

W-2 penalty box

For 2017, penalties for failing to file correct W-2s, 1095s and 1099s, or to provide recipients with correct statements, increase as follows:

- The penalty for filing correct forms within 30 days remains \$50. The calendar year maximums increase to \$536,000 (from \$529,500) and to \$187,500 (from \$185,000) for small employers
- The penalty for filing correct forms after the 30-day deadline, but by Aug. 1, remains \$100. The calendar year maximums increase to \$1,609,000 (from \$1,589,000) and to \$536,000 (from \$529,500) for small employers
- The penalty for failing to file correct forms after Aug. 1, remains \$260. The calendar year maximums increase to \$3,218,500 (from \$3,178,500) and to \$1,072,500 (from \$1,059,500) for small employers
- The minimum penalty for a failure to file due to an intentional disregard of the filing requirements increases to \$530, from \$520. (*Rev. Proc. 2016-55, IRB 2016-45*)

A step-by-step [payroll](#) compliance guide to each pay period, month and calendar quarter of the year is now available. Download it free [here](#).