 18702-7997**

Go to [IRS.gov/PDS](https://www.irs.gov/PDS) for a list of IRS-designated private delivery services.



*Do not send Forms W-2, W-2AS, W-2CM, W-2GU, or W-2VI to either of these addresses. Instead, see Where to file paper Forms W-2 and W-3.*

**When to file.** File Forms W-2c and W-3c as soon as possible after you discover an error. Also provide Form W-2c to employees as soon as possible.

**How to complete.** If you file Forms W-2c and W-3c on paper, make all entries using dark or black ink in 12-point Courier font, if

possible, and make sure all copies are legible. See *How to complete Form W-2*.

If any item shows a change in the dollar amount and one of the amounts is zero, enter “-0-.” Do not leave the box blank.

**Who may sign Form W-3c.** Generally, employers must sign Form W-3c. See *Who may sign Form W-3*.

## **Special Situations for Forms W-2c and W-3c**

**Undeliverable Forms W-2c.** See *Undeliverable Forms W-2*.

### **Correcting Forms W-2 and W-3**

**Corrections.** Use the current version of Form W-2c to correct errors (such as incorrect name, SSN, or amount) on a previously filed Form W-2 or Form W-2c. File Copy A of Form W-2c with the SSA. To *e-file* your corrections, see *Correcting wage reports*.

If the SSA issues your employee a replacement card after a name change, or a new card with a different social security number after a change in alien work status, file a Form W-2c to correct the name/SSN reported on the most recently filed Form W-2. It is not necessary to correct the prior years if the previous name and number were used for the years prior to the most recently filed Form W-2.

File Form W-3c whenever you file a Form W-2c with the SSA, even if you are only filing a Form W-2c to correct an employee's name or SSN. However, see *Employee's incorrect address on Form W-2*, later, for information on correcting an employee's address. See *Correcting an incorrect tax year and/or EIN incorrectly reported on Form W-2 or Form W-3*, later, if an error was made on a previously filed Form W-3.

If you discover an error on Form W-2 after you issue it to your employee but before you send it to the SSA, check the "VOID" box at the top of the incorrect Form W-2 on Copy A. Prepare a new Form W-2 with the correct information, and send Copy A to the SSA. Write "CORRECTED" on the employee's new copies (B, C, and 2), and furnish them to the employee. If the "VOID" Form W-2 is on a page with a correct Form W-2, send the entire page to the SSA. The "VOID" form will not be processed. Do not write "CORRECTED" on Copy A of Form W-2.

If you are making a correction for previously filed Forms 941, 941-SS, 943, 944, or CT-1, use the corresponding "X" forms, such as Forms 941-X, 943-X, 944-X, or CT-1X for the return period in which you found the error. See section 13 of Pub. 15 (Circular E) and the Instructions for Form CT-1X for more details. If you are making corrections to a previously filed Schedule H (Form 1040) (for 2019,

Schedule H (Form 1040 or 1040-SR)), see Pub. 926. Issue the employee a Form W-2c if the error discovered was for the prior year and Form W-2 was filed with the SSA.

**Correcting an employee's name and/or SSN only.** If you are correcting only an employee's name and/or SSN, complete Form W-2c boxes d through i. Do not complete boxes 1 through 20. Advise your employee to correct the SSN and/or name on their original Form W-2.

If your employee is given a new social security card following an adjustment to their resident status that shows a different name or SSN, file a Form W-2c for the most current year only.

**Correcting an employee's name and SSN if the SSN was reported as blanks or zeros and the employee name was reported as blanks.** If you need to correct an employee's name and SSN, and the SSN was reported as blanks or zeros and the



employee's name was reported as blanks, do not use Form W-2c to report the corrections. You must contact the SSA at 800-772-6270 for instructions.

**Correcting an incorrect tax year and/or EIN incorrectly reported on Form W-2 or Form W-3.** To correct an incorrect tax year and/or EIN on a previously submitted Form W-2 or Form W-3, you must prepare two sets of Forms W-2c and W-3c.

