



Securing today
and tomorrow

What You Need to Know for 2023

This training package provides information to

- New and experienced users of Business Services Online.
- Employers who mail paper W-2s to SSA and want to learn about filing W-2s electronically.

There are 2 versions of this training package:

1. PowerPoint
2. PDF



Securing today
and tomorrow

What You Need to Know for 2023

Topics

- ❖ New security feature for filing wage reports.
- ❖ Wage File Upload Process
- ❖ Lowering of the electronic reporting threshold – Taxpayer First Act
- ❖ Truncated Social Security Numbers
- ❖ W-2 Online
- ❖ Does your payroll software create a file?
- ❖ Fraud Prevention and Reporting

New Security Feature for Filing Wage Reports



Enhanced Security Feature

- Every **new** registrant that selects a wage reporting service must receive an Activation Code
- If you are a returning user, with an EIN already on your account with active services, then there is no further action required.
- This process does not include an expired password.



Securing today
and tomorrow

SSA.gov

- Access to the Wage Reporting suite of services requires pre-authorization from the employer. If access is requested, the employer will be notified via first-class mail, usually within 2 weeks. This notice will include an activation code which is needed to activate your request.
- You must go through the activation code process for the following services:
 1. Test files using Accuwage
 2. Create, print, and submit Forms W2 and W2c online
 3. Upload wage submission or resubmission files that are prepared in the EFW2 or EFW2C format
 4. Acknowledge resubmission request notices
 5. View Wage Report status.

Wage File Upload – Overview

- ❖ Provide confirmation information in less than 2 minutes.
- ❖ You will know *immediately* if your file passes our online checks*.
- ❖ You will receive a Wage File Identifier (WFID – SSA’s tracking code for your file) **only** when your file passes our online checks*.
- ❖ The system will reject the file and all reports in the file if errors are found in any of the reports.
- ❖ Errors are listed on the screen in the same file upload session.
- ❖ You will need to fix all errors and upload again before SSA can process your file.
- ❖ If your file has multiple reports (W-3s), you have the option to split the file and upload all of the reports without errors while you fix the report(s) that has/have errors and upload that file later.

* There are a few conditions SSA does not verify in real-time. One of these conditions is whether reported name/Social Security Number match SSA’s records.

Business Services Online – Overview

- ❖ If you are already registered to use BSO, choose Log In.
- ❖ If you need to register for BSO, start at BSO Welcome [Business Services Online \(ssa.gov\)](https://ssa.gov) and choose Register.
- ❖ For help information, please go to the [Employer W-2 Filing Instructions & Information \(ssa.gov\)](https://ssa.gov).
- ❖ The following pages show a s.tep-by-step process, starting with logging into Business Services Online (BSO).

Step
1:

Start at Business Services Online (BSO) Welcome

https://www.ssa.gov/bsowelcome.htm

Social Security

SEARCH MENU LANGUAGES SIGN IN / U

Home Business Services Online

Business Services Online

Welcome

The [Business Services Online Suite of Services](#) allows organizations, businesses, individuals, employers, attorneys, non-attorneys representing Social Security claimants, and third-parties to exchange information with Social Security securely over the internet. You must register and create your own password to access Business Services Online.

Alert

Effective September 19, 2022, the registration process for Business Services Online (BSO) will change. After you register to use BSO, or for any new BSO service, we will mail an activation code to complete the process. This includes those

Business Services Online

[Log In](#) [Register](#)

[Complete Phone Registration](#)

Business Services Online (BSO)

Hours of Operation
Monday - Friday: 5 AM - 1 AM ET
Saturday: 5 AM - 11 PM ET

Step 2:

Log into Business Services Online (BSO)


The screenshot shows the Social Security Business Services Online (BSO) login page. At the top, the header includes "Social Security Online" and "Business Services Online" with navigation links for "BSO Welcome", "BSO Information", and "Keyboard Navigation". A "HELP" link is also present. The main heading is "Log In to Online Services". A red box highlights the text "Existing users start here" with an arrow pointing to the "Existing User?" section. On the left, under "Online Services Availability", there is a list of hours: Monday-Friday: 5 AM - 1 AM ET, Saturday: 5 AM - 11 PM ET, and Sunday: 8 AM - 11:30 PM ET. A red box highlights the text "Choose Create Log In Account if you do not have a BSO User ID" with an arrow pointing to the "Create Log In Account" link. The "New User?" section explains that users must create an account and lists requirements: provide personal information, contact information, and a password with security questions. A red box highlights the "Create Log In Account" link. The "Existing User?" section asks for a User ID and Password, with links for "Forgot user ID?" and "Forgot your password?". Below this is a "User Certification" section with a scrollable text area and a checkbox for "I have read & agree to these terms." and a "Log In" button. A security warning at the top of the main content area reads: "For your security, please log out of the application and close all Internet windows when you are finished."

