

Electronic/Magnetic Media Filing (cont.)

Federal Form 8027/8027-T for Restaurant Clients

There are additional tip reporting requirements for large food or beverage establishments. Paychex will file Forms 8027 and 8027-T to report tip allocations on behalf of your clients with our Tax Equity and Fiscal Responsibility Act (TEFRA) service.

State Forms W-2/1099-MISC

Paychex will electronically file state Forms W-2 on magnetic media for clients who use our Taxpay service through Dec. 31, 2019, and clients who are required to electronically file their information on magnetic media.

For a list of states where Paychex files for all clients, regardless of whether they use our Taxpay service, please see *State and Local Updates* located at payx.me/yend.

Reminder: If we process only a portion of your client's payroll and they are required to electronically file state information on magnetic media, their payroll representative should be notified.



We will not be able to electronically file Forms W-2 and 1099-MISC on magnetic media on your client's behalf if:

- We do not have a valid state identification number for them, or
- They have fewer employees than the state agency requirement, and leave our service on or before Dec. 31, 2019.

Certain states require a valid social security number for each employee for electronic/magnetic media filing. We will electronically file Forms 1099-MISC on magnetic media for any client who meets the state and local requirements listed in *State and Local Updates* located at payx.me/yend.



Did You Know?

Our Paychex Flex® platform provides you and your clients access to 24/7 phone support from our industry-leading payroll representatives. You can take advantage of this extended and dedicated service any time you call your service center after normal business hours.