

With you through life's
journey...



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Preparing for Year-End SSA Reporting Issues

www.socialsecurity.gov



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Objectives

- ❖ Business Services Online (BSO)
- ❖ Employer Services offered by SSA
- ❖ Reconciliation process
- ❖ Reminders/updates
- ❖ Helpful resources



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Social Security

ES

Español



Menu

Business Services Online (BSO)

The [Suite of Services](#) allows organizations, businesses, people, employers, attorneys, non-attorneys representing Social Security claimants, and third-parties to exchange information with Social Security securely via the Internet. You must register and create your own password to access BSO.

[Información para el Empleador en Español](#)

Employers

For employers and businesses to:

- Report wages
- View submission and report status
- Act on resubmission notices
- Verify Social Security numbers

[Log in](#)

[Create account](#)

[Employer information](#)

[Customer support for wage reporting](#)

For questions: employerinfo@ssa.gov

Representative Payees

For organizational representative payees to file their Representative Payee Report electronically.

[Log in](#)

[Create account](#)

[Information about being a payee](#)

Appointed Representatives

For appointed representatives of people with cases pending at the hearings or appeals levels.

[Log in](#)

[Appointed Representative Services \(ARS\)](#)

[Representing Social Security claimants](#)

[Electronics Records Express](#)

Consent Based Verification (CBSV)

For companies that provide banking and mortgage services, process credit checks, provide background checks, satisfy licensing requirements, etc.

[Log in](#)

[How to enroll](#)

[Complete phone registration](#)

[Learn more about CBSV](#)

For questions: ssa.cbsv@ssa.gov

Select Login if you have an *existing* Login.gov or ID.me account

Select Create account if you *need to create* a Login.gov or ID.me account

<https://www.ssa.gov/bsowelcove>



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BSO Log in Page

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LINKS ON THE LEFT
TAKE YOU TO THE
SCREEN ON THE RIGHT



Social Security

Create an Account or Sign In

[Create an account with Login.gov](#)

Sign in with LOGIN.GOV

Sign in with ID.me

[Learn more](#)

Sign in with Social Security Username

For accounts created *before* September 18, 2021

[? Don't know which option to sign in with?](#)



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BSO Suite of Services

Employer Reporting Services

- **Report Wages to Social Security**
 - Forms W2/W2c Online
 - Electronic Wage File Upload
 - AccuWage Online
- **View Name and Social Security Number Errors**
 - View reporting errors by name and SSN
- **Social Security Number Verification Service (SSNVS)**
 - Verify name and SSN of employees



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W2 Online

Filing Original Wage Reports (W2s)

System Features

- W2 Online can be used for current tax year plus 3 prior tax years
- Offering data entry assist for prior year users
- W2 Online– 50 per submission
- Barcodes on W2 Online PDFs for submission to other entities



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W2c Online

Filing Corrected Wage Reports (W2c)

System Features

- Complete W2c Online
- 25 or fewer per submission
- Current tax year and prior years within statute of limitations



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Electronic Wage File Upload and AccuWage

Upload Formatted Wage File (EFW2/EFW2c)

- Employers prepare W2/W2c wage data files using software that meets SSA's EFW2/EFW2c format standards
- File must be in text format

AccuWage Online

- Must have a BSO account to use the service
- Tests EFW2/EFW2c files only
- Zip files
- Identifies formatting errors



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Social Security Number Verification Service (SSNVS)

Two Methods for using SSNVS

- Direct keying onto SSA's website
 - ◆ Key up to 10 names/SSNs
 - ◆ Results immediately
- Upload file
 - ◆ Upload up to 250,000 SSNs per file
 - ◆ Results next business day
 - ◆ [SSN Verification Service Handbook | Submission File Format \(ssa.gov\)](#)



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No SSN by W-2 Filing Time?

Electronic Filers

Enter all zeros (0) for W-2 Online and EFW2
file

Paper Filers

Enter “Applied For” on all copies
File W-2c after employee receives
their SSN



Use W-2c Online!