Step
3:

Select Report Wages to Social Security

Social Security Online
www.socialsecurity.gov

Business Services Online
BSO Main Menu | BSO Information | Contact Us | Keyboard Navigation

 **Main Menu** [HELP](#)

JOHN Q PUBLIC
[Logout](#)

Manage Account

- [View / Edit Account Info](#)
- [Change Password](#)
- [Disable Account](#)

Manage Services

- [View / Edit Services](#)
- [Request New Services](#)
- [View Pending Services](#)
- [Enter Activation Code\(s\)](#)

Manage Employer Information

- [Add/Update Employer Information](#)
- [Remove Employer Information](#)

Have a question? Call 1-800-772-6270 Monday through Friday, 7:00 a.m. to 7:00 p.m. Eastern Time to speak with Employer Customer Service personnel.
For TDD/TTY call 1-800-325-0778.

Welcome, JOHN Q PUBLIC
Your password expires on **December 31, 9999**

[Report Wages To Social Security](#)

- [Test wage files using Accuvage](#)
- [Submit, download and print W-2s and W-2cs](#)
- [View submission status, errors and error notices for wage reports submitted by or for your company](#)
- [Request an extension to resubmit a wage file](#)

www.socialsecurity.gov

Step
4:

Select Upload Formatted Wage File Tab



Electronic Wage Reporting (EWR)

Reporting Wages to Social Security

- Forms W-2/W-3 Online
- Forms W-2c/W-3c Online
- Upload Formatted Wage File**
- AccuWage Online

Warning This tab is not for submitting Forms W-2c/W-3c created using any other tab.

[Submit a Formatted Wage File](#)

- Upload your wages in an EFW2/EFW2C formatted file and receive results within minutes.
- The required file format is described in the [Specifications for Filing Forms W-2 and W-2c \(EFW2/EFW2C\)](#).
- You will need the WFID from your original filing, which can be found on your Resubmission Notice

[Submit a Special Wage Payments File](#)

You can submit an electronic file that contains special wage payment data as defined in Internal Revenue Service Publication 957.

Submission Status

[View Submission Status](#)

Check report status, errors, and notice information for previously submitted wage reports (Forms W-2/W-3).

Employer Report Status

[View Employer Report Status](#)

Check wage report status or view errors for reports submitted for your company by a third party.

Note: Forms W-2/W-3 Online allows you to key up to 50 W-2s directly into SSA's wage processing system.

Forms W-2c/W-3c Online allows you to key up to 25 W-2cs directly into SSA's wage processing system.

AccuWage Online is software that lets you check your EFW2 or EFW2C formatted file for most error conditions prior to uploading it.

Step
5:

Select the Submit a Formatted Wage File link



Electronic Wage Reporting (EWR)

Reporting Wages to Social Security

[Forms W-2/W-3 Online](#)

[Forms W-2c/W-3c Online](#)

[Upload Formatted Wage File](#)

[AccuWage Online](#)

Warning This tab is not for submitting Forms W-2c/W-3c created using any other tab.

[Submit a Formatted Wage File](#)

- Upload your wages in an EFW2/EFW2C formatted file and receive results within minutes.
- The required file format is described in the [Specifications for Filing Forms W-2 and W-2c \(EFW2/EFW2C\)](#).
- You will need the WFID from your original filing, which can be found on your Resubmission Notice

[Submit a Special Wage Payments File](#)

You can submit an electronic file that contains special wage payment data as defined in Internal Revenue Service Publication 957.

Submission Status

[View Submission Status](#)

Check report status, errors, and notice information for previously submitted wage reports (Forms W-2/W-3).

Employer Report Status

[View Employer Report Status](#)

Check wage report status or view errors for reports submitted for your company by a third party.

