

*\*This information is accurate as of the date posted, but Social Security policies are subject to change\**

## **1. What is the new BSO authorization process, and how does it differ from the current process?**

The new BSO authorization process allows employers to assign and delegate who can submit wage reports and conduct business on their behalf. This process introduces specific roles (such as REO, Entity Business Administrator (EBA), Entity Service Administrator (ESA), and Service User) to better control access and responsibilities. Unlike the current process, the new process:

Sends only one registration code by mail to the organization to create the BSO account.

Requires organizations to formally identify and delegate roles, increasing accountability and security.

Allows organizations to authorize only designated individuals or service providers to submit wage reports on their behalf.

## **2. Who qualifies as a Responsible Entity Officer (REO), and how is this person identified within an organization?**

An REO is an individual who is authorized to execute agreements on behalf of the entity that are legally binding and enforceable. Examples include a CEO, director, senior manager, board member, employee with power of attorney, owner of an LLC, general or limited partner, business owner (sole proprietorship), or an individual with control over a church's funds or assets. The REO must have a "material interest" in the entity's EIN, as defined by IRS policy. The organization must identify and designate this person to participate in the new authorization process.

Some examples of REO positions may include:

- Chief Executive Officer (CEO)
- Director & Senior Manager
- Board of Director or Authorized Board Member
- Employee with Power of Attorney
- Owner of an LLC
- General or limited partner of a Partnership
- Business Owner (Sole Proprietorship)
- Individual who has control over the church's funds or assets

Please note, the list above is not authoritative (i.e., it may be overinclusive or underinclusive). According to IRC section 6103(e)(1), only individuals with a "material interest" in the EIN may access tax return information. IRS policy, as outlined in an Internal Revenue Manual ([IRM](#)), provides specific criteria for determining who qualifies as having "material interest," particularly in the context of partnerships, corporations, or subsidiaries of corporations.

**3. How will the new process improve security and help prevent fraud in wage reporting?**

By requiring organizations to formally designate who can report wages and manage roles, the new process increases security and helps prevent fraud. Only authorized individuals can access and submit wage reports, reducing the risk of unauthorized or fraudulent activity. The process also includes sending a single mailed authorization code to the REO, further controlling access.

**4. Can there be more than one Responsible Entity Officer (REO) per organization?**

No. Only one REO is allowed per organization at this time. We are analyzing the need for multiple REOs as multiple Entity Business Administrators can be assigned to the organization for delegation purposes.

**5. For the REO, how would we designate them?**

REOs are not designated. REO's are identified based on their role in the organization, and they must register the organization. Once registered, the REO can assign Entity Business Administrators to manage the delegation to others within the organization.

**6. I am not the REO, can I still participate?**

Yes, the following users may participate:

- Responsible Entity Officer (REO)
- Delegated Users - users delegated by the REO (e.g., Entity Business Administrator (EBA)) and users further designated to perform a service on behalf of the entity.

To be eligible, the entity's REO must participate.

If the REO successfully registers, the REO may delegate other individuals to act on behalf of the entity, which may include the ability to delegated responsibilities to additional users. The REO can perform all tasks within the application and is not required to delegate responsibilities to other users. Delegated users may include third-party submitters if designated by the REO (or a delegated user with such authority).

For more information please visit [New BSO Authorization Pilot Opportunity](#).

**7. What is the difference between the system you have now and the new BSO authorization process?**

The difference between the system we have now, and the new BSO authorization process is increased security by controlling who can report wages for your organization.

**8. Will this new authorization process change the way W-2s are electronically filed with SSA?**

For the pilot, it will not change the way W-2s are electronically filed with SSA.

**9. My company is a third-party transmitters with no direct contact with individual employers. I am interested in how the new Authorization process for BSO will impact third party transmitters.**

Delegated users may include third-party submitters if designated by the REO (or a delegated user with such authority).

Third-party submitters are not impacted any differently than any other user and may also participate in the pilot. Please visit: [New BSO Authorization Pilot Opportunity](#).

**10. I have registered for my BSO account, but whenever I try to access the BSO site, I am being redirected, how do I sign in?**

This usually happens if you are using the wrong link to access the Business Services Online (BSO) portal.

To access BSO employer services, please visit the [BSO welcome page](#), navigate to the “Employers” section, and select “Sign in” or “Create account”. This will ensure you are signing in to the correct portal for business services.

**11. If an entity is registered on the BSO to enter W-2's and chooses not to enter the pilot program, can the entity still enter W-2's on the BSO website?**

Yes, they can.

**12. I'm a First Time Filer, do you have suggestions or tips on how to get started?**

We have information for First Time Filers which can be found at [Employer W-2 Filing Instructions & Information - First Time Filers \(ssa.gov\)](#).

