

Tax Year 2025

Wage File Upload (WFU)

Tutorial

Follow these instructions to submit/resubmit a W-2 Wage File or a W-2c Wage File to the Social Security Administration (SSA) using the Wage File Upload application.

For information on preparing formatted W-2 files for electronic filing (EFW2, formerly MMREF-1), or W-2c files (EFW2C, formerly MMREF-2), go to the [Specifications for Filing Forms W-2 and W-2c \(EFW2/EFW2C\)](#) page on the employer web site.

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1.0 Access the Wage File Upload Application

Select the **Upload Formatted Wage File** tab on the EWR homepage to access the Wage File Upload application. Select the **Submit a Formatted Wage File** link. The system displays the “What’s in the File” page.

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

Selecting the **Resubmit your Formatted Wage File** link in the Resubmission Notice section can also access the Wage File Upload application.

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**.

2.0 What's in the File

- Select the **W-2/W-3 forms for Tax Year 2024 or previous tax year (EFW2)** radio button to upload a W-2 file. See the Upload File section for more information.
- Select the **W-2c/W-3c forms to correct mistakes on previously processed W-2 forms (EFW2C)** radio button to upload a W-2c file. See the Upload File section for more information.
- Select the **Response to a Resubmission Notice** radio button to resubmit a W-2/W-2c file after you received a Resubmission Notice. See the Respond to a Resubmission Notice section for more information.
- Select the EWR Home link in the header. The system displays the EWR homepage.
- Select the Help link in the header. The system displays a pop up window. See the Help Pop Up in the Other Features section for more information.

Social Security [User Name] Sign Out

EWR Home **File Upload** Help

Formatted Wage File Upload

What's in the File?

Which of the following is the best description of the wage report(s) in your file?

- ☐ W-2/W-3 forms for Tax Year 2024 or previous tax year (EFW2)
- ☐ W-2c/W-3c forms to correct mistakes on previously processed W-2 forms (EFW2C)
- ☐ Response to a Resubmission Notice

Feedback

[Privacy Policy](#) [Privacy Act Statement](#) [Accessibility](#)

3.0 Upload File

When the **W-2/W-3 forms for Tax Year 2024 or previous tax year (EFW2)** radio button or the **W-2c/W-3c forms to correct mistakes on previously processed W-2 forms (EFW2C)** radio button is selected, the Upload File section with a Browse button will be displayed. You can choose a file to upload.

3.1 Upload a W-2 File

- a. When the **W-2/W-3 forms for Tax Year 2024 or previous tax year (EFW2)** radio button is selected, the system will display an **Upload File** section below the radio buttons. The system is ready to accept a properly formatted EFW2 File.

[EWR Home](#) [File Upload](#) [Help](#)

Formatted Wage File Upload

What's in the File?

Which of the following is the best description of the wage report(s) in your file?

☒ W-2/W-3 forms for Tax Year 2024 or previous tax year (EFW2)



☐ W-2c/W-3c forms to correct mistakes on previously processed W-2 forms (EFW2C)

☐ Response to a Resubmission Notice

Upload File

Uploaded files will be analyzed for formatting errors and accuracy. Files with no errors will automatically be submitted to SSA. If your file has errors, you will receive an error report detailing what needs to be corrected before you resubmit your file.

Choose a file to upload

 **File must be in EFW2 file format with .txt extension.**  [Learn more about this file format](#)

We recommend compressing your .txt file and uploading as a .zip to improve upload speed.

- b. Select the **Browse** button, then choose a file to upload. The system displays the **Upload File** button.

EWR Home **File Upload** Help

Formatted Wage File Upload

What's in the File?

Which of the following is the best description of the wage report(s) in your file?

☒ W-2/W-3 forms for Tax Year 2024 or previous tax year (EFW2)

☐ W-2c/W-3c forms to correct mistakes on previously processed W-2 forms (EFW2C)

☐ Response to a Resubmission Notice

Upload File

Uploaded files will be analyzed for formatting errors and accuracy. Files with no errors will automatically be submitted to SSA. If your file has errors, you will receive an error report detailing what needs to be corrected before you resubmit your file.

Choose a file to upload

File must be in EFW2 file format with .txt extension. [Learn more about this file format](#)

We recommend compressing your .txt file and uploading as a .zip to improve upload speed.

