Social Security's Semi-Annual Meeting

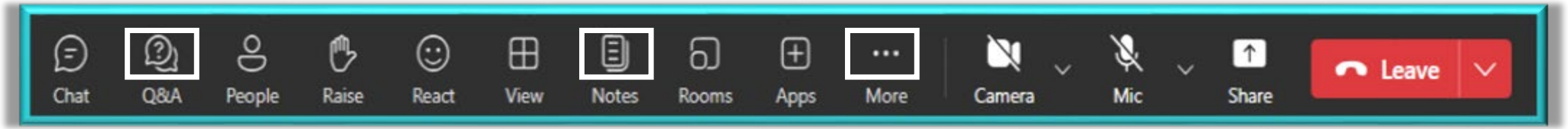
with the Internal Revenue Service (IRS) and the Wage Reporting Community

Fall 2026



Housekeeping

- If you have a question or comment, use the Q&A option.
- Additional housekeeping items are in “Notes”.
- For live captions, select “More”, then “Language and speech”.



Welcome





Today’s Topics

- Reminders
- Business Services Online (BSO)
- BSO’s Authorization Process
- IRS Resources
- *my* Social Security
- Resources and Customer Support
- Q&A

Reminders



2026 Tax Year Reminders



File Timely: Social Security will begin accepting wage reports on December 7, 2026.



Tax Year Deadline: The deadline will be February 1, 2027.



Verify Employee Information: Double-check all employee information before submitting.



Use Correct Tax Year: Ensure forms are for Tax Year 2026.

2026 Tax Year Reminders Cont.



Electronic Filing Requirement: If submitting 10 or more W-2s, you must file electronically.



State and Local Information: Social Security does not review or use state and local information.



IRS-1099s: Social Security does not accept IRS-1099s, they are filed with IRS.



2027 Fact Sheet: 2027 Cost-of-Living Adjustment (COLA) Fact Sheet

Business Services Online (BSO)

Advantages of BSO

Key Features:

- Electronically file Forms W-2/W-3 and W-2c/W-3c.
- Confirmation of submission success or errors in a minute or less.
- Check status and submission history.
- Social Security Number Verification Service (SSNVS).
- Testing of EFW2 wage files prior to submission.





Ways to File Electronically

Wage File Upload

Upload EFW2/EFW3 formatted wage files

W-2/W-3 Online

Create, save, resume, print and submit up to 50 Forms W-2 per report

W-2c/W-3c Online

Create, save, resume, print and submit up to 25 Forms W-2c per report



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

Read the list of restrictions to determine whether you can use Forms W-2/W-3 Online.

Create/Resume Forms W-2/W-3 Online (U.S. Domestic wage reports only)

- Create, resume and submit small batch wage reporting (up to 50 W-2s Forms per W-3 Report).
- Print or save a PDF copy of Forms W-2 for your employees.
- Continue working on reports you started but haven't submitted.
- View the final PDF of Submitted reports from the last 30 days.

New Application

Forms W-2/W-3 Online

EWR Home | **Forms W-2/W-3 Online** | Corrections W-2c/W-3c | Help

Forms W-2/W-3 Online

Welcome to Forms W-2/W-3 Online

This application allows you to:

- Create and submit to SSA up to 50 W-2 Forms per W-3 Report.
- Print and/or save a PDF copy of W-2 Form(s) for your employees.
- Continue existing Unsubmitted Reports previously started in this application.
- View the final PDF of Submitted reports from the last 30 days.

Please review the guidance for additional restrictions and instructions.

Create a New Report

Unsubmitted Reports

You can have up to 100 unsubmitted reports at any time. Unsubmitted reports are available for 120 days from last save date.

Employer Name	EIN	Tax Year	W-2 Count	Saved (ET)	Actions
No information found.					

Submitted Reports

The final PDF(s) are available for download for only 30 days from the date of submission.

Employer Name	EIN	Tax Year	W-2 Count	WFID	Submitted (ET)	Actions
No information found.						

BSO Authorization Process

What is the BSO Authorization Process?



The BSO authorization process provides employers with the ability to assign and delegate who can submit wage reports.



To access the new authorization process, a Responsible Entity Office (REO) will be required to register your organization.

Who Can Use It?

- **REO** - Responsible Entity Officer - An individual who is authorized to execute agreements on behalf of the entity that are legally binding and enforceable.
- **EBA** - Entity Business Administrator - Assigned by the REO to administer roles and services to an individual or a service provider.
- **ESA** - Entity Service Administrator - Assigned by an REO or EBA to manage and delegate a subset of services to service users.
- **Service User** – Authorized to use a service on behalf of an organization.



REO Examples

- Chief Executive Officer (CEO)
- Director and Senior Manager
- Board of Directors or Authorized Board Member
- Employee with Power of Attorney
- Managing member 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



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, provides specific criteria for determining who qualifies as having "material interest," particularly in the context of partnerships, corporations, or subsidiaries of corporations.

Impact at a Glance

- The BSO authorization process is Social Security's new self-service authorization platform designed to provide secure access to our online services for businesses and organizations.
- The initial limited release, conducted from January 2026 to February 2026 allowed wage reporters to register, designate authorized users, and manage roles.
- The release provided valuable insights and introduced additional layers of security, resulting in enhanced overall protection.



Before You Begin

Create	Confirm	Need
If you have not already, create a Login.gov or ID.me credential.	Confirm your organization's physical address associated with the EIN with the IRS.	If using a 3rd Party Submitter to submit wages, you will need their: • Company name • EIN

Employer Signature PIN

- Social Security offers an optional Employer Signature PIN for employers and third-party submitters filing wage reports electronically.
- The PIN is managed by the organization's administrator and shared with authorized individuals or third-party submitters.
- Using the PIN enhances security for wage submissions via the new BSO Authorization Process.
- The PIN enables electronic signing of wage reports and will be reissued annually, aligned with the Tax Reporting Season.
- Specifications for Filing Forms W-2 and W-2c
- Employer Signature PIN



Benefits of Delegating



Simplified Registration - Receive a single mailed registration code per organization.



Enhanced Security - Control who can submit wage reports.

BSO Authorization Process Demo

BSO Welcome Page

Business Services Online (BSO)

Our suite of services allows organizations, businesses, individuals, employers, attorneys, non-attorney representatives, and third parties to securely exchange information with us online.

You must register and create your own password to access BSO.

New users can visit the BSO tutorial for more information.

Information you'll need to provide +

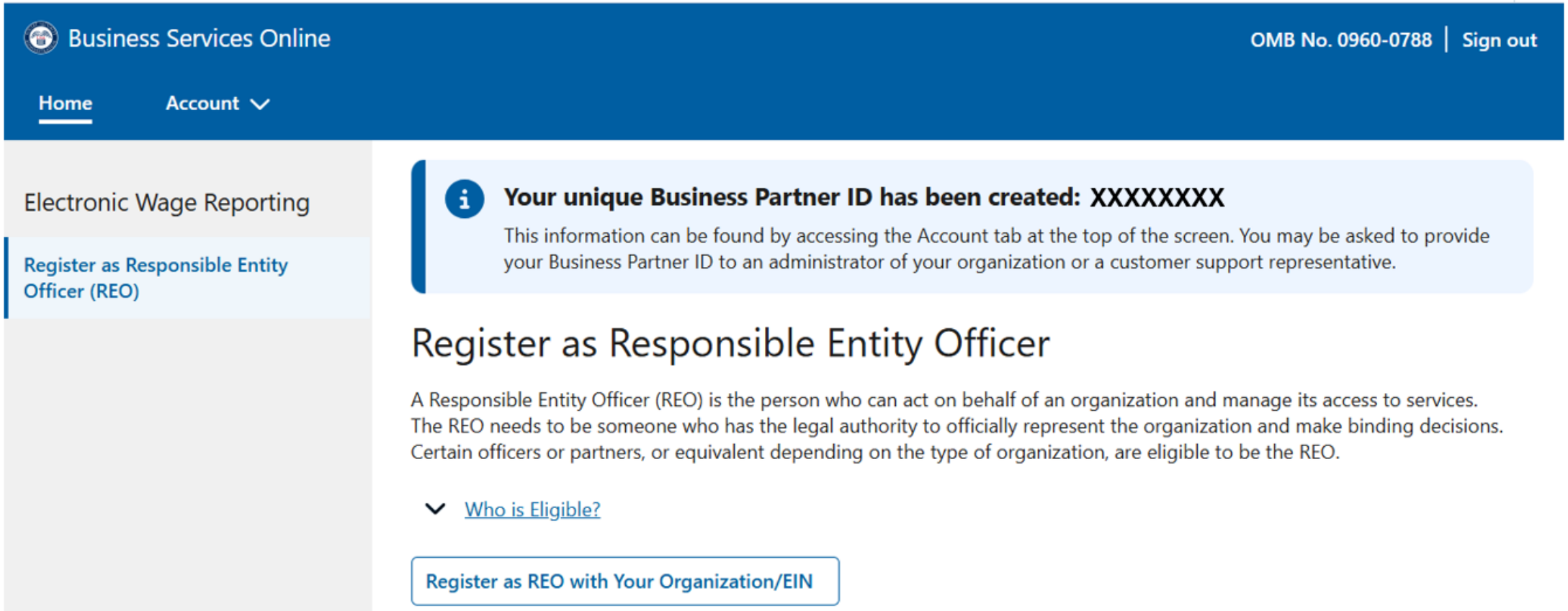
Employers

For employers and businesses to:

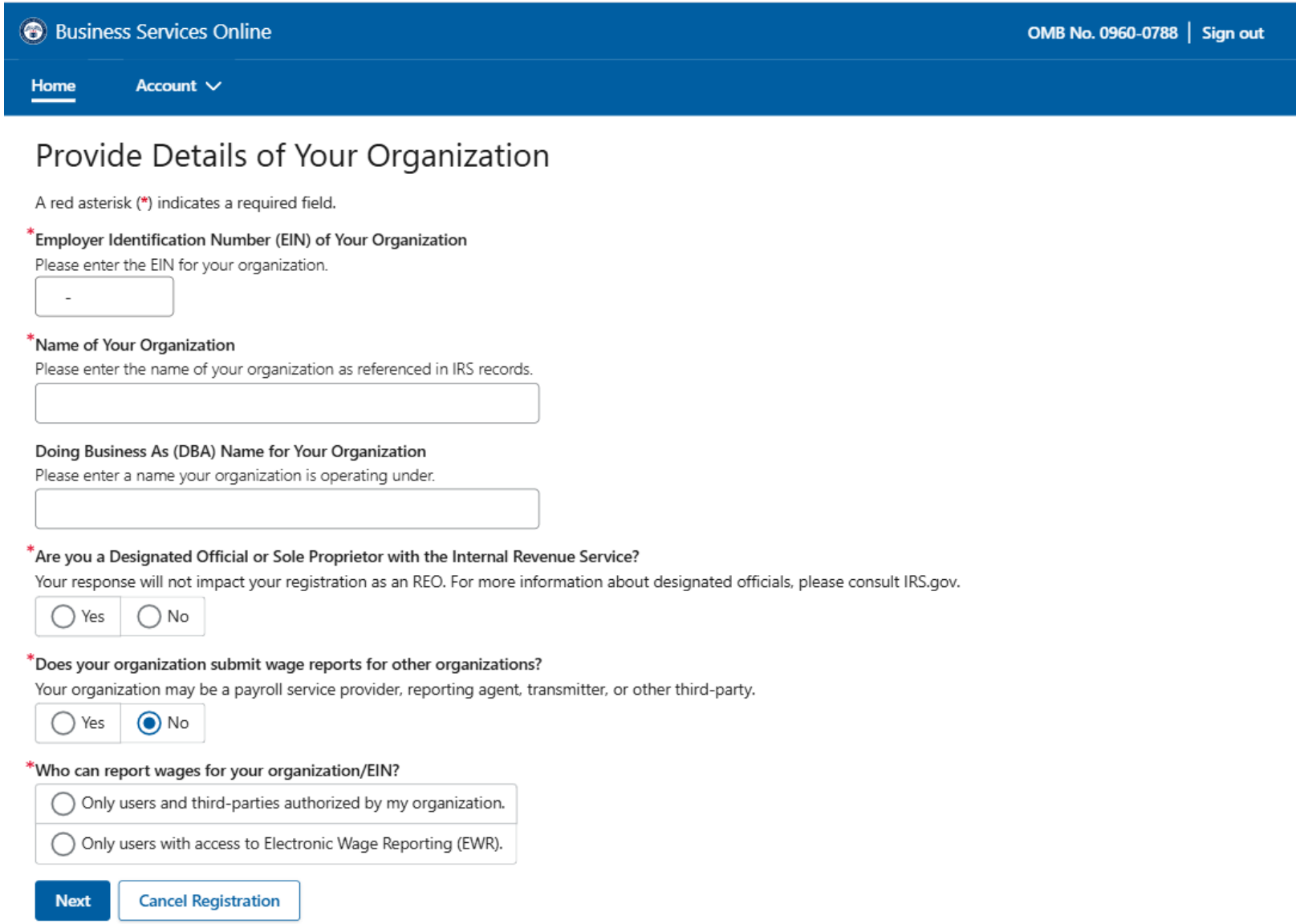
- Report wages.
- View submission and report status.
- Act on resubmission notices.
- Verify Social Security numbers.

Sign in or create account for Electronic Wage Reporting ⓘ **New authorization process for 2026**
Sign in or create account for Social Security Number Verification Service
Employer information
Customer support for wage reporting
Administrative wage garnishment
For questions: employerinfo@ssa.gov

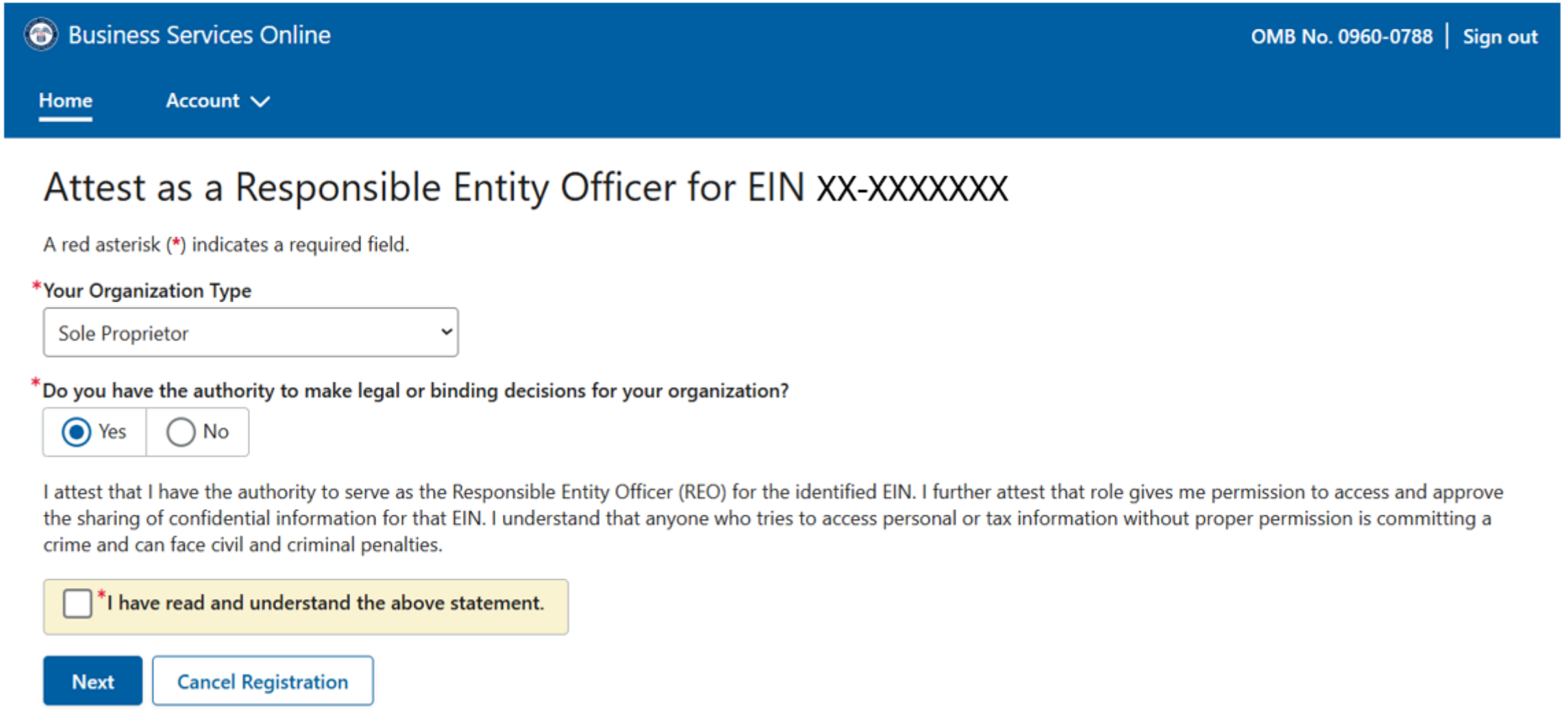
BSO Authorization Process
Electronic Wage Reporting



