Calendar Year End Payroll Procedures

Use this checklist when closing Payroll (USPS-R)
(Additional Explanations for each step are attached)

Calendar Year End Payroll Procedures

This procedure outlines the steps that Districts should take to close USPS for the calendar year in the Redesign. This may/may not include your District's normal procedures as it was originally designed by State Software. Some ITC-specific steps or tips may have been added by LACA. Also note that there are many hyperlinks within this checklist that may be helpful for more detailed information.

Pre-Closing Procedures

Step 1 - Verify Employee Social Security Numbers

- Go to Core/Employee and filter grid on Hire Date >=1/1/2023
- Verify these employees' names and SSNs through the SSA Business Services Online
  - Register and submit through at https://www.ssa.gov/employer/ssnv.htm
- JIRA issue USPSRFB-374 is open to add the submission file feature as a future enhancement.

Step 2 - Verify Payroll Item Configurations

- Check **OSDI codes** on Ohio School District Income payroll items.
  - Go to Core/**Payroll Item Configuration**

- Check **W2 abbreviations** on all city Payroll Item Configuration records.
  - Go to Core/**Payroll Item Configuration**.

> ⓘ The four digit OSDI code is required to be printed on the W2. In the W2 abbreviation field, verify the four digit OSDI code appears first, followed by the school name (for example: 5904-NRTHMOR).

- If you used Classic's CITYTAX report, go to the Report Manager and run the following reports:
  - **LACA City Tax CYE Report by Payee**
  - **LACA City Tax CYE Report by Payroll Item Code**
  - These reports can be used for verification and organization of your W2 submission. If payroll items are not grouped by Payee as desired, verify that the correct Payee is attached to the Payroll Item Configuration record.
  - Since reporting requirements changed in 2016 per HB5 and ORC 718.03 (H), the City Tax CYE Reports may not be accepted as submission. Verify with the city.

- Check **City Tax Entity Codes** for Electronic Filing (website or CD)
  - Go to Core/**Payroll Item Configuration**. Verify the **Tax Entity Code** is entered as follows:

City	Tax Entity Code		City	Tax Entity Code
Newark**	00000NEWRK		Wooster	WOOST
Whitehall	00000WHT		Columbus	00088COLUC
Delaware	00000DELWR		Lancaster*	00000LANCA

*Lancaster requires electronic filing if 150 or more employees have Lancaster withholding. If fewer, electronic filing is optional.
**Newark prefers CD if 30 or more employees have Newark withholding. If fewer, paper is acceptable.
  - If any other cities need to be submitted electronically and are not listed, please email fiscal@laca.org.

- Update abbreviation for all city income tax records to show full city name.
  - Go to Core/**Payroll Item Configuration**. Update the **Abbreviation** field as necessary.
    - *Note: This will change the description of the city income tax records on pay stubs too.*

- For any cities using either the Regional Income Tax Agency (RITA) or the Central Collection Agency (CCA) to report city tax information, verify the **Tax Entity Code** in addition to the **RITA and/or CCA three digit code** and **description**.
  - Go to Core/**Payroll Item Configuration**
    - RITA – three digit code in RITA field, city name in RITA Description, R0### (where ### is the three digit code) in Tax Entity Code

      Tax Entity Code
      R0619

      RITA

      RITA
      619

      RITA Description
      PATASKALA

    - CCA in Appendix A – CC### (where ### is the 3 digit code) in **Tax Entity Code**, 3 digit code in **CCA** field, City Name in **CCA Description**, **Report to CCA** checked, **State Control Number** (per CCA)

      Tax Entity Code
      CC755

      ☐ Archived

      CCA

      CCA
      755

      CCA Description
      SHREVE

      ☑ Report To CCA

      State Control Number
      72396

    - CCA in Appendix B – CC### (where ### is the 3 digit code) in **Tax Entity Code**, 3 digit code in **CCA** field, City Name in **CCA Description**, **Report to CCA** unchecked, **State Control Number** (per CCA)
    - See CCA and RITA websites for valid three digit codes

- *For employees to be reported to RITA/CCA correctly, the city payroll item 'Deduction Type' field must be set to Employment or Residence. It is advised to update this field on all city payroll items, not just RITA/CCA cities.*

- CCA also has strict guidelines for the format of employee names and addresses.
  - Employee last name should not include the suffix (i.e. JR, ST, I, III, IV, etc.)
  - Employee suffix should not contain professional titles (i.e. MC, DDS, etc.)
  - No punctuation permitted except hyphen (-) or apostrophe (').
  - Employee addresses must adhere to USPS Publication 28 Standards.
    - Use correct abbreviations for street directional (i.e. E, N, NE, NW, S, SE, SW, W)
    - Use correct abbreviations for street suffix (i.e. AVE, BLVD, CIR, DR, LN, ST, etc.)
    - Use correct abbreviations for secondary location (i.e. APT, STE, UNIT, FRNT, UPPR, etc.)
    - Use only recognized USPS city names for the specified zip code.
    - Use the USPS Zip Code Lookup Tools to verify and correct addresses.
  - Review using Core/Employee grid.
    - Can update using Utilities/Mass Load if desired.

- Verify for **Health Savings Account** payroll items that the **Type** is set to **"Health Savings Account"** and the **Annuity Type** is set to **"Other"** - even if no employee amounts are being withheld. *(Amounts will appear on W2 in Box 12 with a code W)*
  - Go to Core/**Payroll Item Configuration**

- Verify that all of your Annuity records are coded with the correct **Annuity Type**.
  - Go to Core/**Payroll Item Configuration**
  - If you are unsure of the annuity type, contact the annuity company.

Note: *Payroll Item Configuration may be more easily reviewed from the grid, rather than opening each configuration separately.*

Step 3 – Verify Pension Plan on Federal Tax Payroll Items

- Verify the **Pension Plan** field on the federal tax record (001) for each employee. Pay particular attention to students and board members.
    - Go to Core/**Payroll Item**
    - Select Federal Tax Item from the Select Payroll Item drop down
    - Add Last Name, First Name, Pension Plan to your grid using the More button
    - Re-select Federal Tax Item from the Select Payroll Item drop down
    - Filter or sort your grid (by Pension Plan) to review. Edit records that are not marked as desired.
        - Automatically check the pension plan box based on retirement withholding (if 400 or 450 withheld)
        - Yes, check the pension plan box
        - No, never check the pension plan box

Step 4 – Process Any Group Life Insurance over $50,000

- **Board Paid Life Insurance over $50,000** (known in Classic as NC1): If the Life Insurance Premium Pay Type was **NOT USED** prior to the last pay of the calendar year, the Life Insurance payment amount must be entered as an adjustment on the 001 payroll item. The W2 Report will automatically adjust the Federal, State, OSDI, City (If applicable) and Medicare total gross and taxable gross amounts. *No other manual adjustments are needed for the Gross and Taxable Gross amounts.* If the Medicare withholding was paid by the employee, employer or employee/employer, adjustments must be made to the Amount Withheld and Board Amount of Payroll Item. If Medicare is fully board paid (Pickup), then the total Adjustment should be made to the Board Amount of Payroll Item.

