

W-2 and 1099 Reporting Overview

Payroll & Employer Resources | Guide | Tax year 2025 | Updated October 15, 2026

A planning overview for year-end wage and contractor information reporting.

Who should use this resource?

Designed for small business readers who want to organize records and prepare informed questions.

What this resource covers

1. Reconcile payroll totals before preparing W-2 forms
2. Review contractor payment records separately
3. Check current form instructions and applicable deadlines
4. Retain filed copies and submission confirmations

How to use it

Work through each item using your own records. Mark items complete as you gather documents or finish a review. Keep original source records securely and check current instructions before filing or paying taxes.

Review checklist

- ☐ Reconcile payroll totals before preparing W-2 forms
- ☐ Review contractor payment records separately
- ☐ Check current form instructions and applicable deadlines
- ☐ Retain filed copies and submission confirmations

Common mistakes to avoid

Do not rely on an earlier year's rule, estimate figures without source documents, or treat this worksheet as an official tax form. Verify current instructions before filing or paying.

Official references

IRS: Publication 15, Employer's Tax Guide: <https://www.irs.gov/forms-pubs/about-publication-15>

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