



Social Security

Magnetic Media Reporting And Electronic Filing (MMREF-1)

For Tax Year 2006

Submitting Annual W-2 Copy A Information to
the Social Security Administration

Look Inside For:

- *What's New*
- *Filing Reminders*
- *Future Changes*

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WHAT'S NEW**Record Changes**

- A new field, Designated Roth Contributions to a Section 401(k) Plan, has been added to the Code RW Record (positions 441 – 451) and the Code RT Total Record (positions 370 – 384). This field does not apply to Puerto Rico employees.
- A new field, Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement, has been added to the Code RW Record (positions 452 – 462) and the Code RT Total Record (positions 385 – 399). This field does not apply to Puerto Rico employees.
- The Spouse's Social Security Number (SSN) has been removed in the Code RO Record (positions 266 – 274) and has been replaced with a blank field.
- Beginning tax year 2006, the following fields **will apply** to Virgin Islands, American Samoa, Guam and Northern Mariana Islands employees:

FIELD NAME	RECORD	POSITIONS	RECORD	POSITIONS
Deferred Compensation Contributions to Section 401(k)	RW	287 – 297	RT	145 – 159
Deferred Compensation Contributions to Section 403(b)	RW	298 – 308	RT	160 – 174
Deferred Compensation Contributions to Section 408(k)(6)	RW	309 – 319	RT	175 – 189
Deferred Compensation Contributions to Section 457(b)	RW	320 – 330	RT	190 – 204
Deferred Compensation Contributions to Section 501(c)(18)(D)	RW	331 – 341	RT	205 – 219
Non-qualified Plan Section 457 Distributions or Contributions	RW	353-363	RT	235-249
Non-qualified Plan Not Section 457 Distributions or Contributions	RW	375-385	RT	265-279
Simple Retirement Account	RO	45 – 55	RU	55 – 69

- A new code has been added for the Agent Indicator Code in the Code RE Record (position 7). A value of "3" will now be used to represent section 3504 agents.
- A new code has been added for the Employment Code in the Code RE Record (position 219). A value of "F" will now be used to represent Form 944 filers.

Other Changes

- The Social Security Wage Base for tax year 2006 is \$94,200. Social Security taxes will be withheld at 6.2 percent (up to \$94,200 of employee wages). Medicare taxes continue to be withheld at 1.45 percent on all wages.
- The 2006 Social Security coverage threshold for Household wages is \$1,500.00.
- **Section 1.0 General Information:** Several new questions have been added:
 - *What are the money fields that are maintained by SSA on an employee's earnings record?*
 - *What records are forwarded to the IRS?*
 - *Can I use my MMREF-1 file to create employee, State and other W-2 copies?*
- A new **Section 2.9 Household Employer** has been added to Section 2.0 Special Situations to clarify filing of Household employees.

- A new **Section 2.10 Self-Employed Submitter** has been added to Section 2.0 Special Situations to clarify filing as a self-employed third-party submitter without an Employer Identification Number (EIN).
- **Section 4.2 Rules:** New language has been added to the “**Exception**” to correct Social Security numbers.
- **Section 5.1 Obtaining a PIN/Password:** A new question has been added:
 - *How do I get a PIN/Password if I am unable to register using the BSO?*
- **Section 8.2 Data Requirements:** New language has been added for Electronic Data Transfer (EDT) filers. Files must be named in accordance with the specifications in the EDT Guide to prevent processing errors or delays.
- **Section 9.0 Appendix A: Contacts for Questions About This Publication:** Updates have been made to the list of contacts.
- **Section 9.0 Diskette Filing** (of the 2005 MMREF-1 Publication) has been deleted, as well as all references to diskette filing.
- **Section 13.0 Appendix E: W-3/W-2 Boxes and MMREF-1 Fields Cross Reference** has been modified to include paper form W-3/W-2 field changes to corresponding MMREF-1 fields.
- **Section 15.0 Appendix G: Country Codes:** The country code abbreviation for Kirabiti (KP) has been changed to KR.
- **Section 16.0 Appendix H: Maximum Wage and Tax Table** has been modified to include the Social Security threshold for Household wages and the Medicare Maximum Amount of Taxed Earnings (1983-1990).
- Some editorial changes and corrections for clarification have also been made.

FILING REMINDERS

Electronic Filing

- For tax year 2006, Business Services Online (BSO) filers may upload their files beginning on **December 18, 2006**.
- For tax year 2006, Electronic Data Transfer (EDT) filers may transmit their files beginning on **January 17, 2007**.
- Beginning tax year 2006, all MMREF-1 files must be submitted electronically. Mailing physical media (round tape, cartridge, diskette, CD) is no longer an acceptable filing method.

Filing Deadlines

- The deadline for electronic filing is **April 2, 2007**.

Note: You may owe a penalty for each Form W-2 that you file late. (Refer to IRS 2006 Instructions for Forms W-2 and W-3 regarding Penalties and Terminating a Business.)

Other Filing Reminders

- If you are running anti-spam software, be sure to configure it so that Social Security Administration (SSA) correspondence is not identified as spam.
- All submitters must obtain a Personal Identification Number (PIN) through our registration process (see Section 5) and must enter that PIN in the RA Submitter Record.
- Make sure the PIN assigned to the employee who is attesting to the accuracy of the W-2 data is included in the RA Submitter Record. See Section 5 (PIN/Password Registration Information) for additional information.
- If your organization files on behalf of multiple employers, include no more than 1 million RW Records or 50,000 RE Records per submission. Following these guidelines will help to ensure that your wage data is processed in a timely manner.
- RA Submitter Record Information: It is imperative that the submitter's telephone number and E-mail address be entered in the appropriate positions. Failure to include correct and complete submitter contact information may, in some cases, make it necessary for SSA to reject your submission.
- Make sure each data file submitted is complete (RA through RF Records).
- RE Employer Record Information: Following the last RW/RO/RS Record for the employee, create an RT/RU Record, then create either:
 - The RE Record for the next employer in the submission; or
 - An RF Record if this is the last report in the submission.
- Do NOT create a file that contains any data after the Final Record (RF Record).
- Be sure to enter the correct tax year in the Employer Record (RE Record).
- The Tax Jurisdiction Code (position 220 on the RE Record) relates to the employee's location, not the employer's location. For example, Puerto Rico employees have a Tax Jurisdiction Code of "P".

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1.0 GENERAL INFORMATION

1.1 Filing Requirements

What's in this publication?

Instructions for filing form W-2 Copy A information with the Social Security Administration (SSA) via electronic filing using the Magnetic Media Reporting and Electronic Filing (MMREF-1) format for tax year 2006 reporting.

Who must use these instructions?

Employers with 250 or more W-2 Copy A forms to submit.

May I use these instructions if I have fewer than 250 W-2s?

Yes, and we encourage you to use these instructions.

What if I have 250 or more W-2s and I send you paper W-2s?

You may be penalized by the Internal Revenue Service (IRS).

May I submit up to 249 paper W-2s without a penalty, even if I am required to submit electronically?

Yes, this may be appropriate. If paper W-2s (up to 249) are used in these situations, do **NOT** submit the same W-2 data via "MMREF-1." In lieu of paper forms W-2, consider W-2 Online filing.

What if I have 250 or more W-2s, but have a hardship and cannot file electronically?

- IRS may waive the filing requirement if you can show hardship.
- To request a WAIVER, apply 45 days before the due date of the report. Use IRS Form 8508.
- For more information concerning the filing of information returns to IRS electronically/magnetically, contact the IRS Martinsburg Computing Center at the address given below or by telephone toll free at **1-866-455-7438** between 8:30 a.m. and 4:30 p.m. Eastern Time.
- Obtain the IRS Form 8508 by:
 - Contacting the IRS at **1-800-829-3676**;
 - Downloading it from the IRS website at <http://www.irs.gov/formspubs/index.html>; or
 - Sending a request via U.S. Postal Service to:

INTERNAL REVENUE SERVICE
ENTERPRISE COMPUTING CENTER - MARTINSBURG
INFORMATION REPORTING PROGRAM
240 MURALL DRIVE
KEARNEYSVILLE WV 25430

Do I have to file a paper Form W-3/ W-2 in addition to my electronic file upload?

No, do **NOT** send any paper forms.

What if I upload a file to SSA that does not match the format in this publication?

- Your employees' wages may not be properly credited.
- You may be subject to a financial penalty by the IRS.
- We may not be able to process your submission.
- Your totals of all W-2 reports may not match tax payment totals for the year.

What clarifications do I need before I read this publication?

- The term "W-2" refers to the following, unless otherwise indicated: W-2, W-2AS, W-2GU, W-2CM, W-2VI and W-2PR/499R-2.
- The term "W-3" refers to W-3, W-3SS (Transmittal of Wage and Tax Statements for Forms W-2AS, W-2GU, W-2CM or W-2VI) and W-3PR.

What are the money fields that are maintained by SSA on an employee's earnings record?

- Wages, Tips and Other Compensation
- Social Security Wages
- Medicare Wages and Tips
- Social Security Tips
- Total Deferred Compensation Contributions
- Deferred Compensation Contributions to Section 401(k)
- Deferred Compensation Contributions to Section 403(b)
- Deferred Compensation Contributions to Section 408(k)(6)
- Deferred Compensation Contributions to Section 457(b)
- Deferred Compensation Contributions to Section 501(c)(18)(D)
- Non-qualified Plan Section 457 Distributions or Contributions
- Non-qualified Plan Not Section 457 Distributions or Contributions
- Employer Contributions to a Health Savings Account

What are the money fields that are not maintained by SSA?

- Federal Income Tax Withheld
- Social Security Tax Withheld
- Medicare Tax Withheld
- Advance Earned Income Credit
- Dependent Care Benefits
- Military Employee Basic Quarters, Subsistence and Combat Pay
- Income From the Exercise of Nonstatutory Stock Options
- Allocated Tips
- Medical Savings Account
- Simple Retirement Account
- Qualified Adoption Expenses
- Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000
- Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000
- Employer Cost of Premiums for Group Term Life Insurance Over \$50,000
- Uncollected Employee Tax on Tips
- Non-Taxable Combat Pay

- Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan
- Income Under Section 409A on a Non-qualified Deferred Compensation Plan
- Designated Roth Contributions to a Section 401(k) Plan
- Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement

What records are forwarded to the IRS?

All data on the Code RE, RW, RO, RT and RU Records.

Can I use my MMREF-1 file to create employee, State and other W-2 copies?

No. See Appendix E. W-2s for employees may require information not reported on the MMREF-1 file. Some tax-related items are shown only on copies employees and tax preparers use for personal income tax preparation.

May I use these instructions to report annual and quarterly wage and tax data to State and Local Tax Agencies?

- Some States will accept the format for the State Record shown in this publication; however, arrangements and approval for reporting to State or local taxing agencies must be made with each individual State or local tax agency.
- SSA and IRS do not transfer or process the State Record data.

Do I have to register to get a Personal Identification Number (PIN) before I send you my file?

Yes. See Section 5 of this publication for registration information.

Do you have test software that I can use to verify the accuracy of my file?

Yes. See Section 6 of this publication for AccuWage information.

How may I send you my W-2 information using the MMREF-1 format?

- Electronic File Upload (see Section 7)
- Electronic Data Transfer (EDT) (see Section 8)

1.2 Filing Deadline

When is my file due to SSA?

April 2, 2007.

What if I can't file by the deadline?

- You may request an extension.
- You must request the extension before the due date of the report using IRS Form 8809.

How can I obtain an IRS Form 8809?

Obtain the IRS Form 8809 by:

- Contacting the IRS at **1-800-829-3676**;
- Accessing it from the IRS website at <http://www.irs.gov/formspubs/index.html>; or
- Sending a request via U.S. Postal Service to:

IRS-MARTINSBURG COMPUTING CENTER
INFORMATION REPORTING PROGRAM
ATTN: EXTENSION OF TIME COORDINATOR
240 MURALL DRIVE
KEARNEYSVILLE WV 25430

- To avoid delays, be sure the attention line is included on all envelopes and packages containing IRS Form 8809.

What if I file late?

SSA informs the IRS of the date the file was received at the processing site in Baltimore, MD. The IRS may impose a financial penalty based on a multi-tier system. A description of these penalty provisions can be found in the IRS publication "Instructions for Forms W-2 and W-3" which can be downloaded from:

- The IRS website at <http://www.irs.gov/formspubs/index.html>; or
- SSA's website at <http://www.socialsecurity.gov/employer/pub.htm>.

1.3 Processing a File

How long does it take to process my file?

Generally within 120 days. Failure to include correct and complete submitter contact information in the RA Submitter Record may, in some cases, significantly increase the time required to process your file.

Will you notify me when the file is processed?

No.

Can I check on the status of my submission and reports?

For all submissions other than paper reports, you can view the status on Business Services Online (BSO) (see Section 5).

What if you can't process my file?

- If you specify "E-Mail/Internet" as your Preferred Method of Problem Notification in position 499 of the Submitter RA Record, we will send you an e-mail notice containing an explanation of the problems that we found. Your corrected file should be received back at SSA within 45 days from the date of the letter in order to avoid IRS penalties. SSA encourages submitters to choose e-mail as their Preferred Method of Notification in order to receive notices as quickly as possible.

- If you specify "U.S. Postal Service" as your Preferred Method of Notification position 499 of the Submitter RA Record, we will send you a letter containing an explanation of the problems that we found. Your corrected file should be received back at SSA within 45 days from the date of the letter in order to avoid IRS penalties.

What should I do to correct my file?

- Follow the instructions in the notice you receive.
- Review and correct the information you sent us.
- For assistance call **1-800-772-6270**, Monday through Friday, 7 a.m. to 7 p.m. Eastern Time.

If, as an employer, I use a service bureau or a reporting representative to submit my file, am I responsible for the accuracy and timeliness of the file?

Yes.

Do I need to keep a copy of the W-2 information I send you?

Yes. IRS requires that you retain a copy of your W-2 Copy A data or to be able to reconstruct the data for at least four (4) years after the due date of the report.

Can I get a copy of a W-2 that you process?

- You can request a copy from the IRS via IRS Form 4506. Call the IRS at **1-800-829-3676** or visit your local IRS district office. IRS furnishes a copy of a W-2 for Federal tax purposes.
- SSA will furnish a copy of a processed W-2, free of charge, if needed for SSA purposes. If not needed for SSA purposes, SSA will charge a fee for this service. Call SSA at **1-800-772-6270** to request a copy of a W-2.

1.4 Correcting a Processed File

How can I correct W-2 information that you have already processed?

- You can submit corrections to W-2 processed information by:
 - Electronic Upload via the Magnetic Media Reporting and Electronic Filing of W-2C Information (MMREF-2) format;
 - Using W-2c Online; or
 - Paper Form W-3c/W-2c.
- You can obtain the "MMREF-2" specifications by:
 - Accessing the Internet at <http://www.socialsecurity.gov/employer/pub.htm>;
 - Calling SSA at **1-800-772-6270**; or
 - Calling your local contact shown in Appendix A of this publication.
- You can obtain the paper Forms W-3c/W-2c by contacting the IRS at **1-800-829-3676**.

What fields in the MMREF-1 can be corrected via an MMREF-2 file?