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ITIN (from IRS)

- ◆ Individual Taxpayer Identification Number
9xx-xx-xxxx
- ◆ Not valid for U.S. employment
- ◆ *NEVER* issued if the person is authorized to work in the U.S.
- ◆ Non-citizen ID number for income tax filing
- ◆ People apply for ITIN on IRS Form W-7



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ITIN or “Bad” SSN on W-4?

- ▶ Request correct SSN from employee
- ▶ If no SSN available at W-2 time
 - Do *not* change the number to zeroes
 - Enter the number on W-4 “SSN” box on the
on W-2 (including E-File)
- ▶ File W-2c (preferably electronic) if a true
SSN becomes available later



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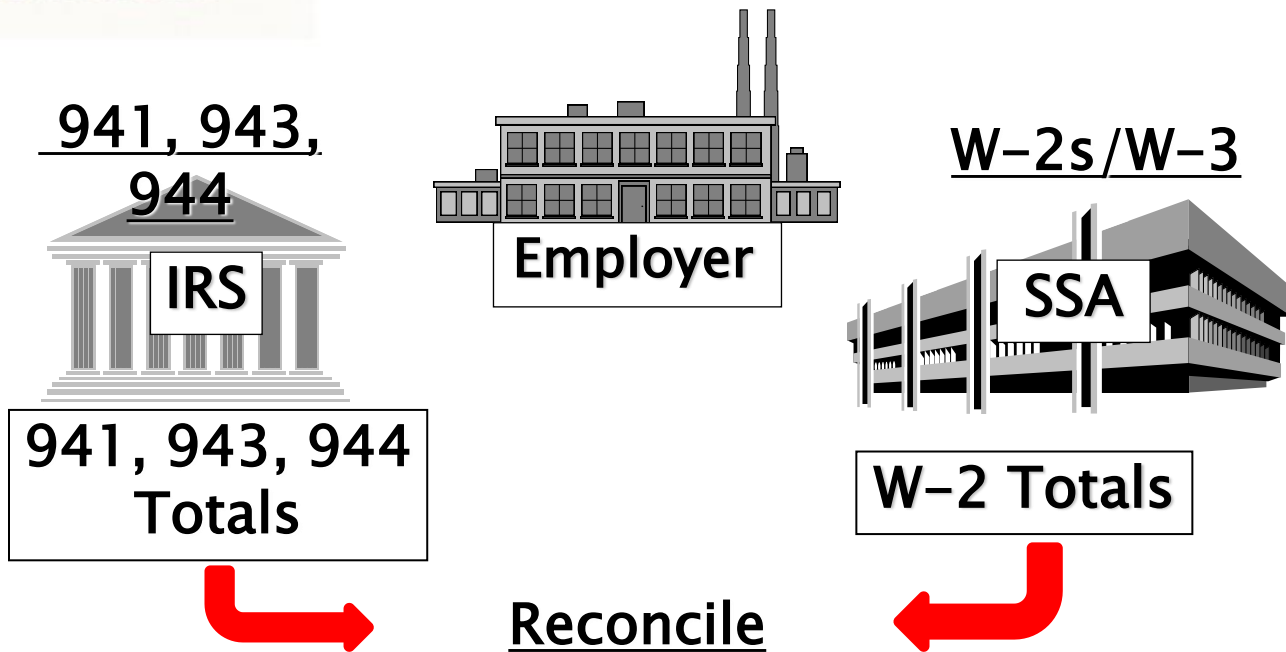
Randomization of Social Security Numbers

- Started June 2011
- SSNs are no longer issued based on geographical area from the filing location (City/State)
- For new SSNs issued, SSA no longer uses the concept of the High Group List
- SSA now issues numbers starting with “7” and “8”
- Numbers starting with “9” are NOT SSNs



