W2/W3 Reporting:

wage and tax information to the Social Security Administration (SSA)

This guide will walk you through:

- Generate WinStabs reports for rail and bus members
- Complete electronic reporting through SSA Business Services Online
Who must file Form W2 and W3?
Employers must complete a Form W-2 for each employee to whom they pay a salary, wage, or other compensation as part of the employment relationship. The form is also used to report FICA taxes to the Social Security Administration. The Form W-2, along with Form W-3, generally must be filed by the employer with the Social Security Administration by the end of January. Relevant amounts on Form W-2 are reported by the Social Security Administration to the Internal Revenue Service.

What is reported on Form W2 and W3?
A W-3 Form is a transmittal form which is sent to the Social Security Administration (SSA) showing total earnings, Social Security wages, Medicare wages and withholding for all employees for the previous year. The title of the form is "Transmittal of Wage and Tax Statements." To prepare a W-3 form, you must add up wages for all employees in each category, from all employee W-2 forms, and use the W-2 totals to complete the W-3 form.

The W-2 form is the wage and tax total given to employees so they can submit this information on their personal income tax returns. A W-2 form includes all the earnings and deductions information an employee needs to input when filing a tax return. It includes wages for the year, withholdings and deductions.

When and where do you report Form W2 and W3?
You must submit a W-3 form, along with all W-2 forms for all employees, before the end of January, following the tax year.

An employer is required to send W-2 statements to all employees by Jan. 31 following the tax year. This deadline allows workers ample time to prepare returns by April 15. Employers must transmit electronically or mail paper copies of all W-2 and W-3 forms at the same time to the Social Security Administration.

If you make an error in your reporting, contact the field audit help desk for assistance via email at FieldAuditor@group.smart-union.org

It is recommended that you file W-2s and W-3 reports electronically using the SSA’s Business Services Online (BSO) site www.ssa.gov/bso/bsowelcome.htm.
How to generate end-of-year W-2/W-3 reports for rail members

1. Verify address and Social Security number are correct for all paid officers/members located in Officer Records.
2. Check wage files (View Payroll Paid). Make sure there are no blank name fields for paid wages.
3. Click on the Reports Tab on the menu bar in WinStabs NMR. Now Select SSA W2 to generate W-2 worksheet for employees.

4. Select the year and click open form. You will now see the menu below. Print the W2 and W3 worksheets separately.
W-2 earnings statement – Rail members

Note: EE Tax 1 and 2 are used for tax reporting in specific states. An example would be a state disability tax. In this case, the state of Nevada has no state tax liability. Also, State wages shall match box 1 wages.
Note the reporting instructions on the bottom of the recap worksheet.
End-of-year W-3 rail report

- Print this report to compare with the BSO W-3 summary report.
- This report **MUST MATCH** with the electronically filed W-3 BSO.

![Image of W2 Earnings Statement]

**EIN - 2 For 2017**

*IMPORTANT!!! REMEMBER YOU ARE A CT-1 EMPLOYER ONLY!!! DO NOT MARK 941 EMPLOYER!!!***

<table>
<thead>
<tr>
<th>Member</th>
<th>YTD Earnings</th>
<th>Federal Tax Withheld</th>
<th>State Tax Withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td>VICTOR W</td>
<td>357.04</td>
<td>35.72</td>
<td>35.72</td>
</tr>
<tr>
<td>ALICE W</td>
<td>12,924.42</td>
<td>1,292.46</td>
<td>1,154.20</td>
</tr>
<tr>
<td>DANIEL L</td>
<td>7,786.06</td>
<td>728.53</td>
<td>728.53</td>
</tr>
<tr>
<td>MARIE E</td>
<td>2,596.22</td>
<td>228.62</td>
<td>208.76</td>
</tr>
<tr>
<td>MARY H</td>
<td>10,530.50</td>
<td>1,053.04</td>
<td>826.02</td>
</tr>
<tr>
<td>R. DIMARCO A</td>
<td>30.00</td>
<td>3.00</td>
<td>0.00</td>
</tr>
<tr>
<td>LE A</td>
<td>2,289.74</td>
<td>228.96</td>
<td>208.96</td>
</tr>
</tbody>
</table>

**Total's**

<table>
<thead>
<tr>
<th>YTD Earnings</th>
<th>Federal Tax Withheld</th>
<th>State Tax Withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td>35,621.48</td>
<td>3,562.19</td>
<td>2,059.27</td>
</tr>
</tbody>
</table>
How to generate end-of-year W-2 (FICA) worksheet for earnings – bus members