    Figure the monthly cost of the insurance to include in the employee's wages. Use the employee's age on the last day of the tax year. Use the chart in IRS Publication 15-B.

Cost per $1,000 of Protection For 1 Month		Example:
Age	Cost	District provides $81,000 group term life for the Superintendent. The Superintendent is 49 years old on the last day of 2021. The non-cash earnings would equal (.15 X 31 X 12)= **$55.80**
Under 25	.05	
25 - 29	.06	
30 - 34	.08	
35 - 39	.09	
40 - 44	.10	
45 - 49	.15	
50 - 54	.23	
55 - 59	.43	
60 - 64	.66	
65 - 69	1.27	
70 and older	2.06	

- **Option #1:**
    - Use the 'Life Insurance Premium' pay type in **Payroll Payments Current** or **Future**. This will represent the Life Insurance taxable amount. Nothing further needs to be processed.
        - Go to **Payroll/Payroll Payments Future** or **Current**
            - Click Create
            - Choose **Life Insurance Premium** from **Pay Type** drop down
            - Populate remaining fields (uncheck *Applies for Retirement*) and click save
            - See the chapter of the USPS-R manual called Life Insurance Premium
- **Option #2:**
    - Use Core/**Adjustments** to manually add the Life Insurance payment amount.
        - Go to **Core/Adjustments**
        - Click Create
        - Enter the employee name or ID
        - Under the payroll item drop down, choose the **001** record

- Under type choose **Life Insurance Premium**
- Enter a transaction date
- Enter the amount of the life insurance premium as calculated above
- Description can be added if desired
- Click Save

- Use Core/**Adjustments** to manually add the Medicare Amount Paid. (The board will need to pay for both the Employee and Employer portion of Medicare and the employee can reimburse the district if the board desires.)
  - Go to Core/Adjustments
  - Click Create
  - Enter the employee name or ID
  - Under the payroll item drop down, choose Medicare Tax 692
  - Under type choose Amount Withheld
  - Enter a transaction date within the current posting period
  - Enter the amount owed for employee Medicare for the Life Insurance Premium (.0145 x amount calculated above)
  - Description can be added if desired
  - Click Save
- Add another Core/Adjustment for the employer Medicare selecting type Board's Amount of payroll item

⚠ The city is only adjusted when the city payroll item configuration Tax Non Cash Earnings box is checked. This differs from Classic, where the Taxable and Total gross had to be manually adjusted.

Step 5 - Process other Payments & Enter Adjustments to Payroll Items

- **Dependent Care**: If **not** using the Dependent Care Payroll Item type, enter the amount for Dependent Care benefits. This amount will be added to the total and taxable gross fields by any amount above the maximum ($2500/$5000) for any Payroll Item that taxes Dependent Care (Federal, Ohio, and City (if applicable)). This amount would only be entered under the 001 Federal payroll item and will appear on the W-2 in Box 10.

  ***NOTE: Questions on whether the dependent care is reportable or not should be directed to your district legal adviser.

  <u>Scenario #1</u>: If the **Dependent Care Payroll Item** was used during normal payroll processing, no further action is needed.

  <u>Scenario #2:</u>
  - Go to Core/**Adjustments**
  - Click Create
  - Find the employee by name or id
  - Under payroll item, choose Federal Tax, Code: 001
  - Set type to Dependent Care
  - Enter a transaction date within the current posting period
  - Enter the amount of dependent care
  - Description can be added if desired
  - Click Save

- **Adoption Assistance** (known in Classic as NC2): If the Adoption Assistance pay type was **NOT USED** prior to the last pay of the calendar year, the adoption assistance payment amount must be entered as an adjustment in order for the amount to show correctly on the W2 form and to ensure that the quarter balances. The W2 Report will automatically adjust the Medicare and City, if applicable, the total and taxable gross amounts. The city is only adjusted when the city Payroll Item Configuration Tax Non Cash Earnings box is checked. This information will be placed in Box 12, code T on the W-2.

  <u>Scenario #1</u>: If the "Adoption Assistance" pay type in **Payroll Payments Current** or **Future** was used, this will represent the benefit amount. Nothing further needs to be processed.

Scenario #2:
- Go to Core/**Adjustments**
- Click Create
- Enter the employee name or ID
- Under the Payroll Item drop down, choose the 001 record
- Under Type choose Adoption Assistance
- Enter in a Transaction Date within the current posting period
- Enter in the amount of the adoption assistance
- Description can be added if desired
- Click Save

- **Fringe Benefits** (known in Classic as NC3): If the Non-Cash Taxable Benefit Pay Type was **NOT USED** prior to the last pay of the calendar year, the taxable benefits payment amount must be entered as an adjustment in order for the non-cash taxable benefit amount to show correctly on the W2 form & to ensure that the Quarter balances. This amount would only be entered under the 001 Federal Payroll Item. The W2 Report will automatically adjust the Federal & State total/taxable gross amounts. Tuition reimbursement **above** $5250.00 is considered a fringe benefit. The amount above $5250.00 would need to be included in payroll or entered as an adjustment. Contact your legal advisor with questions.

  Scenario #1:
  - If the 'Non-cash Taxable Benefit' pay type in **Payroll Payments Current** or **Future** was used, this will represent the non-cash taxable benefits amount. Nothing further needs to be processed.

  Scenario #2:
  - Use Core/**Adjustments** as detailed in the appropriate Reimbursable Employee Expense Scenarios.

- **Employer sponsored healthcare**: The value of healthcare coverage must be reported in Box 12 with Code DD, if the employer filed 250 or more W2s for preceding calendar year. Life, Dental, Vision are not included if they are separate plans. HSA contributions are not included since they are instead reported on W2 in Box 12 with Code W. For an explanation of what qualifies as Employer Sponsored Healthcare, see:
  https://www.irs.gov/affordable-care-act/form-w-2-reporting-of-employer-sponsored-health-coverage

  Scenario #1:
  - If all health insurance payroll item configuration screens have 'Employer Health Coverage' boxes checked and both employee and/or employer amounts are tracked on the system, nothing further is required.

  Scenario #2:
  - If an employee paid for insurance out of pocket or if the district paid for insurance without creating employer payroll items, this needs to be added to the Employer Health field of the 001 federal tax payroll item by entering an Adjustment. Enter an adjustment for any amount that was not processed through payroll, including both employee and board share if either were not processed through payroll.

> ⓘ The Adjustment for Health Insurance does **NOT OVERRIDE** the amount, it increases or decreases the total amount calculated. Only enter the amount **NOT** tracked in USPS-R system using the 001 Federal Tax Payroll Item.