- Prepare one Form W-3c along with a Form W-2c for each affected employee. On the Form W-3c, enter the incorrect tax year in box a and the incorrect EIN originally reported in box h. Enter in the "Previously reported" boxes the money amounts that were on the original Form W-2. In the "Correct information" boxes, enter zeros.
- Prepare a second Form W-3c along with a second Form W-2c for each

affected employee. On the Form W-3c, enter the correct tax year in box a and/or the correct EIN in box e. Enter zeros in the "Previously reported" boxes, and enter the correct money amounts in the "Correct information" boxes.

**Correcting more than one Form W-2 for an employee.** There are two ways to prepare a correction for an employee for whom more than one Form W-2 was filed under the same EIN for the tax year. You can (1) consider all the Forms W-2 when determining the amounts to enter on Form W-2c, or (2) file a single Form W-2c to correct only the incorrect Form W-2.

However, state, local, and federal government employers who are preparing corrections for Medicare Qualified Government Employment (MQGE) employees must also follow the instructions in the Caution for state, local, and federal

government employers in the *Specific Instructions for Form W-2c*.

**Correcting more than one kind of form.**

You must use a separate Form W-3c for each type of Form W-2 (Forms W-2, W-2AS, W-2CM, W-2GU, W-2VI, or W-2c) being corrected. You must also use a separate Form W-3c for each kind of payer/employer combination in box c. If you are correcting more than one kind of form, please group forms of the same kind of payer/employer combination, and send them in separate groups.

**Employee's incorrect address on Form W-2.** If you filed a Form W-2 with the SSA that reported an incorrect address for the employee, but all other information on the Form W-2 was correct, do not file Form W-2c with the SSA merely to correct the address.

However, if the address was incorrect on the Form W-2 furnished to the employee, you must do one of the following.

- Issue a new, corrected Form W-2 to the employee that includes the new address. Indicate “REISSUED STATEMENT” on the new copies. Do not send Copy A of Form W-2 to the SSA.
- Issue a Form W-2c to the employee that shows the correct address in box i and all other correct information. Do not send Copy A of Form W-2c to the SSA.
- Reissue the Form W-2 with the incorrect address to the employee in an envelope showing the correct address or otherwise deliver it to the employee.

**Two Forms W-2 were filed under the same EIN, but only one should have been filed.**

***Example.*** Two Forms W-2 were submitted for Taylor Smith under the same EIN for the

same tax year. One Form W-2 correctly reported social security wages of \$20,000. The other Form W-2 incorrectly reported social security wages of \$30,000. There are two ways to correct this situation.

- File a Form W-3c along with one Form W-2c, entering \$50,000 in box 3 under "Previously reported" and \$20,000 in box 3 under "Correct information"; or
- File a Form W-3c along with one Form W-2c, entering \$30,000 in box 3 under "Previously reported" and \$0.00 in box 3 under "Correct information."

**Two Forms W-2 were filed under the same EIN, but wages on one were incorrect.**

***Example.*** Two Forms W-2 were submitted for Taylor Smith under the same EIN for the same tax year. One

Form W-2 correctly reported social security wages of \$20,000. The other Form W-2 incorrectly reported social security wages of \$30,000, whereas \$25,000 should have been reported. There are two ways to correct this situation.

- File a Form W-3c along with one Form W-2c, entering \$50,000 in box 3 under “Previously reported” and \$45,000 in box 3 under “Correct information”; or
- File a Form W-3c along with one Form W-2c, entering \$30,000 in box 3 under “Previously reported” and \$25,000 in box 3 under “Correct information.”

## **Specific Instructions for Form W-2c**

**Box a—Employer's name, address, and ZIP code.** This entry should be the same as shown on your Forms 941, 941-SS, 943, 944,

CT-1, or Schedule H (Form 1040) (for 2019, Schedule H (Form 1040 or 1040-SR)).

