

# **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](#).*

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.

The screenshot shows the Social Security Online Business Services Online interface for Electronic Wage Reporting (EWR). At the top, there is a navigation bar with the following links: [Forms W-2/W-3 Online](#), [Forms W-2c/W-3c Online](#), [Upload Formatted Wage File](#), and [AccuWage Online](#). Below the navigation bar, the main heading is "Electronic Wage Reporting (EWR)".

The main content area is divided into several sections:

- Reporting Wages to Social Security:** This section contains a "Warning" box stating that the tab is not for submitting Forms W-2c/W-3c created using any other tab. It includes a link to "Submit a Formatted Wage File" and a link to "Submit a Special Wage Payments File", which is highlighted with a yellow arrow. Below the warning, there are instructions on how to submit an electronic file containing special wage payment data.
- Submission Status:** A link to "View Submission Status" is provided to check report status, errors, and notice information for previously submitted wage reports (Forms W-2/W-3).
- Employer Report Status:** A link to "View Employer Report Status" is provided to check wage report status or view errors for reports submitted for your company by a third party.
- Resubmission Notice:** This section includes a "Did you receive a Resubmission Notice?" section with instructions on how to resubmit a formatted wage file or request a one-time 15-day extension of the deadline. It also includes a "Request an Extension to File a Resubmission" section with instructions on how to request an extension.


On the right side of the page, there is a sidebar with the following links:

- [E-mail a Wage Reporting Expert](#)
- [Información en Español](#)
- Online Tutorials & Training**
  - [Wage Reporting Handbook](#)
  - [SSN Verification Handbook](#)
  - [Online Registration Handbook](#)
  - [Online Tutorial](#)
  - [FAQs - General Employer](#)
- 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](#)

At the bottom of the page, there is a footer with the following text: "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.

Social Security Online **Electronic Wage Reporting (EWR)**  
 www.socialsecurity.gov EWR Home | E-mail a Wage Reporting Expert | Logout

 **Upload Special Wage Payment File**

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**Submit Your Special Wage Payments File**

Name: \*\*\*\*\*

**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:  No file chosen

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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.

Social Security Online **Electronic Wage Reporting (EWR)**  
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 **Upload Special Wage Payment File**

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**Special Wage Payments File Submission Confirmation**

Name: \*\*\*\*\*

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.**

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