  - Go to Core/**Adjustments**
  - Click Create
  - Enter employee name or ID
  - Under the Payroll Item drop down, choose the 001 record
  - Under Type choose Health Insurance
  - Enter in a Transaction Date within the current posting period
  - Enter in the amount not tracked in USPS-R (see message below)
  - Description can be added if desired
  - Click Save

  - If needing to update multiple employees, Mass Load can be used.
    - Contact fiscal@laca.org for Mass Load instructions

- Enter **health reimbursement arrangement** information (if applicable). A qualified small employer health reimbursement arrangement (QSEHRA) allows eligible employers to pay or reimburse medical care expenses of eligible employees after the employees provide proof of coverage. Eligible employers have less than 50 Full Time Equivalent employees and do not offer a group health plan to any employees. The information will be placed on the W2 in Box 12 with Code FF.

  - Go to Core/**Adjustments**
  - Click Create
  - Enter employee name or ID
  - Under the Payroll Item drop down, choose the 001 record
  - Under Type choose Health Reimbursement
  - Enter in a Transaction Date within the current posting period
  - Amount = total amount needing to report
  - Description can be added if desired
  - Click Save

- **Moving Expenses:** Reimbursements for moving expenses, including payments made directly to a third party, for **ACTIVE MILITARY** employees only, can be entered as a Moving Expense Adjustment. *The amount entered is treated as an excludable fringe benefit.*
  - Go to Core/**Adjustments**
  - Click Create
  - Enter the employee name or ID
  - Under the payroll item drop down, choose the 001 record
  - Under type choose Moving Expenses
  - Enter in a transaction date within the current posting period
  - Enter the amount of the moving expenses
  - Description can be added if desired
  - Click Save

  ***NOTE: Reimbursed moving expenses for non-military employees will be a "Taxable Benefit" employee is paid directly or "Fringe Benefit" if third party is paid.

- **Company Vehicle:** The Vehicle Lease option adds to the total and taxable gross fields on the Federal and Ohio payroll items. This amount would only be entered under the 001 Federal Payroll Item and will be reported on the W-2 in Box 14.
  - Go to Core/**Adjustments**
  - Click Create
  - Enter the employee name or ID
  - Under the payroll item drop down, choose the 001 record
  - Under type choose Vehicle Lease
  - Enter in a transaction date within the current posting period
  - Enter the amount of the vehicle lease
  - Description can be added if desired
  - Click Save

- **Third Party Sick Pay:** There are two types: taxable & non taxable. Verify taxability with information received from the annuity company. See Third Party Sick Pay Example & Third Party Sick Pay (Redesign) for detailed instructions on how to enter adjustments for **Taxable Sick Pay**.

  Non-Taxable Sick Pay (placed in the W2 in Box 12 as Code J):
  - Go to Core/**Adjustments**
  - Click Create
  - Enter the employee name or ID
  - Choose the Federal tax payroll item from the drop down
  - Choose the type-Third Party Pay
  - Enter a transaction date within the current posting period
  - Enter in the amount of the non-taxable third party pay
  - Description can be added if desired
  - Click Save

Step 6 – Verify and Update Employees on Active Military Duty as necessary

- Military differential pay is considered wages and must be reported in box 1 of the W2 for income tax purposes. Military differential pay is includible as wages for income tax purposes on Form W2, but is excludable from Social Security and Medicare Taxes (FICA). Email fiscal@laca.org for instructions on adding the wages.
    - See: https://www.irs.gov/pub/irs-drop/rr-09-11.pdf

- Certain compensation paid by state or local government to members of the U.S. Armed Forces for active service in a combat zone is excludable from gross income. Combat zone pay is not military differential pay.
    - See: https://www.irs.gov/newsroom/employers-with-employees-in-a-combat-zone

Step 7 – Verify Deceased Employees and Employees Leaving the District

- Verify that any deceased employees are receiving the correct amounts on their W2 and 1099.
    - If payment is made in the year that the employee died, W2 reporting is required and 1099 reporting is required.
    - If payment is made in the year after death, 1099 reporting is required.
    - See IRS General Instructions for Forms W-2 and W-3 for more details.
    - Manual changes may be required.
        - See document on LACA website: Deceased Employee Final Payment (Redesign).

- If employees are leaving the district, stop Payroll Items and refund any overwithholding to avoid W2 errors
    - **Do not cross calendar years when refunding payroll items**

Step 8 – Balance W2 Report

- **Run W2 Report for Error Checking** *(recommended to do quarterly to minimize problems at calendar year end)*
    - Go to Reports/W2 Reports/**W2 Report and Submission**
        - Output type – choose Report
        - Format – choose PDF
        - Report Title - defaults to W2 Report
        - Federal ID Number - defaults to EIN on Organization record
        - State ID Number - defaults to EIN on the Organization record
        - Kind of Employer – choose from drop down
        - Sort Options - choose from drop down
        - Report for Year - defaults to the current calendar year
        - Include Fringe Benefits in Box 14 – unchecked by default
        - Report Employees with errors only - check box
        - Select Payroll Items to print in box 14 (maximum of 3 selected will print in box 14, leave empty to not include specific payroll items in box 14) – can leave blank since only running to review errors
        - Select Individual Employees - Leave all employees on left to select all
        - Select Pay Groups - Leave all pay groups on left to select all
        - Click Generate Report

- **Research and Correct Any Errors**
    - Please reference the W2 Report and Submission chapter in the USPS-R manual for common errors/solutions:

> ⓘ If errors are discovered, check employees that had exception processing during the quarter such as voided checks, error adjustments, or manual changes made through Core/Adjustments. The Audit Report on the Report meu can be useful in identifying these problems.

- **Run W2 Report for Balancing Purposes**
    - Go to Reports/W2 Reports/**W2 Report and Submission**
        - Same options as above except **uncheck** "Report Employees with errors only"
    - Balance the W2 Report with the Earnings Register and Quarter Report.

Step 9 – Complete Last Pay of December

- Complete the last payroll for the month of December.
- Print any reports you need to retain as hard copies as needed.

Month-End Closing

Step 10 – Complete SERS & STRS Reporting

Submit SERS New Hire Reporting

- Go to Reports/SERS Reporting/SERS New Hire Report
    - Generate Report to verify that all New Hires are listed and will be reported.
    - Once verifying the report information is correct, select Generate File. Upload the file to eSERS.

⚠ **Criteria needed for an employee to be on the SERS New Hire report-** An employee has to have a SERS =400 payroll item with the New Employee box checked, hold a position that has SERS as the retirement code, and a _Position Start Date_ (both found on the Position screen) within 180 days of the current date.

Create and Submit SERS Per Pay Report

- Same as all other payrolls

Submit STRS New Hire Reporting

- Go to Reports/STRS Reporting/STRS New Hire Report
    - Generate Report for verification purposes.
    - Once verifying the report information is correct:
        - To create and submit the file to STRS click [Generate Submission File and Submit To STRS]
        - **OR**
        - Select [⬇ Create Submission File]
            - Save the file to your computer.
            - Click Choose File and locate the saved file.
            - Click [Submit Uploaded File to STRS] to send the file to STRS.

