



Alaska Employers Conference

October, 9, 2014

**Patti Lightholder
Employer Services Liaison Officer
Social Security Administration
Seattle Region**

Today's Topics

- **Business Services Online**
- **Mandatory Coverage Reminder**
- **Reconciliation Between SSA and IRS**
- **Changes to Your Entity**
- ***my* Social Security**
- **SSA Offices in Alaska**

2015 at a Glance

FICA tax rate, employers & employees, each	6.20%
Medicare tax rate, employers & employees, each	1.45%
Additional Medicare tax rate, employee only	.9%
Social Security-maximum taxable wages	\$???,???
Additional Medicare tax begins after	\$???,???
TY 2014 Accuwage available for download	08/25/2014
First day to submit 2014 electronic wage reports	12/08/2014
First day EWRs processed	01/12/2015
Last day to distribute 2014 W-2s to employees	01/31/2015
Last day to submit 2014 PAPER wage reports	02/28/2015
Last day to submit 2014 electronic wage reports	03/31/2015

Business Services Online

www.socialsecurity.gov/employer/bsowelcome.htm

- Register for a User ID and password
- File W-2s electronically
 - Upload Wage File
 - Input wage reports on W-2 Online
- Receive an electronic proof of filing (WFID)
- Track the status of your electronic filings
- Verify employee names and SSNs

What do I do first? Register!

- **User ID = your electronic signature (not the company's) for use with BSO services**
- **Do not loan it out and do not use another person's BSO User ID**
- **Choose your own password—good for 90 days**

Three Strikes...

- **Don't make three attempts to log in!
Your password is expired.**
- **Enter your User ID.**
- **Select "Forgot your password?"**
- **Answer your three personal identifier questions.**
- **Create your new password.**
- **You are good to go!**

Don't Get Locked Out!

Business Services Online

[BSO Welcome](#) | [BSO Information](#) | [Keyboard Navigation](#)



Log In to Online Services

For your security, please log out of the application and close all Internet windows when you are finished.

New User?

You must create an account to use this website. Once you do, you will be provided a User ID to log in to our online services.

To create new account you will need to:

- Provide personal information
- Provide contact information
- Create your password and security questions

[Create Log In Account](#)

Did you register with SSA by [phone or paper form](#) and need to create a password?

Existing User?

Please log in below:

User ID:

Password:

[Forgot user ID?](#)

[Forgot your password?](#)

User Certification:

I understand that the Social Security Administration (SSA) will validate the information I provide against the information in SSA's files.

I have read & agree to these terms.

Online Wage Reporting

What's In It For You?

- **Extended filing due date – March 31st**
- **Immediate receipt/proof of filing--WFID**
- **Faster processing**
- **Fewer errors**
- **Less costly to SSA and employers**



Electronic W-2/W-2C Choices

- Upload EFW2 or EFW2C files
 - Prepared by your software
 - For large or small filers
- W-2/W-2C Online
 - For small filers or special needs
 - Blank W-2 displayed
 - Fill in the screens (up to 50 W2s, 25 W2Cs)
 - Save up to 50 W-2 and 50 W-2C batches
 - Name/SSN verification immediately
 - W-3/W-3C totaled for your records
 - Employee Copies (.pdf) too!
- Benefit of March 31 e-file deadline





Forms W-2/W-3 Online

Steps: ① Employer Information ② Form(s) W-2 ③ W-2 List ④ W-3 Preview ⑤ Print & Review ⑥ Sign & Submit ⑦ **Submission Confirmation**

⑦ Confirmation Receipt - Your File Was Received

Your wage report was submitted successfully. Thank you for using W-2 Online.

This Wage File Identifier (WFID) is your confirmation number: **KVZ192**

We encourage you to print this page for your records. Your receipt will no longer be available once you leave this page.

! Do not mail us any paper Form(s) W-2 or W-3.

Your Receipt

Employer: DEMO EMPLOYER	Employer EIN: 11-2222222
Tax year: 2010	Payer type: 941 - Regular
Received on: 08/30/2010 04:33 PM Eastern Time	Form type: W-2

Received:	1 Form W-2		
Total wages:	\$1,234.00	Federal income tax withheld:	\$345.00
Social security wages:	\$0.00	Social security tax withheld:	\$0.00
Medicare wages and tips:	\$0.00	Medicare tax withheld:	\$0.00

What You Should Do Next

1. Keep a printout of this page for 4-7 years as proof of your filing date.
2. **Print and distribute** the Form(s) W-2 to your employees if you have not already done so.

! Do not mail us any paper Form(s) W-2 or W-3.

