



2022 W-2 Forms and 1099 Forms

August 15, 2022

Dear CertiflexDimension Client Write-Up, Accounts Payable and Payroll Customers:

There are a number of changes coming up with regard to Tax Forms that we wanted to let you know about. First, let's answer the most often asked question we are receiving:

Q) If I need to file 100 or more W-2 or 1099 forms, do I have to file the SSA and IRS copies electronically for 2022 and is that really changing to a maximum of only 10 forms in 2023?

A) No, Maybe, Probably, Yes or Uncertain, as it depends on undecided final IRS regulations. How's that for helpful?

As we mentioned in our 2021 year-end letter, the **Taxpayer First Act from July 2019**, allows the IRS to lower the mandatory electronic filing requirement (**MEFR**) for the filing of these federal forms in upcoming years. Technically today, the (MEFR) for Federal W-2's & 1099 forms remains at the 250-form level but all currently published IRS instructions **caution** that this may change before year end. In a perfect world, the IRS would send everyone plenty of notice if they decide to change these rules but that is unfortunately not the case. For your convenience, the current clips of instructions for W-2 and 1099 filing as currently published by the SSA and IRS are highlighted for you on the reverse side of this letter, including the online links to the actual publications and IRS W-2 update notifications.

Important: Watch out as state Mandatory Electronic Filing Requirements are not the same!

Many states have their own individual (MEFR) levels for state W-2 and state 1099 forms and the majority of them are often substantially lower than the federal (MEFR) levels. Sometimes these state levels can now be as low as 5 or less forms filed level where mandatory electronic filing is required.

What is Certiflex Software doing for 2022 year-end electronic W-2 and 1099 forms filing?

For 2022 year-end, **CertiflexDimension Ultra** will continue to support the W-2 electronic federal filing options (**EFW2**) including state formatting of W-2 information for states that follow the federal (EFW2) guidelines for state criteria. For 1099 forms this year, our 1099 generator will continue to include the generic 1099 export feature which will allow you to use 3rd party suppliers to file your 1099's electronically.

In the fourth quarter of this year, we are also adding to the **CertiflexDimension Ultra** W-2 and 1099 applications a direct interface to yearli.com. Yearli.com is a W-2, 1099 & 1095 online filing platform developed by Greatland Corporation, an industry leader in wage and information reporting for more than 40 years. This is the perfect year to simplify and streamline your W-2 and 1099 forms processing. Visit yearli.com to compare plans and pricing. It's easy to get started. Simply choose your account type, import your data and begin filing forms.

Sincerely,

Tech-Support Services
Certiflex Software, LLC.

800-237-8435 or Support@CertiflexDimension.com

Internal Revenue Service (IRS)

<https://www.irs.gov/pub/irs-pdf/iw2w3.pdf>

General Instructions for Forms W-2 and W-3 (2022) – Page 3

February 25, 2022 Revision

“E-filing: The SSA encourages all employers to e-file. E-filing can save you time and effort and helps ensure accuracy. You must e-file if you are required to file 250 or more Forms W-2 or W-2c. If you are required to e-file but fail to do so, you may incur a penalty.”

“[Caution] The Taxpayer First Act of 2019, enacted July 1, 2019, authorized the Department of the Treasury and the IRS to issue regulations that reduce the 250-return requirement for 2022 tax returns. If those regulations are issued and effective for 2022 tax returns required to be filed in 2023, we will post an article at [IRS.gov/FormW2](https://www.irs.gov/FormW2) explaining the change. Until regulations are issued however, the number remains at 250, as reflected in these instructions.”

IRS.gov/FormW2 – future articles: <https://www.irs.gov/forms-pubs/about-form-w-2>

Note – A very similar **“caution”** has been added to the 2022 1099-NEC/1099-Misc Instructions from the IRS.

Social Security Administration (SSA)

<https://www.ssa.gov/employer/returnfilers.html>

The Taxpayer First Act allows for increased electronic filing of IRS forms including W-2s

- In 2022* if you send 100 or more W-2s to SSA, you must file them electronically
- In 2023* the limit will be lowered to 10
- See the Taxpayer First Act page for more information:

<https://www.ssa.gov/employer/taxpayer.html>

**Pending IRS issuing final regulations. The threshold for electronic filing is currently 250 or more W-2s.*