TY24 W2 Online Tutorial.docx

Feedback

- c. Select the **Upload File** button. If the file passes the preliminary checks, the system will display a success page; if the file fails the preliminary checks, the system will display a failure message on the Upload File page or a failure page with failure information and instructions on what to do next. See the Success section and the Failure section for more information.

Note:

If the file is large, the upload process might take long enough for an “in progress” pop up to be displayed. See Uploading Your Wage File Is In Progress section in the Other Features section for more information.

3.2 Upload a W-2c File

- a. When the **W-2c/W-3c forms to correct mistakes on previously processed W-2 forms (EFW2C)** radio button is selected, the system will display an **Upload File** section below the radio buttons. The system is ready to accept a properly formatted EFW2C File.

EWR Home

File Upload

Help

Formatted Wage File Upload

What's in the File?

Which of the following is the best description of the wage report(s) in your file?

☐ W-2/W-3 forms for Tax Year 2024 or previous tax year (EFW2)

☒ W-2c/W-3c forms to correct mistakes on previously processed W-2 forms (EFW2C)

☐ Response to a Resubmission Notice

Upload File

Uploaded files will be analyzed for formatting errors and accuracy. Files with no errors will automatically be submitted to SSA. If your file has errors, you will receive an error report detailing what needs to be corrected before you resubmit your file.

Choose a file to upload

File must be in EFW2C file format with .txt extension. [Learn more about this file format](#)

We recommend compressing your .txt file and uploading as a .zip to improve upload speed.

Browse

b. Select the **Browse** button, then choose a file to upload. The system displays the **Upload File** button.

EWR Home

File Upload

Help

Formatted Wage File Upload

What's in the File?

Which of the following is the best description of the wage report(s) in your file?

☐ W-2/W-3 forms for Tax Year 2024 or previous tax year (EFW2)

☒ W-2c/W-3c forms to correct mistakes on previously processed W-2 forms (EFW2C)

☐ Response to a Resubmission Notice

Upload File

Uploaded files will be analyzed for formatting errors and accuracy. Files with no errors will automatically be submitted to SSA. If your file has errors, you will receive an error report detailing what needs to be corrected before you resubmit your file.

Choose a file to upload

File must be in EFW2C file format with .txt extension. [Learn more about this file format](#)

We recommend compressing your .txt file and uploading as a .zip to improve upload speed.

Int-O_ValidSub_COR.txt

×

Browse

Upload File

TOP

- c. Select the **Upload File** button. If the file passes the preliminary checks, the system will display a success page; if the file fails the preliminary checks, the system will display a failure message on the Upload File page or a failure page with failure information and instructions on what to do next. See the Success section and the Failure section for more information.

Note:

If the file is large, the upload process might take long enough for an “in progress” pop up to be displayed. See Uploading Your Wage File Is In Progress in the Other Features section for more information.

4.0 Respond to a Resubmission Notice

If you received a Resubmission Notice, you need to resubmit those wage files that failed after fixing the errors.

- a. On the **What's in the File** page within the Wage File Upload application, select the **Response to a Resubmission Notice** radio button. The system displays the Response to a Resubmission Notice section with a **Select Eligible Wage File** button below all radio buttons. You are eligible to use this option **ONLY** if you received a Resubmission Notice from SSA.

EWR Home **File Upload** Help

Formatted Wage File Upload

What's in the File?

Which of the following is the best description of the wage report(s) in your file?

- ☐ W-2/W-3 forms for Tax Year 2024 or previous tax year (EFW2)
- ☐ W-2c/W-3c forms to correct mistakes on previously processed W-2 forms (EFW2C)
- ☒ Response to a Resubmission Notice

Response to a Resubmission Notice

i You are eligible to use this option **ONLY** if you received a Resubmission Notice from SSA.

Select Eligible Wage File

Feedback

- b. Select the **Select Eligible Wage File** button. The system displays a pop up window.
 - 1) If you have resubmission eligible files, they will be displayed in a table. Only those WFIDs associated with the failed files originally submitted under your User ID will be displayed.

Select Eligible Wage File

You have eligible files.

Refer to your Resubmission Notice and select the Wage File Identifier (WFID) you would like to resubmit. You can resubmit only wage files that you submitted. If the WFID on your Resubmission Notice is not shown below, you can:

- close this window and submit as a new wage file, or
- have the person who originally submitted the wage file complete the resubmission.

