



General Information and Specifications: W-2 and W-3 Filing

FILING REQUIREMENTS

- Each entity with a unique employer identification number (EIN) must file as a separate employer.
- Regardless of the federal due date, W-2s must be filed with PA by Jan. 31 following the tax year being reported.
- A transmittal form, REV-1667, must be completed and submitted with each W-2 report.
 - For example, if you submit reports for 32 different employers (32 different EINs), you must enclose 32 REV-1667 forms in the same sequence they appear on your CD's and/or paper.
 - Screen printouts from e-TIDES are not acceptable replacements for form REV-1667.
- Employers that file 250 or more W-2 forms are required to file electronically.
- Files formatted in American Standard Code for Information Interchange.

FILING OPTIONS

Taxpayer filing 250 or more W-2s (must file electronically or magnetically)

- e-TIDES (*file upload specifications*)
- Compact disc (*password protected and labeled*)

Taxpayer filing less than 250 W-2s

- e-TIDES (*file upload specifications*)
- Compact disc (*password protected and labeled*)
- Paper W-2 forms
- Telefile (*if less than ten W-2's*) 1-800-748-8299

*Note: All media sent on CD's that contain multiple accounts must be accompanied by a detailed listing of the accounts, entity id's and total compensation and total tax withheld. The media and listing should be formatted in numeric order, failure to do so could delay processing.

Instructions to Upload W-2's and to complete the W-2 Transmittal (REV-1667) in e-TIDES

- Prepare the file online using the e-TIDES File Specifications at https://www.etides.state.pa.us/Upload_File_Specs.asp
- Log into e-TIDES at www.etides.state.pa.us
- From the Left Navigation Bar, select **"File Return/Payment"**
- Select **Employer Withholding Tax** from the drop-down box
- Click on the **Next** button

- From the **"Please Select Account"** screen, select:

⊙ **Import an uploaded Employer Withholding Tax file**

- Click on the **Continue** button

-The **"Upload Menu"** will be displayed

- Click on the **"Choose File to Upload"**

- A pop-up screen will appear - select a function:

PA W-2 Wage Records/1099R Employer Distributions (.CSV), or

PA W-2 Wage Records (MMREF-1)

- Click on **Browse** and select the file from your computer to upload

- Click **Submit**

- Another pop-up message will appear informing you of the successful file upload

- Click on the **Close** button

- If you do not see this message, your file was not uploaded

. Most common errors for the file not to upload to e-Tides are:

. File is more than 5 MB

. File was uploaded too many times. You will need to delete the temporary files, delete the cookies (under Tools, Internet Options), restart your computer and upload your file again.

- If the file was uploaded, it will appear under the **Employer Withholding Files available for import into E-Tides** of the **Upload Menu** screen.

- If you do not see the file, click the **Refresh** button.

- Select the **File Name** and click the **Next** button.

- If you file under **PA W-2 Wage Records (MMREF-1)**

If no errors occurred: *(Number of valid records matches the number of total employees on file)*

- Click on the **"Insert Records"**. This will attempt to insert the validated records into e-TIDES.

- The **Upload Error Report** screen will appear displaying the import status

Click on the **Continue** button

If errors occurred:

- Click on **View Errors**
- Correct the file in your computer and upload the file again.

Most Common Errors for format MMREF1 are:

- **Employer Record (RE)** -The employer account ID is not included or account ID is not in the correct location (505 – 512).
- **State Record (RS42)** – Employee record already exists. When the same employee information applies to multiple RS42 Records, group them together under a single RS42 record.
- **Total Record (RT)** not included, account ID not in correct location (476 – 512) or Total Taxable Wages does not match due to duplication of employee information.
- **Final Record (RF)** not included or account ID is not in correct location (476 – 512)

Ignore Errors:

- The RW Record Identifier is ignored
- Tax Year is invalid
- If you filed under **PA W-2 Wage Records/1099R Employer Distributions (.CSV)**, the **Select Columns** screen will appear.
- Please select column headers for each box in the screen, even for the columns that are not displaying any data.
- Click **Next**.
- On the **“Multi-Import Data Validation”** screen, the total numbers of records in your file and the total number of valid and invalid records will be displayed.

If no errors occurred: *(Number of valid records matches the number of total employees on file)*

- Click on the **“Insert Records”**. This will attempt to insert the validated records into e-TIDES
- The **Upload Error Report** screen will appear displaying the import status
- Click on the **Continue** button

If errors occurred:

- Click on **View Errors**
- Please correct the file in your computer and upload the file again.

Most Common Errors for format .CSV are:

- **State Distribution Code not found.**
- **Gross Distribution.** Numeric only
- **Social Security Number** (Nine Digit Numeric)

PA W-2 Wage Record files are only for the employee wage records. You must complete the W-2 Transmittal (REV-1667) separately.

