BUSINESS SERVICES ONLINE

ELECTRONIC W-2/W-2C FILING

User Handbook for Tax Year 2024

Social Security

Office of Systems Electronic Services

6401 Security Boulevard

Baltimore, Maryland 21235

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1.0 OVERVIEW

1.1   WHAT IS BUSINESS SERVICES ONLINE?

Business Services Online offers Internet services for businesses and employers who exchange information with Social Security. This handbook focuses on wage reporting by employers as well as third-party submitters.

As a registered Business Services Online user who selected wage reporting suite of services during registration, you are able to:

- Create/Resume Forms W-2/W-3 Online.
- Create/Resume Forms W-2c/W-3c Online.
- Save Submitted Reports to Your Computer.
- Submit/Resubmit a Formatted Wage File.
- Submit a Special Wage Payments File.
- Check W-2/W-2c reports for formatting accuracy before sending them to the Social Security Administration.
- View Submission Status to check report status, errors, and notice information for previously submitted wage reports.
- View Employer Report Status to check wage report status or view errors for reports submitted for your company by a third party.
- Request an Extension to File a Resubmission.

 Select Wage Reporting Handbook to view a PDF version of the Wage Reporting Handbook.

1.2   NEW FOR TAX YEAR 2024

The following are new for Tax Year 2024:

- All EWR applications:
    - Add Tax Year 2024.
    - Change references from Tax Year 2023 (TY23) to Tax Year 2024 (TY24).
    - Remove all references related Tax Year 2020 (TY20).
    - Update Quarter of Coverage (QC).
    - Update Federal Insurance Contribution Act (FICA) maximum wages; and
    - Update EWR supporting documents and services, including Electronic W-2 Filing Handbook, EWR Demo and ApPages, EWR Tutorials (English and Spanish),

Employer W-2 Filing Instructions and Information websites, and Employer Support website.

- EWR Home page:
  - o Modify the languages on the EWR home page for IT Modernization Employer Wage Reporting Journey (EWRJ) application—Pilot W-2/W-2c Online application. Only the pilot participants can see this language.

1.3   SYSTEM REQUIREMENTS

To use Business Services Online, you will need:

- Internet access,
- A Web browser with 128-bit encryption and cookies enabled, and
- Adobe Acrobat Reader (version 5.0 or higher recommended) if you plan to create Forms W-2/W-2c Online or view the PDF versions of the User Handbooks. You will also need this software to view and print the W-2/W-2c forms created online. For a free copy of Acrobat Reader go to www.adobe.com.

1.4   SECURITY

Business Services Online uses Secure Sockets Layer (SSL) communications protocol and 128-bit line encryption to protect your privacy. These technologies prevent eavesdropping and ensure that data is transmitted securely over the Internet.

1.4.1   128-BIT ENCRYPTION

To determine whether your browser supports 128-bit encryption, select Help/About from your browser menu. Most browsers will display the phrase "128-bit encryption" or "128-bit cipher strength". If you are unsure whether your browser supports 128-bit encryption, contact the software company that developed the browser.

1.4.2   COOKIES

To work with Business Services Online, your browser must be set to accept cookies. This is the default setting for most browsers. If you receive a request to store a file on your computer, select "*Yes*". Business Services Online cookies is deleted when you close your browser.

1.4.3   E-MAIL

E-mail to or from Social Security does not provide security features. Please do not include private information, such as your Social Security Number, in e-mail messages.

1.4.4 PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE

We ask for the information on Forms W-2, W-3, W-2c and W-3c to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Section 6051 and its regulations require you to furnish wage and tax statements to employees and to the Social Security Administration. Section 6109 requires you to provide your employer identification number. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax law. If you fail to provide this information in a timely manner, you may be subject to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

1.5 DATES & TIMES

Business Services Online normally operates during the following hours, including holidays, and may be available at other times as well:

Monday - Friday .... 4:15 a.m. to 1:00 a.m. Eastern Time
Saturday .... 5:00 a.m. to 11:00 p.m. Eastern Time
Sunday .... 8:00 a.m. to 11:30 p.m. Eastern Time

1.5.1 DECEMBER 2024

Wage reporting applications will not be available from 6:00 a.m., December 06, 2024 until 4:15 a.m., December 09, 2024.

1.5.2 BEGINNING DECEMBER 09, 2024

Business Services Online will begin accepting Tax Year 2024 submissions after 4:15 a.m., December 09, 2024.

Business Services Online may experience delays in processing submissions due to high submission volume. Please check the Business Services Online Internet Web site for updated information regarding potential delays in processing your submission.

1.5.3 JANUARY 31, 2025

The Internal Revenue Service will consider electronic annual wage reports for Tax Year 2024 to be late if they are submitted after January 31, 2025. If this date falls on a Saturday, Sunday, or legal holiday, the deadline will be the next business day.

2.0 GETTING ACCESS

2.1 HOW TO REGISTER

You must register to use Business Services Online. Every Business Services Online user must register personally. **You may not register on behalf of another person.**

To register, go to www.socialsecurity.gov/bso/bsowelcome.htm. Scroll down to the Employer box and select either **Log in** or **Create account**.

Do not use your browser's *Back*, *Forward*, **or** *Refresh* **buttons** while you are completing the registration form. This could clear the information in the form.

For information about registering for business services online, see the [User Registration handbook](#).

2.2 WAGE REPORTING SERVICES FOR EMPLOYERS

The following wage reporting services are available under Social Security Services Suite for Employers:

Report Wages to Social Security

- Create, save, resume, print, and submit Forms W-2 and W-2c Online.
- Submit/Resubmit wage files that are prepared in the Electronic Filing (EF) format.
- Use AccuWage Online to check formatted EFW2/EFW2C files for corrections before you upload them to Social Security Administration.
- Check report status, errors, and notice information for previously submitted wage reports.
- Check report status or view errors for reports submitted for your company by a third party.
- Request a one-time extension for resubmission.

2.3 ACCOUNT MAINTENANCE

It is important to keep your Business Services Online Account information up to date. If you no longer require a service, you may deactivate some or all of your access. You also should add, update, or remove your Employer information whenever a change occurs. If your User ID is disclosed to an unauthorized person, you will need to deactivate it to ensure the security of the information you provide to Social Security. It is also important to change your password frequently.