Action	WFID	File Name	File Type	Submission Date
Select	B0000F	UXG-file1-Success10.txt	EFW2	October 15, 2024

Close

2) If you do not have resubmission eligible files, the system will display “No eligible wage files found” in the table.

Select Eligible Wage File

You don't have eligible files.

Refer to your Resubmission Notice and select the Wage File Identifier (WFID) you would like to resubmit. You can resubmit only wage files that you submitted. If the WFID on your Resubmission Notice is not shown below, you can:

- close this window and submit as a new wage file, or
- have the person who originally submitted the wage file complete the resubmission.

Action	WFID	File Name	File Type	Submission Date
No eligible wage files found.				

Close

- c. Select the **Select** button associated with the WFID you want to resubmit a file for, the pop up window will be disappeared and the selected WFID/File Name will be displayed in a “You selected” table. The Upload File section will also be displayed.

What's in the File?

Which of the following is the best description of the wage report(s) in your file?

☐ W-2/W-3 forms for Tax Year 2024 or previous tax year (EFW2)
☐ W-2c/W-3c forms to correct mistakes on previously processed W-2 forms (EFW2C)
☒ Response to a Resubmission Notice

Response to a Resubmission Notice

i You are eligible to use this option ONLY if you received a Resubmission Notice from SSA.

Select Eligible Wage File

You selected:

WFID	File Name	File Type	Submission Date
B5C96F	UXG-file1-Success10.txt	EFW2	October 15, 2024

Upload File

Uploaded files will be analyzed for formatting errors and accuracy. Files with no errors will automatically be submitted to SSA. If your file has errors, you will receive an error report detailing what needs to be corrected before you resubmit your file.

Choose a file to upload

i File must be in EFW2 file format with .txt extension. [Learn more about this file format](#)

We recommend compressing your .txt file and uploading as a .zip to improve upload speed.

- d. Select the **Browse** button, then choose a file to upload. The system displays the **Upload File** button.

We recommend compressing your .txt file and uploading as a .zip to improve upload speed.

EFW2_File002_ErrorResults_12errors.txt

- e. Select the **Upload File** button. If the file passes the preliminary checks, the system will display a success page with a Wage File Identifier (WFID) as given on the Resubmission Notice you received. See the Success section and the File Summary for Success section for more information. If the file fails the preliminary checks, the system will display a failure message on the Upload File page or a failure page with failure information and instructions

on what to do next. See the Failure section, the File Summary for Failure section, the Error Results section, and the Error Details section for more information.

Note:

If the file is large, the upload process might take long enough for an “in progress” pop up to be displayed. See Uploading Your Wage File Is In Progress section in the Other Features section for more information.

5.0 Success

When the uploaded file passes the preliminary checks, it will be automatically submitted to the Social Security Administration and the system will display a success page.

Note:

Some conditions cannot be checked during the file upload process and could still cause a REJECT later in the process. If your submission has a REJECT status, you will be notified with a Resubmission Notice by email.

On the success page:

- a. The **Submission Status** link will take you to the Submission Status application. See the TY24 Submission Status tutorial for more information.
- b. The **Wage File Identifier (WFID)** is the proof of your submission. You will need the WFID to check the status of your submission in the Submission Status application and for all communications related to the submission with SSA.
- c. Select the **Print Receipt** button. The system displays the Acknowledgement of Receipt pop up. See the Acknowledgement of Receipt pop up section in the Other Features section for more information.
- d. Select the **Upload New File** button. The system displays the What’s in the File page.
- e. Select the **EWR Home** button. The system displays the EWR homepage.
- f. **File Summary** section displays some details of your submitted file. See the File Summary section for more information. If the information displayed is not the same as the file information shown on your computer, contact SSA Support at 1-888-772-2970 (TTY 1-800-325-0778).

EWR Home File Upload **File Summary** Help

Formatted Wage File Upload

✓ Your file passed preliminary checks and has been submitted to the Social Security Administration.
 We will notify you if further action is required. You can use the information below to view your status at any time by visiting [Submission Status](#). Submission status information is available for 4 years after it was submitted.

i Print this page as acknowledgement of receipt and proof of filing date.
 Your Wage File Identifier (WFID) has been created and is proof of filing date.
 Wage File Identifier (WFID): **A0E533**
 Business Services Online: www.ssa.gov/employer
 You will need this WFID to reference this submission in all communications with SSA and to check the submission status on the Electronic Wage Reporting (EWR) homepage in Business Services Online.