Step
6:

Select your file's format (W-2 or W-2c)

Or select "Response to a resubmission Notice" if you received a Resubmission Notice and are resubmitting a file



Social Security

[EWR Home](#)

[File Upload](#)

[Help](#)

Formatted Wage File Upload

What's in the File?

Which of the following is the best description of the wage report(s) in your file?

- W-2/W-3 forms for Tax Year 2022 or previous tax year (EFW2)
- W-2c/W-3c forms to correct mistakes on previously processed W-2 forms (EFW2C)
- Response to a Resubmission Notice

Step
7:

Use the Browse box to choose a file to upload

Upload File

Uploaded files will be analyzed for formatting errors and accuracy. Files with no errors will automatically be submitted to SSA. If your file has errors, you will receive an error report detailing what needs to be corrected before you resubmit your file.

Choose a file to upload

! File must be in EFW2 file format with .txt extension. [? Learn more about this file format](#)

We recommend compressing your .txt file and uploading as a .zip to improve upload speed.

Use the
Browse
function on
your computer
to choose the
file you want
to upload

Step
8:

After the name of your file appears in the box next to Browse, then select the Upload File box

Upload File

Uploaded files will be analyzed for formatting errors and accuracy. Files with no errors will automatically be submitted to SSA. If your file has errors, you will receive an error report detailing what needs to be corrected before you resubmit your file.

Choose a file to upload

! File must be in EFW2 file format with .txt extension. [?](#) Learn more about this file format

We recommend compressing your .txt file and uploading as a .zip to improve upload speed.

UXG-file1-Success10.txt



Browse

Upload File

You will receive one of two results:

Successful Upload



[File Summary](#)

[Help](#)

Formatted Wage File Upload

✔ Your file passed preliminary checks and has been submitted to the Social Security Administration.

We will notify you if further action is required. You can use the information below to view your status at any time by visiting [Submission Status](#).

i Print this page as acknowledgement of receipt and proof of filing date.

Your Wage File Identifier (WFID) has been created and is proof of filing date.

Wage File Identifier (WFID): **563D53**

Business Services Online: www.ssa.gov/employer

You will need this WFID to reference this submission in all communications with SSA and to check the submission status on the Electronic Wage Reporting (EWR) homepage in Business Services Online.

[Print Receipt](#)

[Upload New File](#)

[EWR Home](#)

File Summary

Status: **RECEIVED**

Total Wages, Tips and Other Compensation Reported

\$2,547,130.18

W-3 Forms Checked

8

W-2 Forms Checked

566

Uploaded on 11/21/2022 at 11:53:19 AM ET

File Name

UXG-file1-Success10.txt

File Size

293.14 KB

You Have Errors



Formatted Wage File Upload

✘ This file failed preliminary checks and has not been submitted to the Social Security Administration.

Fix all errors identified below. When ready, upload the entire file again.

Print this page as proof of filing attempt. You will not receive a Wage File Identifier (WFID) until this file passes preliminary checks.

You must fix all errors and upload all reports within 45 days to receive credit for filing on the date we received your original submission. Otherwise, the Internal Revenue Services (IRS) may assess penalties. Visit www.irs.gov to review the IRS penalty information in the General Instructions for Forms W-2 and W-3.

The deadline for initial electronic filing is the last day in January.

For more information, refer to the Errors section of the File Upload Tutorial (linked under Help).

[Print This Page](#)

[Upload New File](#)

File Summary

Status: **FAILED FILE CHECK**

Errors Detected

1

W-3 Forms Checked

8

W-2 Forms Checked

566

Uploaded on 11/21/2022 at 11:58:22 AM ET

File Name

UXG-file2-OneRejError.txt

File Size

293.14 KB

Error Results

These tables have additional features. [Learn more.](#)

Summary of W-3 Forms with Errors

Showing 1

<input type="checkbox"/>	Employer Name	EIN	Tax Year	W-2 Total	# of Errors
<input type="checkbox"/>	HOME COMPANY	[REDACTED]	2019	75	1

[Apply Filter](#)

Error Details

Showing 1-1 of 1

<input type="checkbox"/>	Line #	Error Type	Employer Name	EIN	Tax Year	Establishment #	Employment Type	Tax Jurisdiction
<input checked="" type="checkbox"/>	429	Out of Balance	HOME COMPANY	[REDACTED]	2019		Regular 941	Domestic

Form: W-3



Formatted Wage File Upload

✔ Your file passed preliminary checks and has been submitted to the Social Security Administration.
 We will notify you if further action is required. You can use the information below to view your status at any time by visiting [Submission Status](#).

i Print this page as acknowledgement of receipt and proof of filing date.
 Your Wage File Identifier (WFID) has been created and is proof of filing date.

