

22222		VOID <input type="checkbox"/>	a Employee's social security number		For Official Use Only OMB No. 1545-0029						
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld						
c Employee's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld						
			5 Medicare wages and tips		6 Medicare tax withheld						
			7 Social security tips		8 Allocated tips						
d Control number			9		10 Dependent care benefits						
e Employee's first name and initial			Last name		Suff.		11 Nonqualified plans				
			13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>		Third-party sick pay <input type="checkbox"/>		12a See instructions for box 12		
			14 Other						12b		
									12c		
									12d		
f Employee's address and ZIP code											
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2 Wage and Tax Statement** **2025** Department of the Treasury—Internal Revenue Service
Copy A—For Social Security Administration. Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable. 41-0852411
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.
Do Not Cut, Fold, or Staple Forms on This Page

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			14 Other						12b		
									12c		
									12d		
f Employee's address and ZIP code											
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

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4 Control number		5		6		7		8		9		10	
e Employee's name, address, and ZIP code		Suff.		11 Nonqualified plans		12a See instructions for box 12		12b		12c		12d	
		13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>		Third-party sick pay <input type="checkbox"/>		14 Other					
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name			

Form **W-2 Wage and Tax Statement** **2025** Department of the Treasury—Internal Revenue Service
Copy 1—For State, City, or Local Tax Department
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. 5204

15-0029		1 Wages, tips, other compensation		2 Federal income tax withheld	
3 Social security wages		4 Social security tax withheld		5 Medicare wages and tips	
6 Medicare tax withheld		7 Social security tips		8 Allocated tips	
9		10 Dependent care benefits		11 Nonqualified plans	
12a See instructions for box 12		12b		12c	
12d		13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>	
14 Other		15 Local wages, tips, etc.		16 Local income tax	
17 Locality name		18 Local wages, tips, etc.		19 Local income tax	
20 Locality name					

25 Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

15-0008		1 Wages, tips, other compensation		2 Federal income tax withheld	
3 Social security wages		4 Social security tax withheld		5 Medicare wages and tips	
6 Medicare tax withheld		7 Social security tips		8 Allocated tips	
9		10 Dependent care benefits		11 Nonqualified plans	
12a See instructions for box 12		12b		12c	
12d		13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>	
14 Other		15 Local wages, tips, etc.		16 Local income tax	
17 Locality name		18 Local wages, tips, etc.		19 Local income tax	
20 Locality name					

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. 5204

Copy 2—To Be Filed With Employee's State, or Local Income Tax Return.		41-0852411 OMB No. 1545-0029			
Employer's soc. sec. no.		1 Wages, tips, other comp.		2 Federal income tax withheld	
Employer ID number (EIN)		3 Social security wages		4 Social security tax withheld	
5 Medicare wages and tips		6 Medicare tax withheld		7 Social security tips	
8 Allocated tips		9		10 Dependent care benefits	
11 Nonqualified plans		12a See instructions for box 12		12b	
12c		12d		13 Statutory employee <input type="checkbox"/>	
14 Other		15 Local wages, tips, etc.		16 Local income tax	
17 Locality name		18 Local wages, tips, etc.		19 Local income tax	
20 Locality name					

Copy 2—To Be Filed With Employee's State, or Local Income Tax Return.		41-0852411 OMB No. 1545-0029			
Employer's soc. sec. no.		1 Wages, tips, other comp.		2 Federal income tax withheld	
Employer ID number (EIN)		3 Social security wages		4 Social security tax withheld	
5 Medicare wages and tips		6 Medicare tax withheld		7 Social security tips	
8 Allocated tips		9		10 Dependent care benefits	
11 Nonqualified plans		12a See instructions for box 12		12b	
12c		12d		13 Statutory employee <input type="checkbox"/>	
14 Other		15 Local wages, tips, etc.		16 Local income tax	
17 Locality name		18 Local wages, tips, etc.		19 Local income tax	
20 Locality name					

paper forms must comply with IRS standards and be machine readable. Photocopies are not acceptable. Use a Form W-3 even if only one paper Form W-2 is being filed. Make sure both the Form W-3 and Form(s) W-2 show the correct tax year and employer identification number (EIN). Make a copy of this form and keep it with Copy D (For Employer) of Form(s) W-2 for your records. The IRS recommends retaining copies of these forms for at least 4 years.

E-Filing

The SSA strongly suggests employers report Form W-3 and Forms W-2 Copy A electronically instead of on paper. The SSA provides two free e-filing options on its Business Services Online (BSO) website.

- **W-2 Online.** Use fill-in forms to create, save, print, and submit up to 50 Forms W-2 at a time to the SSA.
- **File Upload.** Upload wage files to the SSA you have created using payroll or tax software that formats the files according to the SSA's Specifications for Filing Forms W-2 Electronically (EFW2).

W-2 Online fill-in forms or file uploads will be on time if submitted by **February 02, 2026**. For more information, go to www.SSA.gov/bsa.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

41-0852411

None apply <input type="checkbox"/>		501c non-govt. <input type="checkbox"/>		Third-party sick pay (Check if applicable) <input type="checkbox"/>	
State/local non-501c <input type="checkbox"/>		State/local 501c <input type="checkbox"/>		Federal govt. <input type="checkbox"/>	
1 Wages, tips, other compensation		2 Federal income tax withheld		3 Social security wages	
4 Social security tax withheld		5 Medicare wages and tips		6 Medicare tax withheld	
7 Social security tips		8 Allocated tips		9	
10 Dependent care benefits		11 Nonqualified plans		12a Code	
12b Code		12c Code		12d Code	
13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>		Third-party sick pay <input type="checkbox"/>	
14 Other		15 Local wages, tips, etc.		16 Local income tax	
17 Locality name		18 Local wages, tips, etc.		19 Local income tax	
20 Locality name					

2025 Department of the Treasury
Social Security Administration (SSA).
electronically with the SSA.
and W-3.

When To File Paper Forms

Mail Form W-3 with Copy A of Form(s) W-2 by **February 02, 2026**.

Where To File Paper Forms

Send this entire page with the entire Copy A page of Form(s) W-2 to:

**Social Security Administration
Direct Operations Center
Wilkes-Barre, PA 18769-0001**

Note: If you use "Certified Mail" to file, change the ZIP code to "18769-0002." If you use an IRS-approved private delivery service, add "ATTN: W-2 Process, 1150 E. Mountain Dr.," to the address and change the ZIP code to "18702-7997." Go to www.irs.gov/PDS for a list of IRS-approved private delivery services.

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