**Box b—Employer's Federal EIN.** Show the correct 9-digit EIN assigned to you by the IRS in the format 00-0000000. Do not truncate your EIN. See Regulations section 31.6051-1(a)(1)(i)(A) and 301.6109-4(b)(2)(iv).

**Box c—Tax year/Form corrected.** If you are correcting Form W-2, enter all 4 digits of the year of the form you are correcting. If you are correcting Form W-2AS, W-2CM, W-2GU, W-2VI, or W-2c, enter all 4 digits of the year you are correcting, and also enter "AS," "CM," "GU," "VI," or "c" to designate the form you are correcting. For example, entering "2021" and "GU" indicates that you are correcting a 2021 Form W-2GU.

**Box d—Employee's correct SSN.** You must enter the employee's correct SSN even if it was correct on the original Form W-2. If you are correcting an employee's SSN, you must also complete boxes e through i.

**Box e—Corrected SSN and/or name.**

Check this box only if you are correcting the employee's SSN, name, or both SSN and name. You must also complete boxes d and f through i.

**Box f—Employee's previously reported SSN.** Complete this box if you are correcting an employee's previously reported incorrect SSN and/or name. If the previous SSN was reported as blanks or not available, then box f should be all zeros.

**Box g—Employee's previously reported name.** Complete this box if you are correcting an employee's previously reported incorrect SSN and/or name. You must enter the employee's previously reported full name in box g exactly as it was previously reported. If the previous reported name was reported as blanks or not available, then box g should be all blanks.





*For boxes f and g, if both the previous SSN and the previous name were reported as blanks, **do not** use Form W-2c. Contact the SSA at 800-772-6270.*

**Box h—Employee's first name and initial, Last name, Suff.** Always enter the employee's correct name. See *Boxes e and f—Employee's name and address* for name formatting information.

**Box i—Employee's address and ZIP code.** Always enter the employee's correct address. See *Boxes e and f—Employee's name and address* for address formatting information.



*You must enter the employee's full name in boxes g and h.*

**Boxes 1 through 20.** For the items you are changing, enter under "Previously reported" the amount reported on the original Form W-2 or the amount reported on a previously filed

Form W-2c. Enter the correct amount under “Correct information.”

Do not make an entry in any of these boxes on Copy A unless you are making a change. However, see the Caution for state, local, or federal government employers below.

**Box 2—Federal income tax withheld.** Use this box only to make corrections because of an administrative error. (An administrative error occurs only if the amount you entered in box 2 of the incorrect Form W-2 was not the amount you actually withheld.) If you are correcting Forms W-2AS, W-2CM, W-2GU, or W-2VI, box 2 is for income tax withheld for the applicable U.S. territory.

**Boxes 5 and 6.** Complete these boxes to correct Medicare wages and tips and Medicare tax withheld. (Exception—do not correct Additional Medicare Tax withheld unless you need to correct an administrative error. An administrative error occurs only if the amount you entered in box 6 of the incorrect Form W-

2 is not the amount you actually withheld.) State, local, or federal government employers should also use these boxes to correct MQGE wages. Box 5 must equal or exceed the sum of boxes 3 and 7.



*A state, local, or federal government employer correcting only social security wages and/or social security tips (boxes 3 and/or 7) for an MQGE employee must also complete Medicare wages and tips in box 5. Enter the total Medicare wages and tips, including MQGE-only wages, even if there is no change to the total Medicare wages and tips previously reported.*

**Boxes 8, 10, and 11.** Use these boxes to correct allocated tips, dependent care benefits, or deferrals and distributions relating to nonqualified plans.

**Box 12—Codes.** Complete these boxes to correct any of the coded items shown on Forms W-2. Examples include uncollected social security and/or Medicare taxes on tips,

taxable cost of group-term life insurance coverage over \$50,000, elective deferrals (codes D through H, S, Y, AA, BB, and EE), sick pay not includible as income, and employee business expenses. See Box 12—Codes in *Specific Instructions for Form W-2* for the proper format to use in reporting coded items from box 12 of Forms W-2.

