



Form W-2c

Corrected Wage and Tax Statement

By: Jim Kohl



Jim Kohl, CPP

Payroll career started in 2006

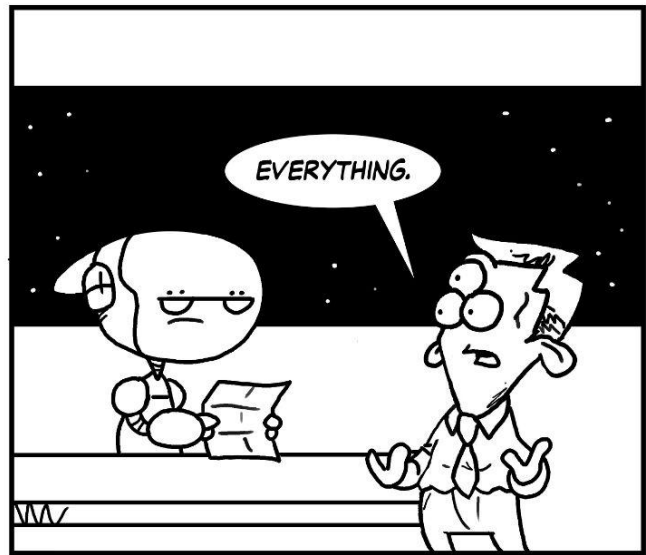
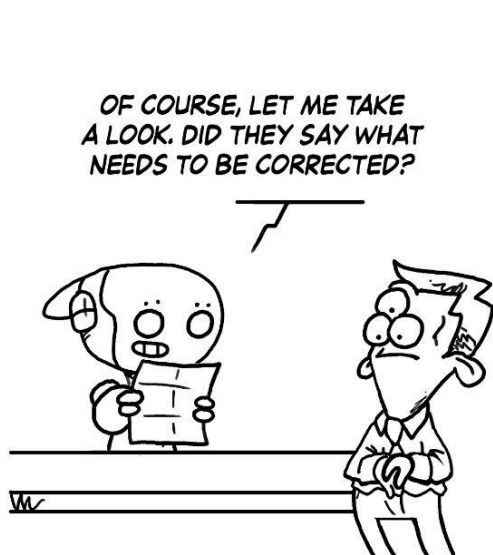
- Paychex, Inc (9 years)
- Namely, Inc (4 years)

Currently

- Check Technologies, Inc. (2.5 years)

CPP in 2018. MBA 2020. Multiple presentations for APA, Podcasts and HR conferences. Published payroll articles. Has filed 1000's of W-2c's.





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Form W-2 review

What is Form W-2?

Form W-2, also known as the Wage and Tax Statement, is the document an employer is required to send to each employee and the Internal Revenue Service (IRS) at the end of the year (no later than January 31st unless otherwise specified)

A W-2 reports employees' annual wages and the amount of taxes withheld from their paychecks.

A W-2 employee is someone whose employer deducts taxes from their paychecks and submits this information to the government.



What's on a W-2?

Boxes A through F

The lettered boxes on a W-2 include the name and address of EE and ER, Social Security number, and the ER's EIN

Boxes 1 and 2

Box 1 shows the taxable income, including wages, salary, tips, and bonuses, while Box 2 shows how much federal income tax was withheld.

Boxes 3 and 4

Box 3 details the earnings that were subject to Social Security tax and Box 4 the amount of Social Security tax that was withheld.

Boxes 5 and 6

Box 5 shows Medicare subject tax and Box 6 how much was withheld.

Boxes 7 and 8

If the employee received tips, these boxes show how much was reported in tips Box 7, and allocated tips Box 8.

What's on a W-2?

Box 9

This box was used to reflect a now-defunct tax perk, so it is left empty.

Box 10

Box 10 reports how much was received from your employer in dependent care benefits (if applicable).

Box 11

This box details how much deferred compensation the EE received from the ER in a non-qualified plan.