1. Verify address and Social Security number are correct for all paid officers/members.

2. Check wage files (View Payroll Paid). Make sure there are no blank name fields for paid wages.

3. Click on the Reports Tab on the menu bar in WinStabs NMR. Now Select SSA W2 to generate W-2 worksheet for employees.

   ![Menu bar with Reports Tab highlighted]

4. Select the year and click open form. You will now see the menu below. Print the W2 and W3 worksheets separately.

   ![Menu with options to view and print W2 and W3]
**Earnings statement – Bus members**

**Note:** EE Tax 1 and 2 are used for tax reporting in specific states. An example would be a state disability tax. In this case, the state of California has a state tax liability of $3.16.
End-of-year W-3 bus report

- Print this report to compare with the BSO W-3 summary report.
- This report **MUST MATCH** with the electronically filed W-3 BSO.
Completing electronic reporting by selecting Internet links
BSO reporting W-2/W-3

Welcome

The Business Services Online Suite of Services allows organizations, businesses, individuals, employers, attorneys, non-attorneys representing Social Security claimants, and third-parties to exchange information with Social Security securely over the Internet. You must register and create your own password to access Business Services Online.

New for Tax Year 2016

January 31st is the filing deadline for BOTH electronic and paper forms W-2. If this date falls on a Saturday, Sunday or legal holiday, the deadline will be the next business day.

Attention Tax Year 2016 Wage Filers

Wage reports for Tax Year 2016 are now being accepted.

Alert

Reminders and Changes for Tax Year 2016 Reporting.

Alert

Effective 8/23/17, the AccuWage Downloadable will no longer be available due to the download compatibility issues many users experience. Moving forward we

- Log into site

- Answer the following questions:
  - I am an employee of an organization that has a EIN #.
  - Complete the EIN field.
  - Input the organization’s name.
  - Select SSA services suite for employers.
  - Select NO to access name/# verification service, which is a more rigorous process.
  - Select YES to report wages to Social Security and YES to view wage report and Social Security # error questions.
Welcome, NEAL MCSORLEY  
Your password expires on November 02, 2017  

**Report Wages To Social Security**  
Test Wage Files using AccuWage  
Submit, download and print W-2s and W-2cs  
View submission status, errors and error notices for wage reports submitted by or for your company  
Request an extension to resubmit a wage file

- Select “Report Wages To Social Security.”

**Wage Reporting Attestation**

**User Certification for Electronic Wage Reporting**

I understand that the Social Security Administration (SSA) will validate the information I provide against the information in SSA’s files. I certify that I am the individual authorized to conduct business under this User ID and have the authority to either attest to the accuracy of the data and/or transmit wage information and to receive employee wage information for the employer.

By selecting the “I Accept” button, you certify that you have read, understand and agree to the user certification of Business Services Online.

- Accept the user certification.
• Select “Create/Resume Forms W-2/W-3 Online.”

Electronic Wage Reporting (EWR)

Reporting Wages to Social Security

<table>
<thead>
<tr>
<th>Forms W-2/W-3 Online</th>
<th>Forms W-2c/W-3c Online</th>
<th>Upload Formatted Wage File</th>
<th>AccuWage Online</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Create/Resume Forms W-2/W-3 Online</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Create (fill in the form), save, print and submit Forms W-2 and W-3 with up to 50 forms W-2 per W-3. There is no limit on the number of Forms W-3 an employer can submit, even for the same Employer Identification Number (EIN).</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Up to 60 Forms W-3 can be saved at a time to be resumed/submitted at a later date. Each Form W-3 can have up to 50 Forms W-2 associated with it.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- A pre-submission PDF is provided to print the Forms W-2 for distribution to the employees and for the employer review.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Read the list of restrictions to determine whether you can use Forms W-2/W-3 Online.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Save (or Print) Submitted W-2 Report(s)/PDF to Your Computer

A printable final PDF version of a wage report created and submitted using Forms W-2/W-3 Online can be saved to your computer. The final PDF(s) are available for download for only 30 days from the date of submission.

• If you are returning to create or resume a form, this screen will populate.

Forms W-2/W-3 Online

Unsubmitted Reports

You have 1 saved report that you have not yet submitted.
To resume a previous report, select the “Edit” button next to the report.

Note: Unsubmitted reports are deleted if you do not resume working with them before the purge date.

