

W-2 Submission Requirements for 2016

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.

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 2016 Annual Wage Tax Reconciliation return: If you file the 2016 Annual Wage Tax Reconciliation return online, you must still prepare an electronic W2 file 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 2016. 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 (employer information):

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 (employee information for State and Local levels):

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 (or payroll service) and the tax year.

No 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 and asked to resubmit a corrected file.

Questions: For inquiries concerning filing of W2's, send e-mail to revenue@phila.gov. Our current website for information on all taxes is: <https://beta.phila.gov/departments/department-of-revenue/>