

## Employers, Please Note—

Specific information needed to complete Form W-2 is available in a separate booklet titled the 2018 General Instructions for Forms W-2 and W-3. You can order those instructions and additional forms at [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms).

**Caution:** Do not send the SSA Forms W-2 and W-3 that you have printed from IRS.gov. The SSA is unable to process these forms. Instead, you can create and submit them online. See E-filing, later.

**Due dates.** By January 31, 2019, furnish Copies B, C, and 2 to each person who was your employee during 2018. Mail or electronically file Copy A of Form(s) W-2 and W-3 with the SSA by January 31, 2019. See the separate instructions.

**Need help?** If you have questions about reporting on Form W-2, call the information reporting customer service site toll free at 866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment for persons who are deaf, hard of hearing, or have a speech disability, call 304-579-4827 (not toll free).

**E-filing.** If you file 250 or more Forms W-2, you must file electronically. Even if you aren't required to file electronically, doing so can save you time and effort. Employers may now use the SSA's W-2 Online service to create, save, print, and submit up to 50 Form(s) W-2 at a time over the Internet. When you e-file with the SSA, no separate Form W-3 filing is required. An electronic Form W-3 will be created for you by the W-2 Online service. For information, visit the SSA's Employer W-2 Filing Instructions & Information website at [www.SSA.gov/employer](http://www.SSA.gov/employer).

**Future developments.** Information about any future developments affecting Form W-2 and its instructions (such as legislation enacted after we release them) will be posted at [www.irs.gov/FormW2](http://www.irs.gov/FormW2).