Box 12

Details other types of compensation or reductions from taxable income and a single or double letter code that corresponds to each. It might include, for example, contributions to a 401(k) plan (Code D)

Box 13

This box has three sub boxes designed to report pay that is not subject to federal income tax withholding, employer-sponsored retirement plan, or sick pay via a third-party, such as an insurance policy.




What's on a W-2?

Box 14

Used for reporting any other additional tax information that may not fit into the other sections of a W-2 form. A few examples are state disability insurance taxes withheld and union dues.

Boxes 15-20

The last six boxes on a W-2 all relate to state and local taxes, including how much pay is subject to these taxes and how much was withheld.

a Employee's social security number		Safe, accurate, FAST! Use  Visit the IRS website at www.irs.gov/efile			
b Employer identification number (EIN)		1 Wages, tips, other compensation	2 Federal income tax withheld		
c Employer's name, address, and ZIP code		3 Social security wages	4 Social security tax withheld		
		5 Medicare wages and tips	6 Medicare tax withheld		
		7 Social security tips	8 Allocated tips		
d Control number		9	10 Dependent care benefits		
e Employee's first name and initial Last name Suffix		11 Nonqualified plans	12a See instructions for box 12		
		13 Statutory employee Retirement plan Third-party sick pay	12b		
		14 Other	12c		
			12d		
f Employee's address and ZIP code					
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement **2022** Department of the Treasury—Internal Revenue Service
Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Form W-2

- Form W-2 reflects the employee's income earned and taxes withheld from the prior year.
- W-2's are reported with an employee's income tax returns
- The IRS also uses W-2 forms to track individuals' tax obligations.



Understanding Form W-2c

Form W-2c

Corrected Wage and Tax Statement

Previously reported		Correct information	
1 Wages, tips, other compensation	1 Wages, tips, other compensation	2 Federal income tax withheld	2 Federal income tax withheld
3 Social security wages	3 Social security wages	4 Social security tax withheld	4 Social security tax withheld
5 Medicare wages and tips	5 Medicare wages and tips	6 Medicare tax withheld	6 Medicare tax withheld
7 Social security tips	7 Social security tips	8 Allocated tips	8 Allocated tips
9	9	10 Dependent care benefits	10 Dependent care benefits
11 Nonqualified plans	11 Nonqualified plans	12a See instructions for box 12	12a See instructions for box 12
13 Statutory employee Retirement plan Third-party sick pay	13 Statutory employee Retirement plan Third-party sick pay	12b	12b
14 Other (see instructions)	14 Other (see instructions)	12c	12c
		12d	12d

State Correction Information			
Previously reported		Correct information	
15 State	15 State	15 State	15 State
Employer's state ID number	Employer's state ID number	Employer's state ID number	Employer's state ID number
16 State wages, tips, etc.	16 State wages, tips, etc.	16 State wages, tips, etc.	16 State wages, tips, etc.
17 State income tax	17 State income tax	17 State income tax	17 State income tax

Locality Correction Information			
Previously reported		Correct information	
18 Local wages, tips, etc.	18 Local wages, tips, etc.	18 Local wages, tips, etc.	18 Local wages, tips, etc.
19 Local income tax	19 Local income tax	19 Local income tax	19 Local income tax
20 Locality name	20 Locality name	20 Locality name	20 Locality name

Copy 1 - State, City, or Local Tax Department

What is Form W-2c?

Form W-2c Corrected Wage and Tax Statement is used to report a correction to an original W-2 form.

A W-2c is used:

- If the ER made an error in the EE's name or Social Security Number.
- If the ER made an error in the amount paid to the EE.



What is Form W-2c?

- Unlike Form W-2, Form W-2c is issued on as-needed basis.
 - After W-2s are issued and reported to the SSA, you need to use W-2c to make any and all changes to the original W-2.
- You can file W-2c for the current year and the three prior years.
- There is no specific deadline for filing W-2c.
 - BUT the employee will want it corrected ASAP so they can file or update their tax return.



What is Form W-2c?