To get started, visit [www.ssa.gov/bso](http://www.ssa.gov/bso), scroll down to the Employer Box, then select either “Log in” or “Create account.”

We also have videos, tutorials, and handbooks available for more information.

**13. How to Participate?**

The pilot will be open from January 10, 2026, through February 2, 2026.

To participate and share your feedback, visit the [BSO Welcome Page](#) after January 10, 2026.

Participation in this pilot will be without compensation and Social Security will require all participants to confirm that participation will be provided without expectation of payment and to waive any future claims against Social Security or the Federal government.

**14. How many EBAs, ESAs, and Service Users can be added per EIN?**

One REO, two EBAs, there ESAs and there are unlimited Service users that can be added per EIN.

**15. Is the new authorization process mandatory this tax year?**

No, it is not mandatory for this tax year. At this time, we are seeking participants to pilot the new Authorization Process for BSO.

**16. Do the EBA's need to have a login.gov account as well as the REO?**

All users sign in to BSO using either a Login.gov or ID.me credential. This requirement also applies to the new authorization process.

**17. To be clear, we can file as we normally file and still enter the Pilot program so it can be ready for future tax years?**

Yes, you can file as you normally file and still participate in the pilot.

**18. How will this impact submitting W-2's for 2025?**

Please note that your current access to Employer Wage Reporting will remain available during the pilot period. Volunteering for the pilot is not a requirement to fulfill your wage reporting obligation.

**19. The current BSO access will be available for 2025 W-2 upload, correct? Can the pilot program enrollment wait until after W-2's are uploaded?**

Yes, if the pilot is still available. Please note that your current access to Employer Wage Reporting will remain available during the pilot period. Volunteering for the pilot is not a requirement to fulfill your wage reporting obligation.

**20. Will the EBA, ESA, or Service User's BSO account be linked to their personal SSA account?**

No. Start at the Employer website to ensure you access the pilot and not your personal [my Social Security. Business Services Online \(BSO\) | SSA](#)

- **Does the new process need to be used to file the 2025 W-2's or can we go ahead with how we filed last year?**

No, the new process is not required to file your Tax Year 2025 W-2's.

**21. Do users need to provide an SSN to have access? Do users all need Login.gov or just the REO?**

All users sign in to BSO using either a Login.gov or ID.me credential. This requirement also applies to the new authorization process.

W-2 filers without an SSN can access BSO by created or using an ID.me account and use their Individual Taxpayer Identification Number (ITIN) or passport to verify their identity. Visit <https://help.id.me/hc/en-us> for more information.

When delegating roles to individual users, the REO, EBA, or ESA can use the SSN or the Business Partner ID. After signing in, the Business Partner ID is displayed by selecting the Account option in the header of the first screen in the new authorization process. You do not need a role (such as REO, EBA, ESA, or Service User) to view the Business Partner ID. Users can choose to document their Business Partner ID and provide it to those who may need to delegate to them to limit the use of their SSN.

**22. Currently, the BSO website is tied to my personal SSA login information. Is this still going to be the case for the REO or do we need to sign up at Login.gov or ID.me with the EIN?**

You do not need a separate credential to access your personal or business account. This applies to the new authorization process as well, which is for business accounts. To access your business account, start at [Business Services Online \(BSO\) | SSA](#). Starting at this link will ensure you do not access your personal *my Social Security* account when attempting to access the existing BSO system or participate in the pilot.

**23. Hello, if I requested an access code yesterday to add access to submit wages on behalf of my employer, but the new process of an REO starts tomorrow, will I still get an access code?**

Yes, you will still receive your activation code within 10-14 business days.

**24. Can a person have more than one role? For example, can a person be both an Entity Business Administrators (EBA) and a Service User?**

No, a user can hold only one role per entity.

Regarding the example provided, the EBA role includes the same access that the Service User role provides. Therefore, the EBA would not also need the Service User role.

**25. Does the new authorization process impact how software companies test the W-2 files for employers?**

The pilot program should not impact how software companies test W-2 files.

**26. If I use the pilot program and need to have a registration code mailed, does that delay submitting W-2s?**

Participation in the pilot does not prevent you from filing wage reports using the existing BSO system first.

However, to ensure a transaction includes the increased security that the new authorization process provides, organizations participating in the pilot should wait to receive the registration code by mail before submitting W-2s.

If you have not received your mailed registration code by Monday, January 26th, please consider reporting wages using our existing BSO system to avoid missing the deadline. Similarly, if the service provider to whom you need to delegate roles has not registered for the new authorization process and received their mailed registration code by Monday, January 26th, you may also want to use the existing BSO system to ensure timely reporting.

**27. If the organization is a Payroll Service Provider, it was mentioned that the user should be a delegate to report wages. Would this be the role of an Entity Service Administrator (ESA)?**

For Payroll Service Provider organizations, users (employees assisting with wage reporting) should be designated as delegates of the Payroll Service Provider organization.