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Reconciliation





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Items Reconciled

SOCIAL SECURITY

- ✓ Wages
- ✓ Tips

MEDICARE

- ✓ Wages and Tips

- ▶ If W-2 total is less than 94x total – SSA sends notice
- ▶ If 94x total is less than W-2 total – IRS sends notice



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Reminders and Updates

Important Date

January 31, 2025

- ❖ Provide copy of W2 to employees
- ❖ Wage reports for Tax Year 2024 must be filed with SSA (paper or electronic)
- ❖ Do not duplicate by filing electronically and by paper

Note: If using paper W2s always use latest IRS version



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Filing Extension or Waiver

Time Extension to File

- Form 8809 to IRS

Waiver of Electronic Filing Requirement

- Form 8508 to IRS



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2024 Social Security Rates

- Employee tax rate: 6.2%
- Taxable wage base: \$168,600
- As a reminder, there is no limit on the amount of wages subject to the Medicare tax

NOTE: The 7.65% tax rate is the combined rate for Social Security and Medicare. The SS portion (OASDI) is 6.20% on earnings up to the applicable taxable maximum. The Medicare portion (HI) is 1.45% on all earnings. Also, as of January 2013, individuals with earned income of more than \$200,000 (\$250,000 for married couples filing jointly) pay an additional 0.9 percent in *Medicare taxes*.



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Common W-2 Reporting Errors

- ▶ Wrong tax year, EIN, etc.
- ▶ SSW and Medicare wages don't match
- ▶ Wrong data (e.g., partial/prior year)
- ▶ Duplicate reports
- ▶ EFW2 format error or money fields out of balance



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HELP!



- ▶ <http://www.ssa.gov/bsa>
- ▶ www.ssa.gov/employer
Videos, Webinars, Tutorials
Frequently Asked Questions & Answers
- ▶ Employer 800# contacts
 - 1-800-772-6270 Customer Service
 - 1-888-772-2970 Technical Support



Mon.– Fri. 7am–5:30pm (EST)



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Employer W2 Filing Instructions Information

www.ssa.gov/employer

Social Security **Benefits** **Medicare** **Card & record** **Español** **Account**

Home BSO Access and Registration W-2 Filing Verify SSNs Reconciliation What's New 2024 Taxpayer First Act

Employer W-2 Filing Instructions & Information

Alert

**Do you need to submit W-2's to SSA?
Business Services Online (BSO) Registration has changed!**

What does this mean for you?

Your BSO User ID and password is no longer used to access BSO employer services. You must use a Social Security online account, ID.me or Login.gov credential to gain access to the BSO application.

Start at the [BSO Welcome page](#). You can either log in or create an account from the "Employers" box.

Extra security is a requirement to access the following BSO employer services:

- Wage file upload
- W-2/W-2C online
- AccuWage online
- Social Security Number Verification Service (SSNVS)
- View wage report name/SSN errors

You will not be able to use the above services without adding the additional level of security to your account.

Note: Soon you will no longer be able to sign in with your Social Security username. You will need either a Login.gov or ID.me account. Now, when you sign in with your Social Security username, you will be asked to create an account with Login.gov.

We encourage you to sign in to transition your account now - it only takes a few minutes. If you already have Login.gov or ID.me account, you do not

Business Services Online

By selecting this link, you can:

- Log In
- Register or;
- Complete Phone Registration

Business Services Online (BSO)

Application Hours of Availability

Monday - Friday: 4:15 AM - 1 AM ET
Saturday: 5 AM - 11 PM ET
Sunday: 8 AM - 11:30 PM ET

About W-2 Filing

> [Before You File](#)

[Customer Support](#)

[Electronic W-2/W-2c Filing Handbook](#)

[Helpful Government Resources](#)

[FIRE \(1099\) Filing Information Returns Electronically](#)

[Electronic Wage Reporting Web](#)



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[Ask a Wage Reporting Expert \(ssa.gov\)](https://ssa.gov)



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Questions ?????