



# About Form W-2, Wage and Tax Statement

Every employer engaged in a trade or business who pays remuneration, including noncash payments of \$600 or more for the year (all amounts if any income, social security, or Medicare tax was withheld) for services performed by an employee must file a Form W-2 for each employee (even if the employee is related to the employer) from whom:

- Income, Social Security, or Medicare tax was withheld.
- Income tax would have been withheld if the employee had claimed no more than one withholding allowance or had not claimed exemption from withholding on Form W-4, Employee's Withholding Allowance Certificate.

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## Current Revision

[Form W-2](#) [PDF](#)

[Instructions for Forms W-2 and W-3 \(Print Version\)](#) [PDF](#)

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

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## Recent Developments

[New electronic filing requirements for correction Form W-2c -- 07-JULY-2023](#)

[New electronic filing requirements for Forms W-2 -- 07-JULY-2023](#)

[2021 Forms W-2 Reporting of Qualified Sick Leave & Family Leave Wages Paid Under the Families First Coronavirus Response Act, as amended by the American Rescue Plan -- 26-NOV-2021](#)

[2021 Form W-2 and the General Instructions for Forms W-2 and W-3 updated for section 9632 of the American Rescue Plan Act of 2021 -- 24-NOV-2021](#)

[Faxing request for extension of time to furnish statements to recipients -- 09-DEC-2020](#)

## Related Forms

- [Form 8508, Request for Waiver From Filing Information Returns Electronically \(PDF\)](#)
- [About Form 8809, Application for Extension of Time to File Information Returns](#)
- [About Form W-2 \(AS\), American Samoa Wage and Tax Statement](#)
- [About Form W-2 C, Corrected Wage and Tax Statements](#)
- [About Form W-2 \(GU\), Guam Wage and Tax Statement](#)
- [About Form W-2 \(VI\), U.S. Virgin Islands Wage and Tax Statement](#)
- [About Form W-3, Transmittal of Wage](#)

[Form W-2 Reporting of Employee Social Security Tax Deferred under Notice](#)

[2020-65 -- 29-OCT-2020](#)

[2020 General Instructions for Forms W-2 and W-3 Corrected for Certain Filing](#)

[Date and Penalty Amount -- 12-AUG-2020](#)

[Sample 2020 Forms W-2, W-2AS, W-2GU, and W-2VI revised to correct alignment of the "VOID" and "box 13" checkboxes -- 12-AUG-2020](#)

[2020 Forms W-2 Reporting of Qualified Sick Leave Wages and Qualified Family Leave Wages Paid Under P.L. 116-127 -- 12-AUG-2020](#)

and Tax Statements

- [About Form W-3 C, Transmittal of Corrected Wage and Tax Statements](#)

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## Other Items You May Find Useful

[All Form W-2 Revisions](#)

[Important information on employment tax withholding obligations and Form W-2 filing obligations of federal employers with employees who work in the Commonwealth of the Northern Mariana Islands and Puerto Rico](#)

[Notice 2018-75, Guidance under Section 132\(g\) for the Exclusion from Income of Qualified Moving Expense Reimbursements](#)

[Online Ordering for Information Returns and Employer Returns](#)

[Other Current Products](#)

*Page Last Reviewed or Updated: 14-Jul-2023*