Use the following chart to determine the method that would work best for your situation:

Media	Paper	Upload Formatted Wage File	Forms W-2/W-3 Online	Forms W-2c/W-3c Online
Number of Forms W-2 or Max File Size	Up to 10 Forms W-2	350 MB	Maximum of 50 Forms W-2 per submission	
Number of Forms W-2c or Max File Size	Up to 10 Forms W-2c	350 MB		Maximum of 25 Forms W-2c per submission
Social Security Processing Speed	Slower	Faster	Faster	Faster
Tax Year (TY)	1978-present	1978-present	Current year and three prior years	On and before April 15th of the current year: 4 tax years; After April 15th of the current year: 3 tax years
Print employee and employer copies of Forms W-2/W-2c from file you created on the Social Security Web site	No	No	Yes	Yes
Save Forms W-2/W-2c you created on the Social Security Web site	NA	NA	Yes	Yes
Use for territorial reports	Yes	Yes	Yes (with limitations)	Yes (with limitations)
Requires a software program	No	Yes	No	No
Receive instant receipt from Social Security for your file	No	Yes	Yes	Yes

2.4   FORMS W-2/W-3 ONLINE

Under the **Forms W-2/W-3 Online** tab on the Electronic Wage Reporting home (EWR Home) page, you can:

- Select the *Create/Resume Forms W-2/W-3 Online* link to:
    o   Create, save, print, and submit up to 50 Forms W-2 for Tax Year 2021, Tax Year 2022, Tax Year 2023, and Tax Year 2024 with a limit of 50 saved reports. A Form W-3 is created for each W-2 Online report, even if the multiple reports are for the same Employer Identification Number (EIN); and
    o   Resume working with unsubmitted Forms W-2/W-3 Reports.

- Select the *Save Submitted Report(s) to Your Computer* link to download a printable final PDF version of a wage report created and submitted using Forms W-2/W-3 Online. The reports are available for download for only 30 days from the date of submission.

You need Adobe Acrobat Reader (version 5.0 or higher recommended) to view and print your Forms W-2 and Form W-3. For a free copy of Acrobat Reader, go to www.adobe.com.

Note:

> Using Forms W-2/W-3 Online **does not** relieve employers of the obligation to provide annual wage statements to employees and state/local jurisdictions. According to IRS, Forms W-2 for Tax Year 2024 must be distributed to employees by January 31, 2025.

2.4.1   STATE AND LOCAL DATA

You may enter state and local data on the Enter W-2 Information page so that this information is included on the Forms W-2 that you can print and distribute to employees. The state and local totals on the W-3 Preview for this Submission page reflect a straight summation of the state and local data you entered on the Forms W-2. If you use this form for reporting to your state and your state has different rules for reporting these totals, you may enter your own totals using your state's rules without affecting the amounts on the Forms W-2. Social Security will not examine or use the state or local information and will not forward it to any state or local entity.

2.4.2   RESTRICTIONS

The following restrictions apply to all W-2 reports, including those filed on paper:

- Agent Indicator Codes may not be filed using Forms W-2.
- Self-employed individuals who are paid wages by a church or religious organization can use Forms W-2. All other self-employed individuals **cannot** use Forms W-2 and **must** report self-employment income and applicable taxes on the Internal Revenue Service Form Schedule SE. Please see "Contact the Internal Revenue Service" under the Help for W-2 Filing tab for any questions about self-employment income and tax reporting.

The following restrictions apply specifically to Forms W-2/W-3 Online:
- Do **not** use Forms W-2/W-3 Online if you are filing for a tax year other than 2021, 2022, 2023, and 2024.
- Do **not** use Forms W-2/W-3 Online if you are attempting to correct Forms W-2 which have already been submitted. Use Forms W-2c/W-3c Online instead.
- Do **not** use Forms W-2/W-3 Online if you are filing for Self-Employed income that is not

from a church or a religious organization.

- Do **not** use Forms W-2/W-3 Online if you are filing for Agent Indicator Codes.
- You may enter up to 50 Forms W-2 per report on the Internet with a limit of 50 saved/unsubmitted reports at any point in time.

2.4.3   CREATE W-2/W-3 ONLINE

To make your wage reporting experience as simple as possible, organize your wage information before using Forms W-2/W-3 Online. You may download the instructions for completing Forms W-2/W-3 Online from the IRS web site.

To start creating form(s) W-2/W-3, select the *Create/Resume Forms W-2/W-3 Online* link under the **Forms W-2/W-3 Online** tab on the EWR Home page to begin working with Forms W-2/W-3 Online application. This will open the Unsubmitted Reports page if there is at least one unsubmitted report saved; otherwise, the Before You Create Your Form(s) W-2/W-3 page will be opened.

2.4.3.1   *Before You Create Your Form(s) W-2/W-3 Page*
- Select a Tax Year.
- Select an answer for the question of "For whom are you filing?"
- Enter or verify the EIN.
- Select the type of W-2 Form (Regular or Territorial).
- Select the check box if you have received a Reconciliation letter.
- Check for exceptions on the Before You Create Your Form(s) W-2/W-3 page. If any of the uncommon situations apply, select the *Cancel* button to go to the EWR Home page or select the check box and the *Continue* button to go to the W-2 Online Restrictions page; otherwise, select the *Continue* button to go to the Employer Information for this Wage Report page.

2.4.3.2   *Employer Information for this Wage Report Page*
- Enter/review the employer information for this wage report. If you are filing for your own company's employees, the information on the file with Social Security shown on this screen. The fields on this page correspond to boxes on the paper Form W-2 and Form W-3 and should be completed the same way. Contact the Internal Revenue Service if you need assistance with providing this information.
- Verify the contact information for this submission.
- Provide other information such as Other EIN Used, Establishment Number, and W-3 Control ID if applicable.

- Select the Kind of Payer that best describes your situation.
  - If you registered without an EIN and want to file for your own company's employees, you must obtain an EIN from the Internal Revenue Service, deactivate your User ID, and re-register;
  - You may return to this page at any time while using Forms W-2/W-3 Online, but **you cannot change your selection for Kind of Payer**.
- Select the Kind of Employer that best describes your situation and indicate whether it is for the Third-Party Sick Pay.
- Select the *Continue* button to go to the Enter W-2 Information page. If W-2 Reports from last year exist which may be used for prefilling data for this year's reports, a Reports Available table will be displayed on the Employer Information for this Wage Report (data assist available) page.

2.4.3.3 *Employer Information for this Wage Report (data assist available) Page*

The user may choose to use the reports displayed in the Reports Available table for prefilling data for this year's reports by selecting one of the Wage File Identifiers (WFIDs) to go to the W-2(s) Available for WFID XXXXXX page or choose to create a new W-2 by selecting *Continue* button to go to the Enter W-2 Information page.

2.4.3.4 *W-2(s) Available for WFID XXXXXX Page*

- Select W-2(s) for prefill this year's W-2(s)

- Select the *Continue* button to go to the W-2 List for this Submission page.