Employers should enter both the code and dollar amount for both fields on Form W-2c.

If a single Form W-2c does not provide enough blank spaces for corrections, use additional Forms W-2c.

**Box 13.** Check the boxes in box 13, under “Previously reported,” as they were checked on the original Form W-2. Under “Correct information,” check them as they should have been checked. For example, if you checked the “Retirement plan” box on the original Form W-2 by mistake, check the “Retirement plan” checkbox in box 13 under “Previously reported,” but do not check the “Retirement

plan” checkbox in box 13 under “Correct information.”

**Box 14.** Use this box to correct items reported in box 14 of the original Form W-2 or on a prior Form W-2c. If possible, complete box 14 on Copies B, C, 1, and 2 of Form W-2c only, not on Copy A.

**Boxes 15 through 20—State/Local taxes.**

If your only changes to the original Form W-2 are to state or local data, do not send Copy A of Form W-2c to the SSA. Instead, send Form W-2c to the appropriate state or local agency and furnish copies to your employees.

**Correcting state information.** Contact your state or locality for specific reporting information.

## **Specific Instructions for Form W-3c**

Do not staple or tape the Forms W-2c to Form W-3c or to each other. File a separate Form

W-3c for each tax year, for each type of form, and for each kind of payer/employer combination. (The “Third-party sick pay” indicator box does not designate a separate kind of payer or employer.) Make a copy of Form W-3c for your records.

In the money boxes of Form W-3c, total the amounts from each box and column on the Forms W-2c you are sending.

**Box a—Tax year/Form corrected.** Enter all 4 digits of the year of the form you are correcting and the type of form you are correcting. For the type of form, enter “2,” “2AS,” “2CM,” “2GU,” “2VI,” “2c,” “3,” “3SS,” or “3c.” For example, entering “2021” and “2” indicates that all the forms being corrected are 2021 Forms W-2.

**Box b—Employer's name, address, and ZIP code.** This should be the same as shown on your Forms 941, 941-SS, 943, 944, CT-1, or Schedule H (Form 1040) (for 2019, Schedule H (Form 1040 or 1040-SR)). Include

the suite, room, or other unit number after the street address. If the post office does not deliver mail to the street address and you use a P.O. box, show the P.O. box number instead of the street address.



*The IRS will not use Form W-3c to update your address of record. If you wish to change your address, file Form 8822 or Form 8822-B.*

**Box c—Kind of Payer.** Check the box that applies to you. Check only one box. If your previous Form W-3 or Form W-3SS was checked incorrectly, report your prior incorrect payer type in the “Explain decreases here” area below boxes 18 and 19.

**941/941-SS.** Check this box if you file Form 941 or Form 941-SS. If you are a railroad employer sending Forms W-2c for employees covered under the RRTA, check the “CT-1” checkbox.

***Military.*** Check this box if you are a military employer correcting Forms W-2 for members of the uniformed services.

***943.*** Check this box if you file Form 943 and you are correcting Forms W-2 for agricultural employees. For nonagricultural employees, send Forms W-2c with a separate Form W-3c, generally with the 941/941-SS box checked.

***944.*** Check this box if you file Form 944.

***CT-1.*** Check this box if you are a railroad employer correcting Forms W-2 for employees covered under the RRTA. If you also have to correct forms of employees who are subject to social security and Medicare taxes, complete a separate Form W-3c with the "941/941-SS" box or "944" box checked instead.

***Hshld. emp.*** Check this box if you are a household employer correcting Forms W-2 for household employees and you filed a Schedule H (Form 1040) (for 2019, Schedule



H (Form 1040 or 1040-SR)). If you also have to correct forms of employees who are not household employees, complete a separate Form W-3c.

***Medicare govt. emp.*** Check this box if you are a U.S., state, or local agency filing corrections for employees subject only to Medicare taxes.