Print Receipt **Upload New File** **EWR Home**

File Summary

Status: RECEIVED		Uploaded on 11/06/2024 at 12:14:58 PM ET
Total Wages, Tips and Other Compensation Reported \$8,888.88	W-3 Forms Checked 2	File Name Int-O_ValidSub_REG.txt
	W-2 Forms Checked 4	File Size 9.54 KB

6.0 Failure

When the uploaded file fails the preliminary checks, it will not be automatically submitted to SSA. The system displays an error message on the Upload File page or a failure page with the failure information and the instructions on what to do next.

6.1 Errors on File Level

If the system cannot open your file, an error message will be displayed on the Upload File page. Some of the errors on opening a file are:

- Invalid Zip file
- Invalid file size
- Invalid file name
- Invalid file extension

Formatted Wage File Upload

✖ Please correct the following information:

- [Error: File Upload](#)

What's in the File?

Which of the following is the best description of the wage report(s) in your file?

☐ W-2/W-3 forms for Tax Year 2024 or previous tax year (EFW2)

☒ W-2c/W-3c forms to correct mistakes on previously processed W-2 forms (EFW2C)

☐ Response to a Resubmission Notice

Upload File

Uploaded files will be analyzed for formatting errors and accuracy. Files with no errors will automatically be submitted to SSA. If your file has errors, you will receive an error report detailing what needs to be corrected before you resubmit your file.

Choose a file to upload

⚠ File must be in EFW2C file format with .txt extension. [Learn more about this file format](#)

We recommend compressing your .txt file and uploading as a .zip to improve upload speed.

✖ Invalid file extension: The file must be a .zip or .txt.

TY24 Emplpyer Report Status Test Plan.doc ✖ Browse

6.2 Other Errors

If your file has errors other than the file level error, the system will display a failure page with the failure information and the instructions on what to do next. The first section (banner) on the failure page for all errors will be the same; the second section (banner) on the failure page identifies the specific errors.

Formatted Wage File Upload

✖ This file failed preliminary checks and has not been submitted to the Social Security Administration.
Fix all errors identified below. When ready, upload the entire file again.

Print this page as proof of filing attempt. You will not receive a Wage File Identifier (WFID) until this file passes preliminary checks.

You must fix all errors and upload all reports within 45 days to receive credit for filing on the date we received your original submission. Otherwise, the Internal Revenue Services (IRS) may assess penalties. Visit www.irs.gov to review the IRS penalty information in the General Instructions for Forms W-2 and W-3.

The deadline for initial electronic filing is the last day in January.

For more information, refer to the Errors section of the File Upload Tutorial (linked under Help).

✖ Your file is incorrectly formatted. SSA cannot read your entire file.
 Your file has only been partially checked for errors. The following critical formatting error must be fixed for the system to continue checking for errors.

End of File Error: The only characters allowed after the RF record are x1A, x0A, and x0D.

Line	Invalid Character
10	*

6.2.1 Errors on File Format

If your file has format errors, the system will stop checking the file. Some of file format errors are:

- Invalid Record Identifier
- Invalid Record Length
- Record Out of Sequence
- End of File Error

✖ Your file is incorrectly formatted. SSA cannot read your entire file.
 Your file has only been partially checked for errors. The following critical formatting error must be fixed for the system to continue checking for errors.

End of File Error: The only characters allowed after the RF record are x1A, x0A, and x0D.

Line	Invalid Character
10	*

6.2.2 Errors on Field Level

If your file has field level errors, the system will display them in the Error Results section and Error Details section on the failure page. Some of the field level errors are:

- Invalid Tax Year
- Invalid Employer Identification Number (EIN)

- c. Invalid Tax Withheld Amount
- d. Invalid Medicare Wages and Tips
- e. Invalid Money for Annual Household Minimum
- f. Out of Balance

7.0 File Summary

The File Summary section displays:


- a. The uploading status
- b. Total wages, tips and other compensation reported if the uploading is a success
- c. The number of errors detected if the uploading is a failure
- d. W-3 Forms checked
- e. W-2 Forms checked
- f. Date the file was uploaded
- g. File name
- h. File size