2.4.3.5 *Enter W-2 Information Page*

- Provide the information requested. The fields on this page correspond to boxes on the paper Form W-2 and should be completed the same way. Contact the Internal Revenue Service if you need assistance with providing this information.
  - Box 9 is grayed out for all forms of W-2.
  - W-2AS is used to report wages earned in American Samoa. On the Enter W-2AS Information page, box 8 and box10 are grayed out.
  - W-2GU is used to report wages earned in Guam. On the Enter W-2GU Information page, box 8 and box 10 are grayed out.
  - W-2VI is used to report wages earned in the U.S. Virgin Islands. On the Enter W-2VI Information page, box 8 and box 10 are grayed out.
  - W-2CM is used to report wages earned in the Commonwealth of the Northern

Mariana Islands. On the Enter W-2CM Information page, box 8 and box 10 are grayed out.

- o W-2PR is used to report wages earned in Puerto Rico. W-2PR is displayed in Spanish and English on the same form. Box 11 is the total of box 7, box 8, box 9 and box 10.
- o The boxes for entering state data on the forms W-2AS, W-2GU, W-2VI and W-2CM are grayed out. W-2PR does not display any boxes for state purpose.

- When you are ready to create a new W-2, select the *Save and Create a New W-2* button. This will save your information and open another Enter W-2 Information page.
- If you want to finish working on the existing Forms W-2, select the *Save and Go to Next W-2* button. This will save your information and open an existing W-2 listed on the W-2 List for this Submission page.
- If more than four codes in Box 12 must be entered, select the *Save and Create a New W-2* button to enter the additional Box 12 codes in a new W-2 form. The new W-2 will count towards the limit of 50 Forms W-2 per report.
- When you have finished entering or editing Forms W-2, select the *Save and Go to W-2 List* button. This will save your information and open the W-2 List for this Submission page.

2.4.3.6   W-2 List for this Submission Page

- The Status column displaying a ⚠ symbol indicates that the form has been prefilled and not completed. To complete a form, please select a name to go to the Enter W-2 Information page. When all prefilled forms are completed, ⚠ will be replaced by ✅.
- Select a name to view and edit the W-2 data.
- Select the *Delete* button to delete the corresponding Form W-2.
- Select the *Save and Quit* button if you want to exit Forms W-2/W-3 Online without finalizing and submitting your report. Your employer information and Forms W-2 will be saved for 120 days. This is not an extension of the filing deadline.
- Select the *Edit Employer Information* button to change the employer information you entered on the Employer Information for this Wage Report page.
- Select the *Start a New W-2* button to create another Form W-2.
- Select *Continue to W-3 Preview* button when you have finished entering Forms W-2. This will open the W-3 Preview for this Submission page. If one of the prefilled forms has not been completed, the *Continue to W-3 Preview* button will not be active.

2.4.3.7   W-3 Preview for this Submission Page

The W-3 Preview for this Submission page is a summary of Forms W-2 you entered. You cannot edit any information displayed on this page other than the Box 14 and state information.

The state and local totals reflect a straight summation of the state and local data you entered on the Forms W-2. If you use this form for reporting to your state and your state has different rules for reporting these totals, you may enter your own totals using your state's rules without affecting the amounts on the Forms W-2. Social Security will not examine or use this information and will not forward it to any state or local entity.

- The corresponding page for territorial reports is called W-3SS/W-3PR Preview for this Submission.

    o On the W-3SS Preview for this Submission page:

      - box 8, box 9 and box 10 are grayed out.

      - box 15 Type of Form is added.

      - boxes for state information are not displayed.

    o On the W-3PR Preview for this Submission page:

      - box 12b is grayed out.

      - boxes for state information are not displayed.

- SSN Truncation: to reduce the risk of identity theft, you may choose to truncate the Social Security Numbers (SSNs) on the PDFs you give to your employees by selecting the check box labeled "SSNs will be truncated (Format *****1234); if you choose not to truncate the SSNs, please select the check box labeled "SSNs will be fully displayed (Format 123456789). Once the forms are submitted to SSA, you may not change your selection.

- Select the *Save and Quit* button if you want to exit Forms W-2/W-3 Online without submitting your report.

- Select the *Return to W-2 List* button to view, edit, or delete Form(s) W-2.

- Select the *Continue* button to go to the Print Unsubmitted Form(s) W-2/W-3 for Review page.

2.4.3.8   *Print Unsubmitted Form(s) W-2/W-3 for Review Page*

- This page is not applicable to W-2PR/W-3PR from December 09, 2019.

- Select the unsubmitted W-2/W-3 link in the blue box to view or print your Forms W-2 and Form W-3 before submitting your report.

- Select the *Save and Quit* button if you want to exit Forms W-2/W-3 Online without

submitting your report.

- Select the *Return to W-2 List* button to go to the W-2 List for this Submission page.

- Select the *Continue* button to go to the Sign and Submit page.

2.4.3.9 Sign and Submit Page

When you are ready to submit your report, read the legal statements on the Sign and Submit page and, if you agree with these statements, select the check box and the *Submit this Wage Report* button. This will cause your report to be submitted to Social Security and take you to the Confirmation Receipt—Your File Was Received page.

Note:

> **Please do not mail paper copies of the forms to Social Security. By using Form(s) W-2/W-3 Online application to submit your Forms W-2 and W-3, you have already provided the forms to Social Security.**

2.4.3.10 Confirmation Receipt—Your W-2/W-3 File Was Received Page

After you submit your W-2/W-3 Online report, we recommend you print the Confirmation Receipt—Your W-2/W-3 File Was Received page for your records. The Confirmation Receipt—Your W-2/W-3 File Was Received page includes the Wage File Identifier (WFID), employer name, employer EIN, tax year, payer type, and received date and time, etc. You will need the WFID to check the status of your submission.

- Select *Print This Page* button to print the Confirmation Receipt.

- Select *Go to Save Official PDF* button to go to the Save PDF page. Go to Save Official PDF button will not be displayed on W-2PR/W-3PR Online. From December 09, 2019, W-2PR/W-3PR will no longer provide PDF functionality.

2.4.3.11 Save PDF Page

- This page is not applicable to W-2PR/W-3PR from December 09, 2019.

- Select the Adobe file name in the blue box to view or save your submitted Forms W-2 and Form W-3 on your computer. You will need Acrobat Reader to view or save the Adobe file. If you do not have Acrobat Reader, you can download it from www.adobe.com and install it on your computer. Employers are required by law to keep copies of Forms W-2/W-3 for four years.

- Select *EWR Home* button to go to the EWR Home page.

- Select *View Unsubmitted Reports* button to go to the Unsubmitted Reports page. (The View Unsubmitted Reports button will be displayed only when there are unsubmitted reports.)

- Select *Start a New Wage Report* button to start creating new Forms W-2/W-3.

Note:

You can also download a printable final PDF version of a wage report by selecting the *Save Submitted Report(s) to Your Computer* on the EWR Home page. The submitted reports are available for download for only 30 days from the date of submission.

2.4.4   COMMUNICATION DISRUPTIONS

If a communication disruption occurs while you are creating a W-2/W-3 Online report, information that you had finalized by selecting the *Save and Create a New W-2* button, the *Save and Go to Next W-2* button, the *Start a New W-2* button, the *Save and Go to W-2 List* button, and the *Continue* button will be saved.

