





EY Payroll NewsFlash

Workforce Tax Services

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Essential guide for correcting 2022 Form W-2 errors is now available

In this special report, [*When, why and how to correct 2022 Form W-2 errors*](#), we address commonly asked questions and discuss how to address these common mistakes:

- ▶ Excess contributions to a Health Savings Account
- ▶ Excess contributions to a qualified retirement plan (e.g., 401(k))
- ▶ Excess contributions to a health flexible spending account
- ▶ Excess contributions to a dependent care assistance flexible spending account
- ▶ Missing or incorrect employee name or Social Security number
- ▶ Error in employee and/or employer name or address
- ▶ Incorrect reduction in federal income tax withholding in connection with a gross-up after the close of the tax year
- ▶ Incorrect Employer Identification Number or tax year
- ▶ Error in Additional Medicare Tax or federal income tax withholding
- ▶ Excess Social Security tax withheld

We also explain:

- ▶ Timing for correcting errors
- ▶ When small-dollar de minimis errors do not have to be corrected
- ▶ Penalties for filing late or incorrect Forms W-2
- ▶ Employer liability for tax preparation and other costs incurred by employees because of a Form W-2 C, *Corrected Wage and Tax Statement*
- ▶ Considerations when issuing a replacement Form W-2

- ▶ Other payroll tax returns affected by a Form W-2 C

For the Forms W-2 filing due dates, see our 2022 Payroll Year-end Checklist [here](#).

Contact us for more information

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