Form W-2c includes the same 20 boxes from the Form W-2.

Each box is broken out to include a “Previously Reported” section and a “Correct Information” section.

Previously reported amounts are only included when correcting information.

Previously reported	Correct information
1 Wages, tips, other compensation	1 Wages, tips, other compensation
3 Social security wages	3 Social security wages
5 Medicare wages and tips	5 Medicare wages and tips
7 Social security tips	7 Social security tips



What is Form W-2c?

A W-2c contains the following sections:

- Personal Information
- Previously Reported Information
- Correct Information
- State Correction Information
- Locality Correction Information



What is Form W-2c?

Form W-2c breakdown:

- Copy A - For Social Security Administration
- Copy 1 - State, City, or Local Tax Department
- Copy B - Employee's Federal Copy
- Copy C - Employee Record Copy
- Copy 2 - Employee State Copy
- Copy D - For Employer



Form W-3c

Transmittal of Corrected Wage and Tax Statements

DO NOT CUT, FOLD, OR STAPLE

55555		a Tax year/Form corrected / W-.....		For Official Use Only ▶ OMB No. 1545-0008	
b Employer's name, address, and ZIP code		c Kind of Payer (Check one)		Kind of Employer (Check one)	
		941/941-SS Military <input type="checkbox"/> 943 <input type="checkbox"/> 944 <input type="checkbox"/>	None apply <input type="checkbox"/> 501c non-govt. <input type="checkbox"/>		Third-party sick pay <input type="checkbox"/>
		CT-1 <input type="checkbox"/>	Hth/d. emp. <input type="checkbox"/>	Medicare govt. emp. <input type="checkbox"/>	Federal govt. <input type="checkbox"/>
			State/local non-501c <input type="checkbox"/>	State/local 501c <input type="checkbox"/>	Federal govt. <input type="checkbox"/> (Check if applicable)
d Number of Forms W-2c	e Employer's Federal EIN	f Establishment number		g Employer's state ID number	
Complete boxes h, l, or j only if incorrect on last form filed.	h Employer's originally reported Federal EIN	i Incorrect establishment number		j Employer's incorrect state ID number	
Total of amounts previously reported as shown on enclosed Forms W-2c.	Total of corrected amounts as shown on enclosed Forms W-2c.	Total of amounts previously reported as shown on enclosed Forms W-2c.		Total of corrected amounts as shown on enclosed Forms W-2c.	
1 Wages, tips, other compensation	1 Wages, tips, other compensation	2 Federal income tax withheld	2 Federal income tax withheld		
3 Social security wages	3 Social security wages	4 Social security tax withheld	4 Social security tax withheld		
5 Medicare wages and tips	5 Medicare wages and tips	6 Medicare tax withheld	6 Medicare tax withheld		
7 Social security tips	7 Social security tips	8 Allocated tips	8 Allocated tips		
9	9	10 Dependent care benefits	10 Dependent care benefits		
11 Nonqualified plans	11 Nonqualified plans	12a Deferred compensation	12a Deferred compensation		
14 Inc. tax wh by third-party sick pay payer	14 Inc. tax wh by third-party sick pay payer	12b	12b		
16 State wages, tips, etc.	16 State wages, tips, etc.	17 State income tax	17 State income tax		
18 Local wages, tips, etc.	18 Local wages, tips, etc.	19 Local income tax	19 Local income tax		
Explain decreases here:					
Has an adjustment been made on an employment tax return filed with the Internal Revenue Service? <input type="checkbox"/> Yes <input type="checkbox"/> No					
If "Yes," give date the return was filed ▶					
Under penalties of perjury, I declare that I have examined this return, including accompanying documents, and, to the best of my knowledge and belief, it is true, correct, and complete.					
Signature ▶		Title ▶		Date ▶	
Employer's contact person		Employer's telephone number		For Official Use Only	
Employer's fax number		Employer's email address			

Form **W-3c** (Rev. 11-2015)

Transmittal of Corrected Wage and Tax Statements

Department of the Treasury
Internal Revenue Service

Purpose of Form

Use this form to transmit Copy A of the most recent version of Form(s) W-2c, Corrected Wage and Tax Statement. Make a copy of Form W-3c and keep it with Copy D (For Employer of Forms W-2c for your records. File Form W-3c even if only one Form W-2c is being filed or if those Forms W-2c are being filed only to correct an employee's name and social security number (SSN) or the employer identification number (EIN). See the General Instructions for Forms W-2 and W-3 for information on completing this form.