See Appendix B for a complete list.

1.5 Receiving Specifications Update

I will submit an MMREF-1 file for this tax year; will I automatically receive an updated publication for the next tax year?

In tax year 2006, employers will receive a CD in place of the paper publication. Effective 2007, neither a paper publication nor a CD will be mailed. The MMREF publications can be obtained via SSA's website.

If I do not automatically receive a publication, how can I receive one?

- By accessing SSA's website at <http://www.socialsecurity.gov/employer/pub.htm>;
- By calling SSA at **1-800-772-6270** Monday through Friday, 7 a.m. to 7 p.m. Eastern Time.

1.6 Assistance

Whom should I call if I have general questions about information in this publication?

- See Appendix A for a complete list of contact numbers.
- For questions concerning the State Record, please contact your State Revenue Agency.

2.0 SPECIAL SITUATIONS

2.1 Agent Determination

I think I should report as an agent. How can I determine if I am an agent?

Agent codes in the Submitter RA Record are used only if one of the situations below applies:

- IRS Form 2678 Procedure Agent (Agent Indicator Code "1")
 - An employer who wants to use an agent prepares an IRS Form 2678 (Employer Appointment of Agent) and submits the form to an agent.
 - The agent submits the IRS Form(s) 2678 to IRS with a written request for authority to act as an agent for an employer(s) and the IRS gives written approval.
- Common Paymaster (Agent Indicator Code "2")
 - A corporation that pays an employee who works for two or more related corporations during the same year or who works for two different parts of the parent corporation (with different Employer Identification Numbers (EIN)) during the same year.
 - No approval or forms are required to become a common paymaster.
- 3504 Agent (Agent Indicator Code "3")
 - A state or local government agency authorized to serve as a section 3504 agent for disabled individuals and other welfare recipients who employ home-care service providers to assist them in their homes ("service recipients").

Note: For more information, see Section 7 of the IRS Publication 15-A (Employer's Supplemental Tax Guide) Special Rules for Paying Taxes and Internal Revenue Bulletin No. 2003-43 (10/27/03).

2.2 Prior Year Makeup Contributions Under USERRA

We have an employee who returned to employment following military service, and makeup amounts were contributed to a pension plan for prior year(s) under the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA). The paper form W-2 provides for optional itemized reporting of makeup contributions by pension plan year. How should I report the makeup contributions in the MMREF-1 RW Record?

- MMREF-1 Format
 - The MMREF-1 does not enable itemized reporting of prior year makeup contributions to a pension plan. Report the **sum** of makeup and current year pension plan contributions in the appropriate field of the employee's MMREF-1 RW Record.
- Paper Form W-2
 - Complete box 12 of the employee's paper W-2 according to IRS instructions. The employee's paper W-2 provides IRS the information needed to determine whether or not the employee is exceeding the annual limit for elective employee deferrals.
- **Example:** In TY 2006 an employee contributed \$5,000 of their TY 2006 earnings to a Section 401(k) plan, \$1,000.00 of which is a USERRA makeup contribution allocated to TY 2005.
 - In your MMREF-1 file, report 00000500000 in positions 287 - 297 of the employee's MMREF-1 RW Record.

- In box 12 of the employee's paper Form W-2, show:
 - D \$4,000.00
 - D 05 \$1,000.00

2.3 Terminating a Business

What must I do if I terminate my business?

- Use the 2006 instructions to submit an MMREF-1 file to SSA by the last day of the month that follows your final Form 941 return due date to the IRS.
- Be sure to enter the correct tax year and the terminated business indicator in the Employer RE Record.
- Enter a "1" in position 26 of the Employer RE Record.
- Issue W-2 copies to employees by the due date of the final Form 941.

Note: If any of your employees are immediately employed by a successor employer, see IRS Rev. Proc. 2004-53. For information on automatic extensions for furnishing Forms W-2 to employees and filing Forms W-2 with SSA, see IRS Rev. Proc. 96-57, 1996-2 C.B. 389. For additional information, see IRS Schedule D.

2.4 Deceased Worker

How do I report a deceased worker's wages?

- A deceased worker's wages paid to a beneficiary or estate in the same calendar year of the worker's death are subject to Social Security and Medicare taxes.
- However, deceased workers' wages or other compensation paid to the beneficiary or estate after the year of the worker's death are not reported on form W-2, and Social Security and Medicare taxes are not withheld.
- Whether the payment is made in the year of death or after the year of death, IRS Form 1099-MISC (Miscellaneous Income) must be filed.
- For detailed instructions, see IRS "Instructions for Forms W-2 and W-3," Special Reporting Situations for Form W2, at <http://www.irs.gov>.

2.5 Government Employer

I am a government employer. How do I report Medicare Qualified Government Employee (MQGE) earnings?

- MQGE covered earnings are reportable for:
 - Tax years 1983 and later for W-2 information.
 - Tax years 1986 and later for 499R-2/W-2PR, W-2VI, W-2GU, W-2CM and W-2AS information.
- Report MQGE wages and tips in the Medicare Wages and Tips field.
- Report MQGE tax withheld in the Medicare Tax Withheld field.
- Report zero in the Social Security Wages, Social Security Tips and Social Security Tax fields.

- All RW Records containing data solely from MQGE (i.e., containing wages or tips subject only to the Medicare tax) should be grouped to follow a Code RE Record with an Employment Code of "Q."
- All other RW Records (i.e., containing wages not subject to Social Security or Medicare tax) should be grouped to follow an RE Record with an Employment Code other than "Q."
- Do NOT group MQGE RW Records and non-MQGE RW Records together after a single RE Record.
- An MQGE report should not contain any RW Records with nonzero Social Security Wages, Social Security Tips or Social Security Tax.

I am a government employer. How do I report employees that have both Medicare only wages and Social Security wages?

- Beginning with tax year 1991, you can choose one of two methods for an employee who has both (1) wages that are subject to Medicare tax and (2) wages subject to both Social Security and Medicare taxes. These wages must be for the same taxable year while in continuous employment for the same employer. The two methods are "split" and "combined" reporting.
- Split Reporting
 - Prepare two RW Records for the employee.
 - One RW Record for the Medicare wage and tax data. Place after an RE Record with an Employment Code of "Q."
 - One RW Record for the Social Security wage and tax data. Place after an RE Record with an Employment Code of "R."
- Combined Reporting
 - Prepare one RW Record combining both the Medicare only (MQGE) wages and Social Security wages. Place after an RE Record with an Employment Code of "R."

2.6 Military Employer

I am a military employer. How do I report military employment?

Use of Employment Type Code M (Military)

- Use Employment Code M (Military) only if you are a military employer who has pre-registered your EIN with SSA. For information on EIN registration, call the telephone number in Appendix A.
- Use Employment Code M (Military) to report only Social Security covered earnings paid for full-time active duty in the U.S. Armed Services.
- Do NOT report any other type of earnings as Employment Code M (Military). Report the following types of earnings as Employment Code R (Regular):
 - Earnings not paid for full-time active duty (such as active duty for training pay, also known as "drill pay").
 - Earnings paid to civilian contractor employees.

Reporting Social Security Covered Earnings Paid for Full-Time Active Duty in the U.S. Armed Services

- For **tax year 1978 to 2001**, report Social Security covered earnings paid for full-time active duty in the U.S. Armed Services as Employment Code M (Military). Do not combine active duty pay with other types of earnings (such as drill pay) in a single report or in a single RW Record.

- For **tax year 2002 and later**, there are two options for reporting full time active duty pay:
 - You may report full time active duty pay as Employment Code M (Military). In this case, the reporting requirements are the same as for TY 1978 to 2001:
 - The EIN must be pre-registered to report Employment Code M (Military).
 - Only Social Security covered earnings paid for full time active duty in the U.S. Armed Services are to be reported as Employment Code M (Military).
 - Other types of earnings (such as drill pay) must not be reported as Employment Code M (Military).
 - You may report full-time active duty pay as Employment Code R (Regular). In this case there are no special reporting requirements. Active duty pay may be combined (in a single report and/or in a single RW Record) with other types of earnings (such as drill pay).

2.7 Railroad Retirement Board (RRB) Employer

I am an RRB employer. How do I report my employee's wages?

- Prepare an RE Record with an "X" in the "Employment Code" field.
- Show wages and tips in the "Wages, Tips and Other Compensation" field in the RW Record.
- Do NOT make entries in any Social Security Wages, Tips or Tax field or any Medicare Wages and Tips or Medicare Tax field in the RW Record.
- Do NOT include Tier 1 and Tier 2 taxes in the Social Security or Medicare Tax fields.

2.8 Third-Party Sick Pay

I am either: (a) a third-party who paid sick pay, but did not provide to the employer the sick pay and tax withheld amounts; or (b) I am an employer reporting sick pay paid by a third party. How do I report sick pay payments?

- You must submit the W-2 information for each employee who received sick pay.
- In the RE Record, enter "1" in position 221 (Third-Party Sick Pay Indicator).
- In each related RW Record:
 - Enter "1" in position 489 (Third-Party Sick Pay Indicator) if the RW Record includes third-party sick pay.
 - Enter "0" in position 489 if the RW Record does not include third-party sick pay.
- RW Records with a "1" in position 489 must follow RE Records with a "1" entered in position 221.
- A report with a "1" in position 221 of the RE Record may also contain RW Records with "0" in position 489 of the RW Record.

2.9 Household Employees

I am a household employer and file under Schedule H. My employee does domestic work. How do I report my employee's wages?

- Prepare an RE Record with an "H" in the "Employment Code" field, position 219.
- The sum of Social Security wages and Social Security tips must be equal to or greater than the yearly minimum to be covered. (See Appendix H.)

- If the sum is less than the tax year minimum, report zeros in the Social Security Wages and Social Security Tips field in the RW Record.
- *Note: If the sum is nonzero and less than the tax year minimum, SSA changes Social Security Wages and Social Security Tips to zero.*
- Medicare Wages and Tips must be equal to or greater than the tax year minimum to be covered.
- If Medicare Wages and Tips is less than the Household tax year minimum, report zeros in the RW Record. (See Appendix H.)
- *Note: If Medicare Wages and Tips is nonzero and less than the tax year minimum, SSA changes the Medicare Wages and Tips field to zero.*
- Household employees who earn less than the minimum covered amount should not have Social Security Tax and Medicare tax withheld.

Note: If fewer than 21 W2 reports are submitted, please consider using W-2 Online to submit your file. You can complete up to 20 Forms W-2 on your computer and electronically submit them to SSA. No software is needed. For additional information, visit “Business Services Online” at <http://www.socialsecurity.gov/employer>.

2.10 Self-Employed Submitter

I am a self-employed, third-party submitter with no EIN because I have no employees. How should I report my EIN?

- You should register with the BSO; and
- Report zeros in the “Submitter’s Employer Identification Number (EIN)” field (positions 3 – 11) in the RA Record.

2.11 Additional Information

Where can I find additional information?

- In IRS Publication 15 (Circular E, Employer's Tax Guide), or
- On the SSA website available at <http://www.socialsecurity.gov/employer>.

2.12 Assistance

Who should I call if I have questions about a special situation?

- Call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 7:00 p.m. Eastern Time, or
- Call your local contact shown in Appendix A.

3.0 FILE DESCRIPTION

3.1 General

What do I name my file?

Any file name may be used. However, please ensure that the file name has a valid extension (for example, “.txt”). Please see Section 7.0 (Electronic Data Transfer (EDT) Filing) for information on EDT file names.

What if my company has multiple locations or payroll systems using the same EIN?

You may submit using the acceptable method for multiple reports in one file shown in Appendix C or submit more than one report with the same EIN.

What records are optional in an MMREF-1 file and which ones are required?

- Code RA – Submitter Record (Required)
- Code RE – Employer Record (Required)
- Code RW – Employee Wage Record (Required)
- Code RO – Employee Wage Record (Optional)
- Code RS – State Record (Optional)
- Code RT – Total Record (Required)
- Code RU – Total Record (Optional)
- Code RF – Final Record (Required)

Where can I find examples of the file layouts?

See Appendix C (Record Sequence Examples).

3.2 File Requirements

3.2.1 Submitter Record (RA)

- Must be the first data record on each file.
- Make the address entries specific enough to ensure proper delivery.

3.2.2 Employer Record (RE)

- The first RE Record must follow the RA record.
- Following the last RW/RO/RS Record for the employer, create an RT/RU Record and then create either the:
 - RE Record for the next employer in the submission; or
 - RF Record if this is the last report in the submission.
- When the same employer information applies to multiple RW/RO Records, group them together under a single RE Record. Unnecessary RE Records can cause serious processing errors or delays.

3.2.3 Employee Wage Records (RW and RO)

- Following each RE Record, include the RW Record(s) for that RE Record immediately followed by the optional RO Record(s). If an RO Record is required for an employee, it must immediately follow that employee's RW Record.
- The RO Record is required if one or more of the fields must be completed because the field(s) applies to an employee. If just one field applies, the entire record must be completed.
- Do NOT complete an RO Record if only blanks and zeros would be entered in positions 3 - 512. Write RO Records only for those employees who have RO information to report.

3.2.4 State Record (RS)

- The RS Record is an optional record; SSA and IRS do not read or process this information.
- Contact your State Revenue Agency to confirm the use of this record format and for questions about field definitions, covering transmittals, reporting procedures, etc.
- The RS Record should follow the related RW Record (or optional RO Record).
- If there are multiple State Records for an employee, include all of the State Records for the employee immediately after the related RW or RO Record.
- Do NOT generate this record if only blanks would be entered after the record identifier.

3.2.5 Total Records (RT and RU)

- The RT Record must be generated for each RE Record.
- The RU Record is required if an RO Record is prepared.
- If just one field applies, the entire record must be completed.
- Do NOT complete an RU Record if only zeros would be entered in positions 3 - 512.

3.2.6 Final Record (RF)

- Must be the last record on the file.
- Must appear only once on each file.
- Do NOT create a file that contains any data recorded after the RF Record.

3.3 Assistance

Who should I call if I have questions about the file description?

- Call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 7:00 p.m. Eastern Time, or
- Call your local contact shown in Appendix A.

4.0 RECORD SPECIFICATIONS

4.1 General

What character sets may I use?

- American Standard Code for Information Interchange-1 (ASCII-1) for BSO submitters.
- Extended Binary Coded Decimal Interchange Code (EBCDIC) or ASCII for EDT submitters.
- See Appendix D for character sets.

What is the length of each record?

512 bytes.

Are there any restrictions concerning the number of records for an MMREF-1 file?

If your organization files on behalf of multiple employers, include no more than 1 million RW Records or 50,000 RE Records per submission. Following these guidelines will help to ensure that your wage data is processed in a timely manner.

What case letters must I use?

- Use alphabetic upper-case letters for all fields other than the "Contact E-Mail/Internet" field in the RA Record.
- For the "Contact E-Mail/Internet" field in the RA Record (positions 446 - 485), use upper and/or lower case letters as needed to show the exact electronic mail address.

Your instructions address the format for the fields in the records I have to create, but how do I know exactly what should be in each field?

