

# Changes to the 2021 W-2 e-filing process announced

Yes, it's almost that time of year again—W-2 reporting time. (We can hear the groans already.) And no, we're not referring to those proposed regulations dropping the mandatory e-filing threshold to 100 or more returns, from 250 or more returns, for W-2s filed next year.

The Social Security Administration (SSA) has been hard at work trying to streamline the online reporting process. Yesterday it previewed the changes to the upload process for 2021 W-2s.

## Coming to the wage file upload process

The online wage reporting process hasn't changed very much since 1999, said the SSA's Kristina Wilson-Malia. If you're like us, this is good because we like familiar things, like how websites look and work. If you really don't like change, you have the option of using the current (soon to be old) upload process for next year. After next year's upload, you'll have to adjust, because the SSA wants to retire the old links by February 2023.

If you're more adventurous, you'll see new screens representing the new process next year, said Wilson-Malia.

The new e-filing process is intended to return immediate results, instead of having to go back in the next day to check on the status of your submission, according to Wilson-Malia. If your submission is accepted, you'll receive a Wage File Identifier, or WFID. WFIDs are the SSA's tracking code for your file. You can print a receipt as proof of filing and get a file summary with details of your upload.

If your submission has errors, you'll be notified immediately; you won't get a WFID. You must correct your mistakes and resubmit. Wilson-Malia said you'll have the option of splitting your submission into good reports, which can be filed and for which you will receive a WFID, and bad reports, which will need to be corrected and resubmitted.

## The error report will provide information on your mistake:



## Formatted Wage File Upload

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### Your file has not been submitted.

Fix all errors and upload the entire file again.

You will not receive a Wage File Identifier (WFID) as the receipt until your file does not have any errors. Print this page as proof of filing attempt and for your records.



### Your file is incorrectly formatted. SSA cannot read your entire file.

Your file has only been partially checked for errors. The following critical formatting error must be fixed for the system to continue checking for errors.

**Record Out of Sequence:** The first RW record for an employer must follow that employer's RE record. Subsequent RW records must follow an RW, RO, or RS record.

Line	Record
1280	RW

**You'll also be able to**

### filter your errors by:

- Employer name
- Employer identification number
- Tax year
- Tax jurisdiction
- Establishment number
- Number of errors
- W-2 total
- Employment type

## WFID received, but more attention needed

But WFIDs aren't always the end of the story. If you successfully uploaded your W-2 files and received a WFID, you will hear from the SSA within a couple of days if more than 95% of your uploaded files contain employee name/Social Security number combinations that don't match the SSA's records.

You will need to log back into the SSA's Business Services Online after you receive this notice to learn more about the error, said Wilson-Malia. You'll receive a new WFID once you upload your corrected files.

## Confused?

Well, we don't blame you.

The SSA is planning a full marketing and communications campaign about these changes. It should kick off in October, according to the SSA's Chuck Liptz. Here's what the SSA's webpage will look like:



Current BSO users and even paper filers will receive an email by the end of this month, Liptz added.