

State Forms W-2/1099-MISC Filing Dates as of November 10, 2020

Most state due dates have been confirmed with the state agencies. We expect these to be the filing dates for tax year 2020 unless a state agency has a last-minute change.

The following states will continue to use **February 28, 2020** as their due date; however, in 2021 the due date is **Monday, March 1, 2020**, because February 28 is a Sunday.

Note: New Jersey is using February 15 as their due date; however, in 2021 due date is Tuesday, February 16, 2021 because February 15 is a holiday (Presidents' Day).

State	W-2	Annual Reconciliation	W-2
Hawaii	March 1	March 1	March 1
Idaho			March 1
Michigan		March 1	
Mississippi			March 1
New Jersey	Feb 15	Feb 15	Feb 15

Large Local Agencies

Local (AC)	Ann Rec	W-2
Louisville, KY	March 1	March 1
Cincinnati, OH	March 1	March 1
Columbus, OH	March 1	March 1
Toledo, OH	March 1	March 1
H.A. Berkheimer, PA	March 1	March 1
Jordan Tax Service, PA	March 1	March 1
Keystone, PA	March 1	March 1
Philadelphia, PA	March 1	March 1
York Adams, PA	March 1	March 1

State Forms W-2/1099-MISC

Paychex will file state Forms W-2 on magnetic media/electronically for clients who use our Taxpay service through December 31, 2020, and clients who are required to file their information on magnetic media/electronically. Paychex will file state Forms W-2 on magnetic media/electronically for all clients who have employees in the following states, regardless of whether or not you use our Taxpay service:

Paychex Files State Forms W-2 Electronically for Taxpay and non-Taxpay Clients in These States			
Arkansas	Indiana	Missouri	Oregon
Colorado	Kansas	Montana	Pennsylvania
Connecticut	Kentucky	Nebraska	Rhode Island
Delaware	Louisiana	New Jersey	South Carolina
District of Columbia (DC)	Maryland	New Mexico	Utah
Georgia	Michigan	North Carolina	Virginia
Idaho	Minnesota	North Dakota	West Virginia
	Mississippi	Ohio	Wisconsin

Reminder: If we only process a portion of your payroll and you are required to file state information on magnetic media/electronically, notify your payroll contact. We will not be able to file Forms W-2 and 1099-MISC on magnetic media/electronically on your behalf if:

- we do not have a valid state identification number for you, or
- you have fewer than 250 employees and leave our service on or **before December 31, 2020**.

Certain states require a valid social security number for each employee for electronic/magnetic media filing.

State Magnetic Media Filing – Updated November 10, 2020

The listed states have magnetic media/electronic filing requirements. This list has been updated as of **November 10, 2020**. If any states change their mandate after this date, Paychex will file your Forms/W-2/1099 electronically as needed.

Note: Paychex is considered a bulk filer/third-party filer.

State	Form	Magnetic Media/Electronic Filing Requirement
Alabama	W-2/1099-MISC	All employers must file electronically through the agency website.
Arizona	W-2	Agency does not require filing on mag media, but strongly recommends if there are 250 or more returns
Arkansas	W-2/1099-MISC	250 or more employees
California	1099-MISC	250 or more employees
Colorado	W-2/1099-MISC	250 or more employees
Connecticut	W-2 1099-MISC	25 or more employees 25 or more state returns
Delaware	W-2/1099-MISC	250 or more employees, filed using Web upload
District of Columbia	W-2/1099-MISC	All employers are required to file electronically 25 or more returns
Georgia	W-2/1099-MISC	All employers with an assigned ID are required to file electronically
Hawaii	W-2	Employers that are required to file Form HW-3 electronically are required to file Form W-2 electronically.
Idaho	W-2	50 or more employees
Illinois	W-2	Bulk filers and individual employers must file electronically
Indiana	W-2	Bulk filers must file all clients electronically. Individual employers with 25 or more employees must file electronically.
Iowa	W-2	All employers must be filed electronically through the agency website.
Kansas	W-2/1099-MISC	51 or more employees
Kentucky	W-2/1099-MISC	26 or more employees 25 or less employees file electronically or Form K-5. No paper filing allowed.
Louisiana	W-2 1099-MISC	50 or more employees 50 or more employees with state withholding
Maine	W-2/1099-MISC	All employers
Maryland	W-2/1099-MISC	25 or more employees
Massachusetts	W-2/1099-MISC	50 or more employees must be filed electronically. Paychex files all clients on magnetic media because paper W-2s are not accepted for bulk filers.
Michigan	W-2 1099-MISC	250 or more employees 250 employees with state withholding