Wage File Identifier (WFID): **563D53**

Business Services Online: www.ssa.gov/employer

You will need this WFID to reference this submission in all communications with SSA and to check the submission status on the Electronic Wage Reporting (EWR) homepage in Business Services Online.

[Print Receipt](#) [Upload New File](#) [EWR Home](#)

File Summary

Status: RECEIVED		Uploaded on 11/21/2022 at 11:53:19 AM ET
Total Wages, Tips and Other Compensation Reported \$2,547,130.18	W-3 Forms Checked 8	File Name UXG-file1-Success10.txt
	W-2 Forms Checked 566	File Size 293.14 KB

Successful Upload


Confirmation page for a successful upload includes:

- ❖ Results in less than 60 seconds
- ❖ Wage File Identifier (WFID – SSA’s tracking code)
- ❖ File Summary with details of upload

You Have Errors (1 of 5 pages)

- ❖ SSA will **reject** your file and **all** reports in that file if there are any errors.
- ❖ You will **NOT** get a Wage File Identifier (WFID) if you have errors in your file.
- ❖ You will need to fix the errors in your file and upload the fixed file.
- ❖ Summary information about your file is displayed here.

Formatted Wage File Upload

 This file failed preliminary checks and has not been submitted to the Social Security Administration.

[Fix all errors identified below.](#) When ready, upload the entire file again.

Print this page as proof of filing attempt. You will not receive a Wage File Identifier (WFID) until this file passes preliminary checks.

You must fix all errors and upload all reports within 45 days to receive credit for filing on the date we received your original submission. Otherwise, the Internal Revenue Services (IRS) may assess penalties. Visit www.irs.gov to review the IRS penalty information in the General Instructions for Forms W-2 and W-3.

The deadline for initial electronic filing is the last day in January.

For more information, refer to the Errors section of the File Upload Tutorial (linked under Help).

 Print This Page

Upload New File

File Summary

Status: **FAILED FILE CHECK**

Errors Detected

12

W-3 Forms Checked

4

W-2 Forms Checked

47

Uploaded on 11/21/2022 at 12:57:02 PM ET


File Name

EFW2_File002_ErrorResults_12errors.txt

File Size

30.12 KB

You Have Errors (2 of 5 pages)

Search icon  filters the table by a specific string of characters in any column of the table.

Error Results
These tables have additional features. [Learn more.](#)

Summary of W-3 Forms with Errors

Showing 4

Search

<input type="checkbox"/>	<u>Employer Name</u>	<u>EIN</u>	<u>Tax Year</u>	<u>W-2 1</u>
<input type="checkbox"/>	HOUSE & HOME	██████████	2022	15
<input type="checkbox"/>	EARNISTENE N BERTA BUILDERS	██████████	2022	15
<input type="checkbox"/>	HOUSE & HOME 2	██████████	2022	2
<input type="checkbox"/>	JILLS SERVICES	██████████	2022	15


[Apply Filter](#)

Error Details

Showing 1-12 of 12

Column Selector

- Employer Name
- EIN
- Tax Year
- Establishment #
- Employment Type
- Tax Jurisdiction
- W-2 Total

Column Selector  to select the columns you want to display in the table.

You Have Errors (3 of 5 pages)

Summary of W-3 Forms with Errors

Showing 4

<input type="checkbox"/>	<u>Employer Name</u>	<u>EIN</u>	<u>Tax Year</u>	<u>W-2 Total</u>	<u># of Errors</u>
<input type="checkbox"/>	HOUSE & HOME	██████████	2022	15	3
<input checked="" type="checkbox"/>	EARNISTENE N BERTA BUILDERS	██████████	2022	15	1
<input type="checkbox"/>	HOUSE & HOME 2	██████████	2022	2	7
<input checked="" type="checkbox"/>	JILLS SERVICES	██████████	2022	15	1

Error Details Filtered by W-3 Form (2 Selected)