**Box c—Kind of Employer.** Check the box that applies to you. Check only one box. If your previous Form W-3 or W-3SS was checked incorrectly, report your prior incorrect employer type in the “Explain decreases here” area below boxes 18 and 19.

***None apply.*** Check this box if none of the checkboxes described next apply to you.

***501c non-govt.*** Check this box if you are a non-governmental tax-exempt 501(c) organization. Types of 501(c) non-governmental organizations include private foundations, public charities, social and

recreation clubs, and veterans organizations. For additional examples of 501(c) non-governmental organizations, see chapters 3 and 4 of Pub. 557, Tax-Exempt Status for Your Organization.

***State/local non-501c.*** Check this box if you are a state or local government or instrumentality. This includes cities, townships, counties, special-purpose districts, public school districts, or other publicly owned entities with governmental authority.

***State/local 501c.*** Check this box if you are a state or local government or instrumentality, and you have received a determination letter from the IRS indicating that you are also a tax-exempt organization under section 501(c)(3).

***Federal govt.*** Check this box if you are a federal government entity or instrumentality.

**Box c—Third-party sick pay.** Check this box if you are a third-party sick pay payer (or are reporting sick pay payments made by a third party) correcting Forms W-2 with the “Third-party sick pay” checkbox in box 13 of Form W-2c under “Correct information” checked. File a separate Form W-3c for each payer/employer combination reporting “Third-party sick pay” on Form W-2c.

**Box d—Number of Forms W-2c.** Show the number of individual Forms W-2c filed with this Form W-3c or enter “-0-” if you are correcting only a previously filed Form W-3 or Form W-3SS.

**Box e—Employer's Federal EIN.** Enter the correct number assigned to you by the IRS in the following format: 00-0000000. Do not truncate your EIN. See Regulations section 31.6051-1(a)(1)(i)(A) and 301.6109-4(b)(2)(iv). If you are correcting your EIN, enter the originally reported federal EIN you used in box h.

**Box f—Establishment number.** You may use this box to identify separate establishments in your business. You may file a separate Form W-3c, with Forms W-2c, for each establishment or you may use a single Form W-3c for all Forms W-2c. You do not have to complete this item; it is optional.

**Box g—Employer's state ID number.** You are not required to complete this box. This number is assigned by the individual state where your business is located. However, you may want to complete this item if you use copies of this form for your state returns.

**Box h—Employer's originally reported Federal EIN.** Your correct number must appear in box e. Make an entry here only if the number on the original form was incorrect.

**Box i—Incorrect establishment number.** You may use this box to correct an establishment number.

**Box j—Employer's incorrect state ID number.** Use this box to make any corrections to your previously reported state ID number.

**Boxes 1 through 8, 10, and 11.** Enter the total of amounts reported in boxes 1 through 8, 10, and 11 as "Previously reported" and "Correct information" from Forms W-2c.

**Box 12a—Deferred compensation.** Enter the total of amounts reported with codes D through H, S, Y, AA, BB, and EE as "Previously reported" and "Correct information" from Forms W-2c.



*The total of Form W-2c box 12 amounts reported with codes A through C, J through R, T through W, Z, DD, FF, GG, and HH is not reported on Form W-3c.*

**Box 14—Inc. tax w/h by third-party sick pay payer.** Enter the amount previously reported and the corrected amount of income tax withheld on third-party payments of sick pay. Although this tax is included in the box 2 amounts, it must be shown separately here.

**Boxes 16 through 19.** If your only changes to the Forms W-2c and W-3c are to the state and local data, do not send either Copy A of Form W-2c or Form W-3c to the SSA. Instead, send the forms to the appropriate state or local agency and furnish copies of Form W-2c to your employees.

**Explain decreases here.** Explain any decrease to amounts "Previously reported." Also report here any previous incorrect entry in box c, "Kind of Payer" or "Kind of Employer." Enclose (but do not attach) additional sheets explaining your decreases, if necessary. Include your name and EIN on any additional sheets.