2.4.5   RESUMING WORK WITH UNSUBMITTED REPORTS

You can resume working with the unsubmitted reports by selecting the *Create/Resume Forms W-2/W-3 Online* link on the EWR Home page to go to the Unsubmitted Reports page. Social Security will delete any unsubmitted reports that are not updated within 120 days. You may have up to 50 saved reports. This is the maximum number of saved/unsubmitted reports allowed at any point in time. When you have reached the 50 saved report limit, you will not have the option to *Start a New Report* on the Unsubmitted Reports page. You must complete and submit at least one of the 50 saved reports before you will be given the option to start a new report.

2.4.6   DOWNLOAD SUBMITTED REPORTS

- Select the **Save (or Print) Submitted W-2 Report(s)/PDF to Your Computer** link under the Forms W-2/W-3 Online tab on EWR home page. The system displays the "Download Submitted Reports" page.
- Right-click the WFID link on the "Download Submitted Reports" page to display a menu including the following options:
  - Select **Save Target As** to download the report onto your computer.
  - Select **Open in New Window** to view the file.

Note:

Adobe Acrobat Reader is required to view your downloaded wage file. If you do not have Adobe Acrobat Reader on your computer, you can download it at [Adobe](#) website.

If a submission has been deleted through the Submission Status application by the user, a message will be displayed to let the user know that the report is not downloadable.

2.5   FORMS W-2C/W-3C ONLINE

Forms W-2c/W-3c Online allows users to file online corrections to previously submitted Forms W-2 regardless of the original form of submission. Under the **Forms W-2c/W-3c Online** tab on the Electronic Wage Reporting home (EWR Home) page, you can:

- Select the *Create/Resume Forms W-2c/W-3c Online* link to:
    o Enter Forms W-2c for current tax year and prior tax year corrections. Forms W-2c/W-3c Online allows users to correct submitted W-2 Forms reporting wages earned in the past 3 years, 3 months and 15 days.
    o Create, save, print, and submit up to 25 Forms W-2c per submission with a limit of 50 saved/unsubmitted reports. A Form W-3c is created for each W-2c Online report, even if the multiple submissions are for the same Employer Identification Number (EIN).
    o Resume working with unsubmitted Forms W-2c/W-3c.

- Select the *Save Submitted Report(s) to Your Computer* link to download a printable final PDF version of a wage report corrections created and submitted using Forms W-2c/W-3c Online. The reports are available for download for only 30 days from the date of submission.

You need Adobe Acrobat Reader (version 5.0 or higher recommended) to view and print your Forms W-2c/W-3c. For a free copy of Acrobat Reader, go to www.adobe.com.

  Note:

Using Forms W-2c/W-3c Online **does not** relieve employers of the obligation to provide corrected annual wage statements to employees and state/local jurisdictions. Forms W-2c for any tax year must be distributed to employees as soon as they are available.

2.5.1   STATE AND LOCAL DATA

You may enter state and local data on the Enter W-2c Information page so that this information is included on the Forms W-2c that you can print and distribute to employees. Social Security will not examine or use this information and will not forward it to any state or local entity.

2.5.2   RESTRICTIONS

The following restrictions apply to all W-2c reports, including those filed on paper:

- Previous Forms W-2 in which both the Name and SSN fields were blank may not be corrected.
- Agent Indicator Codes may not be corrected.
- You must verify your W-2 report has moved to **Complete** status before attempting to file a correction. If your W-2 report has not moved to **Complete** status, call Social Security Employer Reporting Assistance number 1-800-772-6270.
- Self-employed individuals may not file correction reports.
- Do **not** use W-2c Online if you are attempting to correct address information. Please complete IRS Form 8822.

The following restrictions apply specifically to Forms W-2c/W-3c Online:

- Do **not** use Forms W-2c/W-3c Online if you are filing Forms W-2. Use *Forms W-2/W-3 Online* instead.
- Do **not** use Forms W-2c/W-3c Online if you are filing for Self-Employed income that is not from a church or a religious organization.
- Do **not** use Forms W-2c/W-3c Online if you are filing for Agent Indicator Codes.
- Do **not** use Forms W-2c/W-3c Online if you are submitting IRS Third-party Sick Pay Recap Correction Forms W-2c and W-3c.
- You may enter up to 25 Forms W-2c per report on the Internet with a limit of 50 saved/unsubmitted reports at any point in time.

2.5.3   CREATE W-2C/W-3C ONLINE

To make your wage reporting experience as simple as possible, organize your wage information before using Forms W-2c/W-3c Online. You may download the instructions for completing Forms W-2c/W-3c Online from the IRS web site.

To start creating form(s) W-2c/W-3c, select the *Create/Resume Forms W-2c/W-3c Online* link under the **Forms W-2c/W-3c Online** tab on the EWR Home page to begin working with Forms W-2c/W-3c Online application. This will open the Unsubmitted Reports page if there is at least

one unsubmitted report saved; otherwise, the Before You Create Your Form(s) W-2c/W-3c page will be opened.

2.5.3.1 *Before You Create Your Form(s) W-2C/W-3C Page*

- Select an answer for the question of "For which tax year is this wage report being corrected?"
- Select an answer for the question of "For whom are you filing?"
- Select the check box if you received a Reconciliation Letter.
- Check for exceptions on the Before You Create Your Form(s) W-2c/W-3c page. If any of the uncommon situations apply, select the *Cancel* button to go to the EWR Home page or select the check box and the *Continue* button to go to the W-2c Online Restrictions page; otherwise, select the *Continue* button to go to the Employer Information for this Wage Report Correction page.

2.5.3.2 *Employer Information for this Wage Report Correction Page*

- Enter/review the employer information for this wage report correction. If you are filing for your own company's employees, the information on the file with Social Security will be shown on this screen. The fields on this page correspond to boxes on the paper Form W-2c and Form W-3c and should be completed the same way. Contact the Internal Revenue Service if you need assistance with providing this information.
- Verify the contact information for this submission.
- Provide other information such as Establishment Number and Employer State ID Number if applicable.
- Select the Kind of Payer that best describes your situation.

  Note: 1) If you registered without an EIN and want to file for your own company's employees, you must obtain an EIN from the Internal Revenue Service, deactivate your User ID, and re-register; 2) You may return to this page at any time while using Forms W-2c/W-3c Online, but **you cannot change your selection for Kind of Payer**.

- Select the Kind of Employer that best describes your situation and indicate whether it is for the Third-Party Sick Pay.
- Select the *Continue* button to go to the Enter W-2c Information page.

