



**Employer:**

- Withholds Federal Insurance Contributions Act (FICA) taxes.
- Deposits taxes in the Federal Reserve Bank when due. Note that household employers pay the Internal Revenue Service (IRS) directly.
- Prepares and submits quarterly tax reports and wage reports.
  - Employer submits electronic reports (Forms W-2 and W-3 data) to the Office of Earnings, Enumeration & Administrative Systems / Division of Annual Wage Reporting and Balancing (OEEAS / DAWRB).
  - Employer submits paper reports (Forms W-2 and W-3 data) to the Office of Central Operations / Wilkes-Barre Data Operations Center (OCO / WBDOC).
  - Employer submits Form W-2 data to employees.
  - Employer submits tax report forms 941, 941ss, 943, 944 and Schedule H to the IRS.

**Employee:**

- Prepares and submits tax returns (Form 1040) to the IRS.

**OCO / WBDOC:**

- Corresponds with employees regarding invalid SSN's.
- Keys and scans paper wage reports.
- Investigates exception items, such as paper reports without any data or paper reports not able to be processed (attached staples, misplaced reports, incorrect sorts, etc.).
- Corresponds with employers to resolve FICA wage differences between the Social Security Administration (SSA) and IRS records.
- Transmits data electronically to OEEAS
  - OCO / WBDOC transmit invalid SSN items to OEEAS.
  - OCO / WBDOC transmit processed wage report data to OEEAS.
  - OCO / WBDOC transmit paper reports (Forms W-2 and W-3) or Electronic reports (Forms W-2 and W-3 data) to OEEAS.

**OEEAS / DAWRB:**

- Electronically balances and edits wage reports.
- Validates names and SSN's.
- Receives processed paper report data from OCO / WBDOC.
- Posts valid W-2 and W-3 data to the Master Earnings File (MEF).
- Puts invalid SSN items in a Suspense file.
- Reinstates validated SSN items to the MEF.
- Transmits data to the IRS
  - OEEAS / DAWRB transmits data from tax reports.
  - OEEAS / DAWRB transmits processed wage report data.
  - OEEAS / DAWRB transmits unresolved difference cases for IRS reconciliation.
- Sends trust fund report data to the Deputy Commissioner, Budget, Finance, Quality, and Management / Office of Financial Policy and Operations (DCBFQM / OFPO).

**DCBFQM / OFPO:**

- Prepares trust fund accounting materials.

**IRS:**

- Receives and merges tax reports.
- Issues Employer Identification numbers (EIN's).
- Reconciles differences between tax reports.
- Audits individual business tax returns.