Showing 1-2 of 2

<input type="checkbox"/>	<u>Line #</u>	<u>Error Type</u>	<u>Employer Name</u>	<u>EIN</u>	<u>Tax Year</u>	<u>Form</u>	<u>Last 4 SSN</u>
<input checked="" type="checkbox"/>	29	Invalid Medicare Wages and Tips	EARNISTENE N BERTA BUILDERS	██████████	2022	W-2	***-**-██████████
Error Message: Medicare Wages and Tips must be greater than or equal to the sum of Social Security Wages and Social Security Tips when Tax Year is after 1990. Relevant Fields: Medicare Wages and Tips (\$4,500.23); sum of Social Security Wages and Social Security Tips (\$56,555.67); Social Security Wages (\$55,555.55); Social Security Tips (\$1,000.12); Tax Year (2022).							
<input checked="" type="checkbox"/>	53	Invalid Medicare Wages and Tips	JILLS SERVICES	██████████	2022	W-2	***-**-██████████
Error Message: Medicare Wages and Tips must be greater than or equal to the sum of Social Security Wages and Social							

You can filter errors by:

- Employer Name
- EIN
- Tax Year
- Tax Jurisdiction
- Establishment #
- # of Errors
- W-2 Total
- Employment Type

You Have Errors (4 of 5 pages)

Error Details Filtered by W-3 Form (1 Selected)

Showing 1-3 of 3

Line #	Error Type	Employer Name	EIN	Tax Year	Establishment #	Employment Type	Tax Jurisdiction
5	Invalid Money Amount	HOUSE & HOME	[REDACTED]	2022	HQ00	Household	Domestic
<p>Form: W-2 Last 4 SSN: ***-**-**** Last Name: [REDACTED] First Name: [REDACTED] Error Message: Social Security Wages must only contain numeric data. No negative amounts; right justify and zero fill. Relevant Fields: Social Security Wages (\$5703.39).</p>							
15	Invalid Money for Annual Household Minimum	HOUSE & HOME	[REDACTED]	2022	HQ00	Household	Domestic
<p>Form: W-2 Last 4 SSN: ***-**-**** Last Name: [REDACTED] First Name: [REDACTED] Error Message: Medicare Wages and Tips must be greater than or equal to the Annual Household Minimum for reported Tax Year. Relevant Fields: Annual Household Minimum (\$2,400.00); Medicare Wages and Tips (\$200.00); Tax Year (2022); Employment Code (H=Household).</p>							
15	Invalid	HOUSE & HOME	[REDACTED]	2022	HQ00	Household	Domestic

You will *immediately* see specific details about your errors, including the line number in your file.

You Have Errors (5 of 5 pages)

[Print This Page](#) [Upload New File](#)

File Summary

Status: FAILED FILE CHECK

Errors Detected 4

W-3 Forms Checked 3

W-2 Forms Checked 32


Uploaded on 11/21/2022 at 01:38:11 PM ET

File Name
EFW2_File003_ErrorResults_4_CriticalTestPlus3Errors.txt
(EFW2_File003_ErrorResults_4_CriticalTestPlus3Errors.zip)

File Size
29.62 KB (1.80 KB)

Context sensitive Help links are now located on the page

Formatted Wage File Upload

 This file failed preliminary

[Fix all errors identified](#)

[Print this page as proof](#)

Help

[EFW2 & EFW2C Specifications](#)

[File Upload Tutorial](#)

For Additional Help:

Phone

1-800-772-6270 (TTY 1-800-325-0778)

Monday through Friday, 7 a.m. to 7 p.m., Eastern Time

Fax

1-410-597-0237

Email


employerinfo@ssa.gov

[Close](#)

The Help link at the top provides links to manuals and contact information.

Proof that you uploaded a file even though it didn't get a WFID

Formatted Wage File Upload

 **This file failed preliminary checks and has not been submitted to the Social Security Administration.**

Fix all errors identified below. When ready, upload the entire file again.

Print this page as proof of filing attempt. You will not receive a Wage File Identifier (WFID) until this file passes preliminary checks.

You must fix all errors and upload all reports within 45 days to receive credit for filing on the date we received your original submission. Otherwise, the Internal Revenue Services (IRS) may assess penalties. Visit www.irs.gov to review the IRS penalty information in the General Instructions for Forms W-2 and W-3.