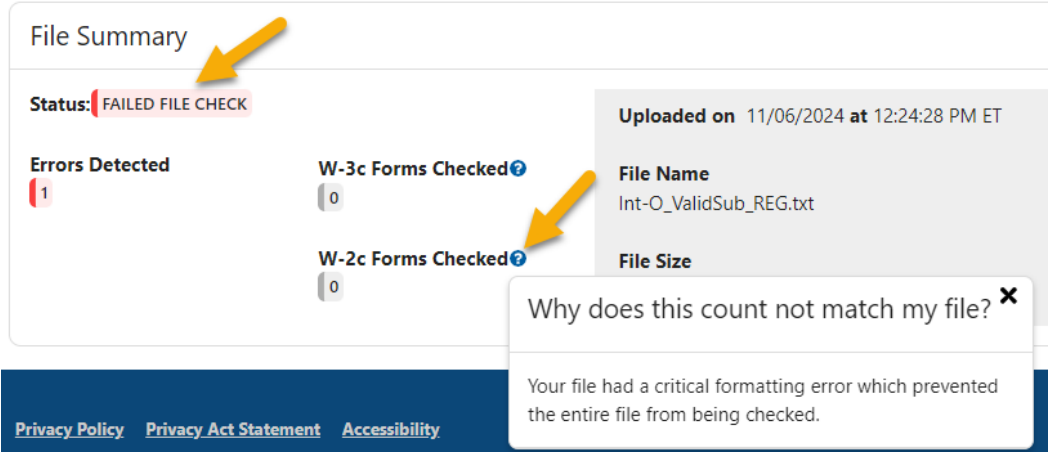
7.1 File Summary for Success

When a file is successfully submitted to SSA, the Status displays “RECEIVED” and the total wages, tips and other compensation reported will be displayed.

File Summary		
Status: RECEIVED		Uploaded on 11/06/2024 at 12:53:50 PM ET
Total Wages, Tips and Other Compensation Reported	W-3 Forms Checked	File Name
\$8,888.88	2	Int-O_ValidSub_REG.txt
	W-2 Forms Checked	File Size
	4	9.54 KB

7.2 File Summary for Failure

When a file is failed to submit to SSA, the Status displays “FAILED FILE CHECK” and the total number of the errors detected will be displayed. Select the  symbol. The system displays Why Does This Count Not Match My File pop up.



8.0 Error Results

The Error Results section displays a **Summary of W-3/W-3c Forms with Errors** in a table and the **Error Details** for each W-3 Form in a table. Both tables allow you to sort based on the column headings.

Error Results

These tables have additional features. [Learn more.](#)

Summary of W-3 Forms with Errors

Showing 4

+

Employer Name

EIN

Tax Year

Establishment #

Employment Type

Tax Jurisdiction

of Errors

-

HOUSE & HOME

2022

HQ00

Household

Domestic

3

W-2 Total: 15

+

EARNISTENE N BERTA BUILDERS

2022

Regular 941

Domestic

1

+

HOUSE & HOME 2

2022

PR01

Household

Puerto Rico

7

+

JILLS SERVICES

2022

Regular 941

Domestic

1

Apply Filter

Error Details

Showing 1-12 of 12

+

Line #

Error Type

Employer Name

EIN

Tax Year

Form

Last 4 SSN

+

5

Invalid Money Amount

HOUSE & HOME

2022

W-2

-**-*

-

15

Invalid Money for Annual Household Minimum

HOUSE & HOME

2022

W-2

-**-*

Error Message: Medicare Wages and Tips must be greater than or equal to the Annual Household Minimum for reported Tax Year.

Relevant Fields: Annual Household Minimum (\$2,400.00); Medicare Wages and Tips (\$200.00); Tax Year (2022); Employment Code (H=Household).

+

15

Invalid

HOUSE & HOME


2022




W-2

-**-*

- The Summary table includes Employer Name, EIN, Tax Year, W-2 Total, and # of Errors.
- Error Details table includes the following columns:
 - Line # – indicates the line in the file where the error occurred.
 - Error Type – indicates the type of error that occurred.
 - Employer Name – on the W-3/W-3c.
 - EIN – is the employer’s EIN on W-3/W-3c.
 - Tax Year – is the tax year of the W-3/W-3c
 - Form – displays W-2 if the error occurred on one of the W-2 records (RW- Employee, RO- Employee Optional, or RS- Employee State); displays W-3 if the error occurred on one of the W-3 records (RE- Employer, RT- Total, RU- Optional Total, or RS- State Total).

