

W-2 Submission Requirements for 2024

Only employers and payroll companies should submit W-2 forms to the City.
Individual Wage taxpayers should not submit their own W-2 forms—**your employer** will do it for you.

Submitting W-2s:

- Employers with 250 or more W-2s must submit electronically through the Philadelphia Tax Center (tax-services.phila.gov)
- Employers with fewer than 250 W-2s are strongly encouraged to submit electronically through the Philadelphia Tax Center (tax-services.phila.gov). If unable to submit electronically, paper submissions can be mailed to:

**Philadelphia Department of Revenue
PO Box 1670
Philadelphia, PA 19105**

Submitting W-2s Electronically:

1. Access the Philadelphia Tax Center:

Existing Users:

- Log in with your username and password.

New Users:

- Select “Create a username and password under “Existing Taxpayers.”

Note: Account verification may take a week or more

2. Navigate to W-2 Upload:

- Go to “More options”
- Select W-2 upload under 1099s and W-2s

3. Follow On-Screen Instructions:

- File Type: Select .txt or Excel (download template if using Excel).
- File Format: Adhere to the specified EFW2 or Excel format.
- Upload Files: Select “Add” to upload each W-2 as an attachment.
- Submit: Click “Submit” to complete the submission .

Submission Deadline:

On or before the last day of February of each year.

Electronic Media:

CDs or other electronic media are not accepted through the mail.

Record Format:

Acceptable Formats: EFW2 (same format as SSA Publication-Magnetic Media Reporting and Electronic Filing) and Excel (template provided on website).

Note: PDF files are not accepted. Test data is not accepted. Errors will result in contact from the City.

For data file error inquiries, email: w2.1099@phila.gov

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:

Record Type	Field Type	Description
RA (Submitter Information)	Submitter's Employer/Agent Identification Number (EIN)	Employer's unique identification number
	User Identification (User ID)	Unique identifier for the submitter within the system
	Submitter's Name	Legal name of the employer or their representative
	Submitters Delivery Address	Complete mailing address of the submitter
	Submitter's City	City where the submitter is located
	Submitter's State Abbreviation	Two-letter abbreviation for the submitter's state.
	Submitter's Zip Code	Postal code of the submitter's address
	Contact Name	Name of the primary contact person
	Contact Phone Number	Phone number of the contact person
	Contact Email	Email address of the contact person

Record Type	Field Name	Description
RE (Employer Information)	Tax Year	Calendar year for which the W-2 data is being reported
	Employer/Agent Identification Number (EIN)	Employer's unique identification number
	Employer Name	Legal name of the employer
	Location Address	Physical address of the employer's business location
	Delivery Address	Mailing address of the employer
	City	City where the employer is located
	State	State where the employer is located
	Zip Code	Postal Code of the employer's address
	Kind of Employer	Type of employer (e.g., sole proprietorship, corporation).
	Employer Contact Name	Name of the employer's contact person
	Employer Contact Phone Number	Phone number of employer's contact person
	Employer Contact Phone Extension	Extension for the contact person
	Employer Contact Fax Number	Fax number of the employer (if applicable)
	Employer Contact Email	Email address of the employer's contact person
RS (State Employee Information)	Social Security Number (SSN)	Employee's Social Security Number
	Employee First Name	Employee's first name
	Employee Last Name	Employee's last name
	Delivery Address	Employee's mailing address
	City	City where the employee resides
	State Abbreviation	Two-letter abbreviation for the employee's state
	ZIP Code	Postal code of the employee's address
	State Taxable Wages	Wages subject to state income tax
	State Income Tax Withheld	Amount of state income tax withheld from the employees wages
	Tax Type Code	Must equal "C" for Philadelphia Wage Tax
	Local Taxable Wages	Wages subject to local income tax (must equal Philadelphia Taxable Wages)

Record Type	Field Type	Description
RW (Federal Employee Information)	Social Security Number (SSN)	Employee's Social Security Number
	Employee First Name	Employee's first name.
	Employee Last Name	Employee's last name.
	Wages, Tips & Other Compensation	Total wages, tips, and other compensation paid to the employee.
	Federal Income Tax Withheld	Amount of federal income tax withheld from the employee's wages.
	Social Security Wages	Wages subject to Social Security tax.
	Social Security Tax Withheld	Amount of Social Security tax withheld from the employee's wages.
	Medicare Wages and Tips	Wages and tips subject to Medicare tax.
	Medicare Tax Withheld	Amount of Medicare tax withheld from the employee's wages.
	Social Security Tips	Amount of Social Security tips reported by the employee.
	Dependent Care Benefits	Amount of dependent care benefits provided to the employee.
	Deferred Compensation Contributions to Section 401(k)	Amount of employee contributions to a 401(k) plan.
	Deferred Compensation Contributions to Section 403(b)	Amount of employee contributions to a 403(b) plan.
	Deferred Compensation Contributions to Section 408(k)(6)	Amount of employee contributions to a Section 408(k)(6) plan.
	Deferred Compensation Contributions to Section 457(b)	Amount of employee contributions to a Section 457(b) plan.
	Deferred Compensation Contributions to Section 501(c)(18)(D)	Amount of employee contributions to a Section 501(c)(18)(D) plan.
	Nonqualified Plan Section 457 Distributions or Contributions	Amount of distributions or contributions to a nonqualified Section 457 plan.
	Nonqualified Plan Not Section 457 Distributions or Contributions	Amount of distributions or contributions to a nonqualified plan other than a Section 457 plan
	Deferral Under a Section 409A Nonqualified Deferred Compensation Plan	Amount of deferrals under a Section 409A nonqualified deferred compensation plan.