2.5.3.3 *Enter W-2C Information Page*

Provide the information requested. The fields on this page correspond to the same boxes on the paper Form W-2c and should be completed the same way. Contact the Internal Revenue Service

if you need assistance with providing this information. The following are specific instructions for completing the Form W-2c:

- A name, SSN, or money correction is required to create a W-2c.
- The entire original name must be entered as it appeared on the previous Form W-2.
- The correct SSN, Name City, State/Province, Country, and Zip/Postal Code are required to create a W-2c.
- If the SSN was incorrect on the previous W-2 form, the correct SSN must be entered in Box d and the incorrect SSN entered in Box f.
- Changes to Boxes 14 through 20 only will not be permitted. A name, SSN, money correction, or a correction to a Box 13 checkbox in Boxes 1 through 13 must also be made in order to use W-2c Online.
- You may enter data in Boxes 15 through 20 so this information is included on the individual Forms W-2c that you can print and distribute to employees. Social Security will not examine this information, total it on the Form W-3c, or furnish it to the state or local entity. However, this information may be manually entered on the W-3c Preview for this Submission page before submitting or printing.
- Medicare Qualified Government Employment (MQGE) filers cannot enter data in Box 3 (Social security wages), Box 4 (Social security tax withheld), or Box 7 (Social security tips).
- If you are correcting a box that was left blank on the original W-2, enter an amount of zero ($0.00) for "Previously Reported".
- When you are ready to create next W-2c, select the *Save and Start Next W-2c* button. This will save your information and open another Enter W-2c Information page.
- If more than four codes in Box 12 must be entered, select the *Save and Start Next W-2c* button to enter the additional Box 12 codes in a new W-2c form. The new W-2c will count towards the limit of 5 Forms W-2c per report.
- When you have finished entering Forms W-2c, select the *Save and Go to W-2c List* button. This will save your information and open the W-2c List for this Submission page.

2.5.3.4   W-2C List for this Submission Page

- Select the *Edit*, *Delete* or employee name links to view, edit, or delete the corresponding Form W-2c.
- Select the *Save and Quit* button if you want to exit Forms W-2c/W-3c Online without finalizing and submitting your report. Your employer information and Forms W-2c will be saved for 120 days. This is not an extension of the filing deadline.
- Select the *Edit Employer Information* button to change the employer information you

entered on the Employer Information for this Wage Report page.

- Select the *Start a New W-2c* button to create another Form W-2c.
- Select the *Continue to W-3c Preview* button when you have finished entering Forms W-2c. This will open the W-3c Preview for this Submission page.

2.5.3.5 W-3C Preview for this Submission Page

The W-3c Preview for this Submission page is a summary of Forms W-2c you entered. You cannot edit any information displayed on this page other than the Box 14 and state information. Social Security will not examine or use any state/local information and will not forward it to any state or local entity.

- SSN Truncation: to reduce the risk of identity theft, you may choose to truncate the Social Security Numbers (SSNs) on the PDFs you give to your employees by selecting the check box labeled "SSNs will be truncated (Format *****1234); if you choose not to truncate the SSNs, please select the check box labeled "SSNs will be fully displayed (Format 123456789). Once the forms are submitted to SSA, you may not change your selection.

- Select the *Save and Quit* button if you want to exit Forms W-2c/W-3c Online without submitting your report.

- Select the *Return to W-2c List* button to view, edit, or delete Form(s) W-2c.

- Select the *Continue* button to go to the Review Unsubmitted Form(s) W-2c/W-3c page.

2.5.3.6 Print Unsubmitted Form(s) W-2C/W-3C for Review Page

- Select the unsubmitted W-2c/W-3c link in the blue box to view or print your Forms W-2c and Form W-3c before submitting your report.

- Select the *Save and Quit* button if you want to exit Forms W-2c/W-3c Online without submitting your report.

- Select the *Return to W-2c List* button to go to the W-2c List for this Submission page.

- Select the *Continue* button to go to the Sign and Submit page.

2.5.3.7 Sign and Submit Page

When you are ready to submit your report, read the legal statements on the Sign and Submit page and, if you agree with these statements, select the check box and the *Submit this Wage Report correction* button. This will cause your report to be submitted to Social Security and take you to the Confirmation Receipt—Your File Was Received page.

Note:

> **Please do not mail paper copies of the forms to Social Security. By using Form(s) W-2c/W-3c Online to submit your Forms W-2c and W-3c, you have already provided the forms to Social Security.**

2.5.3.8 Confirmation Receipt—Your W-2C/W-3C File Was Received Page

After you submit your W-2c/W-3c Online report, we recommend you print the Confirmation Receipt—Your W-2c/W-3c File Was Received page for your records. The Confirmation Receipt—Your W-2c/W-3c File Was Received page includes the Wage File Identifier (WFID), employer name, employer EIN, tax year, payer type, and received date and time, etc. You will need the WFID to check the status of your submission.

- Select *Print This Page* button to print the Confirmation Receipt.

- Select *Go to Save Official PDF* button to go to the Save PDF page.

2.5.3.9 Save PDF Page

- Select the Adobe file name in the blue box to view or save your submitted Forms W-2c and Form W-3c on your computer. You will need Acrobat Reader to view or save the Adobe file. If you do not have Acrobat Reader, you can download it from www.adobe.com and install it on your computer. Employers are required by law to keep copies of Forms W-2c/W-3c for four years.
- Select *EWR Home* button to go to the EWR Home page.
- Select *View Unsubmitted Reports* button to go to the Unsubmitted Reports page. (The View Unsubmitted Reports button will be displayed only when there are unsubmitted reports.)
- Select *Start a New Wage Report* button to start creating new Forms W-2c/W-3c.

Note:

> You can also download a printable final PDF version of a wage report by selecting the *Save Submitted Report(s) to Your Computer* on the EWR Home page. The submitted reports are available for download for only 30 days from the date of submission.

2.5.4 COMMUNICATION DISRUPTIONS

If a communication disruption occurs while you are creating a W-2c/W-3c Online report, information that you had finalized by selecting the *Save and Start New W-2c* button, the *Save and Go to W-2c List* button, and the *Continue* button will be saved.

2.5.5   RESUMING WORK WITH UNSUBMITTED REPORTS

You can resume working with the unsubmitted reports by selecting the *Create/Resume Forms W-2c/W-3c Online* link on the EWR Home page to go to the Unsubmitted Reports page. Social Security will delete any unsubmitted reports that are not updated within 120 days. You may have up to 50 saved reports. This is the maximum number of saved/unsubmitted reports allowed at any point in time. When you have reached the 50 saved report limit, you will not have the option to *Start a New Report* Correction on the Unsubmitted Reports page. You must complete and submit at least one of the 50 saved reports before you will be given the option to start a new report.