- Access the IRS Publication, "Instructions for Forms W-2 and W-3" at <http://www.socialsecurity.gov/employer> :
 - Under "Employer Information Website Index," select *Forms & Publications*;
 - Refer to IRS Forms; select *W-2 and W-3 Instructions*.

The IRS publication "Instructions for Forms W-2 and W-3" addresses boxes on the forms. Do you have a cross-reference from the boxes to the MMREF-1 fields?

Yes. See Appendix E (W-3/W-2 Boxes and MMREF-1 Fields Cross Reference).

4.2 Rules

What rules do you have for alpha/numeric fields?

- Left justify and fill with blanks.
- Where the "field" shows "Blank," all positions must be blank, not zeros.

What rules do you have for money fields?

- Must contain only numbers.
- No punctuation.
- No signed amounts (high order signed or low order signed).
- Include both dollars and cents with the decimal point assumed (example: \$59.60 = 00000005960).
- Do NOT round to the nearest dollar (example: \$5,500.99 = 00000550099).
- Right justify and zero fill to the left.
- Any money field that has no amount to be reported must be filled with zeros, not blanks.

What rules do you have for the address fields?

- Must conform to U.S. Postal Service rules since address fields are used by SSA to prepare mail correspondence, if necessary. For more information:
 - See U.S. Postal Service Publication 28; or
 - View the U.S. Postal Service website at:
<http://www.usps.com/businessmail101/addressing/deliveryAddress.htm>; or
 - Call the U.S. Postal Service at **(800) 275-8777**.
- For State, use only the two-letter abbreviations in Appendix F. (*SSA uses the United States Postal Service (USPS) abbreviations for States, U.S. territories and possessions and military post offices.*)
- For Country Codes, use only the two-letter abbreviations in Appendix G. Do NOT use a Country Code when a United States address is shown. (*SSA uses the National Geospatial-Intelligence Agency's (NGA) FIPS 10-4 Publication for assignment of country codes.*)

What rules do you have for the submitter EIN?

- Enter the EIN used for PIN/Password registration, if you are registered (see Section 5 for registration information).
- Only numeric characters.
- Omit hyphens.
- Do NOT begin with 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89.
- For self-employed submitters, see Section 2.10.

What rules do you have for the employer EIN?

- Only numeric characters.
- Omit hyphens.
- Do NOT begin with 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89.
- The employer EIN should normally match the EIN under which tax payments were submitted to the IRS under Form 941, 943, 944, CT-1 or Schedule H.
- See Section 4.6 (Code RE – Employer Record) for “Other EIN” (positions 31- 39) if taxes were deposited under more than one EIN during the year.

What rules do you have for the format of the employee name?

- Enter the name shown on the individual's Social Security card.
- Must be submitted in the individual name fields:
 - Employee First Name
 - Employee Middle Name or Initial (if shown on Social Security card)
 - Employee Last Name
 - Suffix (if shown on Social Security card)
- Do NOT include any titles.

What rules do you have for the Social Security Number (SSN)?

- Use the number shown on the original/replacement SSN card.
- Only numeric characters.
- Omit hyphens.
- May **NOT** begin with an 8 or 9.
- Do **NOT** enter a fictitious SSN (for example, 111111111, 333333333 or 123456789).
- For valid range numbers, check the latest list of newly issued Social Security number ranges on the Internet at <http://www.socialsecurity.gov/employer> :
 - Under "Employer Information Website Index," select *Social Security Number Verification*;
 - Under "Table of Contents," select *High Group List*.
- If there is **no SSN available** for the employee, enter **zeros (0)** in positions 3 - 11 of the RW Record, and have your employee call **1-800-772-1213** or visit their local Social Security office to obtain an SSN.
 - When the SSN is provided, upload an MMREF-2 format report to SSA or use W-2c Online.
 - Complete the RCW Record as follows:

Employee's Originally Reported Social Security Number (SSN)	Fill with zeros.
Employee's Correct Social Security Number (SSN)	Correct SSN, as shown on their Social Security card.
Employee's Originally Reported First Name, Middle Name or Initial and Last Name	Employee name as reported in the "Employer First Name", "Employee Middle Name or Initial" and "Employee Last Name" fields in the MMREF-1.
Employee's Correct First Name, Middle Name or Initial and Last Name	Correct Employee Name, as shown on their Social Security card.
Money Fields	Blanks in all money fields unless you also need to correct a previously reported money field.

Exception: Do not use the MMREF-2 format to correct cases where: (a) the original SSN was reported as blanks or zeros and the original name was reported as blanks, or (b) the original SSN was reported as blanks or zeros for two or more employees with identical names. Please see Section 2.5 of the MMREF-2 for further information.

4.3 Purpose

What is the purpose of the RA, Submitter Record?

- Identifies the organization submitting the file.
- Describes the file.
- Identifies the organization to receive the next MMREF-1 publication.
- Identifies the organization to be contacted by SSA.
- Identifies the means of contact.

What is the purpose of the RE, Employer Record?

It identifies the employer whose employee wage and tax information is being reported.

What is the purpose of the RW and RO, Employee Wage Records?

It reports income and tax data for employees.

What is the purpose of the RS, State Record?

It reports revenue/taxation and quarterly unemployment compensation data for State filing.

What is the purpose of the RT and RU, Total Records?

It reports totals for all RW Records (and optional RO Records) reported since the last RE Record.

What is the purpose of the RF, Final Record?

- Indicates the total number of RW Records reported on the file.
- Indicates the end of the file.

4.4 Assistance

Who should I call if I have questions about the records specifications?

- Call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 7:00 p.m. Eastern Time, or
- Call your local contact shown in Appendix A.

4.5 Code RA – Submitter Record

Field Name	Record Identifier	Submitter's Employer Identification Number (EIN)	Personal Identification Number (PIN)	Blank	Resub Indicator	Resub WFID
Position Length	1-2	3-11	12-19	20-28	29	30-35
	2	9	8	9	1	6

Software Code	Company Name	Location Address	Delivery Address	City	State Abbreviation
36-37	38-94	95-116	117-138	139-160	161-162
2	57	22	22	22	2

ZIP Code	ZIP Code Extension	Blank	Foreign State/Province	Foreign Postal Code	Country Code
163-167	168-171	172-176	177-199	200-214	215-216
5	4	5	23	15	2

Submitter Name	Location Address	Delivery Address	City	State Abbreviation	ZIP Code
217-273	274-295	296-317	318-339	340-341	342-346
57	22	22	22	2	5

ZIP Code Extension	Blank	Foreign State/Province	Foreign Postal Code	Country Code	Contact Name
347-350	351-355	356-378	379-393	394-395	396-422
4	5	23	15	2	27

Contact Phone Number	Contact Phone Extension	Blank	Contact E-Mail /Internet	Blank	Contact Fax
423-437	438-442	443-445	446-485	486-488	489-498
15	5	3	40	3	10

Preferred Method of Problem Notification Code	Preparer Code	Blank
499	500	501-512
1	1	12

RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-2	Record Identifier	2	Constant "RA".
3-11	Submitter's Employer Identification Number (EIN)	9	<p>Enter the submitter's EIN.</p> <ul style="list-style-type: none"> • Enter the EIN used for PIN/Password registration (see Section 5). • Only numeric characters • Omit hyphens • Do NOT begin with 07, 08, 09, 17, 18, 19, 28, 29, 69, 70, 78, 79 or 89. <p>For third party self-employed submitters, see Section 2.10.</p>
12-19	Personal Identification Number (PIN)	8	<p>Enter the eight-character PIN assigned to the employee who is attesting to the accuracy of this file.</p> <p>See Section 5 for further information concerning the difference in using the PIN as a signature and using the PIN to access Business Services Online (BSO).</p>
20-28	Blank	9	Fill with blanks. Reserved for SSA use.
29	Resub Indicator	1	<p>Enter "1" if this file is being resubmitted.</p> <p>Otherwise, enter "0" (zero).</p>
30-35	Resub Wage File Identifier (WFID)	6	<p>If you entered a "1" in the Resub Indicator field (position 29), enter the WFID displayed on the notice SSA sent you.</p> <p>Otherwise, fill with blanks</p>
36-37	Software Code	2	<p>Enter one of the following codes to indicate the software used to create your file:</p> <ul style="list-style-type: none"> • 98 (In-House Program) • 99 (Off-the-Shelf Software)
38-94	Company Name	57	<p>Enter the name of the company to receive MMREF-1 annual filing instructions.</p> <p>Left justify and fill with blanks.</p>
95-116	Location Address	22	<p>Enter the company's location address (Attention, Suite, Room Number, etc.).</p> <p>Left justify and fill with blanks.</p>
117-138	Delivery Address	22	<p>Enter the company's delivery address (Street or Post Office Box).</p> <p>Left justify and fill with blanks.</p>
139-160	City	22	<p>Enter the company's city.</p> <p>Left justify and fill with blanks.</p>

RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
161-162	State Abbreviation	2	Enter the company's State or commonwealth/ territory. Use a postal abbreviation as shown in Appendix F. For a foreign address, fill with blanks.
163-167	ZIP Code	5	Enter the company's ZIP Code. For a foreign address, fill with blanks
168-171	ZIP Code Extension	4	Enter the company's four-digit extension of the ZIP Code. If not applicable, fill with blanks.
172-176	Blank	5	Fill with blanks. Reserved for SSA use.
177-199	Foreign State/Province	23	If applicable, enter the company's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
200-214	Foreign Postal Code	15	If applicable, enter the company's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
215-216	Country Code	2	If one of the following applies, fill with blanks: <ul style="list-style-type: none"> • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country Code (see Appendix G).
217-273	Submitter Name	57	Enter the name of the organization to receive error notification if this file cannot be processed. Left justify and fill with blanks.
274-295	Location Address	22	Enter the submitter's location address (Attention, Suite, Room, Number, etc.). Left justify and fill with blanks.
296-317	Delivery Address	22	Enter the submitter's delivery address (Street or Post Office Box). Left justify and fill with blanks.
318-339	City	22	Enter the submitter's city. Left justify and fill with blanks.

RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
340-341	State Abbreviation	2	Enter the submitter's State or commonwealth/territory. Use a postal abbreviation as shown in Appendix F. For a foreign address, fill with blanks.
342-346	ZIP Code	5	Enter the submitter's ZIP Code. For a foreign address, fill with blanks.
347-350	ZIP Code Extension	4	Enter the submitter's four-digit extension of the ZIP Code. If not applicable, fill with blanks.
351-355	Blank	5	Fill with blanks. Reserved for SSA use.
356-378	Foreign State/Province	23	If applicable, enter the submitter's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
379-393	Foreign Postal Code	15	If applicable, enter the submitter's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
394-395	Country Code	2	If one of the following applies, fill with blanks: <ul style="list-style-type: none"> • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country Code (see Appendix G).
396-422	Contact Name	27	Enter the name of the person to be contacted by SSA concerning processing problems. Left justify and fill with blanks.
423-437	Contact Phone Number	15	Enter the contact's telephone number (including area code). Left justify and fill with blanks.
438-442	Contact Phone Extension	5	Enter the contact's telephone extension. Left justify and fill with blanks.
443-445	Blank	3	Fill with blanks. Reserved for SSA use.

RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
446-485	Contact E-Mail/ Internet	40	If applicable, enter the contact's e-mail/Internet address. This field may be upper and lower case. Left justify and fill with blanks. Otherwise, fill with blanks.
486-488	Blank	3	Fill with blanks. Reserved for SSA use.
489-498	Contact Fax	10	If applicable, enter contact's fax number (including area code). Otherwise, fill with blanks. For U.S. and U.S. territories only.
499	Preferred Method of Problem Notification Code	1	Enter one of the following codes: <ul style="list-style-type: none">• 1 (E-Mail/Internet)• 2 (U.S. Postal Service)
500	Preparer Code	1	Enter one of the following codes to indicate who prepared this file: <ul style="list-style-type: none">• A (Accounting Firm)• L (Self-Prepared)• S (Service Bureau)• P (Parent Company)• O (Other) <i>Note: If more than one code applies, use the one that best describes who prepared this file.</i>
501-512	Blank	12	Fill with blanks. Reserved for SSA use.

4.6 Code RE – Employer Record

Field Name	Record Identifier	Tax Year	Agent Indicator Code	Employer/Agent Identification Number (EIN)	Agent for EIN	Terminating Business Indicator
Position	1-2	3-6	7	8-16	17-25	26
Length	2	4	1	9	9	1

Establishment Number	Other EIN	Employer Name	Location Address	Delivery Address	City
27-30	31-39	40-96	97-118	119-140	141-162
4	9	57	22	22	22

State Abbreviation	ZIP Code	ZIP Code Extension	Blank	Foreign State/Province	Foreign Postal Code
163-164	165-169	170-173	174-178	179-201	202-216
2	5	4	5	23	15

Country Code	Employment Code	Tax Jurisdiction Code	Third-Party Sick Pay Indicator	Blank
217-218	219	220	221	222-512
2	1	1	1	291

RE POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RE".
3-6	Tax Year	4	Enter the tax year for this report.
7	Agent Indicator Code	1	<p>Review the first Special Situation on Agent Determination in Section 2 before entering a "1," "2" or "3" in this field.</p> <p>If applicable, enter one of the following codes:</p> <ul style="list-style-type: none"> • "1" 2678 Agent (Approved by IRS) • "2" Common Paymaster (A corporation that pays an employee who works for two or more related corporations at the same time.) • "3" 3504 Agent <p>Otherwise, fill with a blank.</p>
8-16	Employer /Agent Identification Number (EIN)	9	<ul style="list-style-type: none"> • Enter only numeric characters. • Omit hyphens. • Do NOT begin with 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89. • Enter the EIN under which tax payments were submitted to the IRS under Form 941, 943, 944, CT-1 or Schedule H. • If you entered a code in the Agent Indicator Code field (position 7), enter your Agent EIN. • See Section 4.6 (Code RE – Employer Record) for "Other EIN" (positions 31- 39) if taxes were deposited under more than one EIN during the year.
17-25	Agent for EIN	9	<p>If you entered a "1" in the Agent Indicator Code field (position 7), enter the Employer's EIN for which you are an Agent.</p> <p>Otherwise, fill with blanks</p>
26	Terminating Business Indicator	1	<p>If this is the last tax year that W-2s will be filed under this EIN, enter "1."</p> <p>Otherwise, enter "0" (zero).</p>
27-30	Establishment Number	4	<p>For multiple RE Records with the same EIN, you may use this field to designate store or factory locations or types of payroll. Enter any combination of blanks, numbers or letters.</p> <p>Otherwise, fill with blanks.</p>

RE POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
31-39	Other EIN	9	For this tax year, if you submitted tax payments to the IRS under Form 941, 943, 944, CT-1 or Schedule H or W-2 data to SSA, and you used an EIN different from the EIN in positions 8 - 16, enter the other EIN. Otherwise, fill with blanks. Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.
40-96	Employer Name	57	Enter the name associated with the EIN entered in positions 8 -16. Left justify and fill with blanks.
97-118	Location Address	22	Enter the employer's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
119-140	Delivery Address	22	Enter the employer's delivery address (Street or Post Office Box). Left justify and fill with blanks.
141-162	City	22	Enter the employer's city. Left justify and fill with blanks
163-164	State Abbreviation	2	Enter the employer's State. Use a postal abbreviation as shown in Appendix F. For a foreign address, fill with blanks
165-169	ZIP Code	5	Enter the employer's ZIP code. For a foreign address, fill with blanks.
170-173	ZIP Code Extension	4	Enter the employer's four-digit extension of the ZIP code. If not applicable, fill with blanks.
174-178	Blank	5	Fill with blanks. Reserved for SSA use.
179-201	Foreign State/ Province	23	If applicable, enter the employer's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
202-216	Foreign Postal Code	15	If applicable, enter the employer's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.

