

W-2 Submission Requirements for 2010

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.* **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 2010 Annual Wage Tax Reconciliation return: If you have filed the 2010 Annual Wage Tax Reconciliation return online, you must still send W-2's to the address noted below by March 1, 2011.

Where to Mail: Mail the 2010 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 2010.** **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"**.