



Social Security

Important information

Beginning in 2022, if you send 100 or more W-2s you must send them electronically

The Taxpayer First Act mandates electronic filing of IRS forms including W-2s



- In 2022* if you send 100 or more W-2s to SSA, you have to file them electronically
- In 2023* that limit is lowered to 10
- See the [Taxpayer First Act page](#) for more information including options to file for free
- See [IRS Taxpayer First Act Provisions, IRS Modernization, Electronic Filing of Returns \(Section 2301\)](#)

**Pending IRS issuing final regulations.*

**Tax Year 2021 wage reports must be filed
with the Social Security Administration
by February 1, 2022**

We now offer a new way to upload your W-2 file if it meets our specifications (EFW2)

If your software creates a EFW2 format, consider Wage File Upload instead of keying individual W-2s

- You can upload your file to us to process for FREE
- Saves time and reduces errors
- Just register for Business Services Online
- [Learn more](#)

How Does It Work?



- We will process your file in real-time, and you will get results right away of either *Success* or *Reject*.
- If your file is rejected we will provide you the errors right on the screen.
- You will not receive a Wage File Identifier (WFID) until you have fixed the errors, resubmitted the file, and it passes all edits.

For more information...

- Read the [tutorial](#)
- View the [infographic](#)
- View the [video](#)
- Read the [training package](#)

We also have a FREE service called W-2 Online that is great for smaller businesses



- Looks just like a paper W-2, but it's on our website
- Key up to 50 W-2s per report (*You may key multiple reports*)
- There is a W-2C Online too!

- Just [register for Business Services Online](#)
- We include a [Checklist for W-2/W-3 Online Filing](#) on our webpage

How to report Deferred Payroll Taxes

If you deferred payroll tax for your employees in 2020, and if you collected this tax in 2021, then you need to send in a W-2C to correct **Tax Year 2020 Social Security taxes**

- [IRS W-2 & W-2C instructions](#)
- [W-2 Reporting of Employee Social Security Tax Deferred under Notice 2020-65](#)
- [IRS News Release](#)
- [Learn More](#)

Truncated Social Security Numbers (SSNs)

- You may truncate the SSN on W-2s, **except** on Copy A
- We will not accept truncated SSNs that only show the last four digits (XXX-XX-1234) on Copy A Form W-2 or in the SSN field when using the EFW2
- Please remember to show all nine digits of the SSN on Copy A for proper processing
- [IRS instructions on Truncated Taxpayer Identification Numbers](#)

Verify SSNs

- If you need information about whether your employee's reported name and Social Security number match our records, please view our [Verify SSNs](#) page
- We discontinued mailing [Employer Correction Request Notices \(EDCOR\)](#) in 2021

Find helpful information Online

Go to our [Employer Page](#) for videos, tutorials, and other useful information and links