**Signature.** Sign and date the form. Also enter your title and employer's contact person, employer's telephone number, employer's fax number, and employer's email address, if available. If you are not the employer, see *Who may sign Form W-3.*

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on Forms W-2 and W-3 to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Section 6051 and its regulations require you to furnish wage and tax statements to employees, the Social Security Administration, and the Internal Revenue Service. Section 6109 requires you to provide your employer identification number (EIN). Failure to provide this information in a timely manner or providing false or fraudulent information may subject you to penalties.

You are not required to provide the information requested on a form that is

subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice for civil and/or criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.



The time needed to complete and file these forms will vary depending on individual circumstances. The estimated average times are: Form W-2—30 minutes; Form W-3—28 minutes; Form W-2c—40 minutes; Form W-3c—51 minutes. If you have comments concerning the accuracy of these time estimates or suggestions for making these forms simpler, we would be happy to hear from you. You can send us comments from [IRS.gov/ FormComments](https://www.irs.gov/FormComments). Or you can write to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Forms W-2 and W-3 to this address. Instead, see *Where to file paper Forms W-2 and W-3*.

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Form W-2 Reference Guide for Box 12 Codes

A	Uncollected social security or RRTA tax on tips	L	Substantiated employee business expense reimbursements	Y	Deferrals under a section 409A nonqualified deferred compensation plan
B	Uncollected Medicare tax on tips (but not Additional Medicare Tax)	M	Uncollected social security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only)	Z	Income under a nonqualified deferred compensation plan that fails to satisfy section 409A
C	Taxable cost of group-term life insurance over \$50,000	N	Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (but not Additional Medicare Tax) (former employees only)	AA	Designated Roth contributions under a section 401(k) plan
D	Elective deferrals under a section 401(k) cash or deferred arrangement plan (including a SIMPLE 401(k) arrangement)	P	Excludable moving expense reimbursements paid directly to members of the Armed Forces	BB	Designated Roth contributions under a section 403(b) plan
E	Elective deferrals under a section 403(b) salary reduction agreement	Q	Nontaxable combat pay	DD	Cost of employer-sponsored health coverage
F	Elective deferrals under a section 408(k)(6) salary reduction SEP	R	Employer contributions to an Archer MSA	EE	Designated Roth contributions under a governmental section 457(b) plan
G	Elective deferrals and employer contributions (including nonelective deferrals) to a section 457(b) deferred compensation plan	S	Employee salary reduction contributions under a section 408(p) SIMPLE plan	FF	Permitted benefits under a qualified small employer health reimbursement arrangement
H	Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan	T	Adoption benefits	GG	Income from qualified equity grants under section 83(i)
J	Nontaxable sick pay	V	Income from exercise of nonstatutory stock option(s)	HH	Aggregate deferrals under section 83(i) elections as of the close of the calendar year
K	20% excise tax on excess golden parachute payments	W	Employer contributions (including employee contributions through a cafeteria plan) to an employee's health savings account (HSA)		

See [Box 12 Codes](#).

Form W-2 Box 13 Retirement Plan Checkbox Decision Chart

Type of Plan	Conditions	Check Retirement Plan Box?
Defined benefit plan (for example, a traditional pension plan)	Employee qualifies for employer funding into the plan, due to age/years of service—even though the employee may not be vested or ever collect benefits	Yes
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)	Employee is eligible to contribute but does not elect to contribute any money in this tax year	No
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)	Employee is eligible to contribute and elects to contribute money in this tax year	Yes
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)	Employee is eligible to contribute but does not elect to contribute any money in this tax year, but the employer does contribute funds	Yes
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)	Employee contributed in past years but not during the current tax year under report	No (even if the account value grows due to gains in the investments)
Profit-sharing plan	Plan includes a grace period after the close of the plan year when profit sharing can be added to the participant's account	Yes, unless the employer contribution is purely discretionary and no contribution is made by end of plan year

See [Box 13 Checkboxes](#).