E-Filing

The SSA strongly suggests employers report Form W-3c and Forms W-2c Copy A electronically instead of on paper. The SSA provides two free e-filing options on its Business Services Online (BSO) website:

- **W-2c Online.** Use fill-in forms to create, save, print, and submit up to 25 Forms W-2c at a time to the SSA.

- **File Upload.** Upload wage files to the SSA who have created using payroll or tax software that formats the files according to the SSA's Specifications for Filing Forms W-2c Electronically (EFW2C).

For more information, go to www.socialsecurity.gov/employer. First time filers, select "Go to Register"; returning filers select "Go To Log In."

For Paperwork Reduction Act Notice, see separate instructions.

When To File

File this form and Copy A of Form(s) W-2c with the Social Security Administration as soon as possible after you discover an error on Forms W-2, W-2AS, W-2GU, W-2CM, W-2VL, or W-2c. Provide Copies B, C, and 2 of Form W-2c to your employees as soon as possible.

Where To File

If you use the U.S. Postal Service, send Forms W-2c and W-3c to the following address:

Social Security Administration
Data Operations Center
P.O. Box 3333
Wilkes-Barre, PA 18771-3333

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

Social Security Administration
Data Operations Center
Attn: W-2c Process
1150 E. Mountain Drive
Wilkes-Barre, PA 18702-2997

Cat. No. 10164R

What is Form W-3c

Form W-2c MUST be accompanied by Form W-3c, Transmittal of Corrected Wage and Tax Statements when it is sent to the SSA.

Even when submitting only one Form W-2c to the SSA, it must also send in the Form W-3c transmittal.

Even when submitting only informational corrections, a Form W-3c must be filed.



When/How to create W-2c's

When to file Form W-2c

After original Form W-2's have been filed.

File Forms W-2c as soon as possible after you or your Employee discover an error.

Also, provide Form W-2c to employee(s) as soon as possible.

Pro Tip: Depending on the error, it might be a good time to review the entire company.



When to file From W-2c

Reasons for a W-2c

- **Informational**
 - An incorrect name or Social Security Number of an employee
 - An incorrect tax year or employer identification number (EIN)
- **Monetary**
 - An incorrect amount of an employee's earnings or tax withholdings
- **Administrative**
 - Accidentally filing two forms for an employee under an EIN when only one filing was necessary.
 - Mistakenly filing two forms for the same employee, but the wages on one were not correct.



Informational corrections

For informational corrections use letter boxes a-i

a Employer's name, address, and ZIP code	c Tax year/Form corrected / W-2		d Employee's correct SSN	
	e Corrected SSN and/or name (Check this box and complete boxes f and/or g if incorrect on form previously filed.) <input type="checkbox"/>			
	Complete boxes f and/or g only if incorrect on form previously filed ►			
	f Employee's previously reported SSN			
b Employer's Federal EIN	g Employee's previously reported name			
	h Employee's first name and initial	Last name	Suff.	
Note. Only complete money fields that are being corrected (exception: for corrections involving MQGE, see the General Instructions for Forms W-2 and W-3, under Specific Instructions for Form W-2c, boxes 5 and 6).	i Employee's address and ZIP code			

Informational corrections

Correcting 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 his or her original Form W-2.