⚠ **Criteria needed for an employee to be on the STRS New Hire report-** An employee has to have a STRS =450 payroll item with the New Employee box checked, hold a position that has STRS as the retirement code, and a _Position Start Date_ (both found on the Position screen) within 180 days of the current date.

Complete and Submit STRS Per Pay Report

- Same as all other payrolls

Note: _STRS & SERS Monthly Reports are available but not required._

Step 11 – Balance the Payroll Account (when statement is received from bank)

- Reconcile checks.
  - To Auto-reconcile checks with a file from the bank:
    - Go to Payments/Check Register and click on **Auto-Reconcile**.
    - Enter Reconciliation Date for reconciliation.
    - Be sure Pay Rec Format is correct (will stay after entering first time).
    - Choose file and Click UPLOAD.
  - To reconcile checks manually:
    - Go to Payments/Check Register.
    - Filter Grid to show only status of "Paid".
    - Click the box next to the checks you want to reconcile.
    - Click on **Reconcile**.
- Generate an Outstanding Checks Report.

  - Go to Reports/Report Manager/**SSDT Outstanding Checks Report** and click Generate 📥
    - Format-Choose the format from the drop down
    - Page Size-Choose from drop down
    - Orientation-Choose from drop down
    - Name-Default is Outstanding Checks. Can be changed if desired
    - Start Date-Enter a Start Date
    - End Date-Enter an End Date
    - Click Generate Report

      -OR-
  - Go to Reports/**Payment Transaction Status Report**
    - Sort Options-Select from the drop down
    - Payment Transaction Type Options-Select from drop down
    - Payment Transaction Status-Select from drop down
    - Bank Account-Select from drop down
    - Starting Check Number-enter a specific check number or leave blank for all outstanding
    - Ending Check Number-enter a specific check number or leave blank for all outstanding
    - Issue Start Date-enter a specific issue start date
    - Issue Stop Date-enter a specific issue stop date
    - Reconciled Start Date-enter a specific reconcile start date or leave blank for all outstanding
    - Reconciled Stop date-enter a specific reconcile stop date or leave blank for all outstanding
    - Void Start Date-enter a specific void start date or leave blank for all outstanding
    - Void Stop Date-enter specific void stop date or leave blank for all outstanding
    - Click Generate Report

- Verify there are **no outstanding payroll Items.**
  - Go to Processing/Outstanding Payables. Screen should be empty.

Quarter-End Closing

Step 12 – Balance Quarter Report

- **Run Quarter Report**
    - Go to Reports/Quarter Report
        - Year- Select current year
        - Quarter- Select current quarter
        - Sort By-Default is Employee Name. Choose desired sorting option from drop down
        - Click Generate Report

- **Balance Quarter Report**

    - Payroll Item checks for the quarter should equal the total Payroll Items showing on the Quarter Report.

        - Be sure to verify the electronic transfers of Federal and Medicare payments as well. This should be true for every Payroll Item code.

    - The total gross showing on Quarter Report should equal the total of all payroll disbursement checks created during Payroll Posting to USAS for the quarter.

    - Balance the QTD, YTD, and FTD gross, taxes, annuities, Medicare, retirement, and Section 125 amounts.

- **Balance Gross**

    - In the "Totals Summary" section of the Quarter Report, the gross and adjusted gross should balance using the manual calculation: *Gross - Annuities = Calculated Adjusted Gross*
    - Total Adjusted Gross is from the employee Federal tax record totals, reflecting any Core/Adjustments.
        - Any differences should be researched and corrected or documented.

Step 13 – Balance W2 Report

- **Run W2 Report for Error Checking** *(recommended to do quarterly to minimize problems at calendar year end)*
    - Go to Reports/W2 Reports/**W2 Report and Submission**
        - Output type – choose Report
        - Format – choose PDF
        - Report Title - defaults to W2 Report
        - Federal ID Number - defaults to EIN on Organization record
        - State ID Number - defaults to EIN on the Organization record
        - Kind of Employer – choose from drop down
        - Sort Options - choose from drop down
        - Report for Year - defaults to the current calendar year
        - Include Fringe Benefits in Box 14 – unchecked by default
        - Report Employees with errors only - check box
        - Select Payroll Items to print in box 14 (maximum of 3 selected will print in box 14, leave empty to not include specific payroll items in box 14) – can leave blank since only running to review errors
        - Select Individual Employees - Leave all employees on left to select all
        - Select Pay Groups - Leave all pay groups on left to select all
        - Click Generate Report

- **Research and Correct Any Errors**
    - Please reference the W2 Report and Submission chapter in the USPS-R manual for common errors/solutions:

ⓘ If errors are discovered, check employees that had exception processing during the quarter such as voided checks, error adjustments, or manual changes made through Core/Adjustments. The Audit Report on the Report meu can be useful in identifying these problems.

- **Run W2 Report for Balancing Purposes**
  - Go to Reports/W2 Reports/**W2 Report and Submission**
    - Same options as above <u>except</u> **uncheck** "Report Employees with errors only"
  - Balance the W2 Report with the Earnings Register and Quarter Report.
- **Complete & balance the W2 Reconciliation Worksheet** (LACA website) for the quarter per the directions on the worksheet. *IRS/SSA will compare the totals of your 941 reports with the total submitted on your W2 file.*
- Balance the W2 Report with the Earnings Register and Quarter Report.
  - Figures on Earnings Register represent amounts withheld from employees on each check.
  - Figures on Quarter Report represent amounts in current YTD figures.
  - Balance gross and tax amounts on Federal, Ohio, and City payroll items.

Step 14 – Balance the Payroll Item Totals & Complete/File all Submissions

- For city withholdings, take the applicable gross times the percentage to be sure the tax withheld and submitted are correct.
- The total of all Board Employer Distribution amounts (if tracked on the system) should equal the total of all USAS accounts payable checks to the vendor or deduction company.
- Complete and file any required month-end, quarter-end, and year-end submission forms.

Step 15 – Create and Submit ODJFS File

- Run ODJFS Report for verification purposes.
  - Go to Reports/ODJFS Reporting/**ODJFS Report**
    - Year-Defaulted to current year
    - Quarter-Defaulted to current quarter
    - Sort By-choose sorting option from drop down
    - Click Generate Report
- Check all totals (wages and weeks) carefully for accuracy.