RE POSITION	FIELD NAME	LENGTH	SPECIFICATIONS														
217-218	Country Code	2	<p>If one of the following applies, fill with blanks:</p> <ul style="list-style-type: none"> • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands <p>Otherwise, enter the employer's applicable Country Code (see Appendix G).</p>														
219	Employment Code	1	<p>Enter the appropriate employment code:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">A = Agriculture</td> <td style="width: 40%;">Form 943</td> </tr> <tr> <td>H = Household</td> <td>Schedule H</td> </tr> <tr> <td>M = Military</td> <td>Form 941</td> </tr> <tr> <td>Q = Medicare Qualified Government Employment</td> <td>Form 941</td> </tr> <tr> <td>X = Railroad</td> <td>CT-1</td> </tr> <tr> <td>F = Regular</td> <td>Form 944</td> </tr> <tr> <td>R = Regular (all others)</td> <td>Form 941</td> </tr> </table>	A = Agriculture	Form 943	H = Household	Schedule H	M = Military	Form 941	Q = Medicare Qualified Government Employment	Form 941	X = Railroad	CT-1	F = Regular	Form 944	R = Regular (all others)	Form 941
A = Agriculture	Form 943																
H = Household	Schedule H																
M = Military	Form 941																
Q = Medicare Qualified Government Employment	Form 941																
X = Railroad	CT-1																
F = Regular	Form 944																
R = Regular (all others)	Form 941																
220	Tax Jurisdiction Code	1	<p>If applicable, enter code:</p> <ul style="list-style-type: none"> • V = Virgin Islands • G = Guam • S = American Samoa • N = Northern Mariana Islands • P = Puerto Rico <p>Otherwise, fill with blanks.</p>														
221	Third-Party Sick Pay Indicator	1	<p>Enter "1" for a sick pay indicator.</p> <p>Otherwise, enter "0" (zero).</p>														
222-512	Blank	291	<p>Fill with blanks. Reserved for SSA use.</p>														

4.7 Code RW – Employee Wage Record

Field Name	Record Identifier	Social Security Number (SSN)	Employee First Name	Employee Middle Name or Initial	Employee Last Name	Suffix
Position Length	1-2	3-11	12-26	27-41	42-61	62-65
	2	9	15	15	20	4

Location Address	Delivery Address	City	State Abbreviation	ZIP Code	ZIP Code Extension
66-87	88-109	110-131	132-133	134-138	139-142
22	22	22	2	5	4

Blank	Foreign State/Province	Foreign Postal Code	Country Code	Wages, Tips and Other Compensation	Federal Income Tax Withheld
143-147	148-170	171-185	186-187	188-198	199-209
5	23	15	2	11	11

Social Security Wages	Social Security Tax Withheld	Medicare Wages and Tips	Medicare Tax Withheld	Social Security Tips	Advance Earned Income Credit
210-220	221-231	232-242	243-253	254-264	265-275
11	11	11	11	11	11

Dependent Care Benefits	Deferred Compensation Contributions to Section 401(k)	Deferred Compensation Contributions to Section 403(b)	Deferred Compensation Contributions to Section 408(k)(6)	Deferred Compensation Contributions to Section 457(b)	Deferred Compensation Contributions to Section 501(c)(18)(D)
276-286	287-297	298-308	309-319	320-330	331-341
11	11	11	11	11	11

Military Employee Basic Quarters, Subsistence and Combat Pay	Non-qualified Plan Section 457 Distributions or Contributions	Employer Contributions to a Health Savings Account	Non-qualified Plan Not Section 457 Distributions or Contributions	Nontaxable Combat Pay	Blank
342-352	353-363	364-374	375-385	386-396	397-407
11	11	11	11	11	11

Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	Income from the Exercise of Nonstatutory Stock Options	Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	Designated Roth Contributions to a Section 401 (k) Plan	Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	Blank
408-418	419-429	430-440	441-451	452-462	463-485
11	11	11	11	11	23

Statutory Employee Indicator	Blank	Retirement Plan Indicator	Third-Party Sick Pay Indicator	Blank
486	487	488	489	490-512
1	1	1	1	23

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-2	Record Identifier	2	Constant "RW".
3-11	Social Security Number (SSN)	9	<p>Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA.</p> <ul style="list-style-type: none"> • Enter only numeric characters. • Omit hyphens. • May <u>NOT</u> begin with an 8 or 9. • Do <u>NOT</u> enter a fictitious SSN (for example, 111111111, 333333333 or 123456789). • For valid range numbers, check the latest list of newly issued Social Security number ranges on the Internet at http://www.socialsecurity.gov/employer. <p>If no SSN is available, enter zeros (0).</p>
12-26	Employee First Name	15	<p>Enter the employee's first name as shown on the Social Security card.</p> <p>Left justify and fill with blanks.</p>
27-41	Employee Middle Name or Initial	15	<p>If applicable, enter the middle name or initial as shown on the Social Security card.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>
42-61	Employee Last Name	20	<p>Enter the employee's last name as shown on the Social Security card.</p> <p>Left justify and fill with blanks.</p>
62-65	Suffix	4	<p>If applicable, enter the employee's alphabetic suffix. For example: SR, JR</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks</p>
66-87	Location Address	22	<p>Enter the employee's location address (Attention, Suite, Room Number, etc.).</p> <p>Left justify and fill with blanks.</p>
88-109	Delivery Address	22	<p>Enter the employee's delivery address (Street or Post Office box).</p> <p>Left justify and fill with blanks.</p>
110-131	City	22	<p>Enter the employee's city.</p> <p>Left justify and fill with blanks.</p>

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
132-133	State Abbreviation	2	Enter the employee's State or commonwealth/territory. Use a postal abbreviation from Appendix F. For a foreign address, fill with blanks.
134-138	ZIP Code	5	Enter the employee's ZIP code. For a foreign address, fill with blanks.
139-142	ZIP Code Extension	4	Enter the employee's four-digit extension of the ZIP code. If not applicable, fill with blanks.
143-147	Blank	5	Fill with blanks. Reserved for SSA use.
148-170	Foreign State/ Province	23	If applicable, enter the employee's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
171-185	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
186-187	Country Code	2	If one of the following applies, fill with blanks: <ul style="list-style-type: none"> • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country Code (see Appendix G).
188-198	Wages, Tips and Other Compensation	11	No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
199-209	Federal Income Tax Withheld	11	<p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</p>
210-220	Social Security Wages	11	<p>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad).</p> <p>The sum of this field and the Social Security Tips field should <u>NOT</u> exceed the annual maximum Social Security wage base for the tax year (\$94,200 for tax year 2006). See Appendix H.</p> <p>No negative amounts.</p> <p>Right justify and zero fill.</p>
221-231	Social Security Tax Withheld	11	<p>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad).</p> <p>If the Employment Code is <u>not</u> Q (MQGE) or X (Railroad) and the amount in this field is greater than zero, then the Social Security Wages field and/or the Social Security Tips field must be greater than zero.</p> <p>This amount should not exceed \$5,840.40 for tax year 2006.</p> <p>No negative amounts.</p> <p>Right justify and zero fill.</p>

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
232-242	Medicare Wages and Tips	11	<p>For years prior to tax year 1983, zero fill for all Employment Codes.</p> <p>For tax year 1983 and later, zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).</p> <p>For tax year 1983 and later, this amount must equal or exceed the sum of Social Security Wages and Social Security Tips, if the Employment code is <u>not</u> X (Railroad). See Appendix H.</p> <p>For tax years 1991 – 1993, do <u>not</u> exceed the annual maximum Medicare wage base for the tax year, if the Employment code is <u>not</u> X (Railroad).</p> <p>No negative amounts.</p> <p>Right justify and zero fill.</p>
243-253	Medicare Tax Withheld	11	<p>For tax years prior to 1983, zero fill for all Employment Codes.</p> <p>For tax year 1983 and later, zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).</p> <p>For tax years 1991 – 1993, do not exceed the annual maximum Medicare wage base for the tax year, if the Employment Code is <u>not</u> X (Railroad).</p> <p>No negative amounts.</p> <p>Right justify and zero fill.</p>
254-264	Social Security Tips	11	<p>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).</p> <p>The sum of this field and Social Security Wages should <u>not</u> exceed the annual maximum Social Security wage base for the tax year (\$94,200 for tax year 2006.) See Appendix H.</p> <p>No negative amounts.</p> <p>Right justify and zero fill.</p>
265-275	Advance Earned Income Credit	11	<p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>Does not apply to Puerto Rico employees.</p>

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
276-286	Dependent Care Benefits	11	No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.
287-297	Deferred Compensation Contributions to Section 401(k)	11	No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico employees.
298-308	Deferred Compensation Contributions to Section 403(b)	11	No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico employees.
309-319	Deferred Compensation Contributions to Section 408(k)(6)	11	No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico employees.
320-330	Deferred Compensation Contributions to Section 457(b)	11	No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico employees.
331-341	Deferred Compensation Contributions to Section 501(c)(18)(D)	11	No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico employees.
342-352	Military Employee Basic Quarters, Subsistence and Combat Pay	11	No negative amounts. Right justify and zero fill. Valid for tax years 1995 – 2001 only. Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.
353-363	Non-qualified Plan Section 457 Distributions or Contributions	11	No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico employees.

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
364-374	Employer Contributions to a Health Savings Account	11	No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico or Northern Mariana Islands employees.
375-385	Non-qualified Plan Not Section 457 Distributions or Contributions	11	No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico employees.
386-396	Nontaxable Combat Pay	11	No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico or Northern Mariana Islands employees.
397-407	Blank	11	Fill with blanks. Reserved for SSA use.
408-418	Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	11	No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico employees.
419-429	Income from the Exercise of Nonstatutory Stock Options	11	No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico employees.
430-440	Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	11	No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico or Northern Mariana Islands employees.
441-451	Designated Roth Contributions to a Section 401(k) Plan	11	No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico employees.
452-462	Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	11	No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico employees.
463-485	Blank	23	Fill with blanks. Reserved for SSA use.
486	Statutory Employee Indicator	1	Enter "1" for a statutory employee. Otherwise, enter "0" (zero).

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
487	Blank	1	Fill with a blank. Reserved for SSA use.
488	Retirement Plan Indicator	1	Enter "1" for a retirement plan. Otherwise, enter "0" (zero).
489	Third-Party Sick Pay Indicator	1	Enter "1" for a sick pay indicator. Otherwise, enter "0" (zero).
490-512	Blank	23	Fill with blanks. Reserved for SSA use.

4.8 Code RO – Employee Wage Record

Field Name	Record Identifier	Blank	Allocated Tips	Uncollected Employee Tax on Tips	Medical Savings Account	Simple Retirement Account
Position	1-2	3-11	12-22	23-33	34-44	45-55
Length	2	9	11	11	11	11

Qualified Adoption Expenses	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	Blank	Civil Status
56-66	67-77	78-88	89-99	100-264	265
11	11	11	11	165	1

Blank	Wages Subject to Puerto Rico Tax	Commissions Subject To Puerto Rico Tax	Allowances Subject to Puerto Rico Tax	Tips Subject to Puerto Rico Tax	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax
266-274	275-285	286-296	297-307	308-318	319-329
9	11	11	11	11	11

Puerto Rico Tax Withheld	Retirement Fund Annual Contributions	Blank	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax	Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld	Blank
330-340	341-351	352-362	363-373	374-384	385-512
11	11	11	11	11	128

RO POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RO" (alphabetic O).
3-11	Blank	9	Fill with blanks. Reserved for SSA use.
12-22	Allocated Tips	11	No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.
23-33	Uncollected Employee Tax on Tips	11	Combine the uncollected Social Security tax and the uncollected Medicare tax in this field. No negative amounts. Right justify and zero fill.
34-44	Medical Savings Account	11	No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.
45-55	Simple Retirement Account	11	No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico employees.
56-66	Qualified Adoption Expenses	11	No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.
67-77	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000	11	No negative amounts. Right justify and zero fill.
78-88	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000	11	No negative amounts. Right justify and zero fill.
89-99	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	11	No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico or Northern Mariana Islands employees.

RO POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
100-264	Blank	165	Fill with blanks. Reserved for SSA use.
265	Civil Status	1	Enter : <ul style="list-style-type: none"> • S = Single • M = Married If not applicable, fill with blanks. For Puerto Rico employees only.
266-274	Blank	9	Fill with blanks. Reserved for SSA use.
275-285	Wages Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. For Puerto Rico employees only.
286-296	Commissions Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. For Puerto Rico employees only.
297-307	Allowances Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. For Puerto Rico employees only.
308-318	Tips Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. For Puerto Rico employees only.
319-329	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. For Puerto Rico employees only.
330-340	Puerto Rico Tax Withheld	11	No negative amounts. Right justify and zero fill. For Puerto Rico employees only.
341-351	Retirement Fund Annual Contributions	11	No negative amounts. Right justify and zero fill. For Puerto Rico employees only.
352-362	Blank	11	Fill with blanks. Reserved for SSA use.

RO POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
363-373	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax	11	No negative amounts. Right justify and zero fill. For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.
374-384	Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld	11	No negative amounts. Right justify and zero fill. For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.
385-512	Blank	128	Fill with blanks. Reserved for SSA use.

4.9 Code RS – State Record

Field Name	Record Identifier	State Code	Taxing Entity Code	Social Security Number (SSN)	Employee First Name	Employee Middle Name or Initial
Position	1-2	3-4	5-9	10-18	19-33	34-48
Length	2	2	5	9	15	15

Employee Last Name	Suffix	Location Address	Delivery Address	City	State Abbreviation
49-68	69-72	73-94	95-116	117-138	139-140
20	4	22	22	22	2

ZIP Code	ZIP Code Extension	Blank	Foreign State/Province	Foreign Postal Code	Country Code
141-145	146-149	150-154	155-177	178-192	193-194
5	4	5	23	15	2

Optional Code	Reporting Period	State Quarterly Unemployment Insurance Total Wages	State Quarterly Unemployment Insurance Total Taxable Wages	Number of Weeks Worked	Date First Employed
195-196	197-202	203-213	214-224	225-226	227-234
2	6	11	11	2	8

Date of Separation	Blank	State Employer Account Number	Blank	State Code	State Taxable Wages
235-242	243-247	248-267	268-273	274-275	276-286
8	5	20	6	2	11

State Income Tax Withheld	Other State Data	Tax Type Code	Local Taxable Wages	Local Income Tax Withheld	State Control Number
287-297	298-307	308	309-319	320-330	331-337
11	10	1	11	11	7

Supplemental Data 1	Supplemental Data 2	Blank
338-412	413-487	488-512
75	75	25

RS POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RS".
3-4	State Code	2	Enter the appropriate postal NUMERIC Code (see Appendix F).
5-9	Taxing Entity Code	5	Defined by State/local agency.
10-18	Social Security Number (SSN)	9	Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. If no SSN is available, enter zeros.
19-33	Employee First Name	15	Enter the employee's first name as shown on the SSN card. Left justify and fill with blanks.
34-48	Employee Middle Name or Initial	15	If applicable, enter the employee's middle name or initial as shown on the SSN card. Left justify and fill with blanks. Otherwise, fill with blanks.
49-68	Employee Last Name	20	Enter the employee's last name as shown on the SSN card. Left justify and fill with blanks.
69-72	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR, JR Left justify and fill with blanks. Otherwise, fill with blanks.
73-94	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
95-116	Delivery Address	22	Enter the employee's delivery address. Left justify and fill with blanks.
117-138	City	22	Enter the employee's city. Left justify and fill with blanks.
139-140	State Abbreviation	2	Enter the employee's State or commonwealth/territory. Use a postal abbreviation as shown in Appendix F. For a foreign address, fill with blanks.
141-145	ZIP Code	5	Enter the employee's ZIP code. For a foreign address, fill with blanks.
146-149	ZIP Code Extension	4	Enter the employee's four-digit extension of the ZIP Code. If not applicable, fill with blanks.

