Montgomery County Public Schools (MCPS) is required by federal law to provide each employee with a Form W-2 (Wage and Tax Statement) for each calendar year to be used by the employee in completing their annual income tax return. The Form W-2 Wage and Tax Statement provides detail of the employee's compensation, tax withholding, and other important payroll information for the year. MCPS employees may choose to access their W-2 statement electronically from ePaystub and Tax Document Employee Self-Service or receive a paper copy mailed to the home address on file.

The benefits of receiving an online W-2 form are—

- Earlier employee access to the Form W-2 Wage and Tax Statement;
- Once received electronically, significantly less possibility that the W-2 may be lost or stolen;
- Access is available to the electronic Form W-2 Wage and Tax Statement at a secure website at any time and from anywhere the employee has access to a computer;
- Reduced environmental impact;
- The Form W-2 is securely protected through the MCPS Employee Self-Service portal;
- Unlike a paper Form W-2 that is mailed to the employee, the electronic Form W-2 Wage and Tax Statement can never be lost, stolen, delayed, or misplaced by the U.S. Postal Service;
- Employees can print multiple copies for their convenience;
- Once consent is given, it remains in force. No annual renewal is required; and
- Employee Form W-2 will be available via MCPS Employee Self Service for five years after its posting date.

Employers must comply with specific Internal Revenue Service (IRS) regulations *(26 CFR 31.6051-1)* to issue electronic W-2s, and employees must provide their consent to receive an electronic W-2 instead of a paper copy. This notice contains the required IRS Disclosure Statement and Instructions for employees to consent to accessing their W-2s electronically instead of receiving a paper copy.

Disclosure Statement

- **Consent Generally:** If an employee does not consent to receive an electronic version of the W-2 form, he or she will continue to be furnished a paper W-2 form. (The "default" position is for employees to receive paper W-2 forms via U.S. mail.)
- **Scope and Duration of Consent:** An employee's consent to receive a W-2 form in electronic format is effective until consent is withdrawn. Payroll will notify employees each year when the W-2 Forms are available for access online.
- **Procedure for Obtaining Paper W-2s after Consent Given:** After giving consent, an employee may still request a paper Form W-2 for a $15 fee by contacting the Employee Retiree Service Center (ERSC) in writing (either by e-mail or by U.S. mail to 45 West Gude Drive, Suite 1200, Rockville, Maryland 20850). The request for a paper Form W-2 will **not** terminate consent to receive W-2 Forms electronically in the future.
- **Withdrawal of Consent:** An employee may withdraw his or her consent at any time. To withdraw your consent, you may change your selection through Employee Self-Service to receive a paper copy**.**
- **Terminated Employees:** Terminated and retired MCPS employees will continue to receive paper W-2s.
- **Updating Information:** It is the employee's responsibility to notify ERSC of any changes to contact information such as name or address. It is ERSC's responsibility to notify employees of changes to MCPS's contact information.

- **Hardware and Software Requirements:** The hardware and software requirements needed to access, print and retain Form W-2 electronically include an internet connection, web browser, and Adobe Acrobat Reader.
- **Inaccessible W-2s or Technical Problems:** If an employee consents to accessing his/her W-2 electronically and is unable to do so due to a technical problem that MCPS is unable to resolve (e.g., incorrect username or password, incorrect e-mail address), the employee may request a paper copy.
- **Important Reminder:** These documents contain Social Security numbers, which employees will want to protect to help prevent identity theft. Employees are advised to **not** leave their computer screen unattended when viewing W-2 forms. Also, be sure to retrieve the printed copy promptly if routed to a network printer shared by others.