    - Go to Core/**Adjustments**
    - Click Create
    - Find the employee by typing in a few characters of first or last name or id
    - Under Type choose from the drop down ODJFS Weeks or ODJFS Total Gross
    - Enter or choose from the calendar a Transaction Date
    - Enter in the amount of weeks/Wages needed in the Amount field
    - A Description can be entered if desired
    - Click Save

- When all data is correct, run Report/ODJFS Reporting/ODJFS Report again and select Generate Submission File.
- Save the file to your desktop or a folder on your computer.
  - Note: Files are also saved under Utilities/File Archive/Payroll Archive/ODJFS Reporting.
- Submit your quarterly ODJFS Submission File directly to ODJFS as follows:
  - Log on to https://thesource.jfs.ohio.gov/ with district username and password
  - Click on **Wage Submission**
  - Select the **File New Report** option
  - Choose **Report Quarter/Year from the dropdown**
  - Select the **Upload a file containing wage information** option
  - Click **Next**
  - Enter your **Email**, then **Confirm Email**
  - Choose **File Type (ICESA)**
  - Click **Select File** to find the file in your folder
  - Click the **Upload** button to add your submission and click **Submit**
  - Click **Next** and Print the confirmation for your records, then click **Finish**

Calendar Year End Closing

Step 16 – W2 Processing

Edit or Verify W2 Configuration

- Edit or Verify W2 Configuration Information
  - Go to System/Configuration/W2 Configuration
  - **Make sure the box is checked for District Will Submit Own W2 Files**
  - Check the box (if desired) if only last 4 of SSN should be shown on the W-2
  - Verify or Input: Company Name, **Company Location Address, Company Delivery Address**, Company City, Company State, Company Zip Code, & Company Zip Code Extension (if applicable).
  - Verify or Input: Contact Phone Number (no dashes or special characters), Contact Phone Extension (if applicable), Contact Email Address, & Contact Name
  - Verify or Input: Submitter EIN & Submitter User Id (SSA Business Services Online User ID)
  - Make sure the box is checked for Submitter Name and Address same as Company
  - Click Save
  - *Note: **Both Company & Location addresses are required even if the same.***

Generate and Balance W2 Report (last chance!)

- Generate the report for verification purposes
  - Go to Reports/W2 Reports/W2 Report and Submission
  - Output Type = Report
  - Format = PDF
  - Report Title = Defaults to W2 Report. This can be changed if desired.
  - Federal ID Number = Defaults to Federal EIN number in Core/Organization. Check for accuracy.
  - State ID Number = Defaults to State EIN number in Core/Organization. Check for accuracy.
  - Kind of Employer = Defaults to S, State and Local Government Employer. Can be changed through drop down option if desired (i.e. Select Y if your district was granted 501c nonprofit status).
  - Sort Options = Choose from the drop down option how the report should be sorted.
  - Report for Year = Select year from drop down
  - Include Fringe Benefits in Box 14? = Check the box so these are included on W2
  - Select Payroll Items to print in box 14 = Click Add to select payroll item(s) to print on W2
  - Select Individual Employees - Leave blank select all
  - Select Pay Groups - Leave all pay groups on left to select all
  - Click Generate Report
  - Print the W2 Report and verify the data.

> ⊘ Make corrections and repeat this step as needed. W2 Report and Submission/Generate Report can be run as many times as needed until all data is correct. See document on the LACA website called Specific Effects on W2 Reporting (Redesign) for additional assistance with balancing.

Create the W2 Print Files after W2 Report is Balanced and all Errors have been Corrected

- Generate the W2 Forms:
  - Go to Reports/W2 Reports/W2 Mailable Forms
  - Federal ID Number = Defaults to Federal EIN number in Core/Organization. Check for accuracy.
  - State ID Number = Defaults to State EIN number in Core/Organization. Check for accuracy.
  - Kind of Employer = Defaults to S, State and Local Government Employer. Can be changed through drop down option if desired (i.e. Select Y if your district was granted 501c nonprofit status).
  - **Sort Options = Choose from the drop down option how the report should be sorted.**
  - Report for Year = Select year from drop down
  - Employer Name = Defaults to Name in Core/Organization. Check for accuracy.
  - Employer Address first line = Defaults to Street 1 in Core/Organization. Check for accuracy.
  - Employer Address second line = Defaults to Street 2 in Core/Organization. Check for accuracy.
  - Employer City = Defaults to City in Core/Organization. Check for accuracy.
  - Employer State = Defaults to State in Core/Organization. Check for accuracy.

- Employer Zip Code = Defaults to Postal Code in Core/Organization. Check for accuracy.
- Show Building/Department Code? = Check the box to print Building/Department code on the W2 (to the right of the employee address)
- Include Fringe Benefits in Box 14? = Check the box so these are included on W2 (maximum of 3 will print).
- **Select Payroll Items to print in box 14 = Select payroll item(s) to print on W2.**

> ⓘ Type a few characters of the desired payroll item name or enter the payroll item code in the dropdown and then click on that payroll item and click Add. A maximum of 3 selected payroll items will print in Box 14. The first three (3) for each employee will be printed in box 14, "Other," in the order entered, after vehicle lease. Leave empty to not include specific payroll items in Box 14.

- Select Individual Employees - Do not Add any Employees to select all
- Select Pay Groups - Leave all pay groups on left to select all
- Click the "Generate Mailable Forms" button (will generate a .zip file in the W2 Form Output Files grid)
    - Depending on the size of the W2 file, the .zip file may take a few minutes to create.

- Go to Reports/W2 Reports/W2 Report and Submission
- For **Output Type**, choose "**Forms**" (to create the Employer Copy)
- Make the same selections for **Sort Options** & Box 14 items as selected for the Mailable forms
- Click the "Generate W2 Forms" button (will generate a .zip file to the W2 Form Output Files grid)
    - Depending on the size of the W2 file, the .zip file may take a few minutes to create.
- Go to Reports/W2 Reports/W2 Form Output Files (refresh until the files are displayed in the grid)
- Click ⬛ to send the W2 Forms mailable.zip file to the File Archive (Employee W2s)

    - Click [Send] to send the file to the File Archive
- Click ⬛ to send the W2 Forms.zip file to the File Archive (Employer W2s)

    - Click [Send] to send the file to the File Archive
- After archiving both .zip files, the W2 Form Output Files grid should be empty.

- Email fiscal@laca.org that your W2s are ready to be printed.
    - This written request will be used by LACA to print W2s from the File Archive
        - The latest version of these files will be used for printing (LACA to complete printing by 1/22/24)