RS POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
150-154	Blank	5	Fill with blanks. Reserved for SSA use.
155-177	Foreign State/ Province	23	If applicable, enter the employee's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
178-192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
193-194	Country Code	2	If one of the following applies, fill with blanks: <ul style="list-style-type: none"> • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the employee's applicable Country Code (see Appendix G).
195-196	Optional Code	2	Defined by State/local agency. Applies to unemployment reporting.
197-202	Reporting Period	6	Enter the last month and four-digit year for the calendar quarter for which this report applies; e.g., "032006" for January-March of 2006. Applies to unemployment reporting.
203-213	State Quarterly Unemployment Insurance Total Wages	11	Right justify and zero fill. Applies to unemployment reporting.
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Right justify and zero fill. Applies to unemployment reporting.
225-226	Number of Weeks Worked	2	Defined by State/local agency. Applies to unemployment reporting.
227-234	Date First Employed	8	Enter the month, day and four-digit year; e.g., "01312005." Applies to unemployment reporting.

RS POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
235-242	Date of Separation	8	Enter the month, day and four-digit year; e.g., "01312005." Applies to unemployment reporting.
243-247	Blank	5	Fill with blanks. Reserved for SSA use.
248-267	State Employer Account Number	20	See Glossary, Appendix I. Applies to unemployment reporting.
268-273	Blank	6	Fill with blanks. Reserved for SSA use.
274-275	State Code	2	Enter the appropriate postal NUMERIC Code (see Appendix F). Applies to income tax reporting.
276-286	State Taxable Wages	11	Right justify and zero fill. Applies to income tax reporting.
287-297	State Income Tax Withheld	11	Right justify and zero fill. Applies to income tax reporting.
298-307	Other State Data	10	Defined by State/local agency. Applies to income tax reporting.
308	Tax Type Code	1	Enter the appropriate code for entries in fields 309 – 330: <ul style="list-style-type: none"> • C = City Income Tax • D = County Income Tax • E = School District Income Tax • F = Other Income Tax Applies to income tax reporting.
309-319	Local Taxable Wages	11	To be defined by State/local agency. Applies to income tax reporting.
320-330	Local Income Tax Withheld	11	To be defined by State/local agency. Applies to income tax reporting.
331-337	State Control Number	7	Optional. Applies to income tax reporting.
338-412	Supplemental Data 1	75	To be defined by user.
413-487	Supplemental Data 2	75	To be defined by user.
488-512	Blank	25	Fill with blanks. Reserved for SSA use.

4.10 Code RT – Total Record

Field Name	Record Identifier	Number of RW Records	Wages, Tips and Other Compensation	Federal Income Tax Withheld	Social Security Wages	Social Security Tax Withheld
Position Length	1-2	3-9	10-24	25-39	40-54	55-69
	2	7	15	15	15	15
	Medicare Wages and Tips	Medicare Tax Withheld	Social Security Tips	Advance Earned Income Credit	Dependent Care Benefits	Deferred Compensation Contributions to Section 401(k)
	70-84	85-99	100-114	115-129	130-144	145-159
	15	15	15	15	15	15
	Deferred Compensation Contributions to Section 403(b)	Deferred Compensation Contributions to Section 408(k)(6)	Deferred Compensation Contributions to Section 457(b)	Deferred Compensation Contributions to Section 501(c)(18)(D)	Military Employee Basic Quarters, Subsistence and Combat Pay	Non-qualified Plan Section 457 Distributions or Contributions
	160-174	175-189	190-204	205-219	220-234	235-249
	15	15	15	15	15	15
	Employer Contributions to a Health Savings Account	Non-qualified Plan Not Section 457 Distributions or Contributions	Nontaxable Combat Pay	Blank	Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	Income Tax Withheld by Payer of Third-Party Sick Pay
	250-264	265-279	280-294	295-309	310-324	325-339
	15	15	15	15	15	15
	Income from the Exercise of Nonstatutory Stock Options	Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	Designated Roth Contributions to a Section 401(k) Plan	Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	Blank	
	340-354	355-369	370-384	385-399	400-512	
	15	15	15	15	113	

RT POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RT".
3-9	Number of RW Records	7	Enter the total number of Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
10-24	Wages, Tips and Other Compensation	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
25-39	Federal Income Tax Withheld	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
40-54	Social Security Wages	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).
55-69	Social Security Tax Withheld	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).
70-84	Medicare Wages and Tips	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. The amount in this field must equal, or exceed, the sum in the fields for Social Security Wages and Social Security Tips. Do <u>NOT</u> use this field to report data prior to tax year 1983. Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).

RT POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
85-99	Medicare Tax Withheld	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).
100-114	Social Security Tips	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).
115-129	Advance Earned Income Credit	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
130-144	Dependent Care Benefits	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
145-159	Deferred Compensation Contributions to Section 401(k)	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
160-174	Deferred Compensation Contributions to Section 403(b)	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
175-189	Deferred Compensation Contributions to Section 408(k)(6)	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
190-204	Deferred Compensation Contributions to Section 457(b)	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
205-219	Deferred Compensation Contributions to Section 501(c)(18)(D)	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
220-234	Military Employee Basic Quarters, Subsistence and Combat Pay	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.

RT POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
235-249	Non-qualified Plan Section 457 Distributions or Contributions	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
250-264	Employer Contributions to a Health Savings Account	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). No negative amounts. Right justify and zero fill.
265-279	Non-qualified Plan Not Section 457 Distributions or Contributions	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
280-294	Nontaxable Combat Pay	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
295-309	Blank	15	Fill with blanks. Reserved for SSA use.
310-324	Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
325-339	Income Tax Withheld by Payer of Third-Party Sick Pay	15	Enter the total Federal Income Tax withheld by third-parties (generally insurance companies) from sick or disability payments made to your employees. Right justify and zero fill.
340-354	Income from the Exercise of Non-statutory Stock Options	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
355-369	Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
370-384	Designated Roth Contributions to a Section 401(k) Plan	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
385-399	Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
400-512	Blank	113	Fill with blanks. Reserved for SSA use.

4.11 Code RU – Total Record

Field Name	Record Identifier	Number of RO Records	Allocated Tips	Uncollected Employee Tax on Tips	Medical Savings Account	Simple Retirement Account
Position	1-2	3-9	10-24	25-39	40-54	55-69
Length	2	7	15	15	15	15

Qualified Adoption Expenses	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	Blank	Wages Subject to Puerto Rico Tax
70-84	85-99	100-114	115-129	130-354	355-369
15	15	15	15	225	15

Commissions Subject to Puerto Rico Tax	Allowances Subject to Puerto Rico Tax	Tips Subject to Puerto Rico Tax	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	Puerto Rico Tax Withheld	Retirement Fund Annual Contributions
370-384	385-399	400-414	415-429	430-444	445-459
15	15	15	15	15	15

Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax	Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld	Blank
460-474	475-489	490-512
15	15	23

RU POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RU".
3-9	Number of RO Records	7	Enter the total number of RO Records reported since the last Employer Record (Code RE). Right justify and zero fill.
10-24	Allocated Tips	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
25-39	Uncollected Employee Tax on Tips	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
40-54	Medical Savings Account	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
55-69	Simple Retirement Account	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
70-84	Qualified Adoption Expenses	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
85-99	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
100-114	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
115-129	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
130-354	Blank	225	Fill with blanks. Reserved for SSA use.
355-369	Wages Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.

RU POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
370-384	Commissions Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
385-399	Allowances Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
400-414	Tips Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
415-429	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
430-444	Puerto Rico Tax Withheld	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
445-459	Retirement Fund Annual Contributions	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
460-474	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
475-489	Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
490-512	Blank	23	Fill with blanks. Reserved for SSA use.

4.12 Code RF – Final Record

Field Name	Record Identifier	Blank	Number of RW Records	Blank
Position	1-2	3-7	8-16	17-512
Length	2	5	9	496

RF POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RF".
3-7	Blank	5	Fill with blanks. Reserved for SSA use.
8-16	Number of RW Records	9	Enter the total number of RW Records reported on the entire file. Right justify and zero fill.
17-512	Blank	496	Fill with blanks. Reserved for SSA use.

5.0 PIN/PASSWORD REGISTRATION INFORMATION

5.1 Obtaining a PIN/Password

Must I get a PIN before I submit my file?

Yes.

Where can I find information about the PIN/Password?

- Access the Internet at <http://www.socialsecurity.gov/employer> :
 - Under "Electronic Filing," select *Business Services Online*.

When is the BSO available?

The BSO is available, including holidays:

- Monday through Friday, 5:00 a.m. to 1:00 a.m., Eastern Time.
- Saturday, 5:00 a.m. to 11:00 p.m., Eastern Time.
- Sunday, 8:00 a.m. to 11:30 p.m., Eastern Time.

How do I get a PIN/Password?

- Access the Internet at <http://www.socialsecurity.gov/bsowelcome.htm>:
 - Under "Wage Reporting," select *Registration*.

How do I get a PIN/Password if I am unable to register using the BSO?

Call **1-800-772-6270** Monday through Friday, 7 a.m. to 7 p.m., Eastern Time to complete the registration.

What information do I have to provide to get a PIN?

- The EIN of the company you work for. If you are a third-party submitter, you need the EIN of your own company, not the EIN of the company(s) for which the wage report(s) is/are being submitted.
Note: If you are self-employed, you do not need to provide an EIN.
- Your SSN.
- Your name as shown on your Social Security card (first name, middle initial or middle name and last name).
- Your date of birth.
- Your telephone number (optional), and e-mail address and/or (optional) fax number to contact you.
- Your mailing address.
- Company name.
- Company phone number.

How do you approve my request?

- We match your name, date of birth, SSN and EIN against SSA records and verify that you work for the company that will submit the file. If the information is verified, we issue a PIN immediately.
- You will create your own password as part of the registration process.
- Your employer will be notified of your registration.

5.2 Using a PIN/Password

How do I use the PIN I receive?

A PIN can be used as an electronic signature and to use the BSO.

- As an Electronic Signature
 - **Employer Submitter:** You will use the PIN as your signature for the file in the MMREF format. Insert your PIN into the file in the Personal Identification Number (PIN) field in the RA Record positions 12 - 19. This should be the PIN of the person responsible for the file and attesting to its accuracy. It would generally be the same individual who would be signing the attestation statement on the Form W-3. You will be attesting that "under penalties of perjury, you declare that you have examined this file's data and that to the best of your knowledge and belief, it is true, correct, and complete."
 - **Third-Party or Payroll Practitioner Submitter:** You will use the PIN as your signature for the file in the Personal Identification Number (PIN) field in the RA Record positions 12 - 19. This should be the PIN of the person responsible for the file and attesting to its accuracy. This attestation is based on the information available and assurances provided by the client. You should include as part of your standard business practices a provision in your contractual agreement that requires your client to give assurances that the file you are attesting to is to the best of their knowledge true, correct and complete.
- To use the BSO
 - As a designated individual authorized by your company, you will use your PIN to use the BSO to access various online services. You'll need your PIN (and password) to upload files and to check the status of your file. The person uploading the file or checking the status of the file will use his or her own PIN and password. This does not have to be the same person whose PIN is inserted in the file as explained above.

How do I use my password?

- You must use the password with the PIN to use the BSO (see Section 7). You must change your password at least once every 365 days to keep your PIN from expiring.
- If you do not use the services on BSO, you still need to change your password yearly to retain your PIN.

When may I start using my PIN and password?

Immediately.

How long may I use the PIN?

Indefinitely, as long as you change your password once a year before it expires.

5.3 Assistance

Who should I call if I have problems with registration?

Call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 7:00 p.m., Eastern Time.

6.0 ACCUWAGE SOFTWARE

6.1 General

What is AccuWage 2006?

A self-extracting compressed file you can download from the Internet to your IBM compatible personal computer to verify that your file complies with the MMREF-1 format for tax year 2006.

When and where can I find AccuWage 2006?

In August 2006, access the Internet at <http://www.socialsecurity.gov/employer> :

- Under "Employer Information Website Index," select *Wage Reporting Software*;
- Under "SSA Software," select *AccuWage/AccuW2C*.

Will the AccuWage software identify all errors in the file?

- This software identifies many, but not all, wage submission format errors.
- AccuWage does not verify names and SSNs.
- The likelihood that SSA will reject the file is greatly reduced, if you correct the errors found by AccuWage.

6.2 Assistance

Who should I call if I have a problem with the AccuWage software?

Call **1-888-772-2970** Monday through Friday, 8:30 a.m. to 4:00 p.m., Eastern Time.

7.0 BUSINESS SERVICES ONLINE (BSO) ELECTRONIC FILE UPLOAD

7.1 General

What is Electronic File Upload?

Electronic File Upload is a feature of the BSO. The BSO is a suite of business services that allows employers to conduct business with SSA. Electronic File Upload allows you to transmit an electronic file containing an MMREF-1 or MMREF-2 formatted wage report to SSA over the Internet. In order to upload a file to SSA, you need to access the BSO.

7.2 Accessing the BSO

Who can use BSO?

Anyone with access to the Internet.

Do I have to register to use BSO?

Yes. See Section 5 for registration information.

Is there a charge to use BSO?

No, except for charges from your Internet service provider.

How do I connect to BSO?

- Access the Internet at <http://www.socialsecurity.gov/employer> :
 - Under "Electronic Filing," select *Business Services Online*.

How do I log in to BSO?

You will be prompted to enter your PIN and password.

7.3 Data Requirements

What are the data requirements for uploaded files?

- Data must be recorded in the ASCII-1 character set (see Appendix D).
- Any file name may be used. However, please ensure that the file name has a valid extension (for example, ".txt").
- Scan the file for viruses before submitting it to SSA.
- We encourage you to file combined reports to avoid creating a separate file for each employer. Review Appendix C, examples 2, 4, 6, 8, 10 and 12, to see how multiple employers can be combined into one file.
- We prefer files without record delimiters. If record delimiters are used (CR - Carriage Return followed by LF -Line Feed), they must follow the last character of each record. This requirement is optional for the RF Record.