- Last 4 SSN – is the last four digits of the Social Security Number
- c. Select one or more W-3 Forms on the Error Results table, then select the **Apply Filter** button. The system displays only the Error Details for selected W-3 Forms.
- d. The system is defaulted to display up to 100 errors per page. If a file has more than 100 errors, the **Display rows per page** dropdown will be displayed.

- e. Select the **Search**  symbol to filter the table by a specific string of characters in any of the table's columns.

- f. Select the **Column Selector**  symbol to select the columns you want to display in the table.
- g. Select the **Show**  symbol to show all the information on a row; select the **Hide**  symbol to hide some of the information on the row.
- h. The system can display up to 1,000 errors in the W-3/W-3c Summary table. If your file has more than 1000 errors, the system will display the following message:

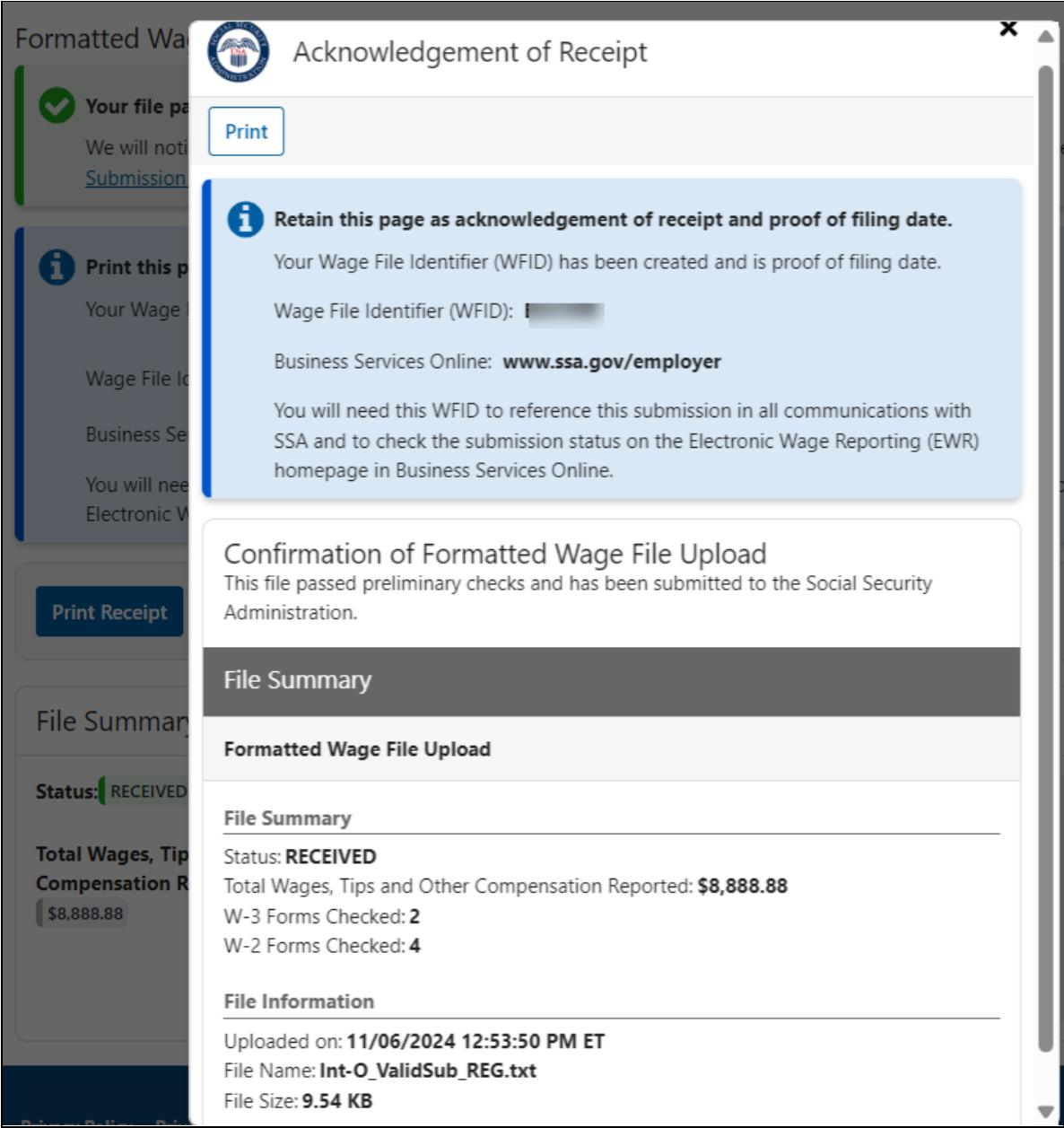
- i. The system can display up to 5,000 errors in the “Errors Details” table. If your file has more than 5,000 errors, the system will display the following message:

9.0 Other Features—Pop Ups

9.1 Acknowledgement of Receipt Pop Up

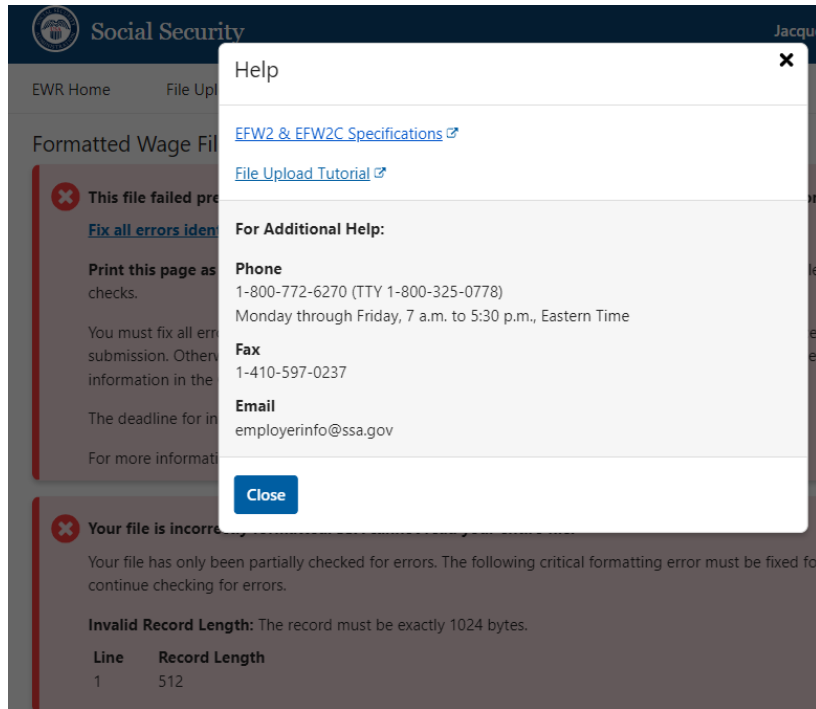
The Acknowledgement of Receipt pop up can be accessed by selecting the **Print Receipt** button on the success page.

- a. Select the **Print** button to print the Acknowledgement of Receipt pop up.
- b. Select the **X** on the top right corner or anywhere off the pop up to dismiss the pop up.