The Payroll Service Provider must first register for an account, indicate that they are a Payroll Service Provider organization, and then delegate appropriate roles to their users or employees. Customers (organizations that have hired the Payroll Service Provider) should also create an account and ensure that someone with an administrative role—Responsible Entity Officer (REO), Entity Business Administrator (EBA), or Entity Service Administrator (ESA)—delegates service roles to the Payroll Service Provider. This enables the provider's users to report wages on behalf of the customer's organization.

An ESA is one of three administrative roles: Responsible Entity Officer (REO), Entity Business Administrator (EBA), or Entity Service Administrator (ESA).

**28. When will the pilot for the new process go live?**

The pilot went live on January 10, 2026, and will be active through February 2, 2026.

**29. What type of notification can we expect should this pilot program be successful and update processes for 2027?**

We will inform the Wage Reporting Community about future releases via email newsletters, the BSO Welcome Page, and future Information Sessions.

**30. A payroll service submits our wage information; however, I would be a service user to verify employee's social security information in house. Would we have one company code shared between payroll service & our company?**

The Social Security Number Verification Service (SSNVS) is not a service that's accessible in the pilot for the new authorization process. SSNVS will be available as a service in the new authorization process in the future. SSNVS is available in the existing BSO system.

Under the new authorization process, each company's Responsible Entity Officer (REO) must register their organization individually. Each company will receive a unique registration code by mail. The customer must delegate roles to both entities—the payroll service provider and your company—so that each can access services on the customer's behalf.

Please note that, at this time, service provider entities cannot delegate roles to other service provider entities.

**31. If a business uses a 3rd party to prepare and file their W-2s, are they required to do this registration in order to have the 3rd party to continue to file?**

Yes, both the business and the third party must register for the pilot program. After registration, the business can designate the third party as its payroll service provider, allowing them to file W-2s on the business's behalf. If they are using a webservice, they will not be impacted by the pilot.

**32. We use the BSO site for submitting W-2C information and the SSN verification program. Will we eventually need to follow this process you are presenting?**

Future requirements for companies to transition to the new system will be communicated once they are available.

**33. Will EBA's now be able to remove access from users when they leave the company?**

Yes, a company administrator can revoke a user's role within the organization.

**34. For third party providers, will we be required to have all of our employers delegate us to be able to file their W-2s?**

Yes, for the pilot, an administrator for the employer must delegate to third party providers if their organization has restricted access.

**35. What is the biggest change we should expect after the pilot program launches?**

The ability to restrict an EIN and authorize who can report wages.

**36. Is this pilot program only for this one month? Then what happens after February 2026?**

After the pilot program ends, companies may return to the previous system to complete wage reporting if needed. The information provided in the pilot program will be saved and not lost.

**37. How do I know who is the REO? I currently have access to the BSO website and submit the information annually.**

For entities registered to use the new authorization process, Administrators of a company are provided with the name of the current REO.

To help you identify who the REO is in your organization so they can register for the new authorization process, you can view additional information at <https://www.ssa.gov/employer/reovolunteers.htm>.

**38. If not participating in the pilot, when will we need to sign up for the new process?**

Future requirements and dates for companies to transition to the new system will be communicated once they are available.

**39. Does the new process also control the user access of those that have access to verify social security numbers or just submit wages?**

For the pilot, the new process only controls access for submitting wages.

The Social Security Number Verification Service (SSNVS) is not a service that's accessible in the pilot for the new authorization process. SSNVS will be available as a service in the new authorization process in the future. SSNVS is available in the existing BSO system.

**40. With the new process, how would an REO be updated, in the event of turnover?**

An Admin/user needs to contact the [Employer Reporting Service Center](#) to initiate termination of the REO.

**41. Will employers be able to use this process for W-2s filed this year? e.g. 2025 forms filed in 2026.**

Yes, employers will be able to use this process for W-2s filed this year.



**42. Does an accountant need to make changes on how they use BSO for all their clients with this new system?**

Each client must register for the new authorization process and delegate a role to you, the accountant. Your clients can delegate the role to you as an individual or as a Payroll Service Provider (if you register your accounting business as a service provider).

The Pilot is not interacting with web services.

**43. What is the process to add a new client for payroll services firm?**

The client and payroll service provider would need to be registered for the new pilot; then the client can add the payroll services firm as a Payroll Service Provider.

**44. Will there be a bulk upload available for registering EINs of companies we are reporting wages for?**

This feature is not included in the current pilot program and will be considered for inclusion in a future release.

**45. Is this process only if you enter wage reports directly into BSO? E-filing by payroll software shouldn't be impacted by this new process?**

Correct, this process applies only to users who enter wage reports directly. The Pilot is not interacting with web services.