What to Expect

- You can check the status of your submission by selecting the View Submission Status link from the EWR homepage. It may take 4-6 weeks for your wage report to process.
- Please note: If your address or phone number has changed, remember to correct it in IRS records by using the IRS form 941. Contact the IRS for more information.
- If you need to make a correction to this wage report, ensure that the status of the report is COMPLETE. Then you can use the W-2c application to make corrections.

[Print this Page](#)

[Go to Save Official PDF >>](#)

SSNVS in a Nutshell

- **Employers verify employee name/SSN**
- **Not for recruitment screening purposes**
- **Does not prove identity**
- **Can key up to 10 names/SSNs with immediate results**
- **Can upload up to 250,000 names/SSNs per file with next-day results**
- **4 possible “Failed Verification Codes” plus a death indicator**

Failed Verification Codes

1 = SSN not in file (never issued)

3 = Name matches; DOB does not match

5 = Name does not match; DOB not checked

6 = SSN did not verify; other reason

DECEASED (PER SSA RECORDS)

What if SSN Fails Verification?

- **Compare submission with your files/SSN card**
- **Ask employee to verify submitted information**
- **Refer employee to local Social Security office**
- **Document your efforts**
- **Mismatch alone not a basis to take adverse action--layoff, suspension, termination.**
- **Adverse action based on mismatch may violate State or Federal law.**
- **SSNVS does not know a worker's immigration status.**

Mandatory Medicare and Social Security Coverage

- **All employees hired 04/01/1986 or later, have mandatory Medicare coverage, even if they are a member of a retirement system**
- **Employees hired 07/02/1991 or later, and are not a member of retirement system, have mandatory FICA and Medicare coverage**

Reconciliation—SSA vs. IRS

- **SSA and IRS share wage reporting and FICA tax payment data.**
- **After the wage reporting deadline, SSA compares the data to ensure it matches.**
- **SSA sends letters beginning November of the wage reporting year, if no match.**

Not in Balance?

- **941s are not correct**
- **W-2s are not correct**
- **Errors or rejections on a wage report**
- **Forgot to file a W-2 for an employee who terminated in early January**
- **Corrected an employee's wages but not the corresponding 941**

What might happen?

- **SSA sends two notices—try to identify and resolve the reconciliation issue**
- **If unresolved after two notices, the reconciliation issue is transferred to the IRS**
- **IRS may penalize the employer for late and incorrect reporting**

Take Action!

- **Gather your payroll records.**
- **Gather your 941s.**
- **Gather your W-2s.**
- **Do the numbers balance? If not, why?**
- **Enlist help—your accountant/audit department, if you have one.**
- **Call or email SSA—Your ESLO is the best place to start**

my Social Security

www.socialsecurity.gov/myaccount/

- Create Your Personal *my* Social Security Account
- Obtain a Social Security Statement
- Complete Your Retirement, Disability, or Medicare Application
- Obtain a benefit verification letter

Some Things to Report

- **An entity changes its name or EIN**
- **Two or more entities merge or join forces in some way**
- **An entity dissolves**
- **Part of an entity “spins off” as a new political subdivision**
- **A retirement system is formed, joined, or dissolved**

Steps to Take

- **Gather your documents**
 - **Name change resolution**
 - **Joint operating agreements**
 - **Dissolution documents**
 - **Formation authority/enabling legislation**
- **Contact Kay Gouyton for assistance**

SSA Field Offices in AK

- **Anchorage** Field Office—866-772-3081
222 West 8th Avenue, A11
Anchorage, AK 99513-7505
M, T, Th, F, 9AM–3PM; W, 9AM–12PM
- **Fairbanks** Field Office—800-478-0391
101 12th Avenue, Room 138
Fairbanks, AK 99701-6276
M, T, Th, F, 9AM–3PM; W, 9AM–12PM
- **Juneau** Field Office—800-478-7124
Federal Office Building, 709 W. Ninth St., Room 231
Juneau, AK 99801-1807
M-F, 11:30AM-3PM

Remote Service Locations

- Kenai Senior Center
361 Senior Court, 907-283-4156
1st and 3rd Wednesday, 9:00-2:00
Cannot file for original/duplicate Social Security card
- Kodiak Job Center
211 Mission Rd, Suite 103, 800-478-3105
2nd and 4th Tuesday, 8:30 – 12:30
Can file for original/duplicate Social Security card
- Ketchikan Job Center
2030 Sea Level Dr., Suite 220, 907-225-3181
Every Thursday, noon to 3:00
Can file for original/duplicate Social Security card

SSA Contacts

- Employer Website
www.ssa.gov/employer
- Business Services Online (BSO)
www.ssa.gov/employer/bso/bsowelcome.htm
- Employer Reporting Assistance
800-772-6270
- BSO Technical Assistance
888-772-2970
- Employer Services Liaison Officer
Patti Lightholder or Armond Joseph
206-615-2125
SEA.RO.CPS.ESLO@ssa.gov