Informational corrections

Name Corrections:

C. Put the year and Form type AS,” “CM,” “GU,” “VI,” or “c” to designate the form being corrected.

D. You must enter the EE's correct SSN even if it was correct on the original Form W-2.

E. Put an “x” to identify this is a SSN or Name change.

G. Previously reported name

H. Corrected name

c Tax year/Form corrected		d Employee's correct SSN	
2021 / W-2		123-45-6789	
e Corrected SSN and/or name (Check this box and complete boxes f and/or g if incorrect on form previously filed.) <input checked="" type="checkbox"/>			
Complete boxes f and/or g only if incorrect on form previously filed ▶			
f Employee's previously reported SSN			
g Employee's previously reported name			
Bobby Stewart			
h Employee's first name and initial		Last name	Suff.
Robert G.		Stewart	



Informational corrections

SSN Corrections:

C. Put the year and Form type AS,” “CM,” “GU,” “VI,” or “c” to designate the form being corrected.

D. You must enter the EE's correct SSN even if it was correct on the original Form W-2.

E. Put an “x” to identify this is a SSN or Name change.

F. 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 zeroes.

c Tax year/Form corrected 2021 / w-2	d Employee's correct SSN 123-45-6789
e Corrected SSN and/or name (Check this box and complete boxes f and/or g if incorrect on form previously filed.) <input checked="" type="checkbox"/>	
Complete boxes f and/or g only if incorrect on form previously filed ▶	
f Employee's previously reported SSN 000-00-0000	
g Employee's previously reported name	



Informational corrections

Informational change Tips:

1. If the EE 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.
2. 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.



Informational corrections

Tax Year/EIN corrections. An incorrect tax year or employer identification number (EIN) on Form W-2 - two Forms W-2c (and W-3c) should be filed for each employee:

1. File one Form W-2c showing the incorrect tax year or EIN and reducing the previously reported money amounts to zero.
2. File a second Form W-2c reporting the money amounts (showing zeros in the “previously reported” columns) in the correct year or with the correct EIN.



Monetary corrections

For monetary corrections use boxes 1-20

a Employer's name, address, and ZIP code	c Tax year/Form corrected / W-2		d Employee's correct SSN	
	e Corrected SSN and/or name (Check this box and complete boxes f and/or g if incorrect on form previously filed.) <input type="checkbox"/>			
	Complete boxes f and/or g only if incorrect on form previously filed ►			
	f Employee's previously reported SSN			
b Employer's Federal EIN	g Employee's previously reported name			
	h Employee's first name and initial	Last name	Suff.	
Note. Only complete money fields that are being corrected (exception: for corrections involving MQGE, see the General Instructions for Forms W-2 and W-3, under Specific Instructions for Form W-2c, boxes 5 and 6).	i Employee's address and ZIP code			

Monetary corrections

Company Co. forgot to add the 2,500.00 Year End bonus paid on December 31st to the W-2 file. They discover this after W-2's have been filed.

Add the “taxable” bonus wages to the previously reported amount to create the correct information.

For corrections involving W-2s, see the General Instructions for Forms W-2 and W-3, under Specific Instructions for Form W-2c, boxes 5 and 6).

Previously reported		Correct information	
1	Wages, tips, other compensation 25,000.00	1	Wages, tips, other compensation 27,500.00
3	Social security wages 25,000.00	3	Social security wages 27,500.00
5	Medicare wages and tips 25,000.00	5	Medicare wages and tips 27,500.00
7	Social security tips	7	Social security tips

Monetary corrections

Next, the taxes withheld from the Bonus are then added to the previously reported amounts.

