

6 things to tell employees about their W-2s

Welcome back! Everyone here at Payroll Today needed some time off after the tumult of 2018. Unfortunately, 2019 seems to be shaping up to be just as much of a roller coaster ride. So buckle up.

W-2s must be provided to employees by the end of the month and must be filed with the Social Security Administration by the end of the month, too.

In light of this time crunch, we've prepared messaging templates for you to use in interacting with employees this month.

1. W-2s will not be provided via smartphones

Phishers and scammers are waiting to pounce, so you must reiterate to employees that they will not be able to access their W-2s on their smartphones unless you use an encryption program or two-factor authentication.

2. W-2s will not be provided early

Employees, or more likely their accountants, may ask for their W-2s before Jan. 31. Considering that this month is your busiest month, tell employees that you won't be able to comply with these requests.

3. W-2s will not be provided to spouses

This expands on item No. 2. W-2s contain personal tax information. It may seem innocuous to provide forms to spouses, but you don't know why they're asking. They could, for example, be asking for the forms in preparation for divorce proceedings.

4. There are no exceptions to the reissued W-2 policy

Payroll isn't a profit center *per se*, but having to reissue W-2s to employees who lose them costs you time and money. Here are three items to stress to employees who need reissued forms:

- You will charge for reissued forms. Maybe employees will be less careless with their forms next year if they have to pay for reissued forms this year. *Snag:* Your amount should be high enough to deter this bad behavior but not so high as to cause nonexempt employees to earn less than the minimum wage.
- Requests for reissued W-2s must be made in person or in writing, signed. Authorizations for replacements won't be honored if they're made over the phone, by text or email.
- If employees can't pick up their reissued forms in person, Payroll will overnight them to employees at their expense and the cost will be deducted from their next paycheck.

5. Don't click on links in emails with a subject line that contains some variation of "Your tax return information is ready"

At best, this is a spam email; at worst it's phishers attempting to install malware into employees' home or office computers. If employees have consented to receive their forms electronically, tell them that the subject line of your email will read: IMPORTANT TAX DOCUMENT ENCLOSED. No variations are permitted.

6. Please don't ask the Payroll department for help in completing your 2018 1040

The tax code has changed substantially and employees who used to coast along with commercial tax prep software may not have such an easy time of it this year.

Instead, direct employees to a new IRS publication, [Pub. 5307](#), *Tax Reform Basics for Individuals and Families*.