The deadline for initial electronic filing is the last day in January.

For more information, refer to the Errors section of the File Upload Tutorial (linked under Help).

 [Print This Page](#)

[Upload New File](#)

File Summary

Status: FAILED FILE CHECK

Uploaded on 11/21/2022 at 01:55:07 PM ET

- ❖ You will **not** receive a Wage File Identifier (WFID) if any reports in your file has errors.
- ❖ Fix the error(s) and return **all** reports again.
- ❖ Print This Page for your records to show you uploaded your file.
- ❖ You have the option to split your file and submit the good reports while fixing reports with errors

If your file is returned due to our back-end checks (1 of 2 pages)

- ❖ Even though your file passed our online checks, and you received a WFID, if a report fails to pass our back-end checks, SSA will notify you within a day or two and reject your file.
- ❖ Then, you will need to log into BSO after you receive a resubmission notice to learn more about the error.

Social Security Online Business Services Online
www.socialsecurity.gov | BSO Main Menu | BSO Information | Logout

Electronic Wage Reporting (EWR)

Reporting Wages to Social Security

Forms W-2/W-3 Online | Forms W-2c/W-3c Online | Upload Formatted Wage File | AccuWage Online

Warning This tab is not for submitting Forms W-2c/W-3c created using any other tab.

[Submit a Formatted Wage File](#)

- Upload your wages in an EFW2/EFW2C formatted file and receive results within minutes.
- The required file format is described in the [Specifications for Filing Forms W-2 and W-2c \(EFW2/EFW2C\)](#).
- You will need the WFID from your original filing, which can be found on your Resubmission Notice

[Submit a Special Wage Payments File](#)
You can submit an electronic file that contains special wage payment data as defined in Internal Revenue Service Publication 957.

Submission Status

[View Submission Status](#)
Check report status, errors, and notice information for previously submitted wage reports (Forms W-2/W-3).

Employer Report Status

[View Employer Report Status](#)
Check wage report status or view errors for reports submitted for your company by a third party.

Resubmission Notice

Did you receive a Resubmission Notice? You may use the following links to resubmit your formatted wage file or request a one-time 15-day extension of the deadline:

[Resubmit your Formatted Wage File](#)

- Upload your wages in an EFW2/EFW2C formatted file.
- The required file format is described in the [Specifications for Filing Forms W-2 and W-2c \(EFW2/EFW2C\)](#).
- You will need the WFID from your original filing, which can be found on your Resubmission Notice.

[Request an Extension to File a Resubmission](#)

- You will need information from the Notice to request an extension.
- You cannot extend if (a) the file has previously been resubmitted or (b) today is more than 45 days from the date on the Resubmission Notice.

If your file is returned due to our back-end checks (2 of 2 pages)

- ❖ Once you fix the problem, you have 2 options to return the file to SSA.
 1. You may select the "Response to a Resubmission Notice" on the "What's in the File" page. You will be able to select the old WFID and then upload the file. You will receive a success confirmation (with the same WFID) or a list of errors.
 2. Even though you already have a WFID, you may upload the file as a new file. You will get a new WFID if your file has no other errors.
- ❖ In either case, as long as you upload the file within 30 days SSA will consider your file uploaded timely.

Social Security Sign Out

Select Eligible Wage File ✕

Refer to your Resubmission Notice and select the wage file you would like to resubmit.
If your wage file is not shown below, you won't be able to complete a resubmission for that file.
Close this window and submit a new wage file.

Action	WFID	File Name	File Type	Submission Date
Select	D10B84	EFW2C_File001c_Success.txt	EFW2C	June 14, 2021

Close

Response to a Resubmission Notice

Response to a Resubmission Notice

i You are eligible to use this option ONLY if you received a Resubmission Notice from SSA.

Select Eligible Wage File

Reminders

- ❖ Remember to include a valid file extension, either .txt or .zip.
The zip file must contain only one .txt file
- ❖ If you use screen scraping, you will need to make sure your routine matches the screen path, which was changed in December 2021. The old system will be unavailable as of December 2022.
- ❖ For detailed information please review the [Tutorial](#).

That's all there is with the Wage File Upload.

- ❖ Information about your file in real-time.
- ❖ No reason to come back unless your file is rejected.
- ❖ You can still log into BSO and view information on all of your files and reports.



