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## Decrease in electronic IRS filing threshold

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Starting January 1, 2024, if your business files 10 or more informational returns, you must file electronically. **The IRS has decreased their electronic filing threshold to a total of 10 returns across all information returns.** This is a change from previous years when the threshold was 250 or more returns per informational return type. Refer to the IRS [e-file for businesses regulations for more details about this change.](#)

This IRS e-file threshold change impacts several returns that Paychex files on your behalf, including 2023 W-2s, 1099s, and 1094-C/1095-Cs (Affordable Care Act). Paychex will make every attempt to electronically file the returns we prepare on your behalf based on your service agreement.

### Additional Information

- If you use other providers for any of these forms, please confirm they are filing your returns electronically.
- If you file these forms yourself, you can use these links to file electronically:
  - [W-2s with the Social Security Administration \(SSA\)](#)
  - [1099s with the Internal Revenue Service \(IRS\)](#)

**Note:** If you don't have accounts set up with the agencies, you will need to follow the registration instructions on the [SSA](#) and [IRS](#) sites.

The new regulation may include forms that Paychex does not file on your behalf: Make sure you or your providers are electronically filing these forms.

The following is a current list of informational returns, the IRS may add additional items to this list:

- Form W-2, Wage and Tax Statement
- Form W-2G, Certain Gambling Winnings
- Form 1094-B, Transmittal of Health Coverage Information Returns
- Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns
- Form 1095-B Health Coverage
- Form 1095-C, Employer-Provided Health Insurance Offer and Coverage
- Form 1097-BTC, Bond Tax Credit
- Form 1098, Mortgage Interest Statement
- Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes
- Form 1098-E, Student Loan Interest Statement
- Form 1098-Q, Qualifying Longevity Annuity Contract Information
- Form 1098-T, Tuition Statement
- Form 1099 series (including 1099-MISC, 1099-NEC, 1099-R, 1099-SA, 1099-LTC, and 1099-QA)
- Form 3921, Exercise of an Incentive Stock Option Under Section 422(b)
- Form 3922, Transfer of Stock Acquired Through An Employee Stock Purchase Plan Under Section 423(c)
- Form 5498 series (including Form 5498-SA and Form 5498-QA)
- Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips
- Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding

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