

W2 Submission Requirements for 2020

There are no format specification changes from 2019 to 2020.

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

To submit W2's electronically, you must use our secure FTP site. Find instructions and access to the FTP site at <https://ework.phila.gov/revenue/>. The City does not accept CDs or other electronic media through the mail. If you file the 2020 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. **PDF files are not acceptable.** For full instructions, please refer to the Social Security Administration's instructions here: <https://www.ssa.gov/employer/efw/20efw2.pdf>.

There are four record types required: submitter information (RA), employer information (RE), federal employee information (RW), and state employee information (RS). It is extremely important to follow exactly all Social Security Administration rules for displaying data. The following information for all four record types must be included:

RA record: Submitter's Employer Identification Number (EIN), User Identification (User ID), Submitter Name, Submitter's Delivery Address, Submitter's City, Submitter's State Abbreviation, Submitter's ZIP Code, Contact Name, Contact Phone Number, Contact Email

RE record: Tax Year, Employer/Agent Identification Number (EIN), Employer Name, Location Address, Delivery Address, City, State, Zip Code, Kind of Employer, Employer Contact Name, Employer Contact Phone Number, Employer Contact Phone Extension, Employer Contact Fax Number (If applicable enter the employers fax number including area code. Otherwise fill with blanks), Employer Contact E-Mail/Internet

RW record: Social Security Number (SSN), Employee First Name, Employee Last Name, Wages, Tips & Other Compensation, Federal Income Tax Withheld, Social Security Wages, Social Security Tax Withheld, Medicare Wages and Tips, Medicare Tax Withheld, Social Security Tips, Dependent Care Benefits, Deferred Compensation Contributions to Section 401(k), Deferred Compensation Contributions to Section 403(b), Deferred Compensation Contributions to Section 408(k)(6), Deferred Compensation Contributions to Section 457(b), Deferred Compensation Contributions to Section 501(c)(18)(D), Nonqualified Plan Section 457 Distributions or Contributions, Nonqualified Plan Not Section 457 Distributions or Contributions, Deferral Under a Section 409A Nonqualified Deferred Compensation Plan

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

Social Security Number (SSN), Employee First Name, Employee Last Name, Delivery Address, City, State Abbreviation, ZIP Code, State Taxable Wages, State Income Tax Withheld, Tax Type Code (**must** equal "C"), Local Taxable Wages (**must** equal Philadelphia Taxable Wages), Local Income Tax Withheld (**must** equal Philadelphia Wage Tax Withheld), State Control Number (**must** equal 7-digit City Tax Account number)

File name specifications: When you upload the electronic W2 file to the City's website, the file name must include the name of your company, the 7-digit City 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.

For inquiries concerning filing of W2's, send an e-mail to revenue@phila.gov.