Attention:

File Forms W-2 and W-3 Electronically for Free

Use SSA's Employer W-2 Filing Instructions and Information webpage to:

- Create fill-in Forms W-2 and W-3 to file electronically with SSA,
- Print copies for filing with state or local governments,
- Print copies for distribution to your employees, and
- Print copies for your records.

To electronically file, go to: www.ssa.gov/bso.

CAUTION: DO NOT FILE

Copy A of this form is provided for informational purposes only. Although Copy A appears in red, similar to the official IRS form, it does not meet SSA's requirements for scanning and processing. The official printed version of this IRS form is scannable, but the online version of it, printed from www.irs.gov, is not.

Do **not** print and file Copy A downloaded from www.irs.gov with the SSA. **You may be charged a penalty if you file forms that can't be scanned**.

See the penalties section in the current General Instructions for Forms W-2 and W-3, available at www.irs.gov/w2, for more information.

Note: Copy B and other copies of this form, which appear in black, may be downloaded, completed, printed, and used to satisfy the requirement to provide the information to the recipient.

Filing on Paper? To order official IRS information returns, such as Forms W-2 and W-3, which include a scannable Copy A for filing, go to IRS' Online Ordering for Information Returns and Employer Returns page, or visit www.irs.gov/orderforms and click on Employer and Information returns. We'll mail the scannable forms and any other products you order.

See IRS Publication 1141 for more information about printing substitute Forms W-2 and W-3.

See IRS Publication 1223 for more information about printing substitute Forms W-2c and W-3c.

DO NOT STAPLE

33333	a Control number	For Official Use Only: OMB No. 1545-0029

b Kind of Payer (Check one)	941 ☐	Military ☐	943 ☐	944 ☐	CT-1 ☐	Hshld. emp. ☐	Medicare govt. emp. ☐	Kind of Employer (Check one)	None apply ☐	501c non-govt. ☐	State/local non-501c ☐	State/local 501c ☐	Federal govt. ☐	Third-party sick pay (Check if applicable) ☐

c Total number of Forms W-2	d Establishment number	1 Wages, tips, other compensation	2 Federal income tax withheld
e Employer identification number (EIN)		3 Social security wages	4 Social security tax withheld
f Employer's name		5 Medicare wages and tips	6 Medicare tax withheld
		7 Social security tips	8 Allocated tips
		9	10 Dependent care benefits
		11 Nonqualified plans	12a Deferred compensation
g Employer's address and ZIP code			
h Other EIN used this year		13 For third-party sick pay use only	12b
15 State / Employer's state ID number		14 Income tax withheld by payer of third-party sick pay	
16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
Employer's contact person		Employer's telephone number	For Official Use Only
Employer's fax number		Employer's email address	

For Informational Purposes

For Informational Purposes

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature: Title: Date:

Form W-3 Transmittal of Wage and Tax Statements 2027

Department of the Treasury
Internal Revenue Service

Send this entire page with the entire Copy A page of Form(s) W-2 to the Social Security Administration (SSA). Photocopies are not acceptable. Do not send Form W-3 if you filed electronically with the SSA.
Do not send any payment (cash, checks, money orders, etc.) with Forms W-2 and W-3.

Reminder

Separate instructions. See the 2027 General Instructions for Forms W-2 and W-3 for information on completing this form. Do not file Form W-3 for Form(s) W-2 that were submitted electronically to the SSA.

Purpose of Form

Complete a Form W-3 transmittal only when filing paper Copy A of Form(s) W-2, Wage and Tax Statement. Don't file Form W-3 alone. All paper forms **must** comply with IRS standards and be machine readable. Photocopies are **not** acceptable. Use a Form W-3 even if only one paper Form W-2 is being filed. Make sure both the Form W-3 and Form(s) W-2 show the correct tax year and employer identification number (EIN). Make a copy of this form and keep it with Copy D (For Employer) of Form(s) W-2 for your records. The IRS recommends retaining copies of these forms for at least 4 years.

E-Filing

The SSA strongly suggests employers report Form W-3 and Forms W-2 Copy A electronically instead of on paper. The SSA provides two free e-filing options on its Business Services Online (BSO) website.

- **W-2 Online.** Use fill-in forms to create, save, print, and submit up to 50 Forms W-2 at a time to the SSA.
- **File Upload.** Upload wage files to the SSA you have created using payroll or tax software that formats the files according to the SSA's *Specifications for Filing Forms W-2 Electronically (EFW2)*.

W-2 Online fill-in forms or file uploads will be on time if submitted by **January 31, 2028**. For more information, go to *www.SSA.gov/bso*.

When To File Paper Forms

Mail Form W-3 with Copy A of Form(s) W-2 by **January 31, 2028**.

Where To File Paper Forms

Send this entire page with the entire Copy A page of Form(s) W-2 to:

Social Security Administration
Direct Operations Center
Wilkes-Barre, PA 18769-0001

Note: If you use "Certified Mail" to file, change the ZIP code to "18769-0002." If you use an IRS-approved private delivery service, add "ATTN: W-2 Process, 1150 E. Mountain Dr." to the address and change the ZIP code to "18702-7997." Go to *www.irs.gov/PDS* for a list of IRS-approved private delivery services.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.