Nonqualified Deferred Compensation Reporting Example Chart

Example	How to report on Form W-2
Example 1—Deferral, immediately vested (no risk of forfeiture). Regular wages: \$200 Defer, vested: \$20 Employer match, vested: \$10	Box 1 = \$180 (\$200 – \$20) Boxes 3 and 5 = \$210 (\$200 + \$10) Box 11 = \$0
Example 2—Deferral, delayed vesting (risk of forfeiture) of employee and employer portions. Regular wages: \$200 Defer, not vested: \$20 Employer match, not vested: \$10	Box 1 = \$180 (\$200 – \$20) Boxes 3 and 5 = \$180 (\$200 – \$20) Box 11 = \$0
Example 3—Deferral, immediately vested. Prior-year deferrals and employer matches are now vesting. Regular wages: \$200 Defer, vested: \$20 Vesting of prior-year deferrals and employer matches: \$100 + \$15 (earnings on \$100)	Box 1 = \$180 (\$200 – \$20) Boxes 3 and 5 = \$315 (\$200 + \$100 + \$15) Box 11 = \$115 (\$100 + \$15)
Example 4—No deferrals, but there are distributions. No vesting of prior-year deferrals. Regular wages: \$100 Distribution: \$50	Box 1 = \$150 (\$100 + \$50) Boxes 3 and 5 = \$100 Box 11 = \$50
Special Rule for W-2 Box 11: Distributions and Deferrals in the Same Year—Form SSA-131	If, in the same year, there are NQDC distributions and deferrals that are reportable in boxes 3 and/or 5 (current or prior-year deferrals), do not complete box 11. Instead, report on Form SSA-131 the total amount the employee earned during the year. Generally, the amount earned by the employee during the tax year for purposes of item 6 of Form SSA-131 is the amount reported in box 1 of Form W-2 plus current-year deferrals that are vested (employee and employer portions) less distributions. Do not consider prior-year deferrals that are vesting in the current year. If there was a plan failure, the box 1 amount in this calculation should be as if there were no plan failure. Submit the Form SSA-131 to the nearest SSA office or give it to the employee.
Example 5—Deferral, immediately vested, and distributions. No vesting of prior-year deferrals. Regular wages: \$200 Defer, vested: \$20 Employer match, vested: \$10 Distribution: \$50	Box 1 = \$230 (\$200 – \$20 + \$50) Boxes 3 and 5 = \$210 (\$200 + \$10) Box 11 = \$0  Form SSA-131 = \$210 (\$230 (box 1) – \$50 (distribution) + \$30 (vested employee and employer deferrals))
Example 6—Deferral, delayed vesting, and distributions. No vesting of prior-year deferrals. Regular wages: \$200 Defer, not vested: \$20 Distribution: \$50	Box 1 = \$230 (\$200 – \$20 + \$50) Boxes 3 and 5 = \$180 (\$200 – \$20) Box 11 = \$50
Example 7—Deferral, immediately vested, and distributions. Prior-year deferrals and employer matches are now vesting. Regular wages: \$200 Defer, vested: \$20 Distribution: \$50 Vesting of prior-year deferrals and employer matches: \$100 + \$15 (earnings on \$100)	Box 1 = \$230 (\$200 – \$20 + \$50) Boxes 3 and 5 = \$315 (\$200 + \$100 + \$15) Box 11 = \$0  Form SSA-131 = \$200 (\$230 (box 1) – \$50 (distribution) + \$20 (vested deferral))
Example 8—Deferral, delayed vesting, and distributions. Prior-year deferrals and employer matches are now vesting. Regular wages: \$200 Defer, not vested: \$20 Distribution: \$50 Vesting of prior-year deferrals and employer matches: \$100 + \$15 (earnings on \$100)	Box 1 = \$230 (\$200 – \$20 + \$50) Boxes 3 and 5 = \$295 (\$200 – \$20 + \$100 + \$15) Box 11 = \$0  Form SSA-131 = \$180 (\$230 (box 1) – \$50 (distribution))

See [Nonqualified deferred compensation plans](#).