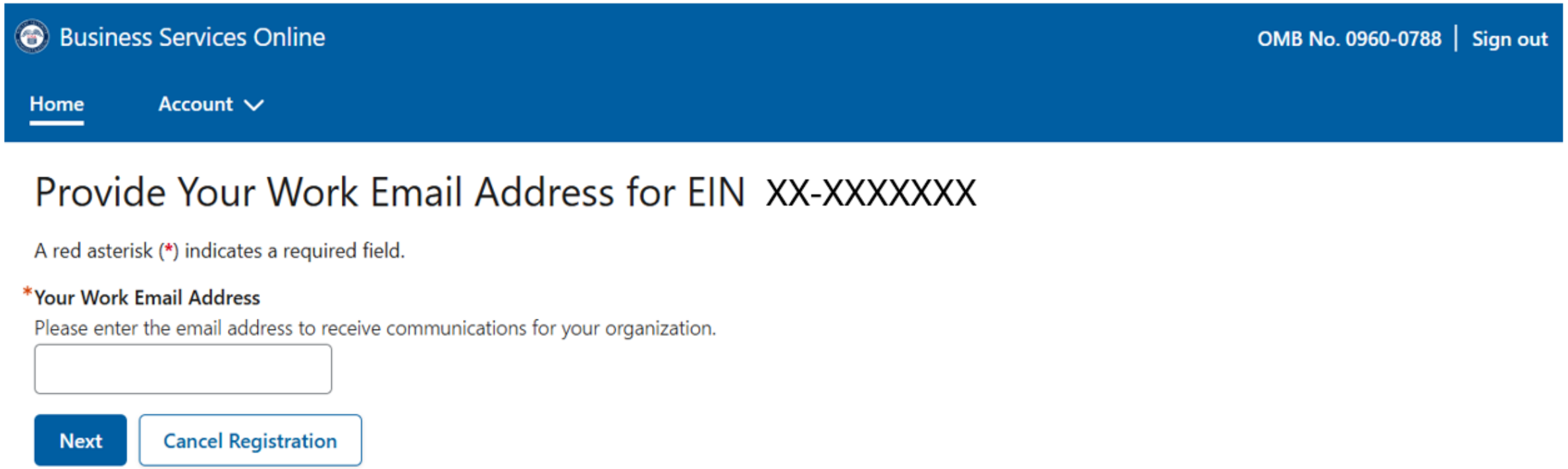
Provide Details of Your Organization



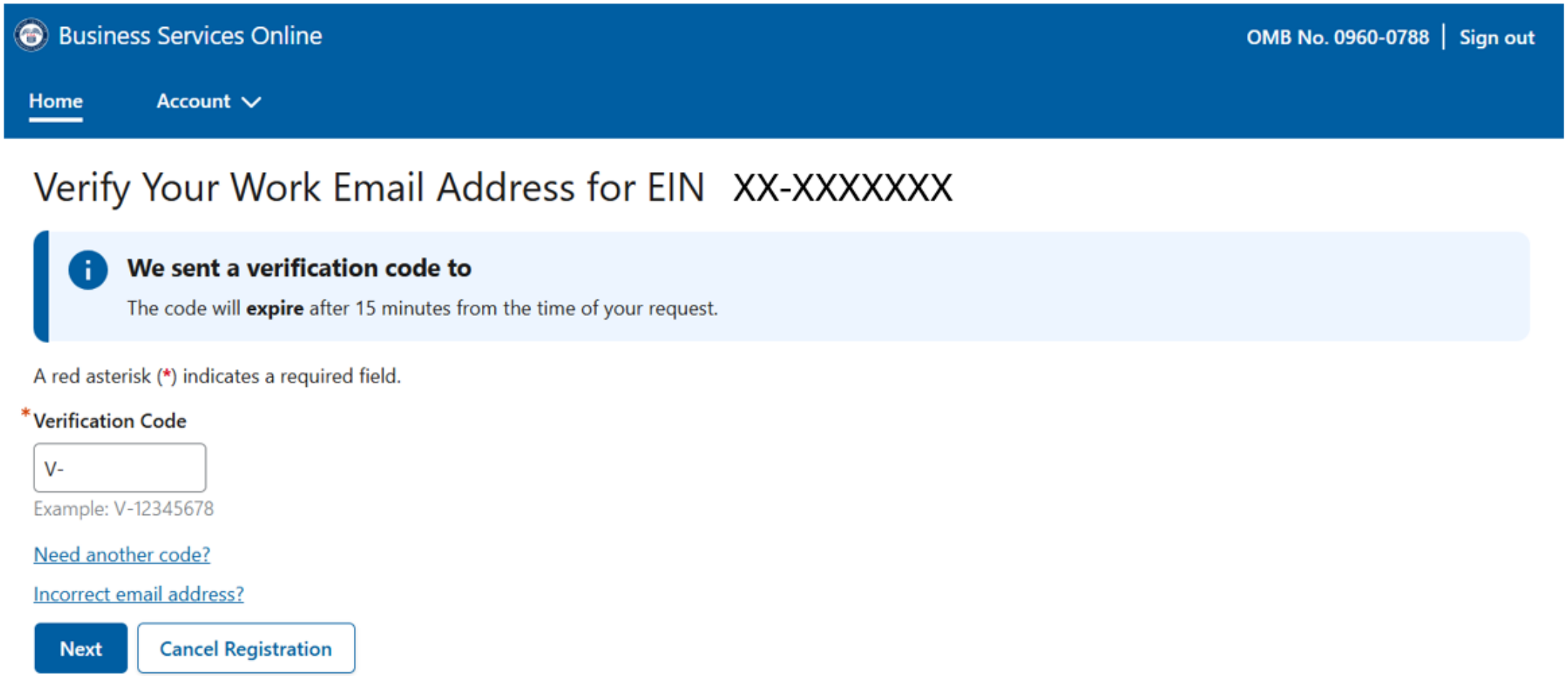
Attest as an REO



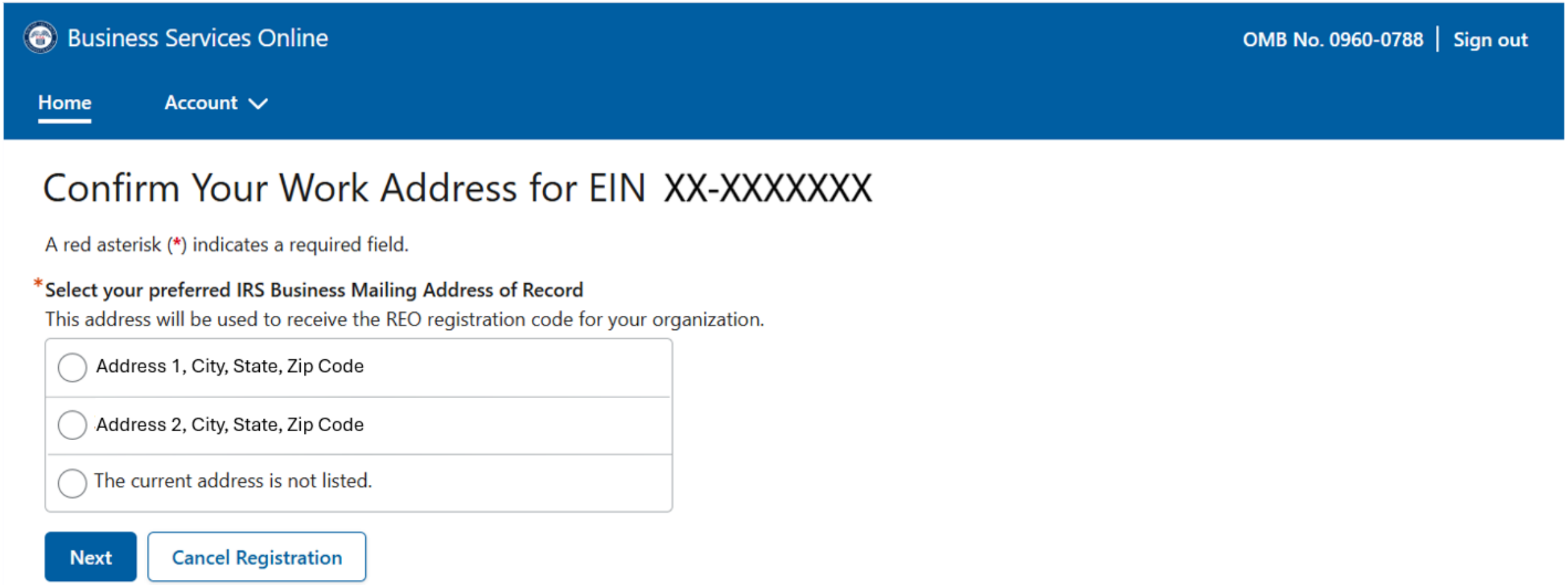
Provide Your Work Email Address for EIN



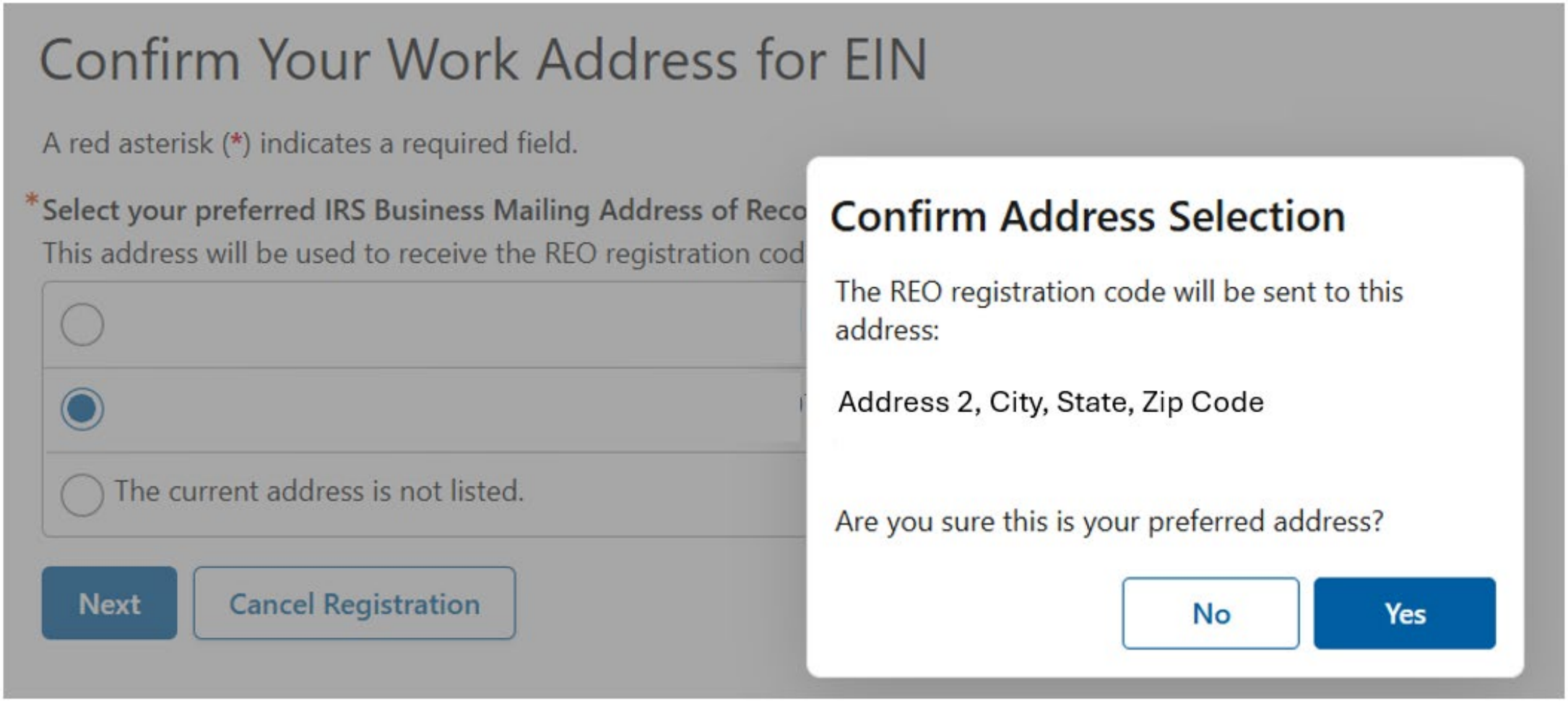
