W-2 Submission Requirements for 2022

Submitting W-2s: Employers with more than 250 W-2's cannot remit on paper. Employers with fewer than 250 employees are strongly encouraged to remit electronic files but those who are unable to submit electronically can mail them to Philadelphia Department of Revenue, PO Box 1670, Philadelphia, PA 19105. To submit W-2s electronically, use our new tax and filing website, the Philadelphia Tax Center (https://tax-services.phila.gov). Follow these instructions:

- If you have used the Philadelphia Tax Center previously, go to the homepage and log in using your username and password.
- If this is your first time using the Philadelphia Tax Center, select "Create a username and password" under the "Existing Taxpayers" panel and follow the instructions. Please be aware verifying your existing tax account can take a week or more.
- Once you log in, select the tab "More options…"
- Then select "W-2 upload" under the panel "1099s and W-2s."
- Read the instructions for submitting W-2s and select Next.
- Select the file type of your W-2s (.txt or Excel).
    - Your file format must follow the specifications detailed below.
    - If you select "Excel," you can download a template to use to complete the submission.
- Select "Add" to upload each of your W-2s as attachments.
- Finally, select "Submit" to complete the submission.

W2 submissions are due on or before last day of February of each year. The City does not accept CDs or other electronic media through the mail. If you file a Wage Tax Reconciliation return online, you must still prepare an electronic W-2 file and submit it via the Philadelphia Tax Center.

Record format for W-2 electronic file: Only the EFW2 (formerly MMREF-1) and Excel format are acceptable. EFW2 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 Specifications for Filing Forms W-2 and W-2c (EFW2/EFW2C).

There are four record types required: submitter information (RA), employer information (RE), federal employee information (RW), and state employee information (RS). It is very 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).

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, we will contact you.

For inquiries regarding data file errors, send an email to w2.1099@phila.gov.