To do this:

- Click on **"File Return/Payment"**
- Select **Employer Withholding Tax** from the drop-down box
- Click **Next**.
- On the Page **"Please Select Account"**, select I would like to:
 - File an Employer Withholding Tax Return or Payment
- * **Important:** If you file for more than one account, select the business from the drop down box.
- Click **Continue**
- On the Page **"Employer Tax Filing Options"** screen, select **"W-2 Transmittal/1099-R"**
- * **Important:** If you want to file for a different year other than the one listed, click on the **radio button** by the **File/Pay Different Periods** and hit the **Continue** button. Click on the **radio button** next to **W-2 Transmittal/1099-R**, select the tax year from the drop down-box, and hit the **"Continue"** button.
- On the Page **"Employer W-2 Menu" Select Step 3 "Enter REV-1667 Employer Withholding Tax W-2 Transmittal.**
- Click on **Continue**
- Review page "Rev-1667 Employer Withholding Tax W-2 Transmittal"
- Click on **Continue**
- Click on **SUBMIT**

The **Employer W2 Menu** screen will be displayed letting you know that the W-2 Transmittal has been submitted.

TEST CD's

The department does not require test CD's; however, a transmitter interested in submitting a test CD should:

- Photocopy W-2 Transmittal Form, REV-1667, and include test totals
- Note "TEST" on the CD and W-2 Transmittal Form
- Mail to the following address:

PA DEPARTMENT OF REVENUE
BUREAU OF BUSINESS TRUST FUND TAXES
EMPLOYER TAX DIVISION
PO BOX 280904
HARRISBURG PA 17128-0904

W-2/1099R information on CD

If you submit W-2/1099R information on a CD, you must password protect and label the data. The password should be emailed to ra-bftw2@pa.gov and should include the following information.

- PASSWORD (*If the password is case sensitive be sure to provide the exact case that was used*)
- PA Employer withholding account number
- EIN
- The number of CD's encrypted with the password
- Contact name and phone number

The format for CD's must be .csv for 1099-R's. The format for CD's must be MMREF-1 for W-2's.

CD's will not be returned to the employer or service provider.

FILING W-2 INFORMATION BY PAPER

If you are filing fewer than 250 paper W-2's, please observe the following size requirements:

*Acceptable Paper W-2 sizes (*cut to size*)

- 8½ X 5½ inches (*preferred size*)
- 8½ X 2½ inches
- 4¼ X 5½ inches
- 7½ X 2¾ inches
- 8½ X 2¾ inches
- 6½ X 2½ inches
- 3¾ X 5 inches
- 3¾ X 5¼ inches

*Unacceptable Paper W-2s

- All carbon copy W-2s (Federal Copy "D")
- W-2s that are not sized correctly (acceptable sizes are listed above)
- W-2s without field labels (e.g. "Employee SSN", "EIN", "15", "16" etc.)
- W-2s where data is printed on labels or data is unreadable for some other reason
- W-2s with dark background
- Blank W-2s
- "Grand-Total" pages
- Columnar Listings

Complete and send transmittal forms, along with all CD's and/or paper W-2 forms to one of the following addresses:

If using US Postal Service:

PA DEPARTMENT OF REVENUE
PO BOX 280412
HARRISBURG PA 17128-0412

If using a private carrier:

PA DEPARTMENT OF REVENUE
BUREAU OF BUSINESS TRUST FUND TAXES
ERROR RESOLUTION UNIT, 9TH FLOOR
4TH AND WALNUT STREETS
HARRISBURG PA 17128-0904

REQUEST FOR EXTENSION OF TIME TO FILE

To request a filing extension, call 717-787-7635 or fax a request to 717-783-4124.

AMENDED WITHHOLDING STATEMENTS

Amended W-2's cannot be filed through e-TIDES; therefore, paper federal form W-2C (*Corrected Wage and Tax Statement*) must be filed with an amended REV-1667 form to correct errors on previously filed W-2 forms.

If REV-1667 requires amending, print another copy, write or type "AMENDED" on the top of the form and mail it to the address below:

PA DEPARTMENT OF REVENUE
PO BOX 280904
HARRISBURG PA 17128-0904

CONTACT INFORMATION

ERROR RESOLUTION UNIT – (717) 787-7635

PA-W3 Quarterly Returns

The Department of Revenue computer system cannot accept any return with a negative amount of withholding. If a reduction in withholding is requested, please indicate the correct amount of withholding on line 2 of an amended PA W-3 and the amount actually paid on line 3.

Please verify the correct payment frequency when filing PA-W3s. If payments do not match the record of PA Withholding on the W3, interest may be charged to the taxpayer.

Semi-weekly PA-W3 returns are required to be filed electronically. e-TIDES is the preferred method of filing all returns.

When a PA-W3 is amended for years prior to the current year, W2Cs are required to be filed with the amended PA-W3. The exception is when W-2Cs are for employees who are not residents of Pennsylvania and the tax withheld is being decreased. These W2-Cs will be disallowed and the individual employee must file a PA-40NR return to obtain the refund.

W2s and the four quarterly PA-W3s must be in balance and any amendments that would create a discrepancy will not be allowed.

Pennsylvania has a statute of limitation of three (3) years. No amended PA-W3 will be accepted for periods older than three years.

REPORTING UNEMPLOYMENT COMPENSATION

The Department of Revenue requires annual reporting of W-2 information. Quarterly reports of UC-2/2A information for Unemployment Compensation should be reported to the Unemployment Compensation Management System (UCMS) by logging onto the website at www.paucemployers.state.pa.us.

Questions related to Unemployment Compensation should be referred to the UC Employer Contact Center at 1-866-403-6163 or, if within the Harrisburg area, at 717-787-7679, from 8 a.m. to 4:30 p.m., Monday through Friday. You may also e-mail them at uc-news@pa.gov.