Verify Your Work Email Address for EIN



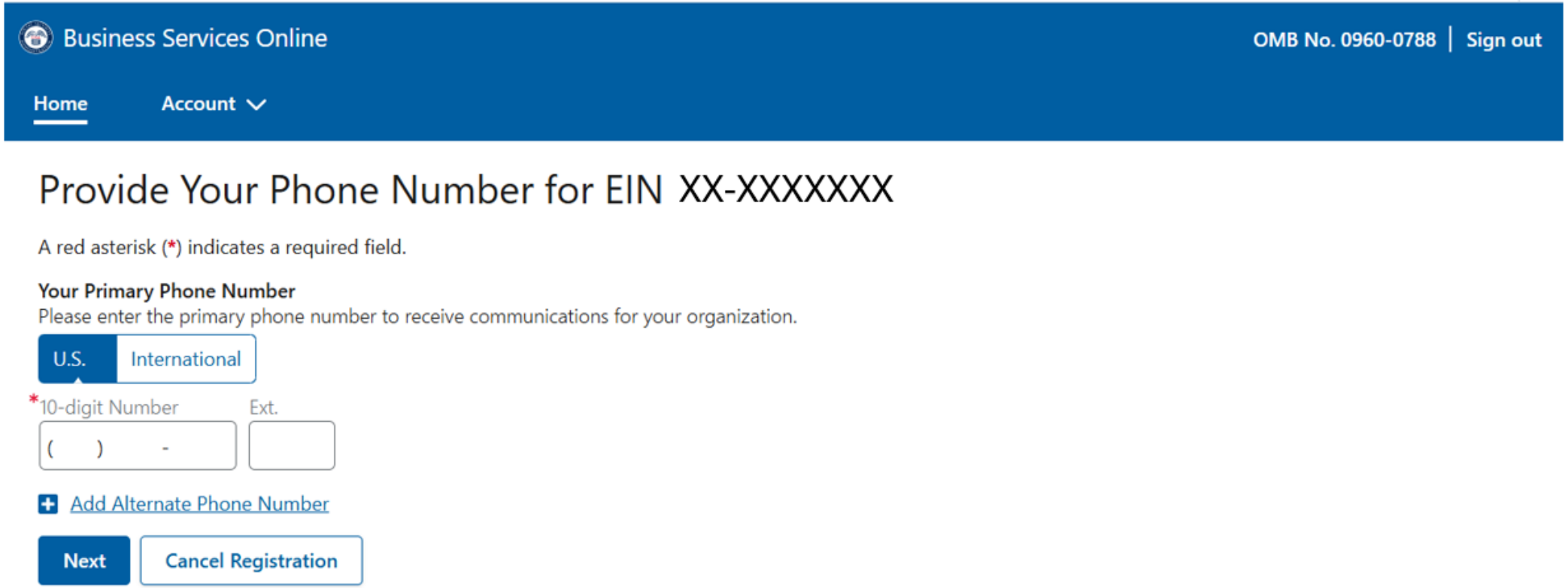
Confirm Your Work Address for EIN



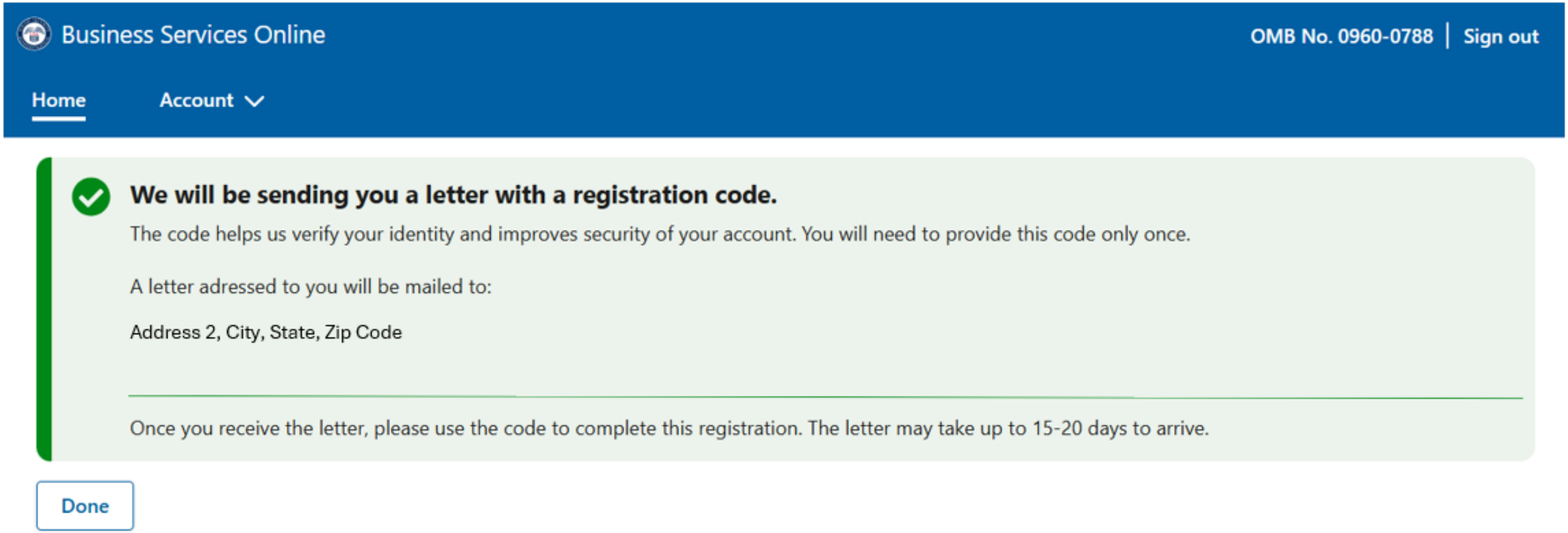
Confirm Address Selection



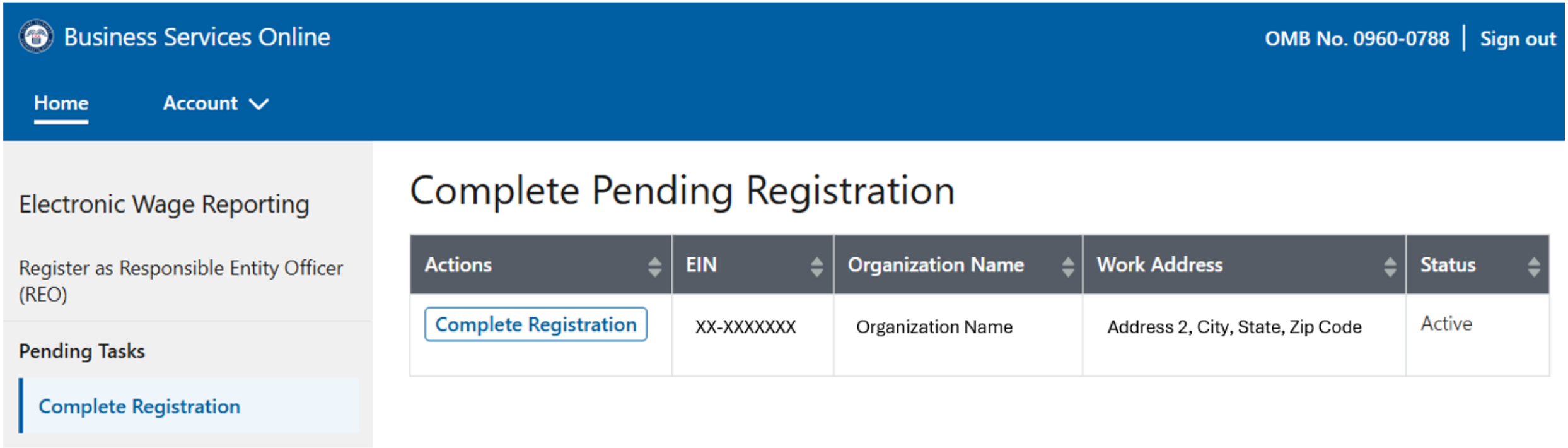
Provide Your Phone Number for EIN



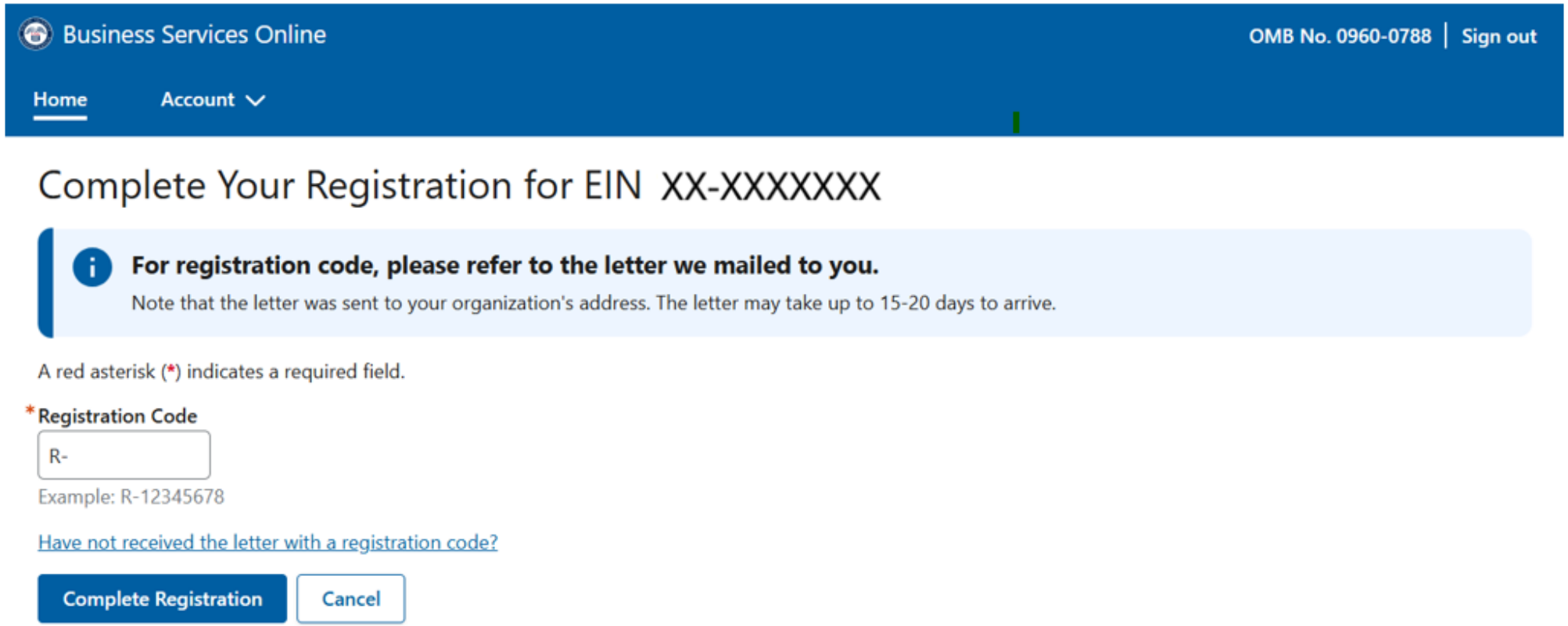
