



## 2020 Form W-2 Information for Self-Directed Participants and Employees

FMS Phone: 1.866.252.6871 | FMS Fax: 1.888.272.2236

Questions: [W2@thearcccr.org](mailto:W2@thearcccr.org)

Open a Customer Service Ticket: [thearcccr.supportsystem.com/](https://thearcccr.supportsystem.com/)

FMS Website: [thearcccr.org/fms/](https://thearcccr.org/fms/)

### MAILING

The Arc FMS will mail the 2020 Form W-2s via USPS to all employees at their address on file no later than the legally mandated date of January 31<sup>st</sup>. Employees should check their paystub to ensure The Arc FMS has the correct mailing address on file for the employee. As a reminder, USPS delivery has been delayed with increasing frequency.

If the address on file for an employee is incorrect, please let us know immediately by submitting an [Employee Change Form](#) reflecting the updated mailing address to us at [FMSEmployeeUpdates@thearcccr.org](mailto:FMSEmployeeUpdates@thearcccr.org) for processing.

The Arc FMS will not entertain requests to provide the 2020 Form W-2s again until allowing sufficient time for delivery. If the employee has not received their mailed 2020 Form W-2 by **2/19/2021**, the employer or employee can reach out to us at [W2@thearcccr.org](mailto:W2@thearcccr.org) to obtain an emailed PDF of their 2020 Form W-2. Requests will be processed in the order in which they are received. The Arc requests up to 14 business days to process all requests for emailed Form W-2s.

### ACCESSING W-2s IN PAYCOM

Employers and employees who have login credentials for Paycom may access the employee's W-2 directly from the system. The [instructions for accessing pay stubs and W-2s](#) are included on our website for your review. If further support is needed to navigate the Paycom system, please reach out to us at [PaycomHelp@thearcccr.org](mailto:PaycomHelp@thearcccr.org) for assistance.

### SPECIAL TAX EXEMPTIONS IMPACTING W-2s

Please note that employees who are BOTH income and employment tax exempt will not receive a 2020 Form W-2. This determination is documented by The Arc FMS by completion of this [Employee Special Tax Exemption Information and Declaration](#) form submitted for processing during the new hire process. In order to qualify for the income tax exemption, employees must share the same legal residence with the participant employer and qualify for the difficulty of care income tax exclusion. In order to qualify for the employment tax exemption, employees must meet the criteria for a qualifying relationship.

If The Arc FMS does not have a correct tax exempt status on file for an employee, the employer or employee will be required to submit an updated [Employee Special Tax Exemption Information and Declaration](#) form and a W-2C (corrected W-2) may be issued. The processing time frame for the form W-2C is 4-6 weeks.



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Employees who are income tax exempt but NOT employment tax exempt will receive a 2020 W-2 that will appear similar to that pictured below.

### Income Tax Exempt W-2 (example)

1 Wages, tips, other comp.	2 Federal income tax withheld
28389.50	1760.15
3 Social security wages	4 Social security tax withheld
28389.50	411.65
5 Medicare wages and tips	6 Medicare tax withheld

Employees who are employment tax exempt but NOT income tax exempt will receive a 2020 W-2 that will appear similar to that pictured below.

### Employment Tax Exempt W-2 (example)

1 Wages, tips, other comp.	2 Federal income tax withheld
16173.75	771.03
3 Social security wages	4 Social security tax withheld
5 Medicare wages and tips	6 Medicare tax withheld

Below are some links providing more information on special tax exemptions:

- Here is a [helpful link from the IRS](#) for employees who are income tax exempt.
- [IRS Notice 2014-7](#)
- [IRS Publication 926 - Household Employer’s Tax Guide](#)

### QUESTIONS/CONCERNS

Please reach out with your specific questions or issues to us at [W2@thearcccr.org](mailto:W2@thearcccr.org), open a customer service ticket at [thearcccr.supportsystem.com/](http://thearcccr.supportsystem.com/), or call us at 1.866.252.6871. The Arc FMS will address questions or concerns as quickly as possible but may need up to 14 business days to best manage the volume of inquiries at this busy time of year.

Please note that The Arc FMS does not provide tax, legal, or accounting advice. This material has been prepared for informational purposes only and it is not intended to provide, nor should it be relied on for tax, legal, or accounting advice. Thank you for your understanding.