FILING FORMS
W2/W3 ELECTRONICALLY
WITH THE SOCIAL SECURITY ADMINISTRATION

Tyrone Benefield
Employer Services Liaison Officer
Social Security Administration
SOCIAL SECURITY MISSION

Pay the right person...

The right benefit...

At the right time.
What’s New!

- Form W-2 Revised for TY 2007
- MMREF-1 and MMREF-2 Name Change
  - Electronic Filing W-2 (EFW2)
  - Electronic Filing W-2C (EFW2c)
- Changes to Social Security Card
- New and Improved Vendor List
- SSNVS Now Returns All SSNs
- EVS Magnetic Media no Longer Accepted
- Working to Improve Capacity Issues
MMREF-1 is now EFW2
and
MMREF-2 is now EFW2c
Recommended Prototype with All Features
Social Security Card Enhancements

New Card Security Features

Last Name on Second Line (Starting in September 2007)

Gold to Green Color Shifting Ink 4 Point Text Border (Starting in October 2007)

Blue/Aqua Split Fountain Background (Started in April 2007)

Date of Issuance (Started in April 2007)

Signature 04/11/2007
Common W-2 Reporting Errors

- Money fields out of balance
- Wrong tax year
- Wrong data (ex., partial/ prior year)
- Name/SSN mismatches
- Wrong EIN
- Incorrect format (electronic files)
ITIN

- Individual Taxpayer Identification Number -- ITIN is *not* a SSN
- Apply to IRS via Form W-7
- Begins with "9"
- Non-citizen, unauthorized to work
- Needs ID number for tax filing
- Not valid for U.S. employment
Electronic Filing
What’s In It For You

- Extended due date – March 31st
- Immediate receipt
- Faster processing
- Fewer errors
- More services
- Less costly to employers and SSA
Business Services Online

- Register for a PIN and password
- File W-2s
  - Upload Wage File
  - W-2 Online
  - W-2C Online
- Notices via e-mail
- Acknowledge notices
- Verify Employee Names and SSNs
Important Links

- Employer Web Page
  WWW.Socialsecurity.gov/employer

- First Time Filers
  www.socialsecurity.gov/employer/firstFilers

- Registration and Log In Page
  www.ssa.gov/bso/bsowelcome.htm
What do I do first?

- Every “Signer” Needs a PIN
- PIN = the electronic signature of the person (not the company) attesting to the accuracy of the data
- PIN = allows a person access to use Business Services Online (BSO)
- Do not use your EFTPS PIN or another person’s PIN
Registration Process

- Choose your own password
- Receive your PIN (Personal Identification Number)
- Choose your roles
- Letter to user (may have Activation Code)
- Provide registration information (you and employer)
- Letter to employer (may have Activation Code)*
  Employer gives Activation Code to User
- User inputs Activation Code(s)
- USER ID – Future reference changed from PIN
# Registration Information

## Who Are You?
- **First Name:**
- **Middle Name:**
- **Last Name:**
- **Suffix:** (Jr, Sr, II, III, IV)
- **Social Security Number:**
- **Date of Birth:** (mmddccyy)
- **Address Line 1:**
- **Address Line 2:**
- **City:**
- **State:**
- **ZIP Code:**

## What Company Do You Work For?
- **Company Name or Business Name:**
- **Company Phone Number:**
- **Company Phone Extension:**
- **Employer Identification Number (EIN):**
  - OR
  - I am Self Employed and DO NOT have an EIN:
Additional Registration Information

- PASSWORDS valid for 1 year
  - remember to change every 365 days

- PINs valid indefinitely

- Requestors’ data authenticated against SSA data before a PIN is issued

- Exception process for data that cannot be processed – Contact Employer 800 Number (1-800-772-6270)
Choose Your Role(s)

Changes Effective
October 14, 2007

- Role selection will be completed through a dynamic, interactive “wizard.”

- SSNVS will be included under the Employer Service Suite which includes both SSNVS and the Electronic Wage Reporting Service.
E-File Options

- Both use March 31 e-file deadline
- Two Ways to e-file
  - Upload EFW-2 for large or small filers (requires W-2 software)
  - Fill-in up to 20 W-2 Online screen (*no W-2 software required!*)

*Note: Tapes, cartridges and diskettes are no longer acceptable*
W-2 Online

- Ideal for small filers or special needs
- *No forms or tax software required!!!*
- Blank W-2 displayed via Internet
  -- Fill in screens one at a time
  (up to 20)
  -- Name/SSN verification immediately
- W-3 totaled for your records
- Employee Copies (.pdf) too!
**W-2C Online**

- Blank W-2C displayed via Internet
- Fill in screens one at a time (up to 5)
- Limited functionality this year
- Employee Copies (.pdf) too!
AccuWage/AccuW2c
Test Software

- Select “Wage Reporting Software” at www.socialsecurity.gov/employer

  AccuWage checks EFW2 format
  AccuW2c checks EFW2C format

- Self-installing

- On-screen display of test results

- Identifies formatting and relational errors (ask your software vendor for assistance if errors are program-related)
Paper W-2 Filing