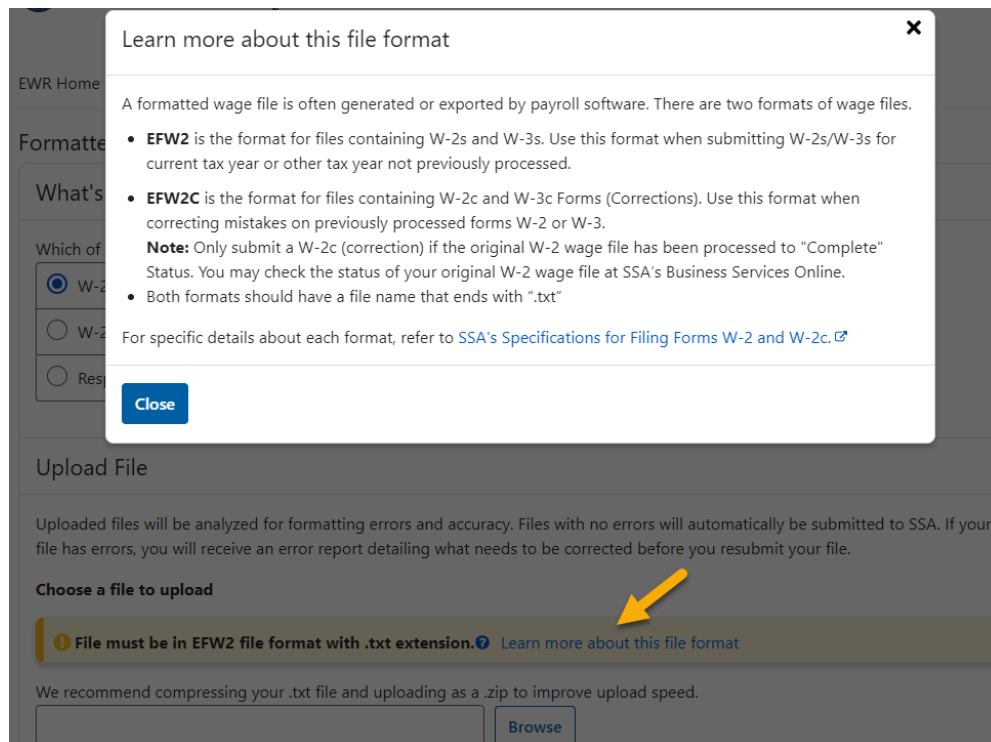
9.2 Help Pop Up

The Help pop up can be accessed by selecting the Help link in the header.



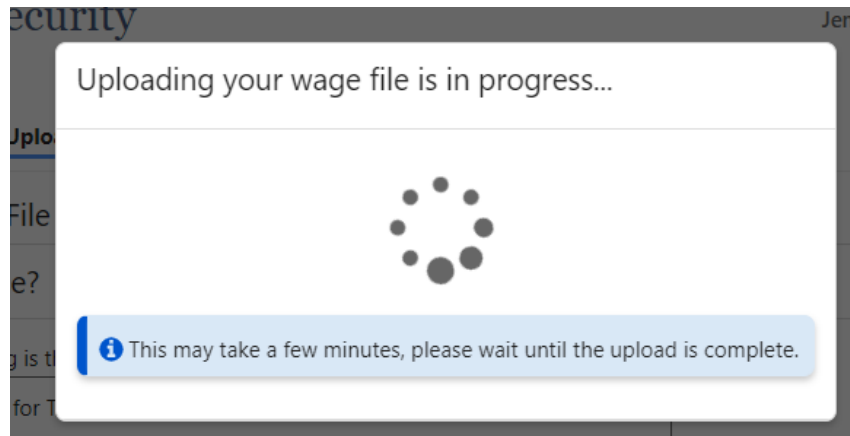
9.3 Learn More About This File Format Pop Up

The Learn More About This File Format pop up can be accessed by selecting the “Learn more about this file format” link in the Upload File section when either the **W-2/W-3 forms for Tax Year 2024 or previous tax year (EFW2)** radio button or the **W-2c/W-3c forms to correct mistakes on previously processed W-2 forms (EFW2C)** radio button is selected.



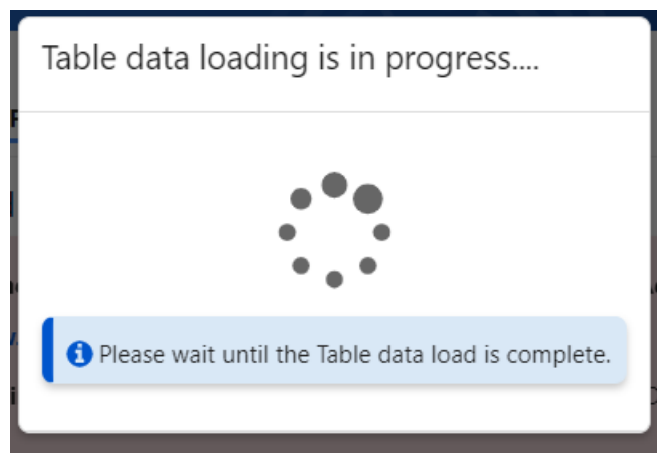
9.4 Uploading Your Wage File Is In Progress Pop Up

The Uploading Your Wage File Is In Progress pop up will be displayed when uploading a file if the uploaded file is large.



9.5 Table Data Loading Is In Progress Pop Up

While the file is uploading, you might see a popup asking you to wait until the table has been loaded.



10.0 Feedback

User feedback is very important to the performance of Wage File Upload application. The survey link is available on every page throughout the application. You can take the survey more than once. However, you may not want to complete the survey until you submit your wage files.

