

## W-2 and 1099 Thresholds by State

State	E-File/Mag Media Threshold
Alabama	1099s: 50+ recipients W-2s: 50+ employees
Alaska	<b>No W-2 and/or 1099 reporting requirement due to no state income tax.</b>
Arizona	1099s & W-2s: No threshold.
Arkansas	1099s: No threshold. W-2s: No threshold.
California	<b>W-2s are not required to be submitted to the state, but must be provided to employees. Employers must file Form DE 6: <i>Quarterly Wage and Withholding Report</i>, to report personal income tax withheld, among other taxes.</b> 1099s: 250+ recipients
Colorado	1099s: 250+ recipients W-2s: 250+ employees
Connecticut	W-2s: 25+ forms 1099s: 25+ forms
Delaware	1099s: No threshold. W-2s: 250+ forms
District of Columbia	W-2s: No threshold. 1099s: No threshold.
Florida	<b>No W-2 and/or 1099 reporting requirement due to no state income tax.</b>
Georgia	1099s: 250+ forms W-2s: 250+ forms
Hawaii	W-2s: No threshold. 1099s: No threshold.
Idaho	1099s: No threshold. W-2s: 50+ employees
Illinois	W-2s: 250+ forms
Indiana	1099s & W-2s: No threshold.

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Iowa	<b>No W-2 and/or 1099 reporting requirement. Employers are required to retain W-2 and/or 1099 form copies for at least 4 years.</b>
Kansas	1099s: 50+ recipients W-2s: 50+ employees
Kentucky	1099s: No threshold. W-2s: 100+ employees
Louisiana	1099s: No threshold. W-2s: 200+ employees
Maine	W-2s: All must be e-filed.
	1099s: All must be e-filed.
Maryland	1099s: 100+ recipients W-2s: 100+ employees
Massachusetts	1099s: 50+ recipients W-2s: 50+ employees
Michigan	1099s: 250+ recipients W-2s: 250+ employees
Minnesota	1099s: 25+ forms W-2s: 25+ forms
Mississippi	1099s: 100+ recipients W-2s: 100+ employees
Missouri	1099s: 250+ recipients W-2s: 250+ employees
Montana	1099s & W-2s: No threshold.
Nebraska	1099s: 250+ recipients W-2s: 250+ employees
Nevada	<b>No W-2 and/or 1099 reporting requirement due to no state income tax.</b>
New Hampshire	<b>No W-2 and/or 1099 reporting requirement due to no state income tax.</b>
New Jersey	1099s & W-2s: No threshold.

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New Mexico	1099s & W-2s: No threshold.
New York	<b>No W-2 and/or 1099 reporting. Annual wage and withholding information is reported on the 4th quarter or final NYS-45: <i>Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance</i> return filed for the year.</b>
North Carolina	1099s: 250+ recipients W-2s: 250+ employees
North Dakota	1099s: 250+ recipients W-2s: 250+ employees
Ohio	1099s: 250+ recipients W-2s: 250+ employees
Oklahoma	1099s: 250+ recipients
Oregon	W-2s: 50+ employees
Pennsylvania	1099s: 250+ recipients W-2s: 250+ employees
Rhode Island	1099s: No threshold. W-2s: 25+ employees
South Carolina	1099s: 250+ forms W-2s: 250+ forms
South Dakota	<b>No W-2 and/or 1099 reporting requirement due to no state income tax.</b>
Tennessee	<b>No W-2 and/or 1099 reporting requirement due to no state income tax.</b>
Texas	<b>No W-2 and/or 1099 reporting requirement due to no state income tax.</b>
Utah	1099s: 250+ forms W-2s: 250+ forms
Vermont	1099s & W-2s: No threshold.
Virginia	1099s: No threshold. W-2s: 250+ forms
Washington	<b>No W-2 and/or 1099 reporting requirement due to no state income tax.</b>

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West Virginia	1099s: 250+ recipients W-2s: 250+ employees
Wisconsin	1099s: 50+ forms W-2s: 50+ forms
Wyoming	<b>No W-2 and/or 1099 reporting requirement due to no state income tax.</b>

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