

**Justification for Non-Substantive Changes for Forms
SSA-L-93-SM, SSA-L-94-SM, SSA-95-SM, SSA-95-SM2, and SSA-97-SM
Missing and Discrepant Wage Reports Letters, Questionnaires, and Online
Reconciliation Application
26 CFR 31.6051-2OMB No. 0960-0432**

Background

Each year employers report the wage amounts they paid their employees to the Internal Revenue Service (IRS) for tax purposes, and separately to SSA for retirement and disability coverage purposes. Employers should report the same figures to SSA and the IRS; however, each year some of the employer wage reports SSA receives show wage amounts lower than those employers report to the IRS. SSA uses Forms SSA-L93-SM, SSA-L94-SM, SSA-95-SM, and SSA-97-SM to ensure employees receive full credit for their wages. SSA uses Form SSA-95-SM and SSA-95-SM2 (first and second request) when there is no record of wage reporting submitted to the IRS.

We are making minor revisions to the SSA-95-SM and SSA-95-SM2 due to current changes in the Taxpayer First Act, and changes to the Department of Treasury Regulation Section 30.6011-2 regarding the use of electronic or paper modalities to file a Form W-2c correction. Primarily these changes reflect the number of wage items respondents must report electronically, and updated information on the new regulatory requirement to submit corrections to IRS Form W-2 using the same modality the respondent used to submit the W-2.

Revisions to the Information Collections for Forms SSA-95-SM and SSA-95-SM2

SSA is making the following revisions to the collection instruments for the SSA-95-SM and SSA-95-SM2:

SSA 95-SM

- **Change #1:** We are revising the language in the Note section on page 5:
 - **Current Language:**
Note: If you send 250 or more wage items to us, you must file your wage reports electronically in accordance with Publication 42-007: Specifications for Filing Forms W-2 Electronically (EFW2).
 - **Revised Language:**
Note: If you send 10 or more wage items to us, you must file your wage reports electronically in accordance with Publication 42-007: Specifications for Filing Forms W-2 Electronically (EFW2).

Justification #1: We are revising this language due to recent changes in the Taxpayer First Act, notifying employers missing wage reports are now significantly

reduced from 250 or more wage items to employers with 10 or more wage items ([IRS and Treasury issue final regulations on e-file for businesses | Internal Revenue Service](#)).

- **Change #2:** We are adding the following language in the Note section on Page 5:

New Language (added after the revised language mentioned above): Also, if the original Form W-2 filed electronically, any Form W-2c correcting that form must be filed electronically. If the original Form W-2 was filed on paper, then any Form W-2c correcting that form must also be filed on paper.

Justification #2: We are incorporating this new language in our Note section on Page 5 of the form to incorporate the new Department of the Treasury Regulation [Section 26 CFR 301.6011-2\(c\)\(4\)\(ii\)](#), which states that the respondent must any correction Form W-2c using the same modality used when submitting the original Form W-2. Therefore, if the respondent submitted the Form W-2 electronically, the Form W-2c must also be an electronic submission. If the respondent submitted the Form W-2 on paper, then the Form W-2c must also be a paper submission.

SSA-95-SM2

- **Change #1:** We are revising the language in the Note section on page 5:

- o **Current Language:**

Note: If you send 250 or more wage items to us, you must file your wage reports electronically in accordance with Publication 42-007: Specifications for Filing Forms W-2 Electronically (EFW2).

- o **Revised Language:**

Note: If you send 10 or more wage items to us, you must file your wage reports electronically in accordance with Publication 42-007: Specifications for Filing Forms W-2 Electronically (EFW2).

Justification #1: We are revising this language due to recent changes in the Taxpayer First Act, notifying employers missing wage reports are now significantly reduced from 250 or more wage items to employers with 10 or more wage items ([IRS and Treasury issue final regulations on e-file for businesses | Internal Revenue Service](#)).

- **Change #2:** We are adding the following language in the Note section on Page 5:

New Language (added after the revised language mentioned above): Also, if the original Form W-2 filed electronically, any Form W-2c correcting that form must be filed electronically. If the original Form W-2 was filed on paper, then any Form W-2c correcting that form must also be filed on paper.

Justification #2: We are incorporating this new language in our Note section on Page 5 of the form to incorporate the new Department of the Treasury Regulation [Section 26 CFR 301.6011-2\(c\)\(4\)\(ii\)](#), which states that the respondent must any correction Form W-2c using the same modality used when submitting the original Form W-2. Therefore, if the respondent submitted the Form W-2 electronically, the Form W-2c must also be an electronic submission. If the respondent submitted the Form W-2 on paper, then the Form W-2c must also be a paper submission.

We will implement these revisions upon OMB approval. These revisions will not affect the current burden for the information collection.