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IRS reminder: Employers must file Forms W-2, other wage statements and provide Forms 1099-NEC by February 1, 2021

The IRS today issued a reminder that to avoid penalties, employers must file Forms W-2 and other wage statements by February 1, 2021.

As noted in today's IRS release—[IR-2020-269](#)—a 2015 law made permanent a requirement that employers file copies of their 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. That is also the date the Forms W-2 are due to employees.

In 2021, January 31st is a Sunday; therefore, the due date for filing Forms W-2 and other wage statements is the next business day (Monday, February 1, 2021).

The February 1, 2021 due date also applies to Form 1099-NEC, *Nonemployee Compensation* (a new form that reports amounts previously reported on Form 1099-MISC (Box 7)).

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