This is the end of the Wage File Upload slides. Other topics on the following pages.

Lowering of the electronic reporting threshold

Taxpayer First Act

(1 of 2 pages)

Year	Threshold lowered to
2022	100*
2023	10*

- ❖ Taxpayer First Act mandates electronic filing of many IRS forms including W-2s.
- ❖ In 2022* if you send 100 or more W-2s to SSA, you must file them electronically.
- ❖ In 2023* that limit is lowered to 10.

* These dates are tentative. SSA will finalize dates once IRS issues final regulations. Initial [Federal Register announcement posted on 7/23/2021](#) .

Taxpayer First Act

The Taxpayer First Act, which became Public Law 116-25 in July 2019, requires more employers to file W-2s or W-2Cs electronically. Although the IRS has not yet issued formal regulation on the implementation, here is a tentative schedule:

- By midnight on January 31, 2022, employers who file **100** or more W-2s or W-2Cs will have to send W-2s or W-2Cs to SSA electronically.
- By midnight on January 31, 2023, employers who file **10** or more W-2s or W-2Cs will have to send W-2s or W-2Cs to SSA electronically.

When the IRS issues formal guidance on implementing this new law, the above date may change. The IRS has [the authority to penalize](#) any employer who does not file electronically if they meet the threshold.

Choices of how to file electronically

1. SSA offers a free product called W2 Online. It looks like a paper W-2 form, but it allows you to fill it in via SSA's website.
2. If you currently use software to create your W-2 forms, check to see if it can create a file in the "EFW2" format. You can upload your file in this format for free using SSA's Business Services Online. .
3. You can hire a third party who will prepare your W-2s and send them to SSA electronically on your behalf. There is normally a fee charged by the third party.

SSA does not recommend third parties. However, the IRS maintains a list of [approved Modernized eFile providers](#).


Lowering of the electronic reporting threshold

Taxpayer First Act

(2 of 2 pages)

- ❖ See SSA's [Taxpayer First Act](#) page for more information including options to file for free
- ❖ [IRS Electronic-Filing Requirements for Specified Returns and Other Documents](#)

Taxpayer First Act

Resources	Web Service for Third Parties and Developers
Videos <ul style="list-style-type: none">• Taxpayer First Act and how to Register for Business Services Online (Coming Soon)• How to File W-2s Online	The Electronic Wage Reporting Web Service W (EWRWS) is for developers of payroll and tax reporting software, as well as payroll service providers, who wish to develop a web service client for filing wage reports electronically with SSA in the EFW2 format.
Handbooks <ul style="list-style-type: none">• Registration and Access to Services • Business Services Online Tutorial	
FAQs <p>Need more? Check our frequently asked question for more information.</p>	

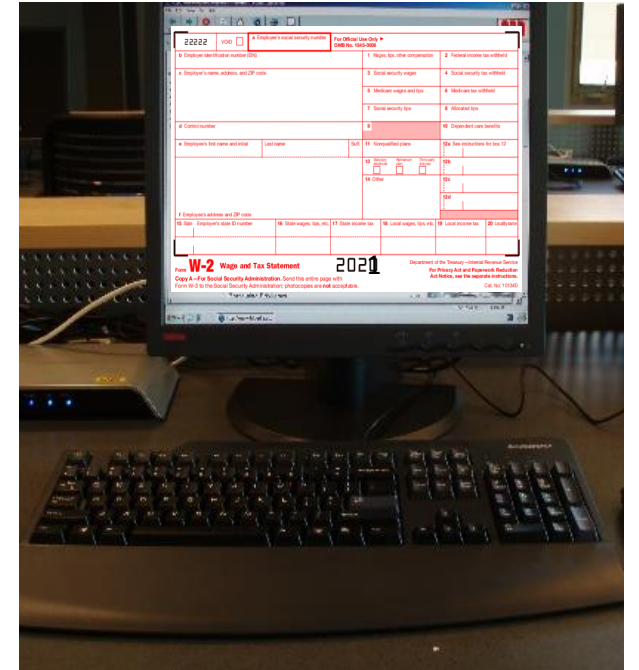
Truncated Social Security Number (SSN)

- ❖ You may truncate the SSN on recipients' W-2s.
- ❖ SSA will not accept truncated SSNs that only show the last four digits (XXX-XX-1234) on W-2 Copy A (sent to SSA) or in the SSN field of the EFW2 formatted wage file.
- ❖ Please remember to show all nine digits of the SSN on Copy A to ensure proper paper processing.
- ❖ Please check each State's requirements for displaying an SSN and if they allow truncation for W-2s sent to a state.