- Up to 249 W-2’s per EIN
- Must be machine readable –
  - Official IRS Copy A W-2/W-3 forms
  - or -
  - IRS Pub. 1141 compatible
    (vendor Copy A forms or b/w software versions approved by SSA)
- Send under cover of W-3 to SSA
  (See “Where To File” on W-3)
Paper Forms are Expensive and Error Prone

- Labor-intensive receipt and handling
- Non-scannable forms must be keyed
  - Wrong size
  - Cut forms
  - Entries are
    - too small
    - too light
    - outside the boxes
    - illegible
Tons of Paper W-2s

- The volume has declined by 2%
- Wilkes-Barre received 449,856 pounds of paper W-2s in 2006 – that’s over 224 tons!
- 46,726,543 W-2s

Is this your report?
**Name/ SSN Mismatch Notices**

- Sent to all mismatched employees
- Sent to employers who:
  - report more than 10 mismatches, *and*
  - number exceeds 0.5% of total W-2s in report
- File any W-2Cs within 60 days
- Document efforts and keep 4 years
- Use SSNVS to avoid mismatches
What is SSNVS?
(Social Security Number Verification Service)

- Allows employers to verify a hired employee’s the name and SSN of a hired employee with Social Security (SSA) over the Internet
- **Cannot** be used for income tax filing purposes
- Only tells you if Match/No Match name & Social Security number you sent and match SSA’s records – Change Effective August 25, 2007
- 6 possible “No-Match Codes” returned
- Provides an indicator if Social Security number belongs to a deceased person OR SSA is unable to verify all information
Social Security Statement

- Provides lifetime earnings summary & Social Security benefit estimates
- Mailed automatically each year
  - To workers age 25+
  - 3 months before birthday
- Earnings amounts current (2 weeks)
- More information at www.socialsecurity.gov/mystatement
Reconciliation Process

941/943/944

IRS

Employer

W-2s/W-3

SSA

94x Totals for Year

W-2 Totals for Year

Post earnings or place in Suspense File

Reconcile IRS Totals with SSA Totals
Items Reconciled

Social Security
- ✔ Wages
- ✔ Tips
- ✔ Tax Withheld

Medicare
- ✔ Wages and Tips
- ✔ Tax Withheld

- ✔ Federal Income Tax Withheld
- ✔ Advance EIC Payment

- W-2s *less* than 94x – SSA sends notice
- W-2s *more* than 94x – IRS sends notice
2007 W-2 Reminders

Soc. Sec. Wage Maximum = $97,500

Furnish EE copies by January 31, 2008

When to File with SSA:

Electronic by March 31, 2008

-or-

Paper by February 28, 2008

- Do not duplicate e-file with paper forms
- Do file on time
- Do not file 250+ on paper
Magnetic Media Eliminated

• Diskette (3½”)
  – Final year was tax year 2005

• Magnetic tape (reel or cartridge)
  – Final year was tax year 2004
SSA Contacts

- Employer Website
  www.socialsecurity.gov/employer

- Business Services Online (BSO)
  www.socialsecurity.gov/employer/bso/bsowellcome.htm

- Employer Reporting Assistance
  1-800-772-6270

- BSO Technical Assistance
  1-888-772-2970

- Employer Services Liaison Officers
Social Security Regional Employer Services Liaison Officers

EMPLOYER REPORTING SERVICE CENTER:
1-800-772-6270

Boston-CT, ME, MA, NH, RI, VT
Regina Bachini
617-565-2895 / Fax: 617-565-4814
regina.bachini@ssa.gov

New York-NJ, NY, PR, VI
Tyrone Benefield
212-264-1117 / Fax: 212-264-2071
tyrone.s.benefield@ssa.gov

Philadelphia-DE, DC, MD, PA, VA, WV
Frank O’Brien
215-597-4632 / Fax: 215-597-2989
frank.obrien@ssa.gov

Atlanta-AL, FL, GA, KY, MS, NC, SC, TN
Pat McCarron
404-562-1315 / Fax: 404-562-1313

Chicago-IL, IN, MI, MN, OH, WI
Paul Dieterle/Pat Hayes
312-575-4244 / Fax: 312-575-4245
paul.dieterle@ssa.gov
patricia.a.hayes@ssa.gov

Kansas City-IA, KS, MO, NE
John Gezich
816-936-5649 / Fax: 816-936-5955

Denver-CO, MT, ND, SD, UT, WY
Carolyn Sykes
303-844-2364 / Fax: 303-844-7320
carolyn.sykes@ssa.gov

Dallas-AR, LA, NM, OK, TX
Deborah Forsythe
281-449-2955 / Fax 281-590-1324
Debbie.forsythe@ssa.gov

San Francisco-AZ, CA, GU, HI, NV, AS
Bill Brees
510-970-8247 / Fax: 510-970-8101
bill.brees@ssa.gov

Seattle-AK, ID, OR, WA
Tim Beard
206-615-2125 / Fax: 206-615-2643
tim.beard@ssa.gov