

Furnishing Form W-2 to Employees Electronically.

You may set up a system to furnish Forms W-2 electronically to employees who choose to receive them in that format. Each employee participating must consent electronically (or receive confirmation of any consent made using a paper document), and you must notify the employees of all hardware and software requirements to receive the forms. You may not send a Form W-2 electronically to any employee who does not consent or who has revoked consent previously provided.

To furnish Forms W-2 electronically, you must meet the following **disclosure requirements** and provide a clear and conspicuous statement of each of them to your employees.

- The employee must be informed that he or she may receive a paper Form W-2 if consent is not given to receive it electronically.
- The employee must be informed of the scope and duration of the consent.
- The employee must be informed of any procedure for obtaining a paper copy of any Form W-2 (and whether or not the request for a paper statement is treated as a withdrawal of his or her consent) after giving consent.
- The employee must be notified about how to withdraw a consent and the effective date and manner by which the employer will confirm the withdrawn consent. The employee must also be notified that the withdrawn consent does not apply to the previously issued Forms W-2.
- The employee must be informed about any conditions under which electronic Forms W-2 will no longer be furnished (for example, termination of employment).
- The employee must be informed of any procedures for updating his or her contact information that enables the employer to provide electronic Form W-2.
- The employer must notify the employee of any changes to the employer's contact information.

You must furnish the electronic Forms W-2 by the same due date as the paper Forms W-2. For more information on furnishing Form W-2 to employees electronically, see Regulations section 31.6051-1(j).