2.5.6   DOWNLOAD SUBMITTED REPORTS

- Select the **Save (or Print) Submitted W-2c Report(s)/PDF to Your Computer** link under the Forms W-2c/W-3c Online tab on EWR home page. The system displays the "Download Submitted Reports" page.
- Right-click the WFID link on the "Download Submitted Reports" page to display a menu including the following options:
  - o   Select **Save Target As** to download the report onto your computer.
  - o   Select **Open in New Window** to view the file.
  - **Note**:

    Adobe Acrobat Reader is required to view your downloaded wage file. If you do not have Adobe Acrobat Reader on your computer, you can download it at Adobe website.

    If a submission has been deleted through the Submission Status application by the user, a message will be displayed to let the user know that the report is not downloadable.

2.6   UPLOAD FORMATTED WAGE FILE

Under the **Upload Formatted Wage File** tab on the Electronic Wage Reporting homepage (EWR Home), you can:

- Select the *Submit a Formatted Wage File* link to submit an appropriately formatted electronic file containing annual wage data.
- Select the *Submit a Special Wage Payments File* link to submit an electronic file that contains special wage payment data as defined in Internal Revenue Service Publication 957.

Note:

If you used W-2/W-3 Online or W-2c/W-3c Online to submit your wage data, you should not attempt to submit the same wage data through any other method. The PDF documents obtained from W-2/W-3 Online and W-2c/W-3c Online are for your records or distribution to your employees only.

2.6.1   FORMATTED WAGE FILE UPLOAD

You should already have a file in EFW2 or EFW2C format generated by your payroll system. Before sending it, you should:

- **Make sure your files are in the correct format:**
  - Go to Specifications for Filing Forms W-2 and W-2c (ssa.gov) to see the current and prior year's specifications for EFW2/EFW2C.
  - **AccuWage Online** application can check formatted EFW2/EFW2C wage files before you submit them. This application alerts you to errors that could cause your submission to be returned. Users can access AccuWage Online application by selecting AccuWage Online tab on the EWR homepage.
  - Do not repeat the employer record for each W-2/W-2c. If your organization files on behalf of multiple employers, include no more than 500,000 records in total in the file (whether formatted as EFW2 or EFW2C). This will ensure your upload session will not time out because of the real time error checking. Following these guidelines will help to ensure that your wage data is processed in a timely manner.
  - Each file you submit using the Wage File Upload application must include the entire submission, starting with an RA / RCA record and ending with an RF/RCF record. For information about submission record types see the EFW2 and EFW2C specifications.
  - Data files must be in ASCII format. To convert a file to ASCII, instruct the communications software on your mainframe or mid-range computer to perform the conversion when downloading the file to your personal computer. Business Services Online does not support mainframe-to-mainframe data transfer.
  - To correct an EIN on an EFW2 file, submit one EFW2C file showing the "Originally Reported" EIN as blanks and the incorrect EIN in the "Correct" EIN EFW2C field. Show the original money amounts that were on the original submission and the corrected money amounts as zero. Then submit a second EFW2C file showing the "Originally Reported" EIN as blanks and the correct EIN in the "Correct" EIN EFW2C field, the original money amounts as zero and the corrected amounts as reported on the original submission.
- **Zip Your File: Zipping your file will reduce transmission time by up to 80 percent**.

You may use PKZip, WinZip, or another PKZip compatible compression program to compress W-2/W-2c wage files before submitting them.

> **Note:** W-2 and W-2c wage files may contain multiple wage reports; however, zip files may contain only one wage file.

Once you have prepared your wage file for submission:

- Choose *W-2/W-3 forms for Tax Year 2024 or previous tax year (EFW2)* to submit a new W-2/W-3 wage file.
- Choose *W-2c/W-3c forms to correct mistakes on previously processed W-2 forms (EFW2C)* to submit a new W-2c/W-3c wage file. You should choose this option if your previously submitted wage report processed completely, but you need to make a change to the reported information. New W-2c/W-3c submissions will be accepted for Tax Year 2024 and prior years.

Use the *Browse* button to locate the file you want to submit and then select the *Submit* button to send your file to Social Security. During the upload process, the Wage File Upload application checks your file for format and data consistency errors.

2.6.2 SUCCESS

If your file passes the format and data checks, the success page will be displayed. The success page includes Status, Receipt Date, Wage File Identifier (WFID), Your File Name, File Size, and number of W-2 and W-3 forms checked. If you choose to check your submission and processing status, you can use the WFID to get right to them. **Please save or print the confirmation page for your records.**

Note:

> The information displayed on the success page should match your original file (the file you uploaded) (file size, and numbers of W-2/W-2c and W-3/W-3c forms). To determine the size of your original file in Windows Explorer, right-click on the filename (or tab to it and press Shift + F10) and select Properties. If the sizes do not match, call the *Business Services Online Technical Assistance* number at 1-888-772-2970.

2.6.3 ERRORS

If your file has critical format or data consistency errors, you will see the errors on the Errors page immediately. Please print or save a copy of the Errors page as the only way to see the errors later is to upload your file again. You will need to fix the errors and upload the whole file again. No part of the file will be submitted until the file is free of errors. There is no need to wait a day and check back in later.

The *Summary of W-3 Forms with Errors* section shows you which reports had errors, the number of errors, the EIN, and employer name. Other information can also be displayed.

The Error Details section shows you exactly what the errors are and where. If the error is on a W-2 form, you will see the line number within the wage file and last 4 digits of the employee's SSN. Other information can also be displayed in this table. You can filter the Error Details by selecting specific employers in the Summary of W-3 Forms with Errors section and clicking on the Apply Filter button.

Fix all the errors in your file and upload it again using the Wage File Upload application.

2.6.4   COMMUNICATION DISRUPTIONS

If a communication disruption occurs while you are submitting a W-2/W-2c wage file, log in again and select the *View Submission Status* link from the EWR Home page to determine whether the file transfer was successful. If the submission is not displayed, you will have to submit it again. Select the same submission type (New W-2, New W-2c) that you initially selected.

2.7   SUBMIT A SPECIAL WAGE PAYMENTS FILE

Business Services Online now accepts Special Wage Payment submissions. To submit a Special Wage Payments file, select the *Submit a Special Wage Payments File* link under the **Upload Formatted Wage File** tab on the Electronic Wage Reporting home (EWR Home) page. **Make sure your files are in the correct format**. The file format for Special Wage Payments is described in Publication 957.

Zip your file if you have a large file (e.g., greater than 10MB) or a slow connection. The transmission will be faster if the file is zipped (compressed). Winzip, PKZip, and the Windows XP file compression utility are examples of acceptable compression tools. To submit your file:

- Select your file by using the *Browse* button on the "Submit Your Special Wage Payments File" page. Then, select the *Submit* button.
- When the file has been transferred successfully, Business Services Online will display the Special Wage Payments File Submission Confirmation page that includes the Date, Time, File Size, Confirmation Number, and Your File Name. The Confirmation Number is assigned to the submission for tracking purposes. **Save or print the confirmation page for your records.**

Note:

The file size displayed on the submission confirmation should match the size of your original file. To determine the size of your original file in Windows Explorer, right-click on the filename (or tab to it and press Shift + F10) and select Properties. If the sizes do not match, call the *Business Services Online Technical Assistance* number at 1-888-772-2970.