State	Form	Magnetic Media/Electronic Filing Requirement
Minnesota	W-2/1099-MISC	All third-party filers, like Paychex, must file all W-2 information via magnetic media. Employers – 10 or more employees
Mississippi	W-2 1099-MISC	25 or more employees, and required to file federal returns on magnetic media. 25 or more employees
Missouri	W-2	250 or more employees
Nebraska	W-2	50 or more employees Note: Individual employers with 50 or more employees must electronically file. Bulk filers must file clients with 50 or more employees via web upload.
New Jersey	W-2/1099-MISC	All employers are required to file electronically through the agency website.
New York (includes NYC/Yonkers)	Forms NYS 45 and NYS-45-ATT (replaces employer agency W-2 copy)	All employers New York does not require employers to complete state Forms W-2. Annual wage and withholding information is reported on the NYS-45-ATT in all four quarters. New York will reconcile the amounts reported for the year from the four quarterly returns filed.
North Carolina	W-2/1099-MISC	All employers
North Dakota	W-2/1099-MISC	10 or more employees 10 or more employees with state withholding
Ohio	W-2	250 or more employees
Oklahoma	W-2/1099-MISC	All employers are required to file electronically through the agency website.
Oregon	W-2/1099-MISC	All employers
Pennsylvania	W-2 1099-MISC	10 or more employees 250 or more employees
Rhode Island	W-2	W-2s must be filed via secure SFTP transmission process. Must be mandated by IRS (250) and have more than 25 Rhode Island employees. No paper allowed
South Carolina	W-2/1099-MISC	250 or more employees for individual employers must file electronically. Bulk filers are required to file all returns electronically.
Utah	W-2/1099-MISC	All employers are required to file electronically
Vermont	W-2/1099-MISC	Employers with 25 or more employees must file electronically Bulk providers are required to file all returns electronically.
Virginia	Annual Reconciliation and W-2	All employers are required to file electronically. Any employee that falls off the upload can be sent on paper if a waiver accompanies the forms.
West Virginia	W-2 1099-MISC	25 or more employees 25 or more employees with state withholding.
Wisconsin	W-2/1099-MISC	10 or more employees
Puerto Rico	W-2	All employers must file electronically

Local Magnetic Media Filing

Paychex will file local Forms W-2 to the following locals for all clients who meet or exceed the magnetic/electronic filing requirement, regardless of whether or not they use our Taxpay service.

State/Local Tax Jurisdiction	Employee Form	Magnetic Media Requirement
Delaware - Wilmington	W-2	50 or more employees
Michigan - Battle Creek	W-2	50 or more employees
Michigan - Detroit	W-2	250 or more employees
Michigan - Flint	W-2	50 or more employees
Michigan - Grayling	W-2	20 or more employees
Michigan - Hamtramck	W-2	50 or more employees
Michigan - Highland	W-2	50 or more employees
Michigan - Lansing	W-2	10 or more employees
Michigan - Lapeer	W-2	50 or more employees
Michigan - Muskegon	W-2	200 or more employees
Michigan - Pontiac	W-2	50 or more employees
Michigan - Portland	W-2	25 or more employees
Michigan - Saginaw	W-2	50 or more employees
Michigan - Springfield	W-2	50 or more employees
Michigan - Walker	W-2	50 or more employees
Missouri - Kansas City	W-2	100 or more employees
Missouri - St. Louis	W-2	250 or more employees

State/Local Tax Jurisdiction	Employee Form	Magnetic Media Requirement
Ohio - Arlington	W-2	250 or more employees
Ohio - Bedford	W-2	25 or more employees
Ohio - Bowling Green	W-2	25 or more employees
Ohio - Canfield	W-2	25 or more employees
Ohio - CCA	W-2	100 or more employees in any combination of CCA group localities,
Ohio - Carey	W-2	250 or more employees
Ohio - Cincinnati	W-2	If federal returns are filed electronically, local returns must be filed electronically

