

# 2023 W-2 Information Self-Directed Participants and Employees

Phone: 1.866.252.6871 | Fax: 1.888.272.2236 Website: thearcccr.org/self-directed-services/

Need Help? Open a Customer Service Ticket: thearcselfdirected.zendesk.com/

#### **MAILING**

The Arc will mail 2023 Form W-2s via USPS to all employees at their address on file no later than the <u>legally mandated date of January 31</u>. Employees should check their paystub to ensure The Arc has the correct mailing address on file for the employee.

If the address on file for an employee is incorrect, please let us know immediately by submitting an <a href="mailto:EmployeeChangeForm">EmployeeChangeForm</a> reflecting the updated mailing address to us at <a href="mailto:FMSEmployeeUpdates@thearcccr.org">FMSEmployeeUpdates@thearcccr.org</a> for processing.

If the employee has not received their mailed 2023 Form W-2 by **2/19/2024**, the employer or employee can place a <u>customer service ticket</u> to obtain an emailed PDF of their 2023 Form W-2. Requests will be processed in the order in which they are received. The Arc requests up to 5 business days to process all requests for emailed Form W-2s.

## **ACCESSING W-2s IN PAYCOM**

As a reminder, employees and participant employers have the option of viewing W-2s electronically through the Paycom Employee Self-Service portal.

If an employee or participant employer would like to request Employee Self-Service access, please place a <u>customer service ticket</u> under the request type "Employee Onboarding" and the sub-topic "Paycom Self-Service" to be sent a login email.

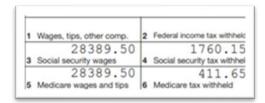
## **SPECIAL TAX EXEMPTIONS IMPACTING W-2s**

Please note that employees who are BOTH <u>income tax exempt and employment tax exempt</u> will not receive a 2023 Form W-2. This determination is documented by The Arc by completion of this <u>Employee Special Tax Exemption Information and Declaration</u> form submitted for processing during the new hire process. To qualify for the <u>income tax exemption</u>, employees must share the same legal residence with the participant employer on a full-time basis and qualify for the <u>Difficulty</u> of Care income tax exclusion. To qualify for the <u>employment tax exemption</u>, employees must meet the criteria for a qualifying relationship.

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

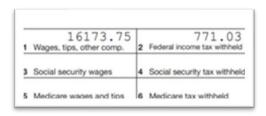
Employees who are <u>income tax exempt but NOT employment tax exempt</u> will receive a 2023 Form W-2 that will appear similar to that pictured below.

## Income Tax Exempt W-2 (example)



Employees who are employment tax exempt but NOT income tax exempt will receive a 2023 Form W-2 that will appear similar to that pictured below.

## Employment Tax Exempt W-2 (example)



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

- Here is a <u>helpful link from the IRS</u> 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 by opening a <u>customer service ticket</u>, or call us at 1.866.252.6871.

Please note that The Arc 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.