2.8   CHECK W-2/W-2C WAGE FILES FOR CORRECTNESS

Business Services Online now provides AccuWage Online application to allow users to check formatted EFW2/EFW2C wage files for correctness before uploading them to Social Security Administration. Users can access this application by selecting AccuWage Online tab on the EWR home page.

2.9   VIEW SUBMISSION STATUS

Final submission information will be available one to six weeks after you submit online. It is not available for paper submissions. You may check status, errors, and notice information for previously submitted wage reports by selecting the *View Submission Status* link on the EWR Home page. The *View Submission Status* link will take you to the Submission Search page. You can use this function even though the Wage File Upload application gives you immediate results. Note that although you can see the status of files submitted through the Wage File Upload application, you will not be able to see the list of errors if it was not successful. If you did not print or save the Errors page during your file upload session, you can always upload the file again to get the errors.

2.9.1   SUBMISSION SEARCH PAGE
- The system will allow you to Search By Date or Search By WFID. By default the Search By Date tab will be displayed. If you are looking for the status of a specific WFID, select the *Search By WFID* tab.
- Select the drop-down list to specify a receipt year. The receipt year is the year that Social Security began processing your original submission. For submissions made after December 07, 2024, choose Receipt Year 2025. The Receipt Year for a resubmission can be found on your original resubmission notice.
- If you search by date, you need to select a value from the "Show the first 500 submissions for" field.
- If you search by WFID, you may specify up to five submissions by entering the Wage File Identifier (WFID) for each submission. If you do not enter one or more WFIDs, all submissions will be displayed for the receipt year that you selected.

- Select the *Continue* button to go to the Submission Results page.

2.9.2 SEARCH RESULTS PAGE

The following information is displayed for each identified submission:

- **WFID**: the Wage File Identifier that Social Security assigned to the submission for tracking purposes.
- **Version:** a sequential number used to distinguish multiple submissions for the same WFID. Multiple versions are the results of corrected files that were resubmitted because the earlier file had errors found in backend processing. You will receive a resubmission notice if you need to resubmit your file. Note that resubmitting a file is different from uploading.
- **Status**: the following statuses are possible:
  - Received: Social Security has received your submission.
  - In Process: Social Security is processing your submission. Some submissions may take longer to process.
  - Complete: Social Security was able to complete processing your submission.
  - Duplicate: All of the reports in your submission were previously processed by Social Security.
  - Return: Social Security has returned your file for resubmission.
  - Delete: Your submission has been deleted. If you have a question concerning this submission, please contact Social Security.
- **Receipt Date**: the date that Social Security received the submission. If more than one version of the submission was received, the receipt date for the original submission is displayed.
- **Status Date**: the date the submission assumed the indicated status.
- **Details**: *Submission Details* link is displayed in this column for every submission. Select this link to view the filing method, number of Forms W-3 or W-3c contained in the submission, and the original filename.
- **Resubmission Notice:** if Social Security asked you to correct your W-2 data and resubmit it, a *View Notice* link is displayed in this column. Select this link to view your Resubmission Notice.

2.9.3 SUBMISSION PAGE

If submission-level errors exist, the submission page displays the following sections:

- Submission Error

- Current Status
- Reports

If there are no submission-level errors and the Submission Status is "RECEIVED", the submission page displays the following sections:

- Overview: includes File Name, Submission Method, and Submission Type.

- Current Status: includes Submission Status and Status Date.

- Further Action: allows users deleting the submission.

If there are no submission-level errors and the Submission Status is not "RECEIVED", the submission page displays the following sections:

- Overview: includes File Name, Submission Method, and Submission Type.

- Current Status: includes Submission Status and Status Date.

- Reports: includes the number of Total Reports and the number of reports according to the report status.

2.9.4   REPORT PAGE

You can filter the total reports according to the Report Range, Report EIN or the Report Status on this page. You can also view W-3 Details by selecting the *W-3 Details* link.

2.9.5   ERRORS PAGE

This page lists all the errors in the selected Report if the report was submitted through the old wage file upload (you would have used the "old" link on the EWR Home page).

2.9.6   ERROR DETAILS PAGE

This page displays the description of a selected error. You will only be able to see errors if you submitted your wage file using the "old" link on the EWR Home page. If you used the wage file upload application and need to see the errors, upload the same file again and you will see the errors on the Errors page.

2.10   VIEW EMPLOYER REPORT STATUS

Employer Report Status application allows you to check status of the reports submitted for your company by a third party. The Employer Report Status application is only available for users who are not self-employed and have one of the following roles:

- View File/Wage Report Status, Errors, and Error Notices, or
- View Name and Social Security Number Errors.

2.10.1 EMPLOYER REPORT SELECTION PAGE

Select the *View Report Statue* link on the EWR Home page will take you to the Employer Report Selection page.

- Use the drop-down list to specify the tax year for which you wish to view employer report information. The tax year is the year in which the wages were earned. Report information is not available for reports submitted prior to 2002.
- Employer reports that have not yet been processed cannot be displayed.
- Money amounts displayed reflect how Social Security originally processed a report. Processed money totals may not reflect posted amounts due to corrections to wage reports, item correction based on employee evidence, or an adjustment of duplicate earnings data.
- This information should not be used for reconciliation or tax liability purposes.
- This information should not be used as the basis for a Form W-2c report.
- After you have specified a tax year, select the *Continue* button to display your Search Results page.

2.10.2 SEARCH RESULTS PAGE

The following information is displayed for each identified report:
- **Status:** the current processing status for the report. Select the status link in this column for an explanation of status codes.
- **Receipt Date:** the date that Social Security received the report.
- **Status Date:** the date the report obtained the status.
- **Report Method:** the method used submitting wage reports to SSA; possible values are Paper, Web Service, W-2 Online, W-2c Online, EDT, File Upload and Unknown.
- **Report Type:** a report can be a regular report or a corrected report.
- **# W-2s/W-2cs:** the number of Forms W-2 or W-2c in each report.
- **# Errors:** the number of errors in each report.
- **Details:** select the *Details* link to view the summary information about a particular report.

2.10.3 REPORT SUMMARY PAGE

- Report Summary page is divided into two sections: Report Details and Error Summary.
- Report Details includes the Name of the company, Tax Year, Report Type, Status, Statue Date, # of Forms W-2/W-2c and W-3/W-3c Information. W-3/W-3c Information includes

the following information:

- o Reported Totals: This number corresponds to the totals for Social Security Wages, Social Security Tips, Medicare Wages and Tips, and Federal Taxable Income supplied in the W-3/W-3c or RT /RCT record submitted to Social Security.
- o Processed Totals: This number corresponds to the totals for Social Security Wages, Social Security Tips, Medicare Wages and Tips, and Federal Taxable Income as calculated by Social Security from the individuals Forms W-2/W-2c or RW/RCW records.
- o Amended Totals: The amended totals are the official totals for Social Security Wages, Social Security Tips, Medicare Wages and Tips, and Federal Taxable Income that were used by Social Security, including any adjustments. Amended totals are not applicable to Federal Taxable Income or W-2c reports.

