



Outsourcing



People



Businesses

2019 Electronic filing requirements for Form 499R-2/W-2PR

October 23, 2019

On October 3, 2019, the Puerto Rico Treasury Department (PRTD) issued Publication 19-01 to provide the electronic filing instructions for **Form 499R-2/W-2PR**.



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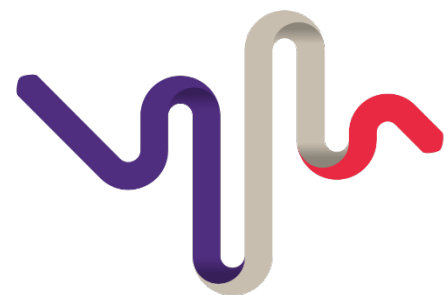
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What's New

- Two new fields have been incorporated to the Form to indicate if the remuneration includes payments to the employee for the following services:
 - **Box C** – Services rendered in agricultural labor
 - **Box D** – Services rendered by a minister of a church or by a member of a religious order
- Modification of formerly Box C to Box E to include payments to employees for the following services:
 - **Box E (Others)** – any other service required by PRTD through regulations, administrative determination or circular letter, in which case you must indicate the salary payment concept.
- Please note that there are editorial changes and corrections for clarification purposes, and that you should [refer to the Form instructions](#).

Filing Reminders

- The PRTD will not accept forms printed without the confirmation number and will automatically invalidate the Form if the numbers are handwritten or typed.
- To request an extension of time to file the Withholding Statement (W-2PR) and Reconciliation Statement of Income Tax Withheld (499R-3) - submit an electronic filing of **Form AS 2727**. The electronic application will be available through SURI. Filings in paper form, via fax, mail or any other method will not be considered as filed. Please refer to the Form instructions.
- The social security wage base for tax year 2019 is \$132,900.
- The “Contributions to CODA” cannot exceed \$25,000.



Filing of previous years

Filings from 2014 to 2018 must be made in SURI using the appropriate filing requirements for the specific tax year of the submission.

Links:

[Publication 19-01 Developer Guide Form 499-2/W-2PR \(Copy A\)](#)

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