

Extension of Time for Employers Required to Furnish Forms W-2 to Household Employees

Announcement 2002-19

This announcement provides for an extension of time for employers required to furnish Forms W-2 (*Wage and Tax Statement*) to household employees. Section 6051 of the Internal Revenue Code and section 31.6051-1(d)(1) of the Employment Tax Regulations require an employer to furnish employees a Form W-2 reflecting wages paid and employment taxes withheld by January 31st of the year subsequent to the one in which the wages were paid. Package H (*Forms and Instructions for Household Employers*), which is sent to employers of household employees, contains blank Forms W-2 and W-3 (*Transmittal of Wage and Tax Statements*). The Package H for the 2001 tax year was mailed late. Consequently, the last date for furnishing household employees their copies of Form W-2 is extended to February 15, 2002. The date for filing Forms W-2 and W-3 with the Social Security Administration remains February 28, 2002.

The principal author of this announcement is Joseph Dewald of the Office of Associate Chief Counsel, Procedure and Administration (Administrative Provisions and Judicial Practice Division). For further information regarding this announcement, you may call 202-622-4910 (not a toll-free call).