- Error Summary identifies the # of Critical Errors and the # of Informational Errors. Critical errors will cause a submission to be returned and must be corrected and resubmitted; informational errors will not prevent a file from being processed to completion, but they should be noted and avoided in any future submissions. If you receive an Employer Correction Request letter (EDCOR), then you should read the information under the Description heading and provide corrections by submitting a Form W-2c. Additional resources are available on the [Employer Correction Request landing page](#).

2.10.4 ERROR DETAILS PAGE

If you filed using something other than paper or the Wage File Upload application, the Error Details page displays the Importance of a selected error and its long description. If you used the Wage File Upload application, you will have to upload your file again to see the errors.

2.11 RESUBMISSION NOTICE

Although most errors are checked in the front end of the Wage File Upload application, a few conditions are still checked in the backend processes. If your file contains one of these backend errors, your file will be rejected; you will receive a resubmission notice explaining the error and directing you to fix the error and resubmit the file. You will have 45 days from the date of the resubmission notice to fix and upload your file.

You can view an electronic version of the Resubmission Notice through the Submission Status application. The *View Notice* link will be displayed on the Search Results page of the Submission Status application.

2.11.1 REQUEST RESUBMISSION EXTENSION

Select the *Request an Extension to File a Resubmission* link on the EWR Home page will take you to the Request Resubmission Extension page.

- Provide the Employer Identification Number (EIN), Wage File Identifier (WFID), and Receipt Year for the returned submission. Provide this information exactly as it appears on the notice you received from Social Security.
- You may **not** request a resubmission extension if: you have previously resubmitted data for this Wage File Identifier (WFID), or more than 45 days have passed since the date on the resubmission notice.
- Select the Submit button. The Resubmission Extension Receipt page is displayed if the request is successful.

If you require help with requesting resubmission extension, call the *Employer Reporting Assistance* number at 1-800-772-6270.

2.12 RESUBMIT A FILE AFTER RECEIVING A RESUBMISSION NOTICE

If you receive a Resubmission Notice, you can resubmit your wage files through one of the following links:

- **Resubmit Your Formatted Wage File** in the Resubmission Notice section on the EWR home page.
- **Submit a Formatted Wage File** under the Upload Formatted Wage File tab on the EWR home page.

If your file contains more than one employer report, **correct only the reports for which the employer report information display shows a "Return" in the Report Status column**. You must correct all reports showing a "Return" status, but **do not make changes to reports that are listed as "Complete"**. Any changes made to "Complete" reports will result in serious tax consequences for both employees and the employer, as the earnings will be added to the W-2 data originally filed under that EIN. As long as you make no other changes to the "Complete" reports, those earnings will be identified as duplicate and will not be added to the earnings from the original submission.

Make sure your files are in the correct format. Resubmission files should be in the same EFW2/EFW2C format as the original submission. If you are using commercial wage reporting software, check the software documentation or contact the manufacturer to verify the software uses the EFW2 or EFW2C formats.

Refer to the notice for the Wage File Identifier (WFID). If the Employer Identification Number

(EIN) listed in the RA record of the original submission is different than the EIN that you provided when you registered, you will not be able to use Business Services Online to resubmit the file. For help, call the *Employer Reporting Assistance* number at 1-800-772-6270.

3.0 HELP FOR W-2 FILING

3.1 USING BUSINESS SERVICES ONLINE HELP

Visit the [Employer W-2 Filing Instructions & Information](#) page for a wealth of information of interest to filers.

Use the *E-mail a Wage Reporting Expert* link or the *Need help with this page* link on the screens throughout the EWR suite of BSO to view the handbook or other applicable online resources.

The EWR Home page also displays links to the Online Tutorials and Training materials. All links will open a new browser window in addition to the one you are already using. You may need to manipulate your display to see both browser windows.

Please do not open more than one tab or browser window. If you are ready to create a new W-2 or W-2c, please use the buttons or links within the applications to avoid potential data disruptions.

3.2 W-2/W-2C PDF PRINTING PROBLEMS

If you encounter problems viewing or printing your Forms W-2/W-2c PDF file, save the file to your desktop and open it directly.

1) Right click on the PDF link,

2) Select "Save Target As",

3) Select the location you would like to save the file to,

4) Select the file from the saved location on your computer's hard drive and open it or open Adobe Acrobat and select the file from its saved location to open it

3.3 TELEPHONE AND E-MAIL SUPPORT

- To speak with a Social Security representative, call one of the following numbers.

   o For help with annual wage reporting or registration for annual wage reporting, call Employer Reporting Assistance at:
      1-800-772-6270 (toll free) or 1-410-965-4241
      Monday - Friday

7:00 a.m. to 5:30 p.m. Eastern Time
- o For technical help with using Business Services Online, call Business Services Online Technical Assistance at:
  1-888-772-2970 (toll free)
  Monday - Friday
  7:00 a.m. to 5:30 p.m. Eastern Time
  Fax: 1-410-597-0237

- For help via e-mail:

  - o Employer Reporting Assistance can be contacted via e-mail at ssa.comments@ssa.gov.
  - o Business Services Online Technical Assistance can be contact via e-mail at bso.support@ssa.gov.

  Note:
  a. Please be as specific as possible about your question or problem, including details about the Web page you were using, any error messages received, and all other relevant information. Include your phone number so that Social Security can contact you if necessary.
  b. **Caution**: Social Security recommends that you **not include private information**, such as your Social Security Number, in Internet e-mail messages.
  c. E-mail spam filters should be set to accept e-mails from the @ssa.gov domain. Otherwise, important notices and responses to inquiries may be unintentionally blocked.

3.4 CONTACT THE INTERNAL REVENUE SERVICE

If you need help with the content of your wage report, or if you have questions regarding self-employment income or tax reporting:

- Visit the Internal Revenue Service Web site at www.irs.gov, or
- Call 1-800-829-4933.
- For TDD/TTY, call 1-800-829-4059.

4.0 CONTACT SOCIAL SECURITY

For information about Social Security programs and benefits, please use our automated services by calling **1-800-772-1213** to get recorded information. If you cannot handle your business through our automated services, you can speak to a Social Security representative between 7:00 a.m. and 5:30 p.m., Monday through Friday.

If you are deaf or hard of hearing, call our toll-free TTY number, **1-800-325-0778**, between 7:00 a.m. and 5:30 p.m. Monday through Friday.