<table>
<thead>
<tr>
<th>Edit</th>
<th>Delete</th>
<th>Employer Name</th>
<th>EIN</th>
<th># of Form(s) W-2</th>
<th>Save Date</th>
<th>Purge Date</th>
<th>Tax Year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>SMART TRANSPORTATION DIVISION</td>
<td>341031083</td>
<td>0</td>
<td>08-18-2017</td>
<td>12-12-2017</td>
<td>2016</td>
</tr>
</tbody>
</table>

Start a New Report

Have a question? Call 1-800-772-6270 Mon. - Fri. 7AM to 7PM Eastern Time to speak with Employer Customer Service personnel. For TDD/TTY call 1-800-325-0778.

• Edit a previous report or select “Start a New Report.”

Note: BSO contact information is listed above if you have questions.
Forms W-2/W-3 Online

Before You Create Your Form(s) W-2/W-3

Please answer the following questions:

- Please select the Tax Year: 2016 ▼
- For whom are you filing? Please select...
- Please enter the EIN:
- Please select the type of W-2 Form (Regular or Territorial): Regular W-2 ▼
- Have you received a Reconciliation Letter?
  - [ ] YES, I am creating this report because I received a letter saying the money amounts reported to the IRS (941) did not match the amounts reported to SSA (W-3).

• If your answer would be YES that you have received a letter reporting a money discrepancy from the IRS, STOP and contact field audit support.

Check for Exceptions

Does this wage report involve any of the following uncommon situations? More Info
If any of these apply to you, contact us for advice on filing your wage reports.

- Are you attempting to file Forms W-2c?
- Are you filing for Self-Employed income that is not from a church or religious organization?
- Agent Indicator codes?
- Are you submitting Third-party Sick Pay Recap Forms W-2 and W-3 described in part 6 of Internal Revenue Service publication 15-A?
- Are you filing a W-2 with entries only in boxes 8 or 13-20?

- [ ] Yes, one or more of these situations apply to this wage report.

⚠️ Warning: Be sure to select the correct information. You will not be able to return to this page when you select “Continue”.

• If your answer would be YES to one or more of the above situations, STOP and contact field audit support; if not, select “Continue.”
Note: Other information is left blank.
Select the Kind of Payer that best describes your situation, review the contact information on file and make any necessary changes.

* Kind of Payer:

- Warning: Be sure to select the correct Kind of Payer. You will not be able to change your selection for this wage report at any time.

- 941 (Regular)
- Household Employer
- 943 (Agriculture)
- 944 (Regular)
- CT-1 (Railroad)
- Medicare Government Employer (For Government Employers only)
- Military

**Kind of Employer**

Select the Kind of Employer that best describes your situation.

* Kind of Employer:

- Federal Government
- Tax Exempt Employer (501c Non-Govt)
- State and Local Governmental Employer (State/Local Non-501c)
- State and Local Tax Exempt Employer (State/Local 501c)
- None Apply

- Third-party Sick Pay

**For “Kind of Payer”:**

If RAIL, select “CT-1”

If BUS, select “941” or select “944” if you have received an IRS letter stating you are a 944 filer.

**For “Kind of Employer”:**

ALL FILERS: “Tax Exempt Employer (501c Non-Govt)”
**Forms W-2/W-3 Online**

**Steps:**
- Employer Information
- Form(s) W-2
- W-2 List
- W-3 Preview
- Print & Review
- Sign & Submit
- Submission Confirmation
- Save PDF

1. **Enter W-2 Information**
   
   **Fields marked with an asterisk (*) MUST be completed.**

   - **Employee identification number**
   - **Employee’s name, address, and ZIP code**
   - **Employer’s address**
   - **Employee’s social security number**
   - **Wages, tips, other compensation**
   - **Social security wages**
   - **Medicare wages and tips**
   - **Social security tips**
   - **Medicare tax withheld**
   - **Dependent care benefits**
   - **Other wages, tips, etc.**

   **Note:** To complete Step 2, enter W-2 information from your W-2 worksheets printed from WinStabs.

   - Use the “Save and Create” button at the bottom of the page to move forward and complete any additional W-2s.
   - Use the “Save and Go to W-2 List” button to view all the W-2s you have saved.
   - Go to “W-3 Preview” at the top and compare your WinStabs W-3 worksheet for accurate reporting.
   - Ensure the total wages reported to BSO matches the total from the WinStabs worksheet.
   - Step 5 will allow you to print and review. This does not mean W2’s have been submitted to SSA.
   - If you agree with your inputs, use Step 6 to sign and submit.
   - Print and retain your submission confirmation page.
   - Save a PDF file, the employer W-2 copies and the W-3 copy for files.
   - Mail all employee W-2s by January 31. Do not include any worksheets.
   - **DO NOT MAIL ANYTHING TO THE SSA FOR THIS ONLINE FILING.**

   **Note:** If you need to correct a W-2 after it has been submitted, contact field support for assistance.