Registration Code



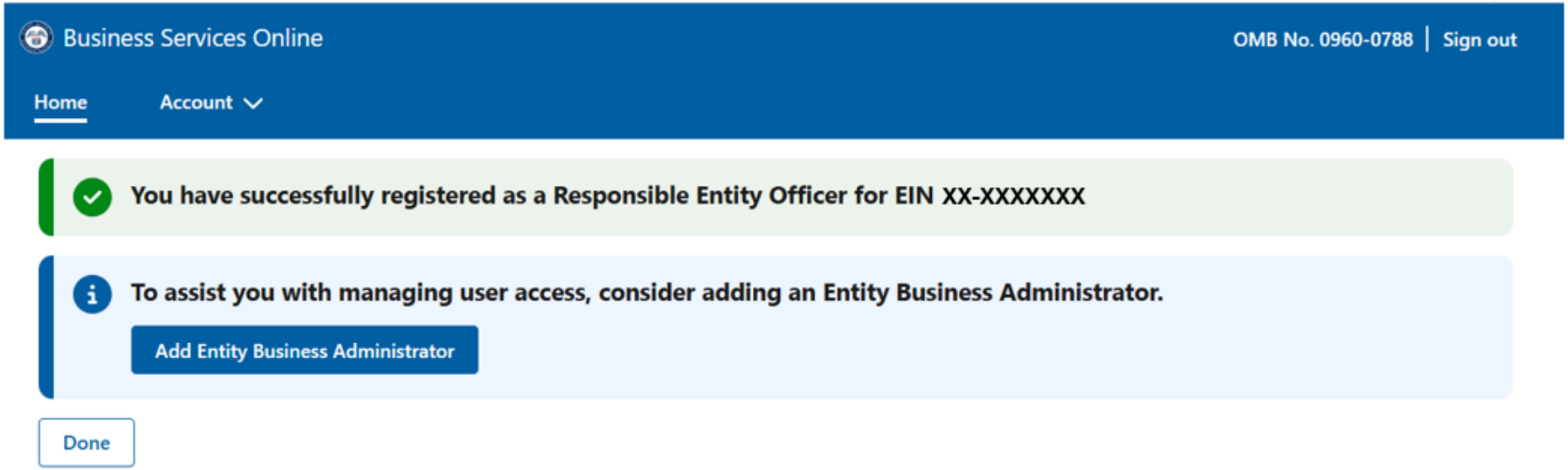
Complete Pending Registration



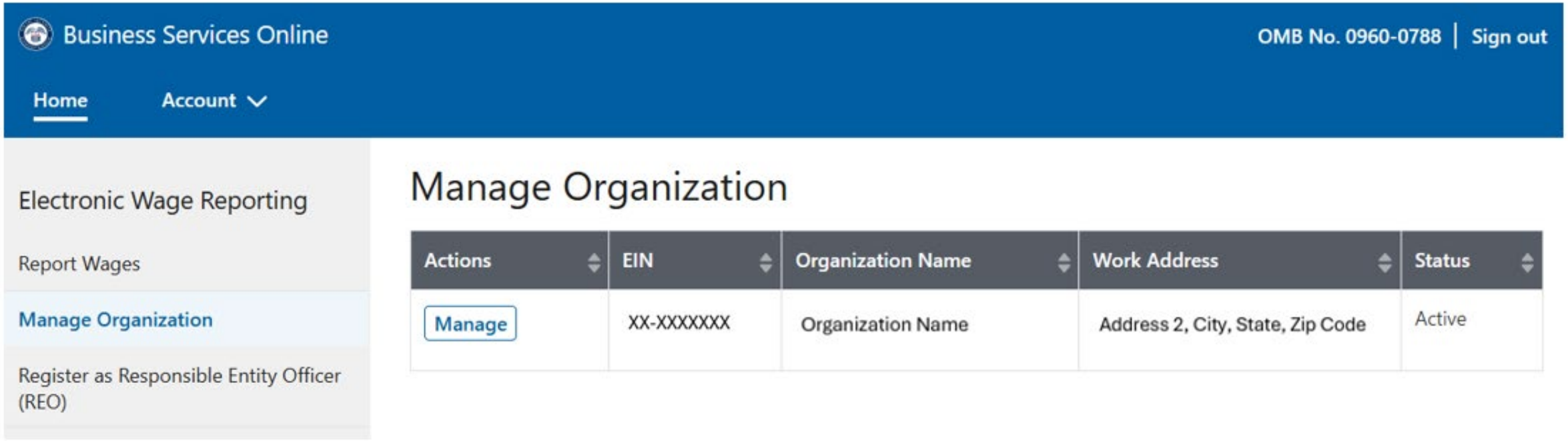
Complete Your Registration for EIN



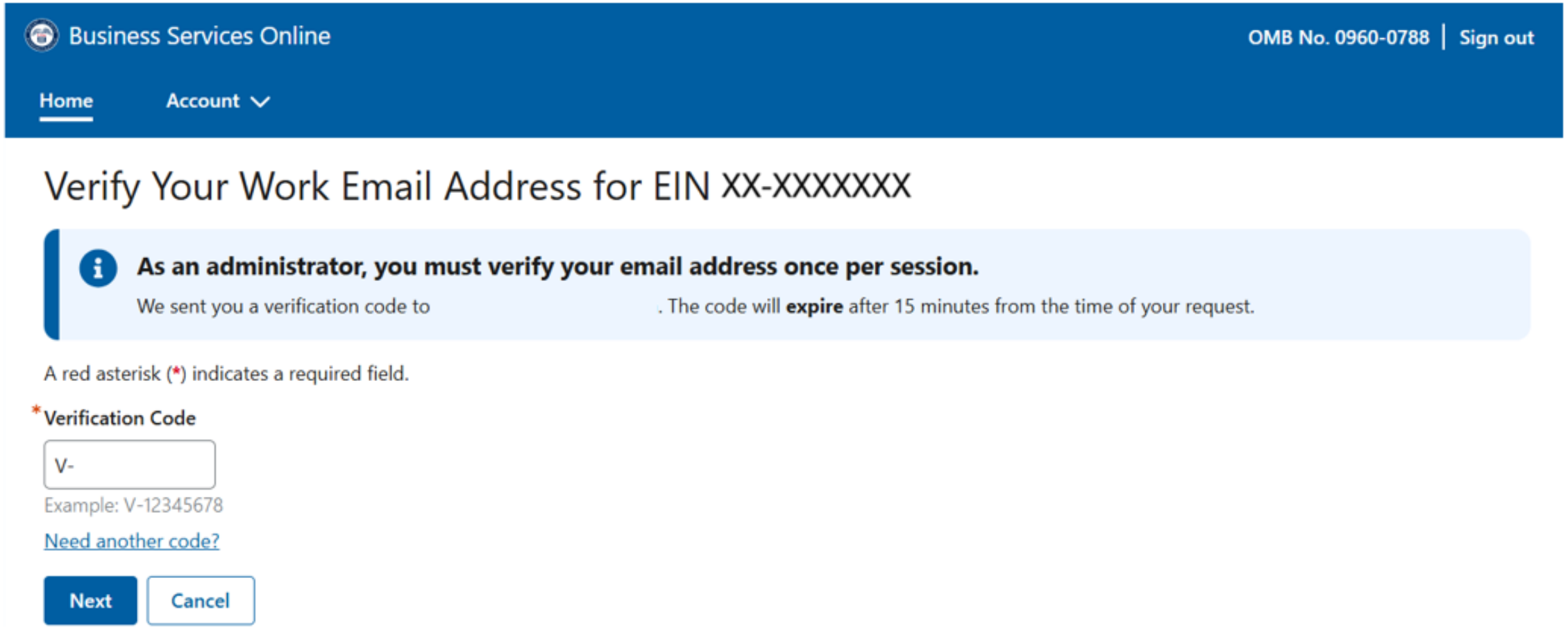
You have successfully registered as an REO



