# Tax Year 2024

# Special Wage Payment (SWP)

# Tutorial

*Follow the instructions below to submit a special wage payments file to the Social Security Administration (SSA). For information on preparing Special Wage Payment data files for electronic filing, go to* [*Publication 957*](https://www.irs.gov/pub/irs-pdf/p957.pdf)*.*

1. On the Electronic Wage Reporting (EWR) home page, select the **Upload Formatted Wage File** tab on the EWR homepage to access the Wage File Upload (WFU) application. Select the **Submit a Special Wage Payment File** link. The system displays the “Submit Your Special Wage Payments File” page.

*See “Access EWR Suite of Services Tutorial” for how to access the EWR homepage.*



1. On the “Submit Your Special Wage Payments File” page:
	1. Select the [**Reporting Back Pay and Special Wage Payments**](http://sharepoint.ba.ssa.gov/dcs/oses/Projects/EWR/users/886772/TASKS/OSES/OSES_Task/660/WorkOrd/Work%20Order%2046/Work%20Products/WP%2046_01%20TY09%20BSO%20EWR%20Demo/Working/working%20demo/uploadSpecialWage.htm#nogood#nogood)link to view the Internal Revenue Service (IRS) Publication 957, “Reporting Back Pay and Special Wage Payments to the Social Security Administration”.
	2. To submit a your file, use the **Choose File** button to select a wage file from your computer’s file system, then select the **Submit** button to upload your file. During file transmission, an “in progress” window is displayed. When the file upload is completed, the system displays the “Confirmation – Your File Was Received” page. A pop-up window advising you to save and/or print the page will also appear.



1. On the Special Wage Payments File Submission Confirmation page, select the **Submit Another File** button to submit another file; select the **EWR Home** buttonor the **EWR Home** link at the top of the page to return to the EWR homepage.

