

Multistate Tax Commission



Resolution 01-12

Simplified Tax and Wage Reporting System (STAWRS)

WHEREAS, the STAWRS Program is a cooperative effort among several federal agencies, State governments, private professional organizations and small businesses to test concepts to reduce the employer tax and wage reporting burden, while improving government efficiency; and

WHEREAS, STAWRS partners include the Internal Revenue Service, Department of the Treasury, Department of Labor, Social Security Administration, Small Business Administration, Federation of Tax Administrators, National Association of State Workforce Agencies, the Office of Management and Budget, various States, and private organizations; and

WHEREAS, the scope of the STAWRS Program is the broad spectrum of federal and State tax withholding (as it relates to employers), and federal/State unemployment insurance and wage information; and

WHEREAS, STAWRS is proposing the reduction of employer burden through uniform provisions for State and federal laws concerning wage reporting; and

WHEREAS, the Harmonized Wage Code and Filing Dates Project focuses on harmonizing the 96 federal and State employment tax and wage reporting laws so they are made more consistent across State and federal boundaries; the project has completed the Targeted Harmonized Wage Code Report, proposing standardizing 14 components of the various codes most commonly used by small employers; and

WHEREAS, the Single Point Filing of Forms W-2 project, when implemented, would allow employers to file Forms W-2 electronically to one location, the Social Security Administration, who would then send the data electronically to participating States through the IRS, thereby relieving employers of the burden of sending Forms W-2 to those States; now, therefore, be it

RESOLVED, that the Multistate Tax Commission commends the federal government for working closely with the States and their representatives and other stakeholders in the STAWRS cooperative efforts; and be it further

RESOLVED, that the Multistate Tax Commission commends the staff of STAWRS and the cooperating agencies for their efforts to encourage and support uniformity in reporting of employment taxes and wage reporting laws; and be it further

RESOLVED, that the Multistate Tax Commission endorses the goal of simplified wage reporting.

Adopted this 27th day of July, 2001 by the Multistate Tax Commission.

Dan R. Bucks, Executive Director

This resolution shall expire at the Annual Business Meeting of the Multistate Tax Commission in 2006.