22222	a Employee's social security number XXX-XX-1234	OMB No. 1545-0008
b Employer identification number (EIN)		1 Wages, tips, oth
c Employer's name, address, and ZIP code		3 Social security

W-2 Online is a free service from SSA

- ❖ Looks just like a paper W-2, but it's on SSA's website
- ❖ Key up to 50 W-2s for *FREE!*
- ❖
- ❖ Register for Business Services Online
- ❖ SSA also offers W-2C Online!
- ❖ For more information, see the [W-2 Online tutorial](#)



If your software creates a file, consider Wage File Upload

- Does your software create a W-2 file in the [EFW2](#) format?
- If yes, you can upload your file to SSA to process for free.
- Register for Business Services Online.
- For more information see the [Wage File Upload tutorial](#).
- Ask your software provider if their software provides an [EFW2](#) file.



What else is new?

- [What's New for 2023](#)
- [New Features to the W-2/W-2c Online Applications](#)
- SSA will publish these changes in November 2022

Social Security: Fraud Prevention and Reporting



Social Security

SEARCH MENU LANGUAGES SIGN IN/UP

Social Security: Fraud Prevention and Reporting

We take fraud seriously and so should you

A message from Social Security

We are committed to preventing, detecting, and eliminating fraud in our programs.

Our mission is to deliver Social Security services that meet the changing needs of the public. Every day our employees work diligently to ensure the public receives the services and benefits it deserves. We strive to ensure the integrity of our programs and provide a high level of service to the public despite the efforts of those who seek to abuse our programs.

How to report fraud

Do you suspect someone of committing fraud, waste, or abuse against Social Security? You can contact the Office of the Inspector General's fraud hotline at **1-800-269-0271** or submit a report online at <https://oig.ssa.gov/>.

If you receive a suspicious call from someone alleging to be from Social Security, hang up, and then report details of the call to the Office of the Inspector General at <https://oig.ssa.gov/>.

Online Services

We are constantly expanding our online services to give you freedom and control when conducting business with Social Security. Today, you can apply for retirement, disability, and Medicare benefits online, check the status of an application or appeal, request a replacement Social Security card (in most areas), print a benefit verification letter, and more – from anywhere and from any of your devices!

my Social Security

You can access many of our online services with a free my Social Security Account.

Quick. Secure. Easy.

[Sign In/Up](#)

[Learn More](#)

Popular Online Services:



Review Your Information

- [View Your Latest Statement](#)
- [Review Your Earnings History](#)
- [Estimate Retirement Benefits](#)
- [Check Application Status](#)



Apply for Benefits

- [Apply for Retirement Benefits](#)
- [Apply for Disability Benefits](#)
- [Apply for Medicare Benefits](#)
- [Appeal a Decision](#)



Manage Your Account

- [Change Your Address](#)
- [Set Up or Change Direct Deposit](#)
- [Print Proof of Benefits](#)
- [Print Your 1099](#)



Find Help and Answers

- [Review Our FAQs](#)
- [Request a Replacement Social Security Card](#)
- [Request a Replacement Medicare Card](#)

Online Services by Topic:

Appeals

- [Appeal Your Recent Medical Decision](#)
- [Continue a Medical Appeal You Already](#)

Medicare

- [Apply for Benefits](#)
- [Return to a Saved Application](#)

Retirement

- [Apply for Benefits](#)
- [Return to a Saved Application](#)

Find helpful online Wage Reporting information

- ❖ Go to the [Employer Page](#) for videos, tutorials, and other useful information and links.
- ❖ [Employer W-2 Filing Instructions & Information \(ssa.gov\)](#)
- ❖ [What's New for 2023](#)
SSA plans to activate the URL for the “What’s New for 2023” page before the end of November 2022.
- ❖ [IRS W-2 information](#)
- ❖ [IRS Publication 15, \(Circular E\), Employer's Tax Guide](#)



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Thank you for viewing this training package.

This is the end of this training package.