Nonqualified Deferred Compensation Reporting Example Chart—(Continued)

Example	How to report on Form W-2
<p>Special Rule for Payment of Social Security, Medicare, and Unemployment Taxes</p> <p>If the amount cannot be reasonably ascertained (the employer is unable to calculate an amount for a year by December 31), the employer can use two methods. For example, immediately vested employer contributions to NQDC made late in the year would have no effect on Form W-2, box 1, but they would affect FICA and FUTA taxes.</p>	<p><i>Estimated Method</i></p> <p>Under the estimated method, an employer may treat a reasonably estimated amount as wages paid on the last day of the calendar year (the "first year"). If the employer underestimates the amount deferred and, thereby, underdeposits social security, Medicare, or FUTA taxes, it can choose to treat the shortfall as wages either in the first year or the first quarter of the next year. The shortfall does not include income credited to the amount deferred after the first year. Conversely, if the amount deferred is overestimated, the employer can claim a refund or credit. If the employer chooses to treat the shortfall as wages in the first year, the employer must issue a Form W-2c. Also, the employer must correct the information on the Form 941 for the last quarter of the first year. In such a case, the shortfall will not be treated as a late deposit subject to penalty if it is deposited by the employer's first regular deposit date following the first quarter of the next year.</p> <p><i>Lag Method</i></p> <p>Under the lag method, an employer may calculate the end-of-the-year amount on any date in the first quarter of the next calendar year. The amount deferred will be treated as wages on that date, and the amount deferred that would otherwise have been taken into account on the last day of the first year must be increased by income earned on that amount through the date on which the amount is taken into account.</p>
<p>Section 409A NQDC Plan Failure</p> <p>Example 9—Deferral, immediately vested. No distributions. Plan failure.</p> <p>Plan balance on January 1, 2010: \$325, vested</p> <p>Regular wages: \$100</p> <p>Defer, vested: \$50</p> <p>Employer match, vested: \$25</p> <p>Plan failure in 2010.</p>	<p>Box 12, code Z = \$400</p> <ul style="list-style-type: none"><li>Amount in the plan account on December 31, 2010, not subject to risk of forfeiture and not included in prior-year income: \$400 (\$325 + \$50 + \$25)</li><li>Current-year distribution: \$0</li><li>\$400 (\$0 + \$400)</li></ul> <p>Box 1 = \$450 (\$100 – \$50 + \$400)</p> <p>Boxes 3 and 5 = \$125 (\$100 + \$25)</p> <p>Box 11 = \$0</p> <p>Form SSA-131 = not required</p>
<p>Section 409A NQDC Plan Failure</p> <p>Example 10—Deferral, some delayed vesting, and distributions. Plan failure.</p> <p>Plan balance on January 1, 2010: \$250 vested; \$75 not vested</p> <p>Regular wages: \$100</p> <p>Defer, vested: \$50</p> <p>Employer match, not vested: \$25</p> <p>Distribution: \$200</p> <p>Plan failure in 2010.</p> <p>Vesting of prior-year deferrals and employer matches: \$0</p>	<p>Box 12, code Z = \$300</p> <ul style="list-style-type: none"><li>Amount in the plan account on December 31, 2010, not subject to risk of forfeiture and not included in prior-year income: \$100 (\$250 + \$50 – \$200)</li><li>Current-year distribution: \$200</li><li>\$100 + \$200 = \$300</li></ul> <p>Box 1 = \$350 (\$100 – \$50 + \$300 (code Z amount, which already includes the distribution))</p> <p>Boxes 3 and 5 = \$100</p> <p>Box 11 = \$0</p> <p>Form SSA-131 = \$100 (\$250 (what box 1 would have been without plan failure) – \$200 (distribution) + \$50 (vested deferral))</p>

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