**46. How will this impact CPA firms or payroll providers who file the W-2s for multiple employers? Will each of our clients have to do this registration?**

The client and CPA firm would need to be registered for the new pilot. If the client restricts the EIN, they will need to assign the CPA firm a role to report wages. If the CPA firms are using web services, they are not impacted by the pilot.

**47. How would a school district answer some of the REO registration questions? I saw one response required identifying yourself as a corporation or partnership; we are neither as a public school.**

School districts still report W-2s and have participated in previous studies. After reviewing the attestation questions during the registration process, you should find suitable selections that allow you to participate. Only companies traded on the public exchange will need to identify themselves as a corporation or a partnership. Other organizations will be presented with different questions. Identifying as a corporation or partnership will not be required for school districts.

**48. My name and email are on file as current administrator and wage reporter. However, I do not qualify as an REO. Will that be an issue when our REO tries to register?**

If you do not qualify as an REO, you will need to wait until the REO registers for the pilot and then adds you as an administrator. If an REO is not participating in the pilot, you can still use the existing BSO system.

**49. How will an accountant use this new system? Since we file for several clients.**

Each client must register for the new authorization process and delegate a role to you, the accountant. Your clients can delegate the role to you as an individual or as a Payroll Service Provider (if you register your accounting business as a service provider).

**50. If we start this process, will there be enough time to complete prior to the reporting deadline?**

To increase the likelihood of receiving your mailed registration code in time to participate in the pilot, we recommend beginning the process as soon as possible. If you have not received your mailed registration code by Monday, January 26th, please consider reporting wages using our existing BSO system to avoid missing the deadline. Similarly, if the service provider to whom you need to delegate roles has not registered for the new authorization process and received their mailed registration code by Monday, January 26th, you may also want to use the existing BSO system to ensure timely reporting.

**51. I see question regarding someone using QuickBooks / Intuit for payroll processing. Similarly, we use ADP for payroll processing; Does our entity need to use BSO for ADP to continue filing our W-2? Or will ADP continue to process W-2 for Tax Year 2025 AND 2026 or future years?**

Web services users are not included in or impacted by the pilot.

**52. When will this new authorization process go live and how long will it take to bring all companies online?**

The new authorization process went live on January 10, 2026, and will be active through February 2, 2026. Up to 1,800 companies can participate in this pilot.

**53. If we use the existing process to do our wage reporting for 2025, will our REO still be able to register our organization and designate roles after the February date when the pilot closes so that we are ready for the 2026 tax year?**

No, but all the roles will still be valid for the next tax year.

**54. When a user leaves the company, how can she remove her name as a user?**

A company administrator can revoke a user's role within the organization.

**55. If you already have an REO for the organization, do you have to re-designate the REO?**

The REO is responsible for registering the entity for the pilot program. Once designated as the REO, they will retain this role and will not need to be re-designated in future releases as long as they still qualify as the REO.

**56. I'm not sure if I'm a REO, but I do submit the W-2's via the BSO website.**

You can find the REO definition and examples of an REO on, [New BSO Authorization Pilot Opportunity](#).

**57. Will a handout or recording of this webinar be provided?**

Following today's meeting, a copy of the presentation and a list of frequently asked questions will be posted on our website at [New BSO Authorization Pilot Opportunity](#).

**58. If my questions are not answered in this webinar, where can we ask them for a response today?**

Following today's meeting, a copy of the presentation and a list of frequently asked questions will be posted on our website at [New BSO Authorization Pilot Opportunity](#). We will provide answers to all questions here.

Phone: 1-800-772-6270 (TTY 1-800-325-0778) Monday through Friday, 7:00 a.m. to 5:30 p.m., Eastern Time E-mail: [employerinfo@ssa.gov](mailto:employerinfo@ssa.gov).

**59. With January being a month where it's time for my business to report our W-2s and the W-3, will signing up for the Pilot Program jeopardize my ability to get into the BSO to do that reporting?**

Please note that your current access to Employer Wage Reporting will remain available during the pilot period. Volunteering for the pilot is not a requirement to fulfill your wage reporting obligation.

Reminder, Tax Year 2025 wage reports must be filed with the Social Security Administration by February 2, 2026.

**60. For the registration code, will each company receive it through mail? Do we have to request it or will it automatically be mailed for each company?**

Yes, each company that registers will receive the registration code through the mail.

**61. I apologize, did you say the slides will be available on the website?**

Visit [New BSO Authorization Pilot Opportunity](#) for the slides. They will be available soon.

**62. To be clear the pilot program doesn't replace filling the W-2's in the IRS Filing Information Returns Electronically (FIRE) system?**

No, the pilot program does not replace the IRS FIRE system. W-2s are filed with SSA and 1099s are filed with the IRS FIRE system. Volunteering for the pilot is not a requirement to fulfill your wage reporting obligation.