

## **W-2 Submission Requirements for 2015**

**Transmittal Form:** The Annual Wage Tax Reconciliation return is the only form that is transmitted with the W2's. No other transmittal form is required.

**Submitting W2s:** *The W2's must be submitted electronically via our secure FTP site. The link to the secure FTP is: <https://ework.phila.gov/revenue/>.* The City will no longer accept CDs and other electronic media through the mail.

After you successfully upload the W2 file, you will see instructions to send contact information to a City email address. The email address is: [w2.1099@phila.gov](mailto:w2.1099@phila.gov).

Employers with more than 250 W2's cannot remit on paper. Employers with less than 250 employees are strongly encouraged to remit electronic files and not use paper resources.

**Online filing of the 2015 Annual Wage Tax Reconciliation return:** If you file the 2015 Annual Wage Tax Reconciliation return online, you must still prepare an electronic W2file and submit it via the City's secure FTP site.

### **Record Format for W2 electronic file:**

Only the EFW2 (formerly MMREF-1) format is acceptable. This is the same format transmitted to the Social Security Administration, as stated in SSA Publication - Magnetic Media Reporting and Electronic Filing for 2015. PDF files are not acceptable.

The **RA**, **RE**, **RW** and **RS** records must be included. It is extremely important to follow exactly all Social Security Administration rules for displaying data. The following information must be included:

#### **RE record:**

Positions 222-248 – Employer Contact Name

Positions 249-263 – Employer Contact Phone Number

Positions 264-268 – Employer Contact Phone Extension

Positions 269-278 – Employer Contact Fax Number (If applicable enter the employers fax number including area code. Otherwise fill with blanks)

Positions 279-318 – Employer Contact E-Mail/Internet

**RS record:** If the employer is withholding Philadelphia Wage Tax on the employee, then the following positions are required (only include **Philadelphia** data - do not include data for other jurisdictions):

\* **“Tax Type Code”** – This code **must** equal **“C”** (position 308).

\* **“Local Taxable Wages”** – Positions 309 to 319 **must** equal Philadelphia Taxable Wages.

\* **“Local Income Tax Withheld”** – Positions 320 to 330 **must** equal Philadelphia Wage Tax Withheld.

\* **“State Control Number”** – Positions 331 to 337 **must** include the **7-digit Philadelphia Business Tax Account number**.

**File name specifications:** When you upload the electronic W2 file to the City's website, please make sure that the file name includes the name of your company, the 7-digit Philadelphia Business Tax Account number, and the tax year.

**Test Data:** *Philadelphia does not accept test data.* If errors are found in your data file or if you have not used the required EFW2 format, you will be contacted.

**Questions:** For inquiries concerning filing of W2's, send e-mail to [revenue@phila.gov](mailto:revenue@phila.gov) Philadelphia Wage Tax Information: Go to [www.phila.gov/revenue](http://www.phila.gov/revenue), click on **“Business Taxes”**, then **“Wage Tax”**.