Generate the W2 Submission File for Federal/SSA.
- Create the submission file:
    - Go to Reports/W2 Reports/W2 Report and Submission/W2 Report Options tab
    - Output Type = **Submission**
    - Federal ID Number = Defaults to Federal EIN number in Core/Organization. Check for accuracy.
    - Additional Federal ID Number = If additional Federal ID number is available enter here.
    - State ID Number = Defaults to State EIN number in Core/Organization. Check for accuracy.
    - Kind of Employer = Defaults to S, State and Local Government Employer. Can be changed through drop down option if desired (i.e. Select Y if your district was granted 501c nonprofit status).
    - Sort Options = Choose from the drop down option how the report should be sorted.
    - Report for Year = Verify correct tax year is selected.
    - Employer Name = Defaults to Name in Core/Organization. Check for accuracy.
    - Employer Address first line = Defaults to Street 1 in Core/Organization. Check for accuracy.
    - Employer Address second line = Defaults to Street 2 in Core/Organization. Check for accuracy.
    - Employer City = Defaults to City in Core/Organization. Check for accuracy.
    - Employer State = Defaults to State in Core/Organization. Check for accuracy.
    - Employer Zip Code = Defaults to Postal Code in Core/Organization. Check for accuracy.
    - Contact Name = Enter name of employee creating the tape file (required).
    - Contact Phone Number = Enter phone number (10 digits without dashes) of person creating tape file (required).
    - Contact Phone Extension = Enter extension of person creating tape file (optional).
    - Contact Fax Number = Enter fax number for person creating tape file (no dashes or special characters) (optional).
    - Contact Email Address = Enter email address of person creating tape file (required).
    - Is this file being resubmitted? = Defaults to No. Check for accuracy.
    - Type of Software = Defaults to In-House Program

- Prepare Code = Defaults to L - Self-Prepared
- Click Generate SSA W2 Submission File

- Save the W2MAST.TXT file to your desktop or somewhere on your computer for your records.
  - Note: Files are also saved under Utilities/File Archive/Payroll Archive/Calendar Year Reports.

Generate the W2 Archive file (OPTIONAL: Only for districts that want W2's to be viewed in the Kiosk)
- Go to Reports/W2 Reports/W2 Archive Individual Forms (***Must use same options as when creating the print file***)
  - Federal ID Number = Defaults to Federal EIN number in Core/Organization. Check for accuracy.
  - State ID Number = Defaults to State EIN number in Core/Organization. Check for accuracy.
  - Kind of Employer = Defaults to S, State and Local Government Employer.
  - Sort Options = Defaults to Employee SSN. ***(Must be sorted exactly as when creating the print file)***
  - Report for Year = Verify correct tax year is selected.
  - Employer Name = Defaults to Name in Core/Organization. Check for accuracy.
  - Employer Address first line = Defaults to Street 1 in Core/Organization. Check for accuracy.
  - Employer Address second line = Defaults to Street 2 in Core/Organization. Check for accuracy.
  - Employer City = Defaults to City in Core/Organization. Check for accuracy.
  - Employer State = Defaults to State in Core/Organization. Check for accuracy.
  - Employer Zip Code = Defaults to Postal Code in Core/Organization. Check for accuracy.
  - Include Fringe Benefits in Box 14? = Check the box so these are included on W2 (maximum of 3 will print).
  - Select Payroll Items to print in box 14 = Select payroll item(s) to print on W2. ***(Must include same payroll item configurations as the printed W2 forms)***
  - **Select the Schedule Date and Time from the date picker (recommend at least 1/1 of next year)**
  - Click the Schedule Job button (This may take several minutes to complete)
    - W2's can be viewed in Utilities/File Archive/W2 Archive tab/20XX Tax Year folder.

Generate the W2 Submission File for the State of Ohio.
- Create the submission file:
  - Go to Reports/W2 Reports/W2 Report and Submission/W2 State Options tab
  - State = Ohio
  - Federal ID Number = Defaults to Federal EIN number in Core/Organization. Check for accuracy.
  - Additional Federal ID Number = If additional Federal ID number is available enter here.
  - State ID Number = Defaults to State EIN number in Core/Organization. Check for accuracy.
  - Kind of Employer = Defaults to S, State and Local Government Employer. Can be changed through drop down option if desired (i.e. Select Y if your district was granted 501c nonprofit status).
  - Report for Year = Verify correct tax year is selected.
  - Employer Name = Defaults to Name in Core/Organization. Check for accuracy.
  - Employer Address first line = Defaults to Street 1 in Core/Organization. Check for accuracy.
  - Employer Address second line = Defaults to Street 2 in Core/Organization. Check for accuracy.
  - Employer City = Defaults to City in Core/Organization. Check for accuracy.
  - Employer State = Defaults to State in Core/Organization. Check for accuracy.
  - Employer Zip Code = Defaults to Postal Code in Core/Organization. Check for accuracy.
  - Contact Name = Enter name of employee creating the tape file (required).
  - Contact Phone Number = Enter phone number of person creating tape file (required).
  - Contact Phone Extension = Enter extension of person creating tape file (optional).
  - Contact Fax Number = Enter fax number for person creating tape file (optional).
  - Contact Email Address = Enter email address of person creating tape file (required).
  - Is this file being resubmitted? = Defaults to No. Check for accuracy.
  - Type of Software = Defaults to In-House Program
  - Prepare Code = Defaults to L - Self-Prepared
  - Submitter EIN = Defaults to Submitter EIN in System/Configuration/W2 Configuration. Check for accuracy.
  - Submitter User ID = Defaults to Submitter User ID in System/Configuration/W2 Configuration. Check for accuracy.
  - Click Generate Ohio W2 Submission File

- Save the W2MAST_OH.TXT file to your desktop or somewhere on your computer for your records.
  - Note: Files are also saved under Utilities/File Archive/Payroll Archive/Calendar Year Reports.

Generate the W2 Submission File for the States of Indiana, Kentucky, Michigan, Pennsylvania, and West Virginia as applicable.
- The states surrounding Ohio now require electronic submission of W2s.
- If you withheld any Indiana, Kentucky, Michigan, Pennsylvania, or West Virginia taxes this calendar year, please contact LACA to discuss the steps needed to generate the required submission file.

Generate the CCA Submission File (if applicable)

- Generate the CCA Submission File:
    - Go to Reports/W2 Reports/W2 Report and Submission/W2 Report Options tab
    - Output Type = Submission
    - Federal ID Number = Defaults to Federal EIN number in Core/Organization. Check for accuracy.
    - Additional Federal ID Number = If additional Federal ID number is available enter here.
    - State ID Number = Defaults to State EIN number in Core/Organization. Check for accuracy.
    - Kind of Employer = Defaults to S, State and Local Government Employer. Can be changed through drop down option if desired (i.e. Select Y if your district was granted 501c nonprofit status).
    - Sort Options = Choose from the drop down option how the report should be sorted.
    - Report for Year = Select year from drop down
    - Employer Name = Defaults to Name in Core/Organization. Check for accuracy.
    - Employer Address first line = Defaults to Street 1 in Core/Organization. Check for accuracy.
    - Employer Address second line = Defaults to Street 2 in Core/Organization. Check for accuracy.
    - Employer City = Defaults to City in Core/Organization. Check for accuracy.
    - Employer State = Defaults to State in Core/Organization. Check for accuracy.
    - Employer Zip Code = Defaults to Postal Code in Core/Organization. Check for accuracy.
    - Contact Name = Enter name of employee creating the tape file (required).
    - Contact Phone Number = Enter phone number of person creating tape file (required).
    - Contact Phone Extension = Enter extension of person creating tape file (optional).
    - Contact Fax Number = Enter fax number for person creating tape file (optional).
    - Contact Email Address = Enter email address of person creating tape file (required).
    - Is this file being resubmitted? = Defaults to No. Check for accuracy.
    - Type of Software = Defaults to In-House Program
    - Prepare Code = Defaults to L - Self-Prepared
    - Click Generate CCA W2 Submission File
- Save the W2MSTCCA.TXT file to your desktop or somewhere on your computer for your records.
    - Note: Files are also saved under Utilities/File Archive/Payroll Archive/Calendar Year Reports.

