



General Information and Specifications: W-2 Filing

PARTICIPATION AND ACCEPTABILITY

Pennsylvania follows the Social Security Administration's magnetic media reporting specifications according to the MMREF-1 format, except as modified and described below.

AUTHORIZATION TO FILE VIA MAGNETIC MEDIA

PA requires no advanced approval.

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 tapes, cartridges, listings 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 or magnetically.
- Zip files and magnetic media formatted in American Standard Code for Information Interchange (ASCII) are unacceptable and will be returned to the transmitter unprocessed.

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

*Acceptable Paper W-2 sizes

- 8½ X 5½ inches
- 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 onion skin W-2s (Employer Copy "D")
- W-2s that are very tiny (most acceptable sizes are listed below)
- 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

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-W3 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.

FILING OPTIONS

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

- e-TIDES (file upload specifications)
- Compact disc
- Tape cartridge

Taxpayer filing less than 250 W-2s

- e-TIDES (file upload specifications)
- Compact disc
- Tape cartridge
- Paper W-2 forms
- Telefile (if less than ten W-2's),
1-800-748-8299

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

File Upload Process

When uploading W-2s, W-3s or deposits, there is no limit on the number of files you may upload; however, there is a limit of 5 MB of data.

If an import and upload error occurs, it means there is something wrong within the uploaded file. The problem could be a spacing issue or something as simple as having a dash in the account number. To view specific file errors in the upload portion of the program visit www.e-TIDES.state.pa.us and under Admin functions from the left navigation bar select:

- File upload
- Enter User ID, then Next
- Select File Name, Next
- At the bottom of the screen select File errors, next select Display to view the file errors

To upload through e-TIDES:

- Step 1 - Prepare the File:
 - Prepare the file on your computer using the [e-TIDES File Specifications](#).
- Step 2 - Select the File to be uploaded:
 - Click on the "Choose File to Upload" link found below, to select the file type and the file to be uploaded. The file name will then appear in the list below. If the file name does not appear, click on the Refresh button located at the bottom of the page.
- Step 3 - File Upload Menu Screen:
 - Select the file from the list below and click on the Next button.
- Step 4 - Identify the Data in Your File:
 - Specify required columns to identify the data in the file to the e-TIDES required data, when complete click on the Next button. This step is only needed for Comma Delimited (*.csv) file formats.
- Step 5 - Data Validation:
 - Validate the content of the file. The 'Multi-Import Data Validation' screen will display the total number of records in the file and the total of valid and invalid records.
- Step 6 - Import the Records and Complete Process:
 - To import the valid records, click on the Insert Records button and the process is complete. To view a list of errors, click on the View Errors button.

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

If using US Postal Service

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

If using a private carrier:

PA DEPARTMENT OF REVENUE
BUREAU OF BUSINESS TRUST

W-2 TAPE UNIT, 9TH FLOOR
4TH AND WALNUT STREETS
HARRISBURG PA 17128-0904

Magnetic cartridges will not be returned to the employer or service provider.

REQUEST FOR EXTENSION OF TIME TO FILE

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

REPORTING UNEMPLOYMENT COMPENSATION

The Department of Revenue requires annual reporting of W-2 information. Quarterly reports of W-2 information is not required, and employers should submit W-2 data annually on tape, not by way of quarterly State Employment Security information. Questions related to State Employment Security should be referred to The Department of Labor and Industry, Office of Employment Security, Room E-256, Labor and Industry Building, Harrisburg, PA 17120. To reach the Magnetic Media Reporting Unit within the Department of Labor and Industry, call 717-783-5802.

MAGNETIC CARTRIDGE TAPE REQUIREMENTS

- Magnetic cartridge tapes (550 feet per cartridge) must be recorded in Extended Binary Coded Decimal Information Code (EBCDIC).
- Lower-case letters are not acceptable.
- AS 400 system cartridges are not acceptable.
- Acceptable cartridge size is 36 track #3490.
- External label must be affixed to tape and indicate:
 - Name of program (e.g. EM 28 PA W-2 Report)
 - Tax year
 - PA account number as shown on W-2 transmittal form
 - Name of employer
 - Entity ID (FEIN or other account identifier assigned by Department of Revenue)
 - Tracks (tracks must be nine; cartridge is 18)
 - Density (must be 1,600 or 6,250; cartridge is 38,000 Bytes Per Inch (BPI))

- Parity (odd or even)
- Indication whether or not internal tapes are labeled
- Sequence and total number of items sent (e.g. 1 of 3, 2 of 3, etc.)
- Internal tape labels and tapemarks.
 - Labeled and unlabeled magnetic reel tape reports are acceptable.
 - Tapemarks must indicate the beginning of data reported and the end of data reported.
- Logical record length, physical records and blocking factor.
 - For MMREF-1, each record must be a uniform length of 512 characters.
 - The block size must be a multiple of 512 characters and must not exceed 23,040 characters.
 - Blocking factor may not exceed 45.

TEST TAPES

The department does not require test tapes; however, a transmitter interested in submitting a test tape should:

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

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

TAPE REJECTIONS

If the department rejects your tape, it will be returned to you with information regarding the reason(s) for rejection.

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.

Use federal form W-3C, Transmittal of Corrected Wage and Tax Statements, to mail the W-2C forms to the address below:

PA DEPARTMENT OF REVENUE
PO BOX 280903
HARRISBURG PA 17128-0903

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

To contact the W-2 Forms/Reports Processing Section, call 717-787-7635.