- If you use record delimiters in your file, the following requirements apply:
 - Each record must be followed immediately by a single record delimiter.
 - Each record delimiter must consist of a carriage-return/line feed (CR/LF) and placed immediately following character position 512. Typically, this is accomplished by pressing the “Enter” key at the end of each record (i.e., after position 512).
 - The ASCII-1 hexadecimal value for the carriage return character is 0D (zero and letter D); the ASCII-1 hexadecimal value for the line feed is 0A (zero and letter A). The ASCII-1 decimal values for the two characters are 13 and 10, respectively.
 - Do **NOT** place a record delimiter before the first record of the file.
 - Do **NOT** place record delimiters after a field within a record.
- The file should contain only one submission, beginning with an RA Record and ending with an RF Record.
- The record length must be exactly 512 bytes.

May I compress the file?

- Yes. We recommend this. It will reduce your transmission time.
- Do **NOT** compress more than one data file together.

What compression software may I use?

You may use any compression software that will compress your files in .ZIP format.

When may I upload my files using BSO?

You may submit files all year. However, **initial** files received after April 2, 2007 are considered "late" by IRS.

7.4 Additional Information

How can I receive additional information on BSO?

- To view or print the handbook:
 - Access the Internet at <http://www.socialsecurity.gov/employer>;
 - Under "Electronic Filing," select *E-Filing Handbook*.
- To receive an Electronic Services Handbook, call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 7:00 p.m. Eastern Time.
- Refer to the BSO *Employer Information Website Index* for links such as *Frequently Asked Questions & Answers*.

7.5 Assistance

Who should I contact if I have problems using BSO?

- Call **1-888-772-2970** Monday through Friday, 8:30 a.m. to 4:00 p.m., Eastern Time, or
- Send an e-mail message to bso.support@ssa.gov.

8.0 ELECTRONIC DATA TRANSFER (EDT) FILING

8.1 General

What is EDT?

An EDT system that connects SSA's National Computer Center with various States, Federal agencies and SSA sites via a dedicated telecommunication line. This system uses Sterling Commerce's Connect:Direct (formerly Network Data Mover - NDM) software.

Who can use EDT filing?

Federal and State agencies.

8.2 Data Requirements

What are the data requirements for EDT files?

- Files must be named in accordance with the specifications provided in the EDT Guide, which is available at <http://www.ssa.gov/employer>.
 - Under “Employer Information Website Index,” select “Forms & Publications.”

Note: *Failure to comply with these naming conventions could result in a serious processing error or delay.*

- Data must be in the unpacked mode.
- We prefer data recorded in EBCDIC, but will accept ASCII.
- Each physical record (a block of logical records) must be a uniform length of 512 characters.
- Physical records must not be prefixed by block descriptor words.
- The blocking factor must not exceed 45. We prefer 45 logical records per block.
- The block size must be a multiple of 512 characters and must not exceed 23,040 characters.
- Choose the option in your system which permits you to designate record length and block size.
- Be sure to remove line feeds, carriage returns and all other record delimiters from your records.
- Do NOT use any internal labels.

May I compress the file I send you through EDT?

No.

8.3 Assistance

Who should I call if I have questions about EDT?

- Call **1-888-772-2970** Monday through Friday, 8:30 a.m. to 4:00 p.m., Eastern Time, or send an e-mail to edt@ssa.gov.
- Call your local contact shown in Appendix A.

9.0 APPENDIX A – CONTACTS FOR QUESTIONS ABOUT THIS PUBLICATION

Depending on your state, call one of the telephone numbers listed below. Most are of the telephone numbers listed are not toll-free telephone numbers.

Note: For questions concerning using the State Record, contact your State Revenue Agency. For tax questions or questions about tax forms, contact the IRS at <http://www.irs.gov> or call (866) 455-7438.

	CALLS FROM	TELEPHONE	LOCATION
*	Alabama	(334) 223-7013	Montgomery, AL
	Alaska	(206) 615-2125	Seattle, WA
	American Samoa	(510) 970-8247	San Francisco, CA
	Arizona	(510) 970-8247	San Francisco, CA
++	Arkansas	(501) 324-5130	Little Rock, AR
	California	(510) 970-8247	San Francisco, CA
+	Colorado	(303) 844-2364	Denver, CO
	Connecticut	(617) 565-2895	Boston, MA
	Delaware	(215) 597-4632	Philadelphia, PA
	District of Columbia	(215) 597-4632	Philadelphia, PA
	Florida-North	(321) 255-1553 x202	Melbourne, FL
	Florida-South	(305) 672-4517	Miami Beach, FL
*	Georgia-North	(770) 531-1615 x227	Gainesville, GA
*	Georgia-South	(229) 226-5563 x225	Thomasville, GA
	Guam	(510) 970-8247	San Francisco, CA
	Hawaii	(510) 970-8247	San Francisco, CA
	Idaho	(206) 615-2125	Seattle, WA
	Illinois	(312) 575-4244	Chicago, IL
	Indiana	(312) 575-4244	Chicago, IL
	Iowa	(816) 936-5649	Kansas City, MO
	Kansas	(816) 936-5649	Kansas City, MO
*	Kentucky	(859) 294-5153 x3055	Lexington, KY
*	Kentucky	(859) 219-1461 x111	Nicholasville, KY
*	Kentucky	(270) 842-9183 x235	Bowling Green, KY
++	Louisiana	(985) 246-6153	New Orleans, LA
	Maine	(617) 565-2895	Boston, MA
	Maryland	(215) 597-4632	Philadelphia, PA
	Massachusetts	(617) 565-2895	Boston, MA
	Michigan	(312) 575-4244	Chicago, IL
	Minnesota	(312) 575-4244	Chicago, IL
*	Mississippi	(601) 693-4859	Meridian, MS
*	Mississippi	(601) 965-5945 x3030	Jackson, MS
	Missouri	(816) 936-5649	Kansas City, MO
+	Montana	(303) 844-2364	Denver, CO
	Nebraska	(816) 936-5649	Kansas City, MO
	Nevada	(510) 970-8247	San Francisco, CA

	CALLS FROM	TELEPHONE	LOCATION
	New Hampshire	(617) 565-2895	Boston, MA
	New Jersey	(212) 264-1117	New York, NY
++	New Mexico	(800) 689-8534 x3115	Albuquerque, NM
	New York	(212) 264-1117	New York, NY
*	North Carolina	(919) 790-2877 x3007	Raleigh, NC
+	North Dakota	(303) 844-2364	Denver, CO
	Northern Mariana Islands	(510) 970-8247	San Francisco, CA
	Ohio	(312) 575-4244	Chicago, IL
++	Oklahoma	(501) 324-5130	Little Rock, AR
	Oregon	(206) 615-2125	Seattle, WA
	Pennsylvania	(215) 597-4632	Philadelphia, PA
	Puerto Rico	(212) 264-1117	New York, NY
	Rhode Island	(617) 565-2895	Boston, MA
*	South Carolina	(803) 253-3558 x3005	Columbia, SC
+	South Dakota	(303) 844-2364	Denver, CO
*	Tennessee	(615) 743-7588	Nashville, TN
++	Texas-Central/South	(512) 206-3720	Austin, TX
++	Texas-North/Dallas	(817) 978-3123	Fort Worth, TX
++	Texas-East	(936) 441-9243	Houston, TX
++	Texas-West	(800) 689-8534 x3115	Albuquerque, NM
+	Utah	(303) 844-2364	Denver, CO
	Vermont	(617) 565-2895	Boston, MA
	Virgin Islands	(212) 264-1117	New York, NY
	Virginia	(215) 597-4632	Philadelphia, PA
	Washington	(206) 615-2125	Seattle, WA
	West Virginia	(215) 597-4632	Philadelphia, PA
	Wisconsin	(312) 575-4244	Chicago, IL
+	Wyoming	(303) 844-2364	Denver, CO

KEY			
*	Alternate Contact	(404) 562-1315	Atlanta, GA
+	Alternate Contact	(800) 314-1964	Denver, CO
++	Alternate Contact	(281) 449-2955	Dallas, TX

10.0 APPENDIX B – CORRECTABLE MMREF-1 FIELDS THROUGH AN MMREF-2 FILE

If any of the following records contain incorrect information, it is not necessary to correct them by filing an MMREF-2 correction.

- Code RA - Submitter Record
- Code RS - State Record
- Code RT - Total Record
- Code RU - Total Record
- Code RF - Final Record

The table below identifies the MMREF-1 fields that can be corrected with an MMREF-2 file.

10.1 Code RE Record

RE RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
1-2	Record Identifier	2	
3-6	Tax Year	4	Yes (Requires two corrections; a decrease for the incorrect tax year and an increase for the correct tax year).
7	Agent Indicator Code	1	No
8-16	Employer /Agent EIN	9	Yes (Requires two corrections; a decrease for the incorrect EIN and an increase for the correct EIN).
17-25	Agent for EIN	9	No
26	Terminating Business Indicator	1	No
27-30	Establishment Number	4	Yes
31-39	Other EIN	9	No
40-96	Employer Name	57	No
97-118	Location Address	22	No
119-140	Delivery Address	22	No
141-162	City	22	No
163-164	State Abbreviation	2	No
165-169	ZIP Code	5	No
170-173	ZIP Code Extension	4	No
174-178	Blank	5	
179-201	Foreign State/Province	23	No
202-216	Foreign Postal Code	15	No

RE RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
217-218	Country Code	2	No
219	Employment Code	1	Yes (Some situations require two corrections; a decrease for the incorrect Employment Code and an increase for the correct Employment Code.)
220	Tax Jurisdiction Code	1	No
221	Third-Party Sick Pay Indicator	1	Yes
222-512	Blank	291	

10.2 Code RW Record

RW RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
1-2	Record Identifier	2	
3-11	Social Security Number (SSN)	9	Yes
12-26	Employee First Name	15	Yes
27-41	Employee Middle Name or Initial	15	Yes
42-61	Employee Last Name	20	Yes
62-65	Suffix	4	No
66-87	Location Address	22	No
88-109	Delivery Address	22	No
110-131	City	22	No
132-133	State Abbreviation	2	No
134-138	ZIP Code	5	No
139-142	ZIP Code Extension	4	No
143-147	Blank	5	
148-170	Foreign State/Province	23	No
171-185	Foreign Postal Code	15	No
186-187	Country Code	2	No
188-198	Wages, Tips and Other Compensation	11	Yes Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.
199-209	Federal Income Tax Withheld	11	Yes Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.

RW RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
210-220	Social Security Wages	11	Yes
221-231	Social Security Tax Withheld	11	Yes
232-242	Medicare Wages and Tips	11	Yes
243-253	Medicare Tax Withheld	11	Yes
254-264	Social Security Tips	11	Yes
265-275	Advance Earned Income Credit	11	Yes Does not apply to Puerto Rico employees.
276-286	Dependent Care Benefits	11	Yes Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.
287-297	Deferred Compensation Contributions to Section 401(k)	11	Yes Does not apply to Puerto Rico employees.
298-308	Deferred Compensation Contributions to Section 403(b)	11	Yes Does not apply to Puerto Rico employees.
309-319	Deferred Compensation Contributions to Section 408(k)(6)	11	Yes Does not apply to Puerto Rico employees.
320-330	Deferred Compensation Contributions to Section 457(b)	11	Yes Does not apply to Puerto Rico employees.
331-341	Deferred Compensation Contributions to Section 501(c)(18)(D)	11	Yes Does not apply to Puerto Rico employees.
342-352	Military Employee Basic Quarters, Subsistence and Combat Pay	11	Yes Valid for tax years 1995 – 2001 only. Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.
353-363	Non-qualified Plan Section 457 Distributions or Contributions	11	Yes Does not apply to Puerto Rico employees.
364-374	Employer Contributions to a Health Savings Account	11	Yes Does not apply to Puerto Rico or Northern Mariana Islands employees.
375-385	Non-qualified Plan Not Section 457 Distributions or Contributions	11	Yes Does not apply to Puerto Rico employees.
386-396	Nontaxable Combat Pay	11	Yes Does not apply to Puerto Rico or Northern Mariana Islands employees.
397-407	Blank	11	
408-418	Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	11	Yes Does not apply to Puerto Rico employees.

RW RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
419-429	Income from the Exercise of Nonstatutory Stock Options	11	Yes Does not apply to Puerto Rico employees.
430-440	Deferrals Under a Section 409A Non-Qualified Deferred Compensation Plan	11	Yes Does not apply to Puerto Rico or Northern Mariana Islands employees.
441-451	Designated Roth Contributions to a Section 401(k) Plan	11	Yes Does not apply to Puerto Rico employees.
452-462	Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	11	Yes Does not apply to Puerto Rico employees.
463-485	Blank	23	
486	Statutory Employee Indicator	1	Yes
487	Blank	1	
488	Retirement Plan Indicator	1	Yes
489	Third-Party Sick Pay Indicator	1	Yes
490-512	Blank	23	

10.3 Code RO Record

RO RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
1-2	Record Identifier	2	
3-11	Blank	9	
12-22	Allocated Tips	11	Yes Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.
23-33	Uncollected Employee Tax on Tips	11	Yes
34-44	Medical Savings Account	11	Yes Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.
45-55	Simple Retirement Account	11	Yes Does not apply to Puerto Rico employees.
56-66	Qualified Adoption Expenses	11	Yes Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.
67-77	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000	11	Yes
78-88	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000	11	Yes
89-99	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	11	Yes Does not apply to Puerto Rico or Northern Mariana Islands employees.
100-264	Blank	165	
265	Civil Status	1	No Applies to Puerto Rico employees only.
266-274	Blank	9	
275-285	Wages Subject to Puerto Rico Tax	11	No Applies to Puerto Rico employees only.
286-296	Commissions Subject to Puerto Rico Tax	11	No Applies to Puerto Rico employees only.
297-307	Allowances Subject to Puerto Rico Tax	11	No Applies to Puerto Rico employees only.
308-318	Tips Subject to Puerto Rico Tax	11	No Applies to Puerto Rico employees only.
319-329	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	11	No Applies to Puerto Rico employees only.
330-340	Puerto Rico Tax Withheld	11	No Applies to Puerto Rico employees only.

RO RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
341-351	Retirement Fund Annual Contributions	11	No Applies to Puerto Rico employees only.
352-362	Blank	11	
363-373	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax	11	No Applies to Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.
374-384	Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld	11	No Applies to Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.
385-512	Blank	128	

11.0 APPENDIX C – RECORD SEQUENCE EXAMPLES

Each example makes use of only a small number of employees and employers. Actual MMREF-1 files may contain many more employees and employers than these examples.