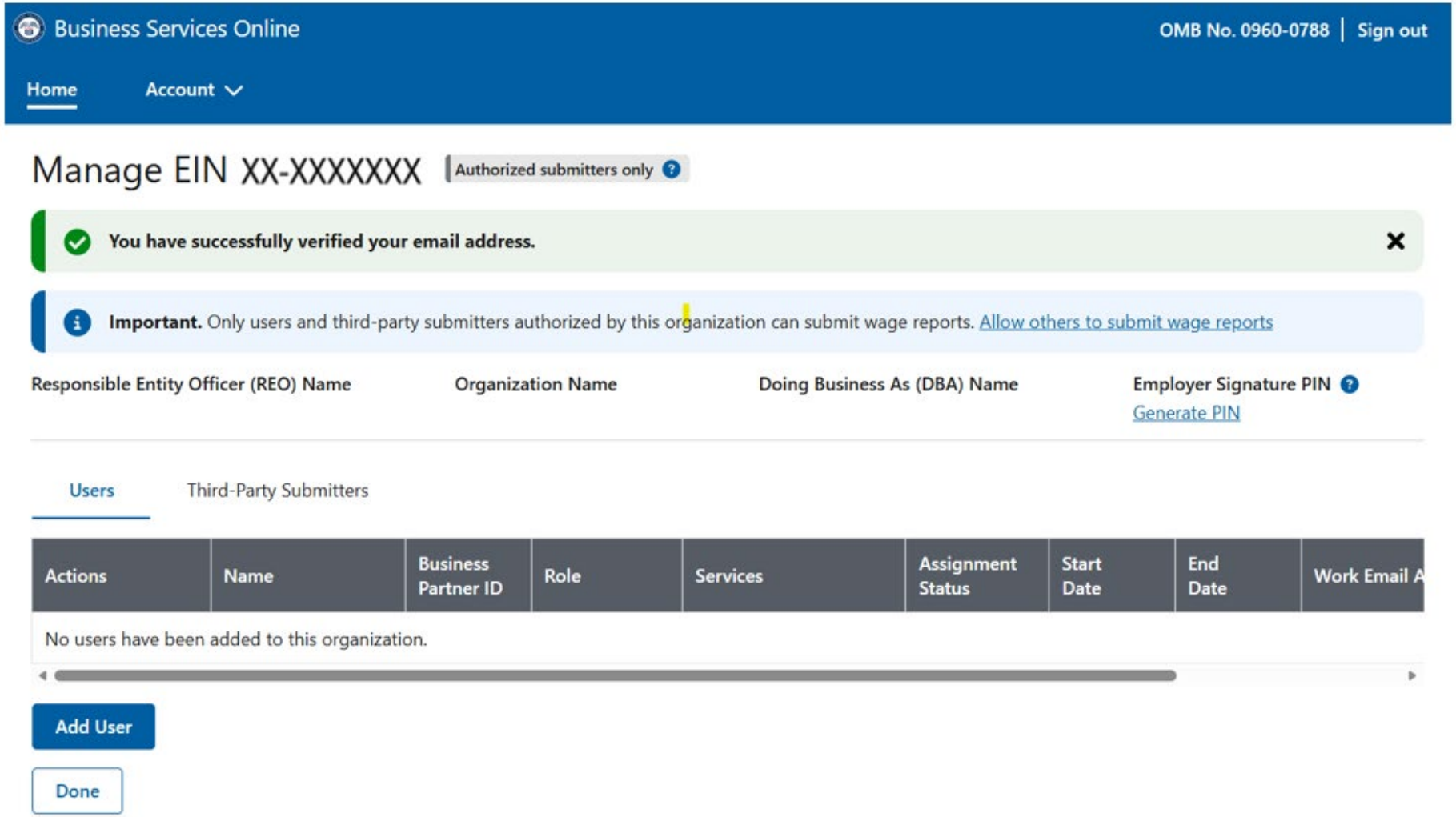
Manage Organization



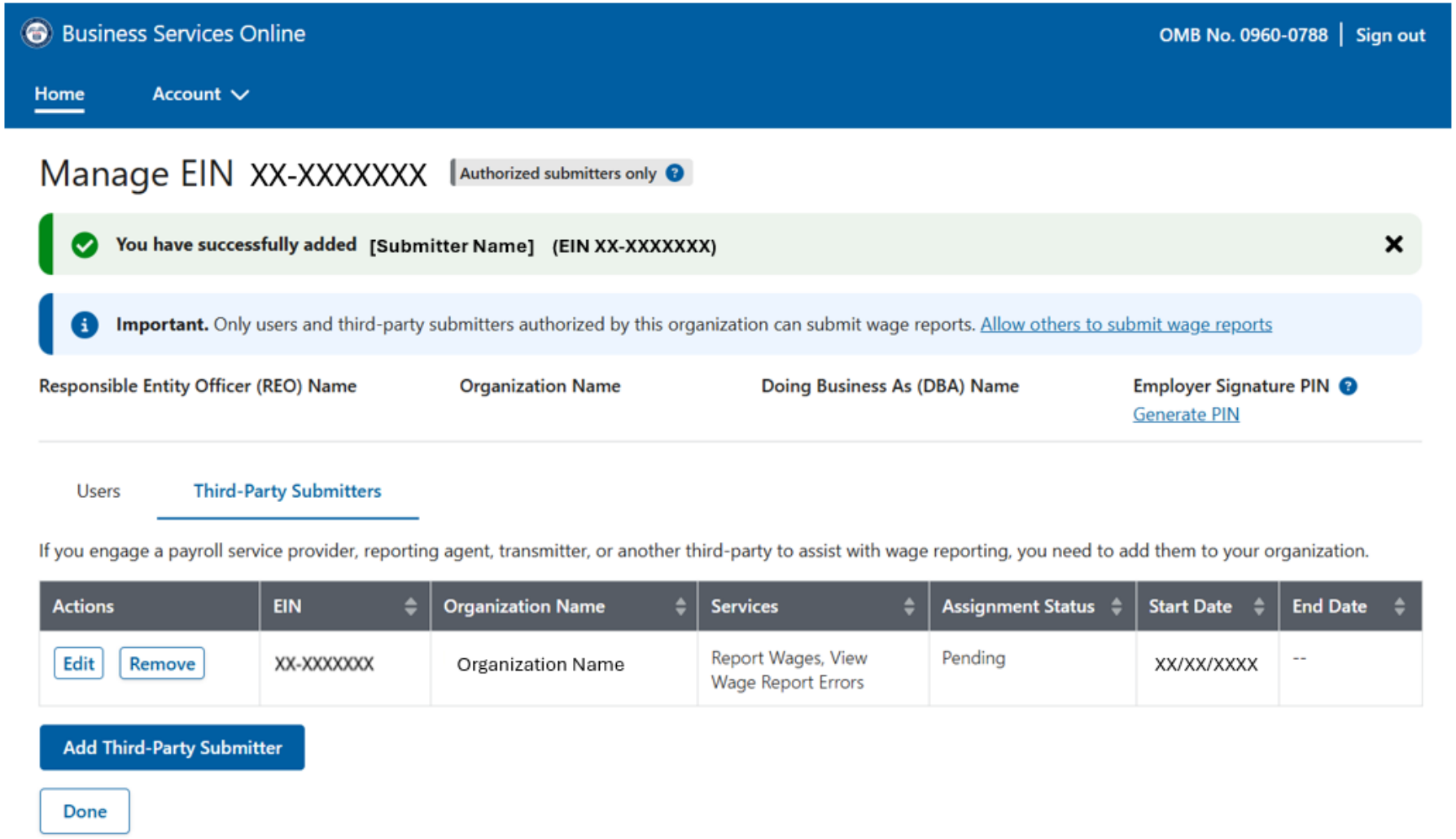
Verify Your Work Email Address for EIN



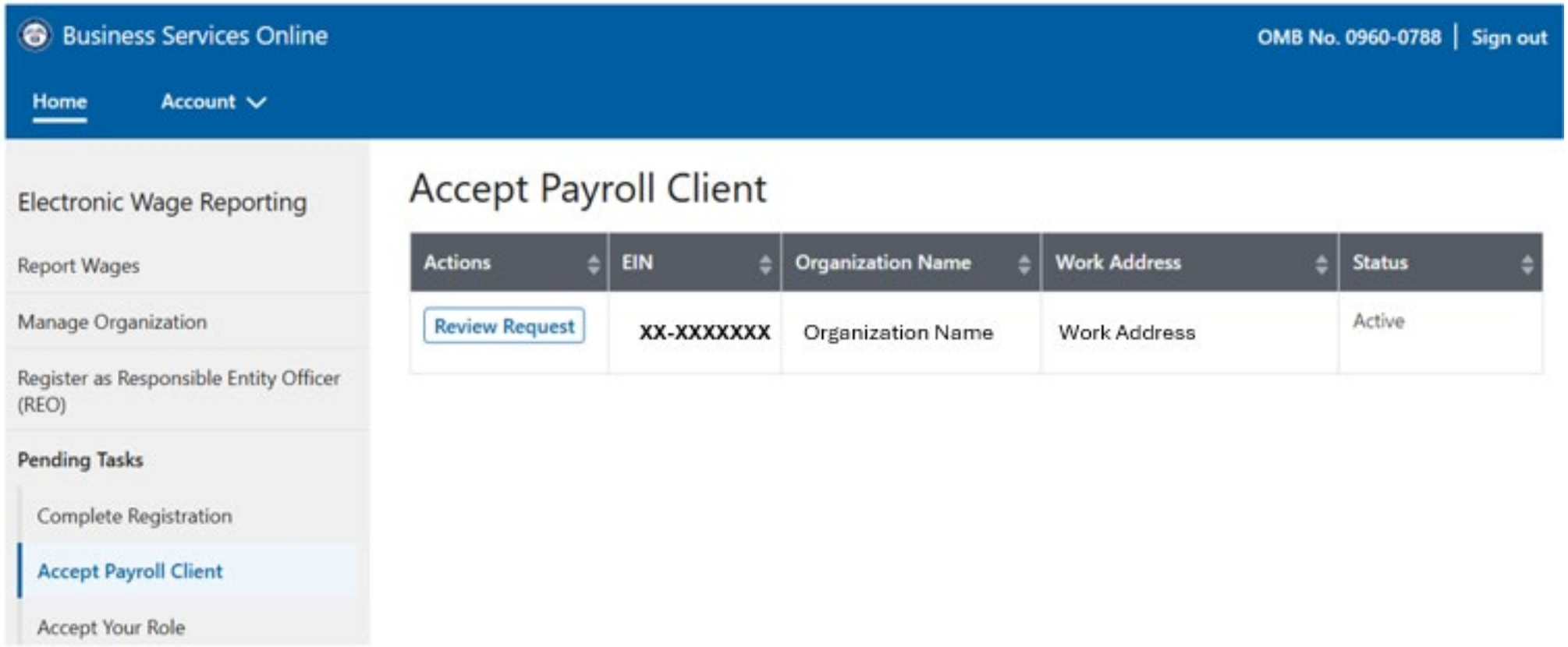
Manage EIN – Add User



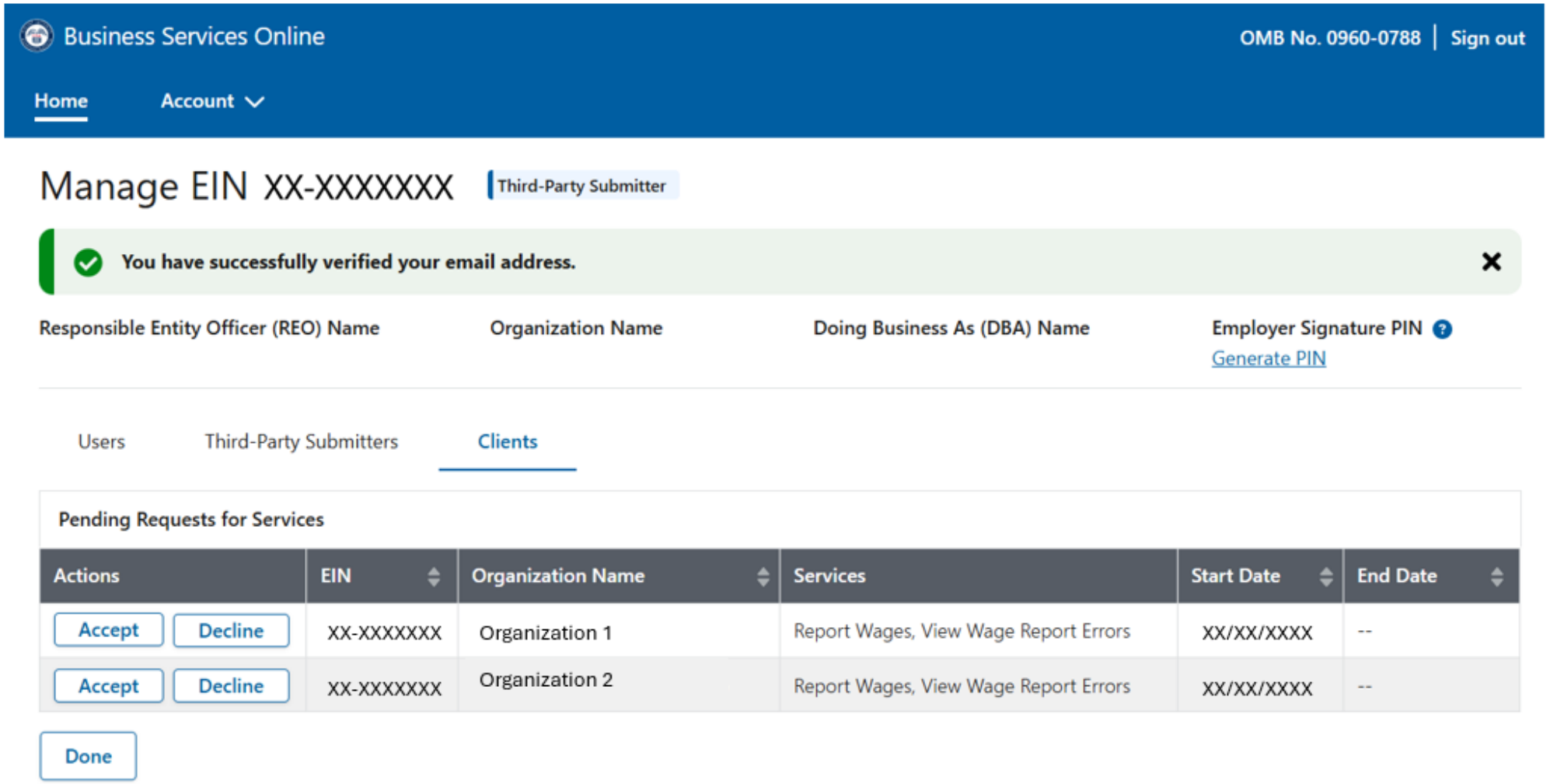
Manage EIN – Add Third-Party Submitter



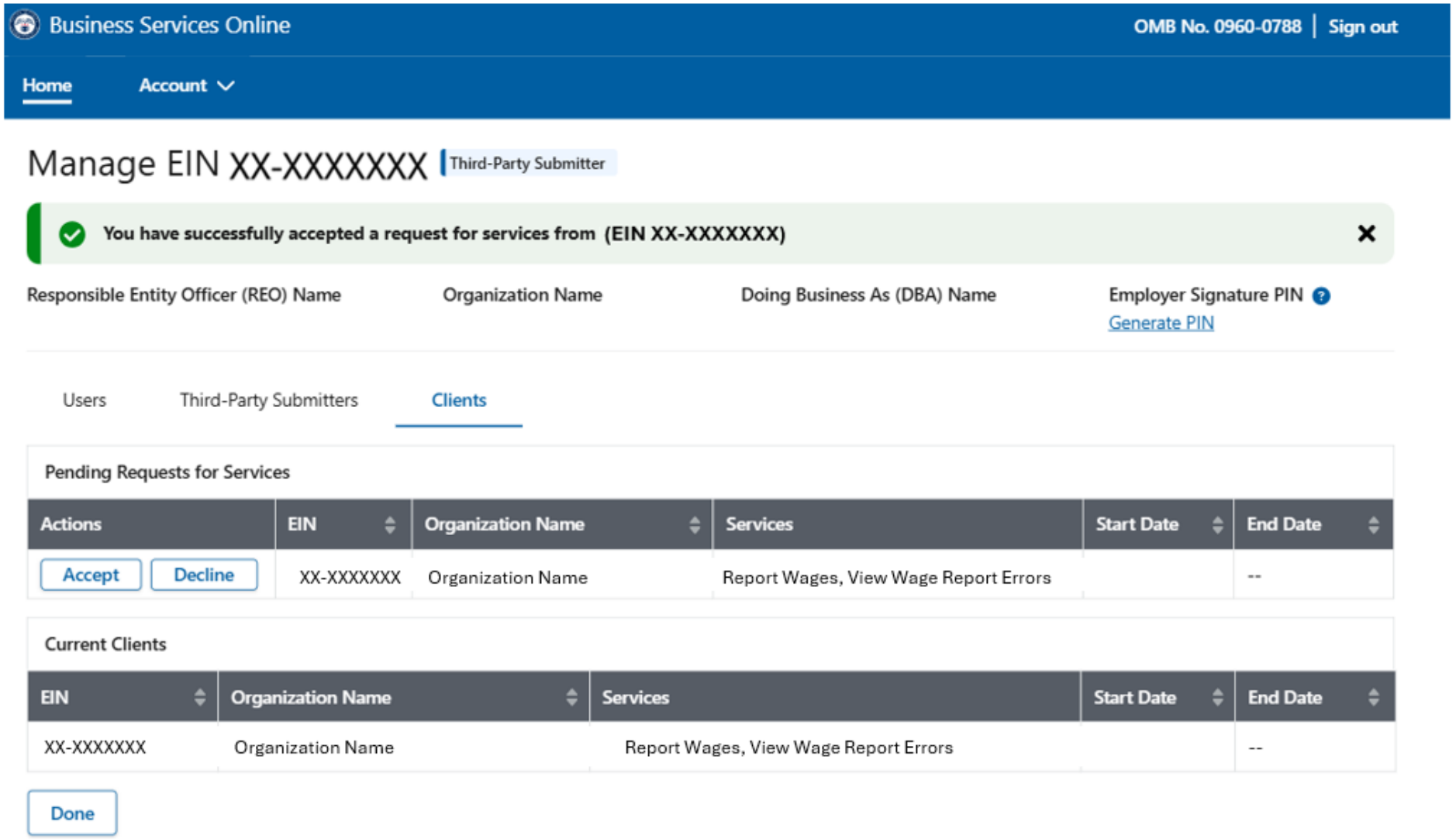
Third-Party Submitter Dashboard View



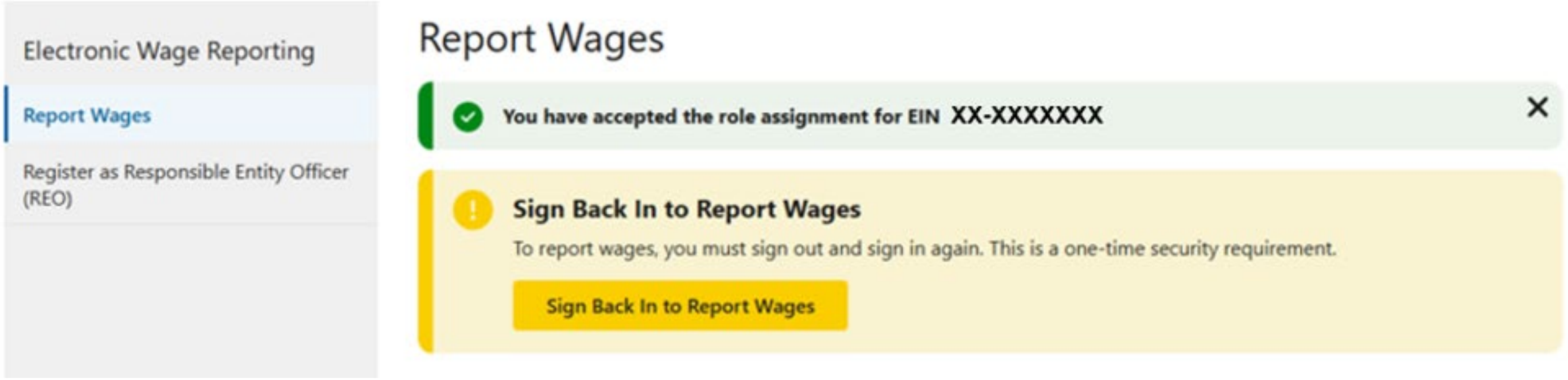
Manage EIN – Clients



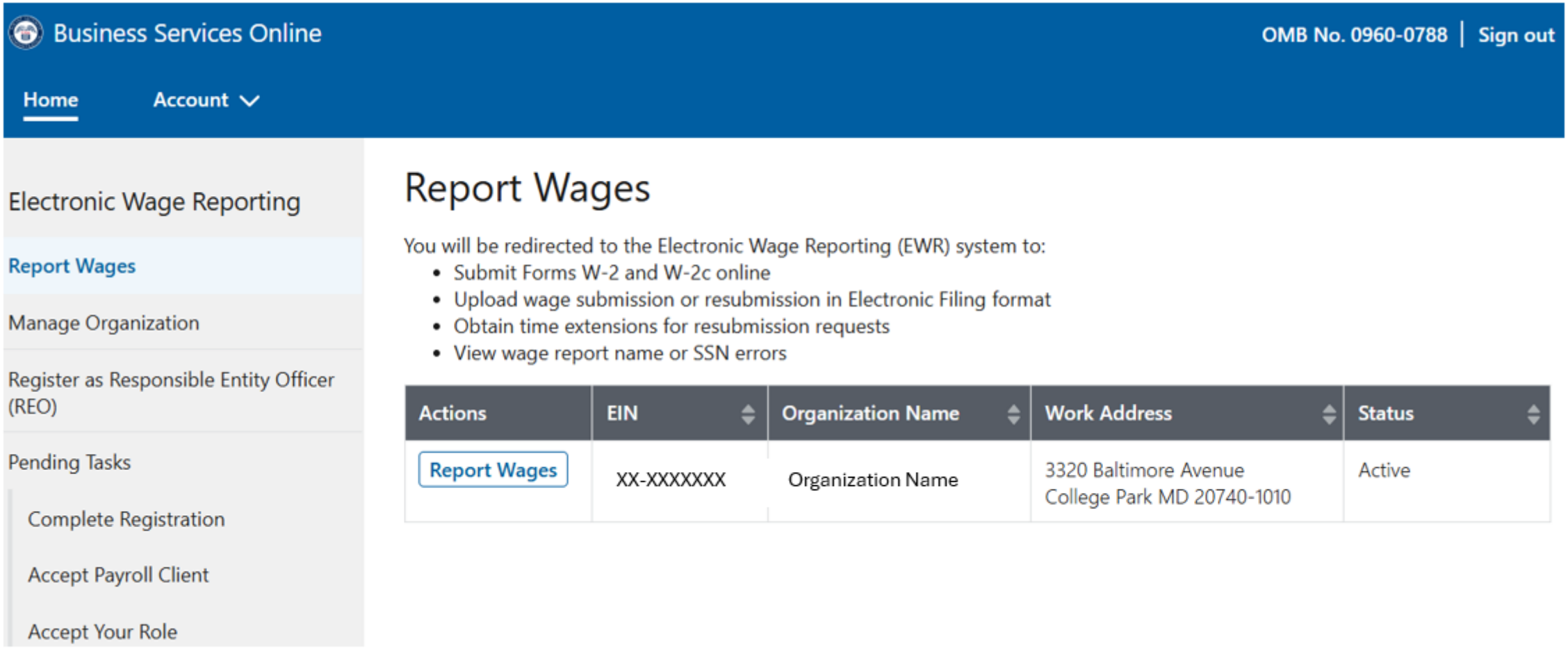
Manage EIN for Third-Party Submitter



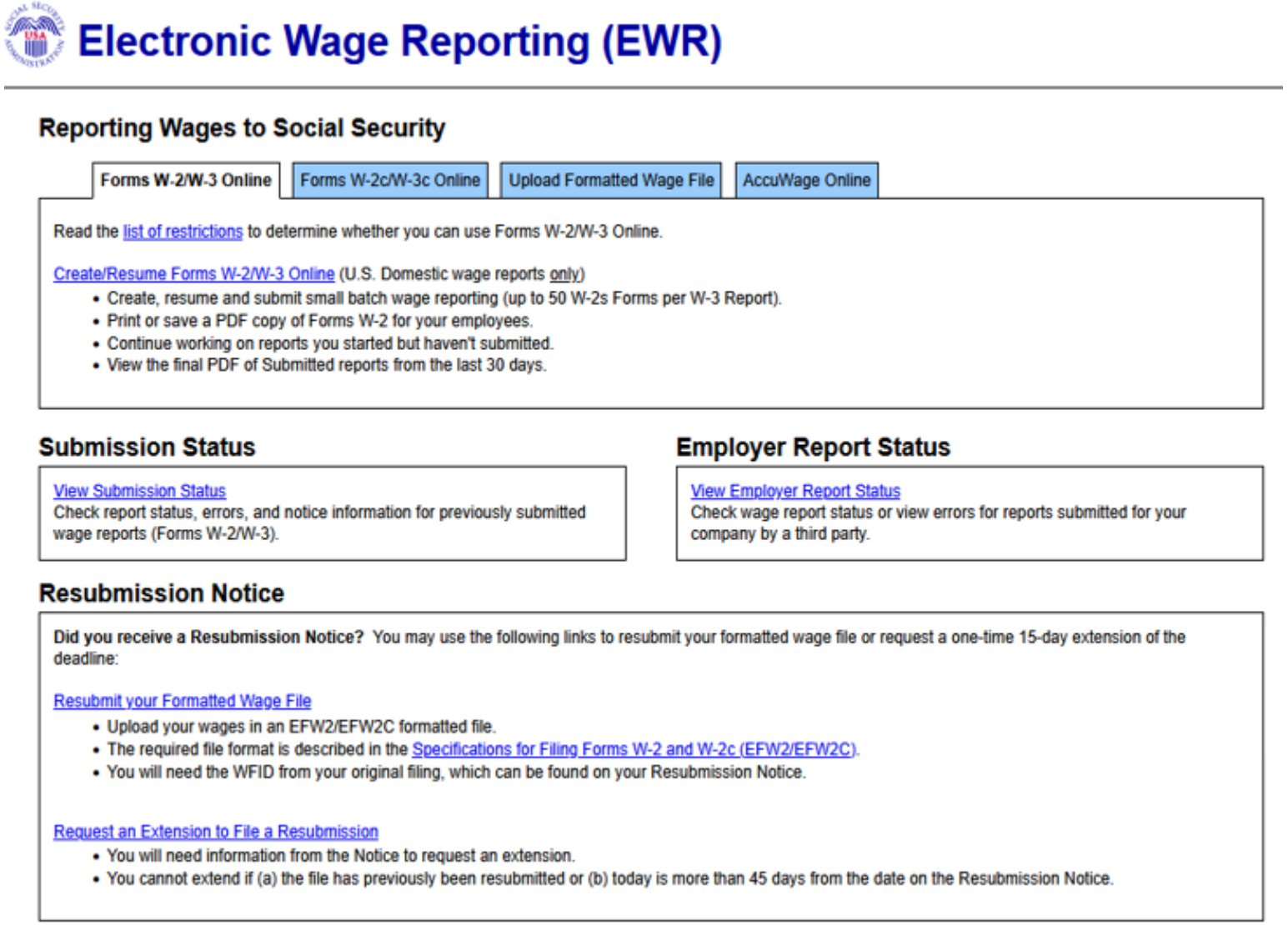
Report Wages



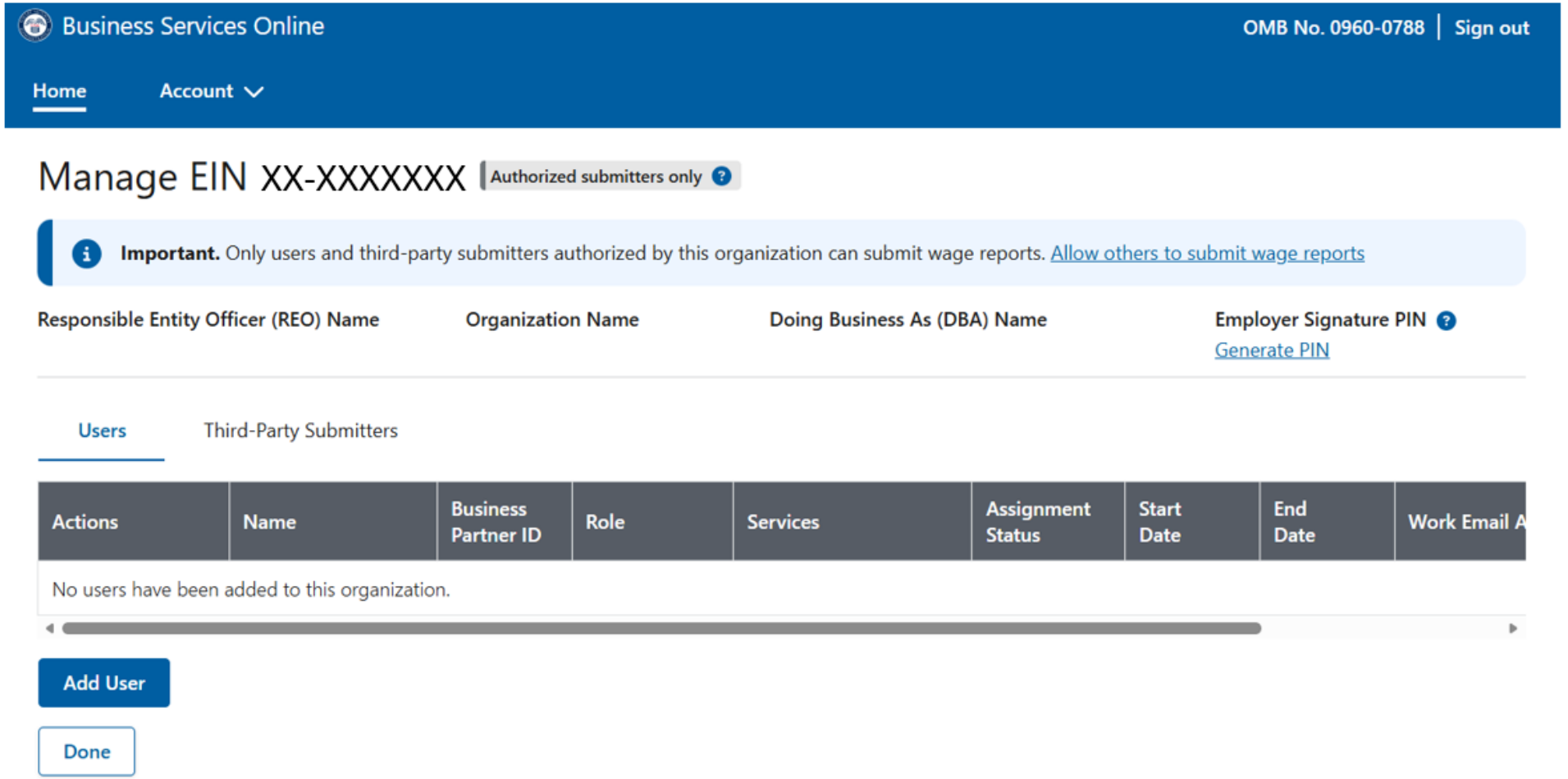
Navigate to EWR



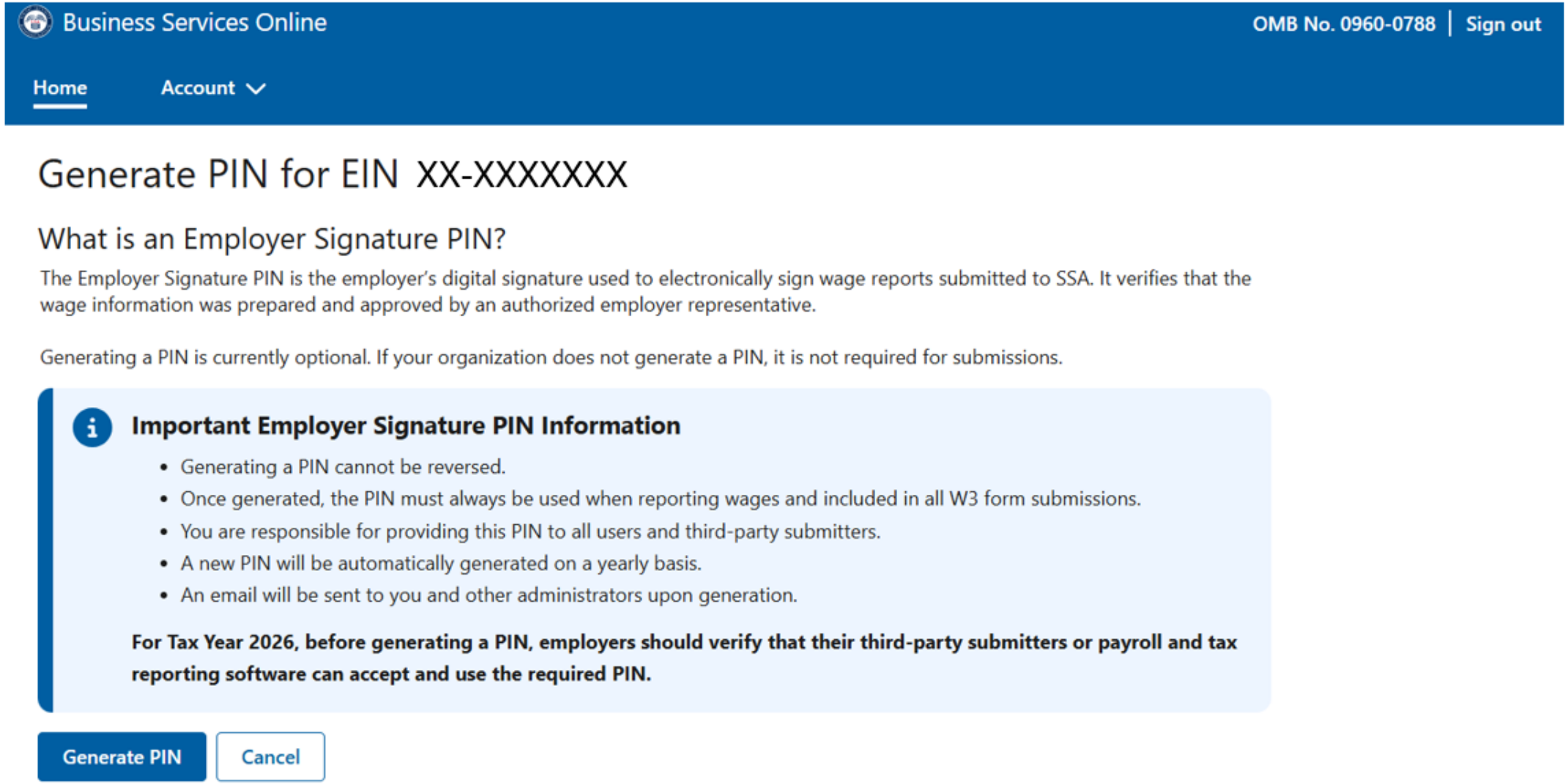
Electronic Wage Reporting (EWR)

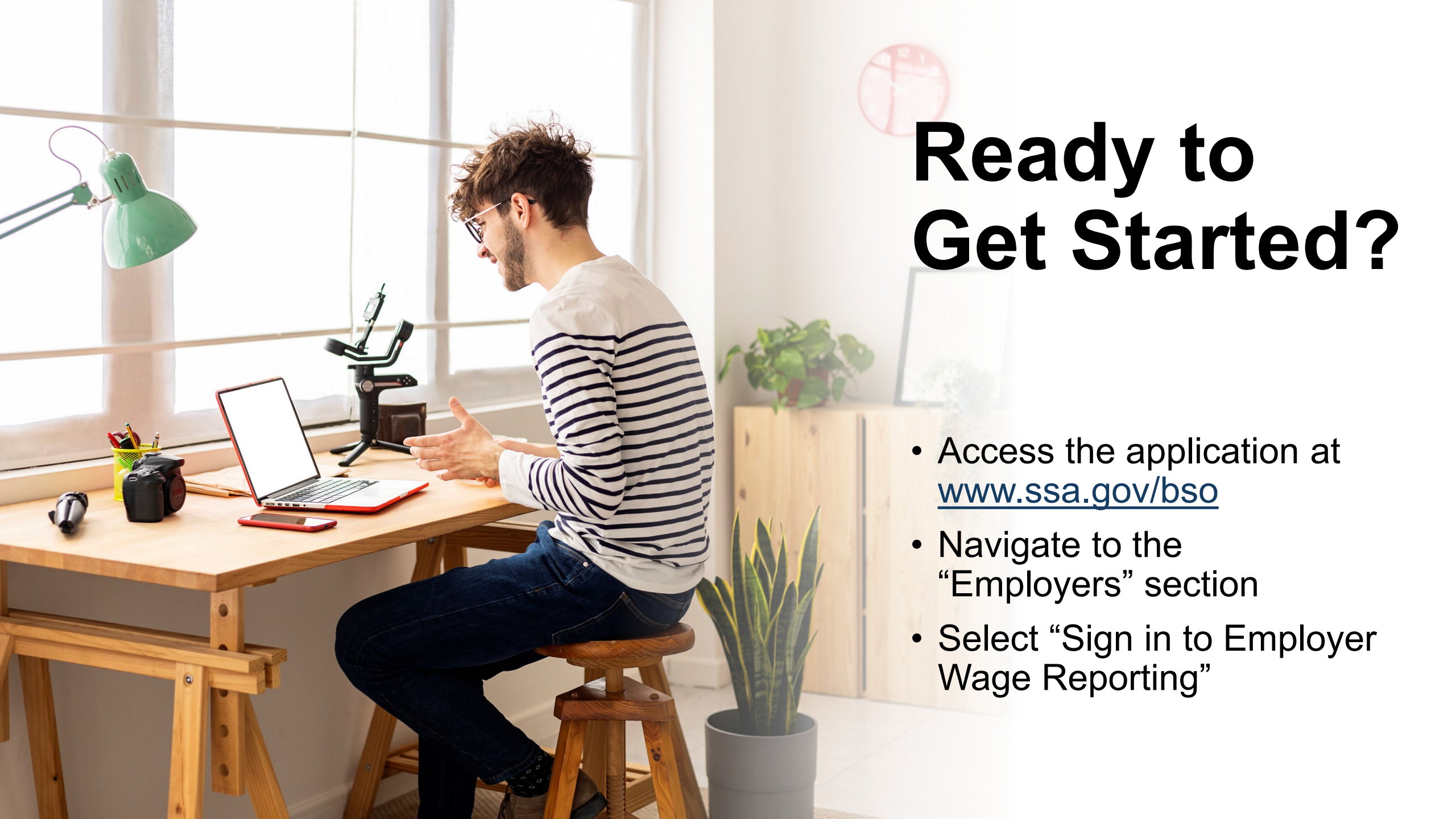


Generate an Employer Signature PIN



Generate PIN for EIN





Ready to Get Started?

- Access the application at www.ssa.gov/bso
- Navigate to the “Employers” section
- Select “Sign in to Employer Wage Reporting”



