

## Employers, Please Note—

Specific information needed to complete Form W-2 is available in a separate booklet titled the 2022 General Instructions for Forms W-2 and W-3. You can order these instructions and additional forms at [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms).

**Caution:** Do not send the SSA any 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, 2023, furnish Copies B, C, and 2 to each person who was your employee during 2022. Mail or electronically file Copy A of Form(s) W-2 and W-3 with the SSA by January 31, 2023. 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.** See the 2022 General Instructions for Forms W-2 and W-3 for information on when you're required to 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).