<p>EXAMPLE 1 Submitter with 10 employees (no RO or RU Records)</p>	<p>EXAMPLE 2 Submitter with 3 employers (no RO or RU Records)</p>	<p>EXAMPLE 3 Submitter with 1 employer with two types of employment (no RO or RU Records)</p>
<p>RA (ACE TRUCKERS) RE (Ace Truckers) RW RW RW RW RW RW RW RW RW RW RW RT RF</p>	<p>RA (DATA SERVICE) RE (Best Pizza) RW RT RE (Construction Co) RW RW RW RT RE (Ridge Rock & Gravel) RW RW RT RF</p>	<p>RA (COUNTY PAYROLL) RE (Orange County – MQGE) RW RW RW RT RE (Orange County Non-MQGE) RW RW RT RF</p>

<p>EXAMPLE 4 Submitter with 3 employers with establishment reporting (no RO or RU Records)</p>	<p>EXAMPLE 5 Submitter with 4 employees (with RO and RU Records)</p>	<p>EXAMPLE 6 Submitter with 3 employers (with RO and RU Records)</p>
<p>RA (PAYROLL SVCS INC.) RE (Smith Candies) RW RW RT RE (Paper Co-Salaried) RW RT RE (Paper Co – Hourly) RW RW RT RF</p>	<p>RA (ACE TRUCKERS) RE (Ace Truckers) RW RO RW RO RW RO RW RO RT RU RF</p>	<p>RA (DATA SERVICES) RE (Better Pizza) RW RO RW RT RU RE (City Const Co.) RW RO RW RO RT RU RE (Ridge Gravel) RW RO RT RU RF</p>

<p>EXAMPLE 7 Submitter with 1 employer with two types of employment (with RO and RU Records)</p>	<p>EXAMPLE 8 Submitter with 3 employers with establishment reporting (with RO and RU Records)</p>	<p>EXAMPLE 9 Submitter with 2 employees (with RO, RS and RU Records)</p>
<p>RA (COUNTY PAYROLL) RE (Orange County - MQGE) RW RO RT RU RE (Orange County – Non-MQGE) RW RO RW RO RW RO RT RU RF</p>	<p>RA (PAYROLL SVCS INC.) RE (Smith Candies) RW RO RT RU RE (Paper Co – Salaried) RW RO RW RO RT RU RE (Paper Co – Hourly) RW RO RT RU RF</p>	<p>RA (ACE TRUCKERS) RE (Ace Truckers) RW RO RS RW RO RS RT RU RF</p>

<p>EXAMPLE 10 Submitter with 2 employers (with RO, RS and RU Records)</p>	<p>EXAMPLE 11 Submitter with 1 employer with two types of employment (with RO, RS and RU Records)</p>
<p>RA (DATA SERVICES) RE (Betty’s Pizza) RW RO RS RT RU RE (Ridge Rock) RW RO RS RT RU RF</p>	<p>RA (COUNTY PAYROLL) RE (County Water – MQGE) RW RO RS RT RU RE (County Water - Non-MQGE) RW RO RS RT RU RF</p>

See additional examples on the following page

<p>EXAMPLE 12 Submitter with 3 employers and establishment reporting (with RO, RS and RU Records)</p>	<p>EXAMPLE 13 Submitter with Puerto Rico employees and stateside employees</p>
<p>RA (PAYROLL SVCS INC.) RE (Smith Candies) RW RO RS RT RU RE (Paper Co – Salaried) RW RO RS RT RU RE (Business Paper Co – Hourly) RW RO RS RT RU RF</p>	<p>RA (T-SHIRTS GALORE) RE (Tax Jurisdiction “P”) RW for Puerto Rico employee RO for Puerto Rico employee RW for Puerto Rico employee RO for Puerto Rico employee RT RU RE (Tax Jurisdiction “Blank”) RW for stateside employee RW for stateside employee RW for stateside employee RT RF</p>

12.0 APPENDIX D – ACCEPTABLE CHARACTER SETS

The following charts contain the character sets that we can either directly read or translate. The translations are shown character for character, i.e., unpacked. The charts do not show every character for each character set, just the most commonly used characters.

EBCDIC (For EDT only)			ASCII-1			ASCII-2		
Character	Hexadecimal Value	Decimal Value	Character	Hexadecimal Value	Decimal Value	Character	Hexadecimal Value	Decimal Value
+0	C0	192	0	30	48	0	B0	176
A	C1	193	1	31	49	1	B1	177
B	C2	194	2	32	50	2	B2	178
C	C3	195	3	33	51	3	B3	179
D	C4	196	4	34	52	4	B4	180
E	C5	197	5	35	53	5	B5	181
F	C6	198	6	36	54	6	B6	182
G	C7	199	7	37	55	7	B7	183
H	C8	200	8	38	56	8	B8	184
I	C9	201	9	39	57	9	B9	185
J	D1	209	A	41	65	A	C1	193
K	D2	210	B	42	66	B	C2	194
L	D3	211	C	43	67	C	C3	195
M	D4	212	D	44	68	D	C4	196
N	D5	213	E	45	69	E	C5	197
O	D6	214	F	46	70	F	C6	198
P	D7	215	G	47	71	G	C7	199
Q	D8	216	H	48	72	H	C8	200
R	D9	217	I	49	73	I	C9	201
S	E2	226	J	4A	74	J	CA	202
T	E3	227	K	4B	75	K	CB	203
U	E4	228	L	4C	76	L	CC	204
V	E5	229	M	4D	77	M	CD	205
W	E6	230	N	4E	78	N	CE	206
X	E7	231	O	4F	79	O	CF	207
Y	E8	232	P	50	80	P	D0	208
Z	E9	233	Q	51	81	Q	D1	209
0	F0	240	R	52	82	R	D2	210
1	F1	241	S	53	83	S	D3	211
2	F2	242	T	54	84	T	D4	212
3	F3	243	U	55	85	U	D5	213
4	F4	244	V	56	86	V	D6	214
5	F5	245	W	57	87	W	D7	215
6	F6	246	X	58	88	X	D8	216
7	F7	247	Y	59	89	Y	D9	217
8	F8	248	Z	5A	90	Z	DA	218
9	F9	249	Blank	20	32	Blank	A0	160
Blank	40	64	Apostrophe	27	39	Apostrophe	A7	167
Hyphen	60	96	Hyphen	2D	45	Hyphen	AD	173
Apostrophe	7D	125						

13.0 APPENDIX E – W-3/W-2 BOXES AND MMREF-1 FIELDS CROSS REFERENCE

Use this guide to locate the MMREF-1 record, the field name and position(s) to report data required in IRS' Instructions for Forms W-2 and W-3. Information that is required on the paper form but not in the MMREF-1 report is shown as "Not a required MMREF-1 field" or "Does not relate to an MMREF-1 field."

13.1 Form W-3 and MMREF-1

FORM W-3 BOX	MMREF-1 FILE RECORD/FIELD/POSITION
a. Control number	Does not relate to an MMREF-1 field
b. Kind of Payer 941 Military 943 944 CT-1 Hshld. Emp. Medicare govt. emp. Third-party sick pay	Code RE/Employment Code/219 <ul style="list-style-type: none"> • R = Regular (all others) (Form 941) • M = Military (Form 941) • A = Agriculture (Form 943) • F = Regular (Form 944) • X = Railroad (CT-1) • H = Household (Schedule H) • Q = Medicare Qualified Government Employment (Form 941) • Code RE/Third-Party Sick Pay Indicator/221
c. Total number of Forms W-2	Code RT/Number of RW Records/3-9
d. Establishment number	Code RE/Establishment Number/27-30
e. Employer identification number	Code RE/Employer/Agent EIN/8-16
f. Employer's name	Code RE/Employer Name/40-96
g. Employer's address and ZIP code	Code RE/Location Address/97-118 Code RE/Delivery Address/119-140 Code RE/City/141-162 Code RE/State Abbreviation/163-164 Code RE/Zip Code/165-169 Code RE/ZIP Code Extension/170-173 Code RE/Foreign State/Province/179-201 Code RE/Foreign Postal Code/202-216 Code RE/Country Code/217-218
h. Other EIN used this year	Code RE/Other EIN/31-39
1. Wages, tips, other compensation	Code RT/Wages, Tips and Other Compensation/10-24
2. Federal income tax withheld	Code RT/Federal Income Tax Withheld/25-39
3. Social security wages	Code RT/Social Security Wages/40-54
4. Social security tax withheld	Code RT/Social Security Tax Withheld/55-69
5. Medicare wages and tips	Code RT/Medicare Wages and Tips/70-84
6. Medicare tax withheld	Code RT/Medicare Tax Withheld/85-99
7. Social security tips	Code RT/Social Security Tips/100-114
8. Allocated tips	Code RU/Allocated Tips/10-24
9. Advance EIC payments	Code RT/Advance Earned Income Credit/115-129
10. Dependent care benefits	Code RT/Dependent Care Benefits/130-144
11. Nonqualified plans	Sum of MMREF-1 RT Record fields: Nonqualified Plan Section 457 and Nonqualified Plan Not Section 457

FORM W-3 BOX	MMREF-1 FILE RECORD/FIELD/POSITION
12. Deferred compensation	Sum of MMREF-1 RT Record fields: Deferred Compensation Contributions to Section 401(k), Deferred Compensation Contributions to Section 403(b), Deferred Compensation Contributions to Section 408(k)(6), Deferred Compensation Contributions to Section 457(b), Deferred Compensation Contributions to Section 501(c)(18)(D), Simple Retirement Account and Deferrals Under a Section 409A on a Non-qualified Deferred Compensation Plan
13. For third-party sick pay use only	Does not relate to an MMREF-1 field
14. Income tax withheld by payer of third-party sick pay	Code RT/Income Tax Withheld by Third-Party Payer/325-339
15. State/Employer's state ID number	Not a required MMREF-1 field; may be used in an RS Record for State filing.
16. State wages, tips, etc.	Not a required MMREF-1 field; may be used in an RS Record for State filing.
17. State income tax	Not a required MMREF-1 field; may be used in an RS Record for State filing.
18. Local wages, tips, etc.	Not a required MMREF-1 field; may be used in an RS Record for State filing.
19. Local income tax	Does not relate to an MMREF-1 field
Contact person	Code RA/Contact Name/396-422
Telephone number	Code RA/Contact Phone Number/423-437
Email address	Code RA/Contact E-mail/446-485
FAX number	Code RA/Contact FAX/489-498

13.2 Form W-2 and MMREF-1

FORM W-2 BOX	MMREF-1 FILE RECORD/FIELD/POSITION
a. Control Number	Does not relate to an MMREF-1 field
b. Employer identification number (EIN)	Code RE/Employer/Agent EIN/8-16
c. Employer's name, address, and ZIP code	Code RE/Employer Name/40-96 Code RE/Location Address/97-118 Code RE/Delivery Address/119-140 Code RE/City/141-162 Code RE/State Abbreviation/163-164 Code RE/ZIP Code/165-169 Code RE/ZIP Code Extension/170-173 Code RE/Foreign State/Province/179-201 Code RE/Foreign Postal Code/202-216 Code RE/Country Code/217-218

FORM W-2 BOX	MMREF-1 FILE RECORD/FIELD/POSITION
d. Employee's social security number	Code RW/Social Security Number (SSN)/3-11
e. Employee's first name and initial Last name Suff.	Code RW/Employee First Name/12-26 Code RW/Employee Middle Name or Initial/27-41 Code RW/Employee Last Name/42-61 Code RW/Suffix/62-65
f. Employee's address and ZIP Code	Code RW/Location Address/66-87 Code RW/Delivery Address/88-109 Code RW/City/110-131 Code RW/State Abbreviation/132-133 Code RW/ZIP Code/134-138 Code RW/ZIP Code Extension/139-142 Code RW/Foreign State/Province/148-170 Code RW/Foreign Postal Code/171-185 Code RW/Country Code/186-187
1 Wages, tips, other compensation	Code RW/Wages, Tips and Other Compensation/188-198
2 Federal income tax withheld	Code RW/Federal Income Tax Withheld/199-209
3 Social security wages	Code RW/Social Security Wages/210-220
4 Social security tax withheld	Code RW/Social Security Tax Withheld/221-231
5 Medicare wages and tips	Code RW/Medicare Wages and Tips/232-242
6 Medicare tax withheld	Code RW/Medicare Tax Withheld/243-253
7 Social security tips	Code RW/Social Security Tips/254-264
8 Allocated tips	Code RO/Allocated Tips/12-22
9 Advance EIC payment	Code RW/Advance Earned Income Credit/265-275
10 Dependent care benefits	Code RW/Dependent Care Benefits/276-286
11 Nonqualified plans	Code RW/Non-qualified Plan Section 457 Distributions or Contributions/353-363 Code RW/Non-qualified Plan Not Section 457 Distributions or Contributions/375-385
12 See instructions for box 12 Code A: Uncollected social security or RRTA tax on tips Code B: Uncollected Medicare tax on tips Code C: Taxable cost of group-term life insurance over \$50,000 Code D: Elective deferrals to a Section 401(k) cash or deferred arrangement Code E: Elective deferrals under a Section 403(b) salary reduction arrangement	Code RO/Uncollected Employee Tax on Tips/23-33 Code RO/Uncollected Employee Tax on Tips/23-33 Code RW/Employer Cost of Premiums for Group Term Life Insurance Over \$50,000/408-418 Code RW/Deferred Compensation Contributions to Section 401(k)/287-297 Code RW/Deferred Compensation Contributions to Section 403(b)/298-308

FORM W-2 BOX	MMREF-1 FILE RECORD/FIELD/POSITION
Code F: Elective deferrals under a Section 408(k)(6) salary reduction SEP	Code RW/Deferred Compensation Contributions to Section 408(k)(6)/309-319
Code G: Elective deferrals and employer contributions (including non-elective deferrals) to a section 457(b) deferred compensation plan	Code RW/Deferred Compensation Contributions to Section 457(b)/320-330
Code H: Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan	Code RW/Deferred Compensation Contributions to Section 501(c)(18)(D)/331-341
Code J: Nontaxable sick pay	Does not relate to an MMREF-1 field.
Code K: 20% excise tax on excess golden parachute payments	Does not relate to an MMREF-1 field.
Code L: Substantiated employee business expense reimbursements	Does not relate to an MMREF-1 field.
Code M: Uncollected social security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only)	Code RO/Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000/67-77
Code N: Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only)	Code RO/Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000/78-88
Code P: Excludable moving expense reimbursements paid directly to employee	Does not relate to an MMREF-1 field.
Code Q: Nontaxable combat pay	Code RW/Nontaxable Combat Pay/386-396
Code R: Employer contributions to your Archer MSA	Code RO/Medical Savings Account/34-44
Code S: Employee salary reduction contributions under a section 408(p) SIMPLE	Code RO/Simple Retirement Account/45-55
Code T: Adoption benefits	Code RO/Qualified Adoption Expenses/56-66
Code V: Income from exercise of nonstatutory stock option(s)	Code RW/Income from the Exercise of Non-statutory Stock Options/419-429
Code W: Employer contributions to your Health Savings Account	Code RW/Employer Contributions to a Health Savings Account/364-374
Code Y: Deferrals under a section 409A nonqualified deferred compensation plan	Code RW/Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan/430-440

