fello. SELF-DIRECTED SERVICES

W-2 Information for 2025 Taxes

Direct: 1.866.252.6871
Open a Ticket: https://felloselfdirection.zendesk.com

Fello will mail 2025 Form W-2s via USPS to all employees at their address on file no later than the legally mandated date of January 31.

If an employee has not received their mailed 2025 Form W-2 **by February 16, 2026**, the Participant or employee can place a customer service ticket to obtain an emailed PDF of their 2025 Form W-2. Requests will be processed in the order in which they are received. Fello requests up to 5 business days to process all requests for emailed Form W-2s.

Accessing W-2s in Paycom

As a reminder, employees and Participants may have the option to view W-2s electronically through the Paycom Employee Self-Service portal.

If an employee or Participant would like to request Employee Self-Service access, please place a customer service ticket under the request type “Paycom Self-Service” and you will be sent a login email.

Special Tax Exemptions Impacting W-2s

Please note that employees who are BOTH income tax exempt AND employment tax exempt will NOT receive a 2025 Form W-2. Employees who are both income tax exempt and employment tax exempt are employees who completed an Employee Special Tax Exemption Information and Declaration form during the new hire process, which Fello uses to determine who is eligible for income tax exempt and employment tax exempt statuses.

- To qualify for the income tax exemption, employees must share the same legal residence with the Participant on a full-time basis and qualify for the Difficulty of Care income tax exclusion.
- To qualify for the employment tax exemption, employees must meet the criteria for a qualifying relationship.

If Fello does not have a correct tax-exempt status on file for an employee, the Participant or employee will be required to submit an updated form and a Form W-2C (corrected Form W-2) may be issued. The processing time frame for the Form W-2C is 4 to 6 weeks.

Below are some links providing more information on special tax exemptions:

- Here is a helpful link from the IRS for employees who are income tax exempt
- IRS Notice 2014-7
- IRS Publication 926 – Household Employer’s Tax Guide

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What if I'm income tax exempt but NOT employment tax exempt?

Employees who are income tax exempt but NOT employment tax exempt will receive a 2025 Form W-2 that will appear similar to the one pictured below which shows nothing in line 1 for "Wages, tips, other compensation" and nothing in line 2 for "Federal income tax withheld," but does show amounts in lines 3, 4, 5, and 6.

22222	a Employee's social security number 123-45-6789	OMB No. 1545-0029	
b Employer identification number (EIN) 12-3456789		1 Wages, tips, other compensation	2 Federal income tax withheld
c Employer's name, address, and ZIP code Fello, Inc 123 **Happy Place Lane** Whooville, FL 12345		3 Social security wages 12345.00	4 Social security tax withheld 3456.48
		5 Medicare wages and tips 12345.00	6 Medicare tax withheld 2345.23

What if I'm employment tax exempt but NOT income tax exempt?

Employees who are employment tax exempt but NOT income tax exempt will receive a 2025 Form W-2 that will appear similar to the one pictured below which shows amounts in lines 1 and 2 but nothing in line 3 for "Social security wages," line 4 for "Social security tax withheld," line 5 for "Medicare wages and tips," or line 6 for "Medicare tax withheld."

22222	a Employee's social security number 123-45-6789	OMB No. 1545-0029	
b Employer identification number (EIN) 12-3456789		1 Wages, tips, other compensation 12345.00	2 Federal income tax withheld 3456.48
c Employer's name, address, and ZIP code Fello, Inc 123 **Happy Place Lane** Whooville, FL 12345		3 Social security wages	4 Social security tax withheld
		5 Medicare wages and tips	6 Medicare tax withheld

Questions?

Please reach out with your specific questions or issues by opening a customer service ticket.

Please note that Fello does not provide tax, legal, or accounting advice. This material has been prepared for informational purposes only and it is not intended to provide, nor should it be relied on, for tax, legal, or accounting advice.