Need Support?

[How To Navigate BSO Access And Registration]

[Employer Signature PIN]

[Employer W-2 Filing Instructions & Information]

[What's New in 2026]

Need Additional Support?



Contact the Employer Reporting Service Center

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

IRS Resources

IRS Resources

- E-file information returns with IRIS | Internal Revenue Service
- Let us help you | Internal Revenue Service
- Tax Withholding Estimator | Internal Revenue Service
- Forms & instructions | Internal Revenue Service
- Industries, Professions, and Business Tax Centers
- IRS Media Relations Office Contact
- Payroll Professionals Tax Center

my Social Security

What Can You Do with a *my* Social Security Account?

- Request a replacement Social Security card
- Review your *Social Security Statement* and earnings history
- Estimate future benefits
- Apply for benefits and check the status of your application
- Upload documents and submit online forms
- Receive notices online and faster
- Update important information such as direct deposit, address, and phone number

Resources



W-2 News

Subscribe to W-2 News,
Social Security's subscription-based newsletter.

Subscribers will receive:

- Email updates
- Important wage reporting information
- Special announcements





Stay Connected

Customer Support

Wage Reporting Questions or Registration Assistance

- 1-800-772-6270 (M-F 7:00 a.m.-5:30 p.m. ET)
- employerinfo@ssa.gov

BSO Technical Help

- 1-888-772-2970 (M-F 7:00 a.m.-5:30 pm ET)
- bso.support@ssa.gov

National 800# for Questions Outside of Wage Reporting

- 1-800-772-1213
- www.ssa.gov

Employer Services Liaison Officers (ESLO)

- Ask a Wage Reporting Expert



Questions



Thank You

This information is current at the time of the presentation, but Social Security policy is subject to change.

Please visit www.ssa.gov/employer for up-to-date information on our programs.