Repeat this process if state and local taxes were withheld from the bonus in boxes 15-20.

i Employee's address and ZIP code	
Previously reported	Correct information
2 Federal income tax withheld 2,000.00	2 Federal income tax withheld 2,550.00
4 Social security tax withheld 1,550.00	4 Social security tax withheld 1,705.00
6 Medicare tax withheld 362.50	6 Medicare tax withheld 398.75
8 Allocated tips	8 Allocated tips

Monetary corrections

If there is no state impact, a completed W-2c would look as follows:

Previously reported	Correct information	Previously reported	Correct information
1 Wages, tips, other compensation 25,000.00	1 Wages, tips, other compensation 27,500.00	2 Federal income tax withheld 2,000.00	2 Federal income tax withheld 2,550.00
3 Social security wages 25,000.00	3 Social security wages 27,500.00	4 Social security tax withheld 1,550.00	4 Social security tax withheld 1,705.00
5 Medicare wages and tips 25,000.00	5 Medicare wages and tips 27,500.00	6 Medicare tax withheld 362.50	6 Medicare tax withheld 398.75
7 Social security tips	7 Social security tips	8 Allocated tips	8 Allocated tips
9	9	10 Dependent care benefits	10 Dependent care benefits
11 Nonqualified plans	11 Nonqualified plans	12a See instructions for box 12	12a See instructions for box 12
13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b	12b
14 Other (see instructions)	14 Other (see instructions)	12c	12c
		12d	12d

Monetary corrections

Company Co. accidentally had 401k on their last paycheck. HR never made the deposits, but the EE wages need to be corrected. First we look at the wages.

Add the 401k amount to the federal wages, but note that SS/Med wages do not increase because they were already taxable for 401k.

Previously reported		Correct information	
1	Wages, tips, other compensation 29,000.00	1	Wages, tips, other compensation 30,000.00
3	Social security wages	3	Social security wages
5	Medicare wages and tips	5	Medicare wages and tips
7	Social security tips	7	Social security tips

Monetary corrections

Company Co. accidentally had 401k on their last paycheck. HR never made the deposits, but the EE wages need to be corrected. Now we look at taxes.

If no additional Federal Tax was withheld, the following boxes would remain blank.

Previously reported	Correct information
2 Federal income tax withheld	2 Federal income tax withheld
4 Social security tax withheld	4 Social security tax withheld
6 Medicare tax withheld	6 Medicare tax withheld
8 Allocated tips	8 Allocated tips

Monetary corrections

Company Co. accidentally had 401k on their last paycheck. HR never made the deposits, but the EE wages need to be corrected. Let's review deductions.

12a See instructions for box 12 D 1000.00	→	12a See instructions for box 12 0.00
12b		12b
12c		12c
12d		12d

Since 401k is a Box 12 item, the proper code will need to be adjusted as well.



Monetary corrections

Company Co. accidentally had 401k on their last paycheck. HR never made the deposits, but the EE wages need to be corrected. Finally the sub-boxes.

9	9
11 Nonqualified plans	11 Nonqualified plans
13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>
14 Other (see instructions)	14 Other (see instructions)

Retirement plan is also a Box 13 item, so be careful, this would also need to be updated.



Administrative corrections

Accidentally filing two forms for an employee under an EIN when only one filing was necessary.

a Employer's social security number		b Employer identification number (EIN)	
[Redacted]		[Redacted]	
c Employer's name, address, and ZIP code		d Control number	
[Redacted]		[Redacted]	
e Employer's first name and initial		f Employer's address and ZIP code	
[Redacted]		[Redacted]	

Form W-2 Wage and Tax Statement 2022
 Copy B - To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

a Employer's social security number		b Employer identification number (EIN)	
[Redacted]		[Redacted]	
c Employer's name, address, and ZIP code		d Control number	
[Redacted]		[Redacted]	
e Employer's first name and initial		f Employer's address and ZIP code	
[Redacted]		[Redacted]	

Form W-2 Wage and Tax Statement 2022
 Copy B - To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

a Employer's social security number		b Employer identification number (EIN)	
[Redacted]		[Redacted]	
c Employer's name, address, and ZIP code		d Control number	
[Redacted]		[Redacted]	
e Employer's first name and initial		f Employer's address and ZIP code	
[Redacted]		[Redacted]	

Form W-2 Wage and Tax Statement 2022
 Copy B - To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.