Generate the RITA Submission File (if applicable)

- Generate the RITA Submission File:
    - Go to Reports/W2 Reports/W2 Report and Submission/W2 Report Options tab
    - Output Type = Submission
    - Federal ID Number = Defaults to Federal EIN number in Core/Organization. Check for accuracy.
    - Additional Federal ID Number = If additional Federal ID number is available enter here.
    - State ID Number = Defaults to State EIN number in Core/Organization. Check for accuracy.
    - Kind of Employer = Defaults to S, State and Local Government Employer. Can be changed through drop down option if desired (i.e. Select Y if your district was granted 501c nonprofit status).
    - Sort Options = Choose from the drop down option how the report should be sorted.
    - Report for Year = Verify correct tax year is selected.
    - Employer Name = Defaults to Name in Core/Organization. Check for accuracy.
    - Employer Address first line = Defaults to Street 1 in Core/Organization. Check for accuracy.
    - Employer Address second line = Defaults to Street 2 in Core/Organization. Check for accuracy.
    - Employer City = Defaults to City in Core/Organization. Check for accuracy.
    - Employer State = Defaults to State in Core/Organization. Check for accuracy.
    - Employer Zip Code = Defaults to Postal Code in Core/Organization. Check for accuracy.
    - Contact Name = Enter name of employee creating the tape file (required).
    - Contact Phone Number = Enter phone number of person creating tape file (required).
    - Contact Phone Extension = Enter extension of person creating tape file (optional).

- Contact Fax Number = Enter fax number for person creating tape file (optional).
- Contact Email Address = Enter email address of person creating tape file (required).
- Is this file being resubmitted? = Defaults to No. Check for accuracy.
- Type of Software = Defaults to In-House Program
- Prepare Code = Defaults to L - Self-Prepared
- Click Generate RITA W2 Submission File

- Save the W2MSTRITA.TXT file to your desktop or somewhere on your computer for your records.
  - Note: Files are also saved under Utilities/File Archive/Payroll Archive/Calendar Year Reports.

Generate City Submission File (if applicable)

- Generate the City Submission File:
  - Go to Reports/W2 Reports/W2 Report and Submission/W2 City Options tab
  - Click on the W2 City Options tab
  - Federal ID Number = Defaults to Federal EIN number in Core/Organization. Check for accuracy.
  - Additional Federal ID Number = If additional Federal ID number is available enter here.
  - State ID Number = Defaults to State EIN number in Core/Organization. Check for accuracy.
  - Kind of Employer = Defaults to S, State and Local Government Employer. Can be changed through drop down option if desired (i.e. Select Y if your district was granted 501c nonprofit status).
  - Sort Options = Choose from the drop down option how the report should be sorted.
  - Report for Year = Verify correct tax year is selected.
  - Employer Name = Defaults to Name in Core/Organization. Check for accuracy.
  - Employer Address first line = Defaults to Street 1 in Core/Organization. Check for accuracy.
  - Employer Address second line = Defaults to Street 2 in Core/Organization. Check for accuracy.
  - Employer City = Defaults to City in Core/Organization. Check for accuracy.
  - Employer State = Defaults to State in Core/Organization. Check for accuracy.
  - Employer Zip Code = Defaults to Postal Code in Core/Organization. Check for accuracy.
  - Tax Entity Code = enter applicable entity code from table below

City	Tax Entity Code		City	Tax Entity Code
Newark	00000NEWRK		Wooster	WOOST
Whitehall	00000WHT		Columbus City	00088COLUC
Delaware	00000DELWR		Lancaster*	00000LANCA

  Lancaster requires electronic filing if 150+ employees have Lancaster withholding. Optional if fewer than 150.
  - Include Amounts For All Cities? = Make sure the box is checked
  - Include City Name For the Processing City? = Make sure the box is checked
  - Is this file being resubmitted? = Defaults to No. Check for accuracy.
  - Type of Software = Defaults to In-House Program
  - Prepare Code = Defaults to L (Self-Prepared)
  - Optional Custom City Submission Override (blank for all cities except Columbus - *for Columbus ONLY, select 00088COLUC - Columbus Override*)
  - Click Generate City W2 Submission File
  - *Repeat process for applicable city submissions (Newark, Whitehall, Delaware, Columbus, Lancaster, & Wooster)*

- Save the W2CITY_00000NEWRK.TXT, W2CITY_00000WHT.TXT, W2CITY_00000DELWR.TXT, W2CITY_00088COLUC.TXT, W2CITY_00000LANCA.TXT, and W2CITY_WOOST.TXT files to your desktop or somewhere on your computer for your records.
  - Note: Files are also saved under Utilities/File Archive/Payroll Archive/Calendar Year Reports.

- For cities that are not reported electronically, you may want to generate the following reports from the Report Manager:
  - **LACA City Tax CYE Report by Payee**
  - **LACA City Tax CYE Report by Payroll Item Code**
  - These reports can be used for verification and organization of your W2 submission..
  - Since reporting requirements changed in 2016 per HB5 and ORC 718.03 (H), the City Tax CYE Reports may not be accepted as submission. Verify with the city.

Step 17 – Close December and Open January

- To close the month, under the Core menu, click on **Posting Period**.

    - Click on ■ to close the December Posting Period

> ⓘ The Monthly End, Quarter End, and Calendar Year End Report Bundles will automatically run now. Verify that your reports are complete in File Archive under the Utilities menu. Changing the current period before the reports finish may impact the data pulled into the reports.

    - After all reports are finished running, click on ⊞ Create to create the new posting period. Select the month, enter the calendar year and checkmark the "current" box to make the new posting period the current period.

Step 18 – Complete Post-Closing Steps

- Enter changes in tax withholding rates effective January 1.
    - Verify which cities, OSDIs, and Social Security rates are changing.
        - If unsure, refer to The Finder on the Ohio taxation website.
            - https://thefinder.tax.ohio.gov/StreamlineSalesTaxWeb/default_taxdistrictsummary.aspx
    - Go to Core/Payroll Item and use Mass Change to make the necessary changes.
- Submit electronic W2 file to Indiana, Kentucky, Michigan, Pennsylvania, and West Virginia if applicable.
- Distribute W2s to employees by **January 31** (Or the following business day if January 31 is on a weekend).
- Distribute applicable Affordable Care Act forms to recipients by the applicable deadlines.
- File Affordable Care Act forms with the IRS by the applicable deadlines.

