

W-2 Submission Requirements for 2011

Transmittal Form: The Annual Wage Tax Reconciliation return is the only form that is transmitted with the W-2's. *No other transmittal form is required.*

Submitting W-2's: Submit them on CD (preferred), paper, reel tape, diskette, 3480 or 3490 cartridge. *The W-2's cannot be remitted electronically via FTP or uploaded to our website.* Employers with more than 250 W-2's cannot remit on paper. Employers with less than 250 employees are encouraged to remit non-paper W-2's.

Online filing of the 2011 Annual Wage Tax Reconciliation return: If you have filed the 2011 Annual Wage Tax Reconciliation return online, you must still send W-2's to the address noted below by March 1, 2012.

Where to Mail: Mail the 2011 Annual Wage Tax Reconciliation return and the W-2's to:

**Philadelphia Revenue Department
P.O. Box 1670
Philadelphia, PA 19105-1670**

Record Format for 250 or more W-2's

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 2011.** 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:

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.**

External Labels: Must include the name of the taxpayer, 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, you will be contacted.

Questions: For inquiries concerning filing of W-2's, send e-mail to revenue@phila.gov

Philadelphia Wage Tax Information: Go to www.phila.gov/revenue, click on **"Business Taxes"**, then **"Wage Tax"**.