

Notice 1454

(November 2021)

Errata sheet for the Form W-2 and the General Instructions for Forms W-2 and W-3 (Rev. November 2021)

Please take note of the following corrections to the Box 10, Dependent care benefits section in the Form W-2 and the General Instructions for Forms W-2 and W-3 to ensure that filers who provide or receive dependent care benefits obtain the correct maximum amount that can be excludable from an employee's income. Section 9632 of the American Rescue Plan Act of 2021 (ARP) permits employers to increase the maximum amount of dependent care benefits that can be excluded from an employee's income from \$5,000 to \$10,500 (\$5,250 for Married filing separately).

Form W-2, Box 10 under *Instructions for Employee*:

This section has been updated to remove the \$5,000 limit. It's been revised to state that any amount above your employer's plan limit is also included in box 1.

General Instructions for Forms W-2 and W-3, Box 10—*Dependent care benefits under Specific Instructions for Form W-2*:

This section has been updated to remove the \$5,000 limit. It's been revised to advise of the increase to \$10,500 or \$5,250 for Married filing separately if the employer timely amends the plan.

For the updated form and instructions, go to www.irs.gov/Forms-Pubs/About-Form-W-2.