



TaxNewsFlash

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IRS reminder: Employers must file Forms W-2 and provide Forms 1099-NEC by January 31, 2023

The IRS today issued a reminder that to avoid penalties, employers must file Forms W-2 and other wage statements by January 31, 2023.

As noted in today's IRS release—[IR-2023-08](#)—employers must file Form W-2, *Wage and Tax Statements*, and Form W-3, *Transmittal of Wage and Tax Statements*, with the Social Security Administration by January 31, 2023.

The January 31 deadline also applies to Forms 1099-NEC, *Nonemployee Compensation*, filed with the IRS to report non-employee compensation to independent contractors.

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