EMPLOYERS MUST PROVIDE FORMS W-2VI
TO EMPLOYEES BY JANUARY 31, 2020

Joel A. Lee, CPA, Director of the Virgin Islands Bureau of Internal Revenue, reminds all
Virgin Islands employers that they are required to submit Form W-2VI (U.S. Virgin Islands

Failure to provide an employee with Form W-2VI by January 31st is subject to a civil
penalty of $50 for each return. In certain cases, criminal penalties may also apply.

Form W-2, which is used for employment in the continental United States, cannot be
used for Virgin Islands employment. Form W-2VI must be used to report wages paid to every
employee for work performed in the Virgin Islands during 2019, regardless of where the payroll
is prepared or how long an employee worked in the Virgin Islands. Failure to use Form W-2VI
will result in processing delays and penalties. Employers are reminded that Form 1099 is not the
appropriate form to be used to reflect wages of employees.

Form W-3SS (Transmittal of Wage and Tax Statements) must also be used in lieu of
Form W-3, which is designated for use in the continental United States. Director Lee reminds
employers that the wage information to be reported to the Bureau can be transmitted by
electronic format. Questions regarding the electronic transmission format should be directed to
the Computer Operations Department at 715-1040, ext. 2251.

Questions regarding Forms W-2VI and W-3SS should be directed to the Office of Chief
Counsel at 714-9312 or 715-1040, ext. 2249.