- **Common Situations that may occur at/after year end closing**
    - Lost W2 form
        - W2s will also be available to employees on the Kiosk or can be reprinted from the File Archive.
    - W2 Corrections
        - Further information will be provided regarding W2C creation/submission
    - Prior Year Refund of Payroll Item
        - If refunding a payroll item withheld in a prior year, warnings on W2 Report and Quarter Report can be resolved now.
        - Option 1: Issue a W2C for the prior year.
            - Adjustments may be needed. Please contact LACA for details.
        - Option 2: Ignore the warnings and report the refund as taxable in the new year.

Step 19 – Submit W2 Information

- Submit a copy of your W2s electronically to the SSA on or before January 31
    - In USPS-R, go to Utilities/File Archive and download a copy of the W2MAST.TXT file from the Calendar Year End Reports folder.
    - Zip the file.
    - Upload the zipped file to the Social Security Administration's AccuWage Online program for verification
        - Log into https://www.ssa.gov/bso/
        - Click **Report Wages to Social Security** link
        - Click "**I Accept**" if there is a disclaimer about reporting
        - Click the **AccuWage Online** Tab
        - Click the **AccuWage Online** link
        - Select Submission Type (**W-2 Regulars**)
        - Click **Start Testing**
        - Select your zipped file
        - Click Test File
        - Review and fix errors
        - **Disregard** any error message that states "This alert is informational only. Submitter EIN [Position 3-11] and Employer/Agent EIN [Position 8-16] are an exact match. Please verify that you intended to have the

Submitter EIN and Employer EIN match before proceeding. No further action is needed if this was intentional."
- Print report if ready to proceed
- Continue with the following steps to submit your zipped file to the Social Security Administration
  - Click **Return to EWR Home**
  - Check the box and click OK to acknowledge that all alerts have been reviewed
  - Click the **Upload Formatted Wage File** Tab
  - Click **Submit a Formatted Wage File**
  - Check the radio button for **W-2/W3 forms for Tax Year 20xx or previous tax year (EFW2)**
  - Click the **Browse** button
  - Select your zipped file from your computer
  - Click **Upload File**
  - Print the confirmation for your records
  - Click **EWR Home** and **Log Out**
  - Verify submission (after a few days)
    - Log into https://www.ssa.gov/bso/
    - Click **Report Wages to Social Security** link
    - Click the **View Submission Status** link
    - Select Receipt Year
    - Select time period (Last 7 days, Last 15 days, etc.)
    - Click **Continue**
    - Review submission status and ensure there are no errors
    - Print Page for your records
    - **Log Out**

- Submit a copy of your W2s electronically to the State of Ohio on or before January 31
  - In USPS-R, go to Utilities/File Archive and download a copy of the W2MAST_OH.TXT file from the Calendar Year End Reports folder.
  - Log into Ohio Business Gateway (see this video for more information)
  - Click W-2 Upload
    - Click Upload a New File
      - Select W-2 for Type of Income Statement
      - Enter your email address
      - Browse and upload your .txt file
      - Click Submit
    - Note: If you do not see the W-2 Upload option, click [icon]
      - Then click Access Requests and checkmark W-2 Upload
      - Then select the desired access levels and click Save
      - Your Administrator will need to approve

- Submit a copy of your W2s electronically to surrounding States (Indiana, Kentucky, Michigan, Pennsylvania, and West Virginia) as applicable
  - Contact LACA for further instructions if applicable.

- Submit a copy of your W2s electronically to CCA on or before February 28
  - In USPS-R, go to Utilities/File Archive and download a copy of the W2MSTCCA.TXT file from the Calendar Year End Reports folder.
  - CCA accepts submission via encrypted web based reporting.
  - Follow these instructions to submit your W2 information: http://ccatax.ci.cleveland.oh.us/forms/submitproc2022.pdf

- Submit a copy of your W2s electronically to RITA on or before February 28
  - In USPS-R, go to Utilities/File Archive and download a copy of the W2MSTRITA.TXT file from the Calendar Year End Reports folder.
  - Log into RITA MyAccount to submit your file.

- Submit a copy of your W2s electronically to Newark
  - In USPS-R, go to Utilities/File Archive and download a copy of the W2CITY_00000NEWRK.TXT file from the Calendar Year End Reports folder.

- Newark accepts submission via CD (if more than 30 employees).
- Newark accepts paper copies if fewer than 30 employees (per Newark City Tax office)
- If you wish to password protect the CD, you can email the password to bcooper@newarkohio.net

- Submit a copy of your W2s electronically to Whitehall on or before February 28
  - In USPS-R, go to Utilities/File Archive and download a copy of the W2CITY_00000WHT.TXT file from the Calendar Year End Reports folder.
  - Whitehall accepts submission via CD (also mentioned that they will accept paper if only a few).
  - If you wish to password protect the CD, you can email the password to Michelle.Carberry@whitehall-oh.us

- Submit a copy of your W2s electronically to Delaware on or before the February 28
  - In USPS-R, go to Utilities/File Archive and download a copy of the W2CITY_00000DELWR.TXT file from the Calendar Year End Reports folder.
  - Delaware accepts submission via CD or via upload to your e-file account.
  - Option 1 (CD):
    - If you wish to password protect the CD, you can email the password to ljohnson@delawareohio.net
  - Option 2 (e-file):
    - If you need to register for a web login for your e-file account using your -W id, click here.
    - If you already have an e-file account & want to upload your submission file, log into your account here.

- Submit a copy of your W2s electronically to Columbus on or before February 28
  - In USPS-R, go to Utilities/File Archive and download a copy of the W2CITY_00088COLUC.TXT file from the Calendar Year End Reports folder.
  - Columbus prefers that you rename the file to include the current date & company name before submitting
  - Columbus accepts electronic submission via the CRISP site.
  - Call 614-645-7370 to be registered manually & to obtain the proper Payroll Service Provider attributes.

- Submit a copy of your W2s to Lancaster on or before February 28
  - If you have fewer than 150 employees with Lancaster withholding, electronic filing is not required. More information can be found here.
  - If you have 150 or more employees on your withholding reconciliation, you must submit the information electronically:
    - In USPS-R, go to Utilities/File Archive and download a copy of the W2CITY_00000LANCA.TXT file from the Calendar Year End Reports folder.
    - Lancaster accepts via their online Tax Tool or by mail (Click here for more information)

- Submit a copy of your W2s electronically to Wooster
  - In USPS-R, go to Utilities/File Archive and download a copy of the W2CITY_WOOST.TXT file from the Calendar Year End Reports folder.
  - Wooster accepts submission via USB or CD, and password protection is recommended.
  - If you wish to password protect the CD, you can email the password to dmccune@woosteroh.com

- Complete any other tax reconciliation forms required for your district.

- Remit paper copies of W2s or the City Tax CYE Reports (if accepted) to other cities/entities as required.

Note: All supporting documentation referenced above can be found on the Fiscal Services page of the LACA website, by clicking the link titled "LACA Payroll Documentation."