Taxpayer First Act





Why You Need to File Your W-2s Electronically

The Internal Revenue Service (IRS) has issued final regulations that reduce the electronic filing threshold from 250 W-2s to 10 informational returns, beginning January 2024.

What this means for you: If you file 10 or more informational returns (such as Forms W-2 or 1099), you must file electronically unless the IRS grants a waiver or exemption.

Note: Filing electronically completes your wage reporting obligation and there is no need to send paper documents. The new process makes filing quicker, easier, and reduces errors, that helps to avoid delays in processing your reports.

Employers

Log In Create Account To submit electronic reports for forms W-2 or W-2c, you will need to register for a Business Services Online (BSO) account. Visit www.ssa.gov/bso/bsowelcome.htm. You will need an account with one of our two credential partners, Login.gov or ID.me. If you do not have an account select the "Create an Account" link and follow the instructions. You will be redirected back to our website to complete the registration process.

Personal Information

You will need to provide information about you and the business(es) you will submit wages for.

SSA Services Suite for Employers

After successfully registering for BSO, you will need to Request Access to BSO Services. Your employer will receive an activation code in the mail. Once you activate your account, the following services will be available immediately:

- W-2/W-2c Online.
- Wage File Upload.
- AccuWage Online.
- View Name and SSN Errors.
- Social Security Number Verification Service (SSNVS).



There are three ways to file W-2s online:

- **Upload a Wage Report** Upload your files using your own software if it meets the specifications for electronically filing Forms W-2. You also can use our AccuWage test tool to check the accuracy of your wage reports before submitting them.
- 2. **W-2 Online** Complete and print up to 50 Forms W-2 suitable for distribution to your employees. No software is required...
 - W-2c Online Complete and print up to 25 Forms W-2c's suitable for distribution to your employees. No software is required.
- 3. You also have the option to hire a 3rd party to submit W-2s electronically on your behalf.

For more information, please visit:

www.irs.gov/newsroom/irs-and-treasury-issue-final-regulations-on-e-file-for-businesses

For more information, please visit www.ssa.gov/employer/taxpayer.html









