

W-2 Distribution & Mailing Guidelines

Staff members who are responsible for the distribution of W-2s within their department(s) should ensure that W-2s are personally handed to each employee. In the event an employee is away or has terminated employment, please follow the guidelines below. These guidelines meet IRS compliance regulations and will ensure that W-2 forms reach employees in good condition and in a timely manner.

Guidelines for Mailing

- Any W-2 that cannot be personally delivered to an employee should be placed in metered mail no later than January 31st.
- Before mailing, verify that the W-2s have an address pre-printed on them. If you find one without an address and have the information on file, you can type this on a label and affix it to the W-2. Otherwise, return the unaddressed W-2 to the Payroll Office, Room 325, Whitmore Administration Building. Do not write or type directly on a W-2.
- A W-2 that's being forwarded to an address outside the United States, should be sent in a business-size envelope marked "AIR MAIL."

Requests for W-2 Copies

Employees who did not receive a W-2, or who need a duplicate from the current or previous year, may request copies by filling out the W-2 Replacement Request Form posted on Human Resources' website: <http://www.umass.edu/humres/> by contacting the Payroll Office by phone, 545-3761 or FAX, 545-0483.

Receiving Multiple W-2s

Some employees may receive more than one W-2 if a *portion* of their wages was subject to FICA/Medicare Tax. This scenario is common for student employees who are generally exempt from FICA for the academic year but non-exempt during the summer employment period.

Please circulate as needed within your department.