Administrative corrections

Mistakenly filing two forms for the same employee, but the wages on one were not correct.

a Employer's social security number		b Employer identification number (EIN)	
[Redacted]		[Redacted]	
c Employer's name, address, and ZIP code		d Control number	
[Redacted]		[Redacted]	
e Employer's first name and initial		f Employer's address and ZIP code	
[Redacted]		[Redacted]	

Form W-2 Wage and Tax Statement 2022
 Copy B - To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

a Employer's social security number		b Employer identification number (EIN)	
[Redacted]		[Redacted]	
c Employer's name, address, and ZIP code		d Control number	
[Redacted]		[Redacted]	
e Employer's first name and initial		f Employer's address and ZIP code	
[Redacted]		[Redacted]	

Form W-2 Wage and Tax Statement 2022
 Copy B - To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

a Employer's social security number		b Employer identification number (EIN)	
[Redacted]		[Redacted]	
c Employer's name, address, and ZIP code		d Control number	
[Redacted]		[Redacted]	
e Employer's first name and initial		f Employer's address and ZIP code	
[Redacted]		[Redacted]	

Form W-2c Corrected Wage and Tax Statement 2022
 Copy 1 - State, City, or Local Tax Department
 Department of the Treasury - Internal Revenue Service



Best Practices

Address issues

If the original W-2 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 to correct the address.

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

1. Issue a new, corrected Form W-2 to the employee that includes the new address. Indicate “REISSUED STATEMENT” on the new copies.
2. Issue a Form W-2c to the employee that shows the correct address in box i and all other correct information.
3. 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.

In all instances, the SSA does not need to be notified.



State changes

What happens when an employee has the wrong state/local taxes withheld?

Simple - If corrections are only for box 15 through 20—State/Local tax, do NOT send Copy A of Form W-2c to the SSA.

Send Form W-2c (Copy 1) to:

1. The appropriate state agency
2. The appropriate local agency
3. Copies to your impacted employees

The SSA guidance for correcting state information is to contact your state or locality for specific reporting information.



State changes

States that accept W-2c's

Alabama	Arizona	Arkansas	Colorado	Connecticut
Delaware	D.C.	Georgia	Hawaii	Idaho
Illinois	Indiana	Kansas	Kentucky	Louisiana
Maryland	Massachusetts	Michigan	Minnesota	Mississippi
Missouri	Montana	New Jersey	Nebraska	New Mexico
North Carolina	North Dakota	Ohio	Oklahoma	Oregon
Pennsylvania	Rhode Island	South Carolina	Utah	Vermont
	Virginia	West Virginia	Wisconsin	



Box 12 changes

What happens when an employee has multiple Box 12 changes in excess of the 4 provided on the form?

Simple - If a single Form W-2c does not have enough blank boxes for corrections, use additional Forms W-2c.

12a See instructions for box 12 C o d e	12a See instructions for box 12 C o d e
12b C o d e	12b C o d e
12c C o d e	12c C o d e
12d C o d e	12d C o d e



E-Filing

- E-filing 250 or more Form(s) W-2c, you **must** file electronically.
- SSA W-2 Online service offers:
 - Creation, save, print and submission of up to 50 Form(s) W-2c at a time.
- E-filing with the SSA, also requires **no** separate Form W-3c. An electronic Form W-3c will be created by the W-2 Online service.



Resources

Paper Forms W-2c and W-3c

Using Postal Service:

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

Non-U.S. Postal Service carrier:

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



Resources

1. SSA - www.socialsecurity.gov/employer
2. SSA - 1-800-772-6270
3. IRS - [General Instructions for Forms W-2 and W-3](#)
4. www.track1099.com/
5. www.1099-etc.com/



Summary

5 key takeaways

1. W-2c's are not always needed
2. One W-2c request is a good time to do a full review
3. W-2c changes rarely happen alone, be cognizant of other form changes
4. Only correct the boxes where changes occurred.
5. File Forms W-2c (and W-3c) as soon as possible after you discover an error. Provide Form W-2c to the employee as soon as possible.



Thank you!

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