



BENEFIT NEWS BRIEFS

New Deadlines to File 2016 Forms W-2, W-3 and 1099-MISC with SSA

The Internal Revenue Service [recently reminded employers](#) and small businesses of a new filing deadline for Forms [W-2](#), [W-3](#), etc., with the Social Security Administration (SSA). A new federal law (*Protecting Americans from Tax Hikes (PATH) Act*) accelerated these filing deadlines for employers to January 31, 2017.

The [General Instructions for Forms W-2 and W-3](#) states:

“The due date for filing 2016 Forms W-2, W-2AS, W-2CM, W-2GU, W-2VI, W-3 and W-3SS with the SSA is now January 31, 2017, whether you file using paper forms or electronically.”

According to the IRS, the new January 31 filing deadline also applies to Form 1099-MISC, **if** reporting non-employee compensation of \$600 or more in Box 7. Nonemployee Compensation includes fees, commissions, prizes and awards for services performed as a nonemployee and other forms of compensation for services performed for a trade or business by an individual who is not your employee, etc.

Forms 1099-MISC that do not involve reporting non-employee income on Box 7 should be filed by February 28, 2017, if filing on paper, or March 31, 2017, if filing electronically.

The IRS also announced a change in procedure for obtaining an extension of time to file the Form W-2. Only one 30-day extension to file Form W-2 is available and the extension is not automatic. If an extension is necessary, a [Form 8809 Application for Extension of Time to File Information Returns](#) must be completed as soon as the filer knows an extension is necessary, but no later than January 31.

NOTE: The January 31 deadline for employers to furnish copies of these forms to their employees remains unchanged.

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