

Part III - Administrative, Procedural, and Miscellaneous

Extension of time for employers required to furnish Forms W-2 to household employees

Announcement 2002-19

This announcement provides for an extension of time for employers required to furnish Forms W-2 (Wage and Tax Statement) to household employees. Section 6051 of the Internal Revenue Code and section 31.6051-1(d)(1) of the Employment Tax Regulations require an employer to furnish employees a Form W-2 reflecting wages paid and employment taxes withheld by January 31st of the year subsequent to the one in which the wages were paid. Package H (Forms and Instructions for Household Employers), which is sent to employers of household employees, contains blank Forms W-2 and W-3 (Transmittal of Wage and Tax Statements). The package H for the 2001 tax year was mailed late. Consequently, the last date for furnishing household employees their copies of Form W-2 is extended to February 15, 2002. The date for filing Forms W-2 and W-3 with the Social Security Administration remains February 28, 2002.

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