

November 2022 Wage Reporting Community Meeting Questions and Answers

1. Will a recording of this meeting be available for reference to attendees after the meeting?

For privacy and security reasons, we do not record any meetings.

2. Can you assist with getting a template for the W-2 generator?

Step-by-step instructions with screenshots are available in our [W2 Online Tutorial](#). Videos, handbooks, and tutorials to assist with using our electronic services are available in [Business Services Online \(BSO\)](#).

3. Is there any word on the threshold amount being lower for 2023?

[IRS and Treasury issued final regulations on e-file for businesses | Internal Revenue Service](#).

The final regulations:

- *Reduce the 250-return threshold enacted in prior regulations to generally require electronic filing by filers of 10 or more returns in a calendar year. The final regulations also create several new regulations to require e-filing of certain returns and other documents not previously required to be e-filed.*
- *Requires filers to aggregate almost all information return types covered by the regulation to determine whether a filer meets the 10-return threshold and is required to e-file their information returns. Earlier regulations applied the 250-return threshold separately to each type of information return covered by the regulations.*

4. Do you have any information yet on if the W-2 and 1099 thresholds will be adjusted for the 2022 returns to be filed in 2023? Will we have to e-file for 10 or more? Or will it still be at 250 this year?

The threshold will remain at 250 for tax year (2022) but will change for tax year 2023. Additional information can be found at, [IRS and Treasury issued final regulations on e-file for businesses | Internal Revenue Service](#).

5. Will this slide deck be provided to attendees?

Yes, we have posted PowerPoint of our slides at [Wage Reporting Information - Prior Issues \(ssa.gov\)](#).

6. Can you explain the difference between identifier and login credential?

After our March 25, 2023, new authentication and registration upgrade, users no longer use their User ID and password to login to BSO. Users must start the log in or initial registration process using a login credential provided by Login.gov, ID.me, or their existing Social Security

credentials. The BSO User ID (the identifier) will be used to connect the user to their existing roles and Employer Identification Numbers (EINs) in the BSO application.

7. How will this affect transmitters who do not have access to the employer accounts? Will the employer be required to approve a specific transmitter for file uploads or can they approve any uploads? Will we need a different BSO User ID for each employer that we upload files for?

The activation code process is for new users. The wage file upload process has not changed for current users. No changes were implemented for the submission process with the March 25, 2023, release.

We are still finalizing the business and technical authorization requirements that will be released in the future to improve security. The Wage Reporting community will receive more information about our future release at a later time.

8. How do we access the first option for SSN Verification for payroll?

For information on SSN verification options visit, [The Social Security Number Verification Service \(ssa.gov\)](#) page on our employer webpage.

9. We can't require an SSN card for employment, but I thought we could require it for pay purposes.

For more information visit, [Employer W-2 Filing Instructions & Information - Do You Really Need to See the Card? \(ssa.gov\)](#)

10. What if I have not received a mailed confirmation number? Is there someone I can contact?

If you have requested access to any BSO service and have not received your activation code(s) from Social Security, after logging into BSO, on the Main Menu, select the View Pending Services link under Manage Services. You may re-request activation code(s) if it has been at least 10 days since you requested access to BSO services. The activation code will expire after 60 days if it has not been used. If it has been 60 days or more since you requested access, you must start again and request access to BSO services using the Request New Services link under Manage Services on the Main Menu at the left of the page.

After you have activated the requested services, you may begin using your BSO services immediately. You will not have access to those services until they have been activated.

NOTE: Activation codes are sent directly to the address IRS has on file for your employer. Before re-requesting an activation code, check with your employer to determine whether the activation code(s) has been received.

For more information see the [Business Services Online Registration and Access to Services Handbook](#),

11. When an employer provides an employee a W-2c to file an original/amended tax return, has Social Security or the IRS revised their processes whereas the employee's tax return will not be processed until the employer files the W-2c with Social Security (through BSO of course).

A W-2c submitted to Social Security will generally not be held unless there was an error discovered by Social Security while processing the submission. Once we've processed the submission, the W-2c information is transmitted to the IRS.

Unfortunately, we cannot speak to IRS procedures for processing original or amended tax returns.

12. When multiple W-3 files are submitted online for one employer, are the figures just added together? I believe so based on what we're seeing but if that is true, is there a good way to delete one file that has been processed more than one year ago? (I know you can delete within a day or so of submitting before the file gets processed).

Example: An employer leaves our payroll service mid-year and joins a new service. The new service will issue W-2's for the entire year and submit the Social Security file for the entire year. However, the employer did not communicate to us they terminated services, so we also filed the Social Security file for the data we processed for the year. Social Security seems to have combined the data for each employee, between both submissions.

It comes up now because an employee has an IRS notice saying their tax return information does not match what was submitted to Social Security. We would need to back our data out of the system. Is there a more efficient way to do this other than doing manual W2C submissions for each employee, showing the combined data from both payroll services as the original submission and correcting to just the new service data for the corrected submission?

Your response requires an inquiry into your submissions. Please contact our customer services branch for further assistance.

Phone: 1-800-772-6270 (TTY 1-800-325-0778) Monday through Friday, 7:00 a.m. to 7:00 p.m., Eastern Time

E-mail: employerinfo@ssa.gov

13. I wanted to get some guidance on how to handle invalid SSNs from a tax/reporting standpoint. I understand the available guidance on steps we need to take to try to get the correct information once an invalid SSN is discovered; however, my question is what to do if we are not able to get the correct information by the time we have to file quarterly/annual returns, or W-2s? In this scenario how should we handle reporting the wages that were paid to the employee?

Rules for reporting an SSN can be found in, [Specifications for Filing Forms W-2 Electronically \(EFW2\)](#)