State/Local Tax Jurisdiction	Employee Form	Magnetic Media Requirement
Ohio - Clyde	W-2	25 or more employees
Ohio - Dayton	W-2	100 or more returns in any combination of the Dayton group localities
Ohio - Dayton JEDD	W-2	100 or more employees
Ohio - East Liverpool	W-2	25 or more employees
Ohio - Fairfield	W-2	250 or more employees
Ohio - Findlay	W-2	250 or more employees
Ohio - Forest Park	W-2	25 or more employees
Ohio - Huber Heights	W-2	100 or more employees
Ohio - Kettering	W-2	250 or more employees
Ohio - Lakewood	W-2	25 or more employees
Ohio - Lorain	W-2	50 or more employees
Ohio - Mansfield	W-2	100 or more employees
Ohio - Massillon	W-2	25 or more employees
Ohio - Middletown	W-2	250 or more employees
Ohio - Middletown JEDD	W-2	250 or more employees
Ohio - Monroe	W-2	50 or more employees
Ohio - Moraine	W-2	250 or more employees
Ohio - Morrow	W-2	50 or more employees
Ohio - Mt Cory	W-2	250 or more employees
Ohio - Norwood	W-2	250 or more employees
Ohio - Perrysburg	W-2	25 or more employees
Ohio - Perrysburg-Toledo JEDZ	W-2	25 or more employees
Ohio - Piqua	W-2	100 or more employees
Ohio - Plymouth	W-2	50 or more employees
Ohio - RITA	W-2	250 or more employees
Ohio - Sidney	W-2	150 or more employees
Ohio - South Lebanon	W-2	10 or more employees
Ohio - Strasburg	W-2	15 or more employees
Ohio - Sylvania	W-2	200 or more employees
Ohio - Toledo	W-2	250 or more employees
Ohio - Troy Twp JEDD	W-2	250 or more employees
Ohio - Turtlecreek JEDD	W-2	50 or more employees
Ohio - Vanlue	W-2	250 or more employees
Ohio - W Chester JEDD1	W-2	250 or more employees

State/Local Tax Jurisdiction	Employee Form	Magnetic Media Requirement
Ohio – Walton Hills	W-2	50 or more employees
Ohio - Warren	W-2	50 or more employees
Ohio - Washington Court House	W-2	250 or more employees
Ohio – W Chester JEDD1	W-2	250 or more employees
Ohio – Westerville	W-2	250 or more employees
Ohio - Whitehall	W-2	250 or more employees

State/Local Tax Jurisdiction	Employee Form	Magnetic Media Requirement
Pennsylvania - Berks EIT	W-2	50 or more employees
Pennsylvania - Blair County Tax Bureau EIT	W-2	50 or more employees
Pennsylvania - Blair County Tax Bureau LST	W-2	50 or more employees
Pennsylvania - Capital Tax Collection Bureau	W-2	26 or more employees
Pennsylvania – Centre Tax Agency	W-2	50 or more employees
Pennsylvania - Cumberland County Tax Bureau EIT	W-2	20 or more employees
Pennsylvania - Cumberland County Tax Bureau LST	W-2	20 or more employees
Pennsylvania - Jordan Tax Service	W-2	10 or more employees
Pennsylvania - Lancaster County Tax Collection Bureau EIT	W-2	All employees
Pennsylvania - Lancaster County Tax Collection Bureau LST	W-2	All employees
Pennsylvania - Monroeville/ Pitcairn LST	W-2	50 or more employees
Pennsylvania - Monroeville/ Wilkins LST	W-2	50 or more employees
Pennsylvania – Monroeville LST	W-2	50 or more employees

State/Local Tax Jurisdiction	Employee Form	Magnetic Media Requirement
Pennsylvania - Philadelphia	W-2	250 or more employees
Pennsylvania - Pittsburgh	W-2	20 or more employees
Scranton City LST	W-2	50 or more employees
Pennsylvania - Southwest Regional Tax Bureau EIT	W-2	10 or more employees
Pennsylvania - Southwest Regional Tax Bureau LST	W-2	10 or more employees
Pennsylvania - York Adams Tax Bureau	W-2	250 or more employees

Reminder: If we process only a portion of your payroll and you are required to file local information on magnetic media/electronically, please notify your payroll contact.



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