**Payroll**

**W-2's (5.10.12)**

**POLICY**

Wage and tax statements will be sent to all current and former employees by January 31 for any salary or other taxable income reported through the payroll system for the previous calendar year.

**REFERENCES**

SSA Publication #42-007  
IRS Employer Quarterly Federal Tax Return (Form 941)  
IRS Transmitter Report and Summary of Magnetic Media (Form 6559)  
5.10.05 Payroll Taxes  
5.07.07 1099s