

Tax Year 2025

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](#).

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.

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.

Other Useful Information

- ▶ [Before You File](#)
- ▶ [Checking SSNs](#)
- ▶ [Uploading Formatted Files](#)
- ▶ [For Other Electronic Filers](#)
- ▶ [General Info about Wage Filing](#)
- ▶ [IRS Information](#)
- ▶ [Publication Resources](#)

[Employer Support Links](#)

Have a question? Call **1-800-772-6270** Mon. - Fri. 7AM to 7PM Eastern Time to speak with Employer Customer Service personnel. For TDD/TTY call **1-800-325-0778**.

2. On the “Submit Your Special Wage Payments File” page:
 - a. Select the **Reporting Back Pay and Special Wage Payments** link to view the Internal Revenue Service (IRS) Publication 957, “Reporting Back Pay and Special Wage Payments to the Social Security Administration”.
 - b. 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.

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Electronic Wage Reporting (EWR)

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Upload Special Wage Payment File

1

Submit Your Special Wage Payments File

Name: **MAQUELINE L STROSS**

1. Review your file(s) for correct formatting
 The file format for Special Wage Payments is described in Publication 957, which is available by clicking the link below. Please ensure that the format of your file is correct so that it will process successfully.

[Reporting Back Pay and Special Wage Payments](#)

2. 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 file compression utility are examples of acceptable compression tools.

3. Submit Your File
 Choose your file by using the Choose File button. Then, click the Submit button to upload your file.

Choose file: Choose File No file chosen

Submit

Quit without sending

Have a question? Call **1-800-772-6270** Mon. - Fri. 7AM to 5:30PM Eastern Time to speak with Employer Customer Service personnel. For TDD/TTY call **1-800-325-0778**.

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

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Upload Special Wage Payment File

2

Special Wage Payments File Submission Confirmation

Name: **MAQUELINE L STROSS**

Your submission was successful. Use your browser menu to save or print this acknowledgment of receipt for your records, as proof of your filing date, and to keep a record of the Special Wage Payment Confirmation Number for checking the processing status.

Date: 9/9/24	Confirmation Number: 19 3460F19DA
Time: 09:47 AM Eastern Standard Time	Your File Name: BSO 2020 Validation.txt
File Size: 1,865 bytes (1.8 Kb)	

Check the size of your file. [How?](#)
 If it is not the same as the file size shown on your computer, there may have been a problem with transmission. Please contact BSO Technical Assistance at 1-888-772-2970. For TDD/TTY call 1-800-325-0778.

What to expect:
 Please allow 24 to 48 hours to complete the processing of your file. Our business days are Monday through Friday.

Thank you for submitting your report using Business Services Online.

Submit Another File
EWR Home

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