FORM W-2 BOX	MMREF-1 FILE RECORD/FIELD/POSITION
<p>Code Z: Income under section 409A on a nonqualified deferred compensation plan</p> <p>Code AA: Designated Roth contributions to a section 401(k) plan</p> <p>Code BB: Designated Roth contributions under a section 403(b) salary reduction agreement</p>	<p>Code RO/Income Under Section 409A on a Non-qualified Deferred Compensation Plan/89-99</p> <p>Code RW/Designated Roth Contributions to a Section 401(k) Plan/441-451</p> <p>Code RW/Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement/452-462</p>
<p>13 Statutory employee Retirement plan Third-party sick pay</p>	<p>Code RW/Statutory Employee Indicator/486 Code RW/Retirement Plan Indicator/488 Code RW/Third-Party Sick Pay Indicator/489</p>
<p>14 Other</p>	<p>Does not relate to an MMREF-1 field</p>
<p>15 State/Employer's state ID number</p>	<p>Not a required MMREF-1 field; may be used in an RS Record for State filing.</p>
<p>16 State wages, tips, etc.</p>	<p>Not a required MMREF-1 field; may be used in an RS Record for State filing.</p>
<p>17 State income tax</p>	<p>Not a required MMREF-1 field; may be used in an RS Record for State filing.</p>
<p>18 Local wages, tips, etc.</p>	<p>Not a required MMREF-1 field; may be used in an RS Record for State filing.</p>
<p>19 Local income tax</p>	<p>Not a required MMREF-1 field; may be used in an RS Record for State filing.</p>
<p>20 Locality name</p>	<p>Does not relate to an MMREF-1 field</p>

14.0 APPENDIX F – POSTAL ABBREVIATIONS AND NUMERIC CODES**14.1 U.S. States**

STATE	ABBREVIATION	NUMERIC CODE*	STATE	ABBREVIATION	NUMERIC CODE*
Alabama	AL	01	Montana	MT	30
Alaska	AK	02	Nebraska	NE	31
Arizona	AZ	04	Nevada	NV	32
Arkansas	AR	05	New Hampshire	NH	33
California	CA	06	New Jersey	NJ	34
Colorado	CO	08	New Mexico	NM	35
Connecticut	CT	09	New York	NY	36
Delaware	DE	10	North Carolina	NC	37
District of Columbia	DC	11	North Dakota	ND	38
Florida	FL	12	Ohio	OH	39
Georgia	GA	13	Oklahoma	OK	40
Hawaii	HI	15	Oregon	OR	41
Idaho	ID	16	Pennsylvania	PA	42
Illinois	IL	17	Rhode Island	RI	44
Indiana	IN	18	South Carolina	SC	45
Iowa	IA	19	South Dakota	SD	46
Kansas	KS	20	Tennessee	TN	47
Kentucky	KY	21	Texas	TX	48
Louisiana	LA	22	Utah	UT	49
Maine	ME	23	Vermont	VT	50
Maryland	MD	24	Virginia	VA	51
Massachusetts	MA	25	Washington	WA	53
Michigan	MI	26	West Virginia	WV	54
Minnesota	MN	27	Wisconsin	WI	55
Mississippi	MS	28	Wyoming	WY	56
Missouri	MO	29			

**Use on Code RS State Records only*

14.2 U.S. Territories and Possessions and Military Post Offices

TERRITORIES AND POSSESSIONS	ABBREVIATION	MILITARY POST OFFICES formerly APO and FPO	ABBREVIATION
American Samoa	AS	Alaska and the Pacific	AP
Guam	GU	Canada, Europe, Africa and Middle East	AE
Northern Mariana Islands	MP	Central and South America	AA
Puerto Rico	PR	Contingency Operations	AC
Virgin Islands	VI		

15.0 APPENDIX G – COUNTRY CODES

(SSA uses the National Geospatial-Intelligence Agency’s (NGA) FIPS 10-4 Publication for assignment of country codes.)

COUNTRY	CODE
Afghanistan	AF
Albania	AL
Algeria	AG
Andorra	AN
Angola	AO
Anguilla	AV
Antarctica	AY
Antigua and Barbuda	AC
Argentina	AR
Armenia	AM
Aruba	AA
Ashmore and Cartier Islands	AT
Australia	AS
Austria	AU
Azerbaijan	AJ
Bahamas, The	BF
Bahrain	BA
Baker Island	FQ
Bangladesh	BG
Barbados	BB
Bassas da India	BS
Belarus	BO
Belgium	BE
Belize	BH
Benin	BN
Bermuda	BD
Bhutan	BT
Bolivia	BL
Bosnia-Herzegovina	BK
Botswana	BC
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
Brunei	BX
Bulgaria	BU
Burkina Faso	UV
Burma	BM
Burundi	BY
Cambodia	CB
Cameroon	CM
Canada	CA
Cape Verde	CV
Cayman Islands	CJ
Central African Republic	CT
Chad	CD

COUNTRY	CODE
Chile	CI
China, People’s Republic of	CH
Christmas Island (Indian Ocean)	KT
Clipperton Island	IP
Cocos (Keeling) Islands	CK
Colombia	CO
Comoros	CN
Congo (Democratic Republic of)	CG
Cook Islands	CW
Coral Sea Islands Territory	CR
Costa Rica	CS
Cote d’Ivoire (Ivory Coast)	IV
Croatia	HR
Cuba	CU
Cyprus	CY
Czech Republic	EZ
Denmark	DA
Djibouti	DJ
Dominica	DO
Dominican Republic	DR
East Timor	TT
Ecuador	EC
Egypt	EG
El Salvador	ES
England	UK
Equatorial Guinea	EK
Eritrea	ER
Estonia	EN
Ethiopia	ET
Europa Island	EU
Falkland Islands (Islas Malvinas)	FK
Faroe Islands	FO
Fiji	FJ
Finland	FI
France	FR
French Guiana	FG
French Polynesia	FP
French Southern and Antarctic Lands	FS
Gabon	GB
Gambia, The	GA
Gaza Strip	GZ
Georgia	GG
Germany	GM

COUNTRY	CODE
Ghana	GH
Gibraltar	GI
Glorioso Islands	GO
Greece	GR
Greenland	GL
Grenada	GJ
Guadeloupe	GP
Guatemala	GT
Guernsey	GK
Guinea	GV
Guinea-Bissau	PU
Guyana	GY
Haiti	HA
Heard Island and McDonald Island	HM
Honduras	HO
Hong Kong	HK
Howland Island	HQ
Hungary	HU
Iceland	IC
India	IN
Indonesia	ID
Iran	IR
Iraq	IZ
Ireland	EI
Israel	IS
Italy	IT
Jamaica	JM
Jan Mayan	JN
Japan	JA
Jarvis Island	DQ
Jersey	JE
Johnston Atoll	JQ
Jordan	JO
Juan de Nova Island	JU
Kazakhstan	KZ
Kenya	KE
Kingman Reef	KQ
Kiribati	KR
Korea, Democratic People's Republic of (North)	KN
Korea, Republic of (South)	KS
Kuwait	KU
Kyrgyzstan	KG
Laos	LA
Latvia	LG
Lebanon	LE
Lesotho	LT
Liberia	LI
Libya	LY
Liechtenstein	LS

COUNTRY	CODE
Lithuania	LH
Luxembourg	LU
Macau	MC
Macedonia	MK
Madagascar	MA
Malawi	MI
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Man, Isle of	IM
Marshall Islands	RM
Martinique	MB
Mauritania	MR
Mauritius	MP
Mayotte	MF
Mexico	MX
Micronesia, Federated States of	FM
Midway Islands	MQ
Moldova	MD
Monaco	MN
Mongolia	MG
Montserrat	MH
Morocco	MO
Mozambique	MZ
Nambia	WA
Nauru	NR
Navassa Island	BQ
Nepal	NP
Netherlands	NL
Netherlands Antilles	NT
New Caledonia	NC
New Zealand	NZ
Nicaragua	NU
Niger	NG
Nigeria	NI
Niue	NE
Norfolk Island	NF
Northern Ireland	UK
Norway	NO
Oman	MU
Pakistan	PK
Palau	PS
Palmyra Atoll	LQ
Panama	PM
Papua New Guinea	PP
Paracel Islands	PF
Paraguay	PA
Peru	PE
Philippines	RP

COUNTRY	CODE
Pitcairn Island	PC
Poland	PL
Portugal	PO
Qatar	QA
Reunion	RE
Romania	RO
Russia	RS
Rwanda	RW
St Kitts and Nevis	SC
St Helena	SH
St Lucia	ST
St Pierre and Miquelon	SB
St Vincent and the Grenadines	VC
Samoa	WS
San Marino	SM
Sao Tome and Principe	TP
Saudi Arabia	SA
Scotland	UK
Senegal	SG
Serbia and Montenegro	YI
Seychelles	SE
Sierra Leone	SL
Singapore	SN
Slovakia	LO
Slovenia	SI
Solomon Islands	BP
Somalia	SO
South Africa	SF
South Georgia and South Sandwich Islands	SX
Spain	SP
Spratly Islands	PG
Sri Lanka	CE
Sudan	SU
Suriname	NS
Svalbard	SV
Swaziland	WZ
Sweden	SW
Switzerland	SZ
Syria	SY
Taiwan	TW
Tajikistan	TI
Tanzania, United Republic of	TZ
Thailand	TH
Togo	TO
Tokelau	TL
Tonga	TN
Trinidad and Tobago	TD
Tromelin Island	TE
Tunisia	TS
Turkey	TU

COUNTRY	CODE
Turkmenistan	TX
Turks and Caicos Islands	TK
Tuvalu	TV
Uganda	UG
Ukraine	UP
United Arab Emirates	AE
United Kingdom	UK
Uruguay	UY
Uzbekistan	UZ
Vanuatu	NH
Vatican City	VT
Venezuela	VE
Vietnam	VM
Virgin Islands (British)	VI
Wake Island	WQ
Wales	UK
Wallis and Futuna	WF
West Bank	WE
Western Sahara	WI
Yemen	YM
Zambia	ZA
Zimbabwe	ZI
Other Countries	OC

16.0 APPENDIX H – MAXIMUM WAGE AND TAX TABLE

YEAR	SOCIAL SECURITY				MEDICARE		
	Employee and Employer Tax Rate	Maximum Amount of Taxed Earnings	Employee Maximum Annual Tax	Minimum Household Covered Wages	Employee and Employer Tax Rate	Maximum Amount of Taxed Earnings	Employee Maximum Annual Tax
1978	6.050 %	\$17,700.00	\$1,070.85	--	--	Not applicable	--
1979	6.130 %	\$22,900.00	\$1,403.77	--	--	Not applicable	--
1980	6.130 %	\$25,900.00	\$1,587.67	--	--	Not applicable	--
1981	6.650 %	\$29,700.00	\$1,975.05	--	--	Not applicable	--
1982	6.700 %	\$32,400.00	\$2,170.80	--	--	Not applicable	--
1983	6.700 %	\$35,700.00	\$2,391.90	--	--	\$35,700.00	--
1984	7.000 %	\$37,800.00	\$2,646.00	--	--	\$37,800.00	--
1985	7.050 %	\$39,600.00	\$2,791.80	--	--	\$39,600.00	--
1986	7.150 %	\$42,000.00	\$3,003.00	--	--	\$42,000.00	--
1987	7.150 %	\$43,800.00	\$3,131.70	--	--	\$43,800.00	--
1988	7.510 %	\$45,800.00	\$3,439.58	--	--	\$45,800.00	--
1989	7.510 %	\$48,000.00	\$3,604.80	--	--	\$48,000.00	--
1990	7.650 %	\$51,300.00	\$3,924.45	--	--	\$51,300.00	--
1991	6.200 %	\$53,400.00	\$3,310.80	--	1.450 %	\$125,000.00	\$1,812.50
1992	6.200 %	\$55,500.00	\$3,441.00	--	1.450 %	\$130,200.00	\$1,887.90
1993	6.200 %	\$57,600.00	\$3,571.20	--	1.450 %	\$135,000.00	\$1,957.50
1994	6.200 %	\$60,600.00	\$3,757.20	--	1.450 %	No Maximum	No Maximum
1995	6.200 %	\$61,200.00	\$3,794.40	\$1,000.00	1.450 %	No Maximum	No Maximum
1996	6.200 %	\$62,700.00	\$3,887.40	\$1,000.00	1.450 %	No Maximum	No Maximum
1997	6.200 %	\$65,400.00	\$4,054.80	\$1,000.00	1.450 %	No Maximum	No Maximum
1998	6.200 %	\$68,400.00	\$4,240.80	\$1,100.00	1.450 %	No Maximum	No Maximum
1999	6.200 %	\$72,600.00	\$4,501.20	\$1,100.00	1.450 %	No Maximum	No Maximum
2000	6.200 %	\$76,200.00	\$4,724.40	\$1,200.00	1.450 %	No Maximum	No Maximum
2001	6.200 %	\$80,400.00	\$4,984.80	\$1,300.00	1.450 %	No Maximum	No Maximum
2002	6.200 %	\$84,900.00	\$5,263.80	\$1,300.00	1.450 %	No Maximum	No Maximum
2003	6.200 %	\$87,000.00	\$5,394.00	\$1,400.00	1.450 %	No Maximum	No Maximum
2004	6.200 %	\$87,900.00	\$5,449.80	\$1,400.00	1.450 %	No Maximum	No Maximum
2005	6.200 %	\$90,000.00	\$5,580.00	\$1,400.00	1.450%	No Maximum	No Maximum
2006	6.200 %	\$94,200.00	\$5,840.40	\$1,500.00	1.450%	No Maximum	No Maximum

17.0 APPENDIX I – GLOSSARY

TERM	DESCRIPTION
AccuWage	A self-extracting compressed file that you can download from SSA's employer Internet site to your IBM compatible personal computer to verify that your file complies with the MMREF-1 format for this tax year.
AccuW2C	A self-extracting compressed file that you can download from SSA's employer Internet site to your IBM compatible personal computer to verify that your file complies with the MMREF-2 format.
Agent	An agent as defined in this publication is either: (1) a Form 2678 Procedure agent approved by IRS; (2) a Common Paymaster (a corporation that pays an employee who works for two or more related corporations at the same time or who works for two different parts of the parent corporation (with different EIN's) during the same year); or (3) a 3504 Agent (a state or local government agency authorized to serve as a section 3504 agent for disabled individuals and other welfare recipients who employ home-care service providers to assist them in their homes ("service recipients")).
ASCII	American Standard Code for Information Interchange. One of the acceptable character sets used for electronic processing of data.
Block	A number of physical records grouped and written together as a single unit on Electronic Data Transfer (EDT) for reporting W-2 Copy A data to SSA.
BSO	Business Services Online. A suite of business services for companies to conduct business with SSA.
Byte	A computer unit of measure; one byte contains eight bits and can store one character.
Character	A letter, number or punctuation symbol.
Character set	A group of unique electronic definitions for all letters, numbers and punctuation symbols; example: EBCDIC, ASCII.
Common paymaster	The corporation that pays an employee who works for two or more intra-related corporations at the same time or who works for two different parts of the parent corporation (with different EIN's) during the same year.
Decimal value	A character's equivalent in a numbering system using base 10.
EBCDIC	Extended Binary Coded Decimal Interchange Code. One of the acceptable character sets used for electronic processing of data.
EDT	Electronic Data Transfer. A system that connects SSA's National Computer Center with various States, Federal agencies and SSA sites via a dedicated telecommunication line.

TERM	DESCRIPTION
EIN	Employer Identification Number. A nine-digit number assigned by the IRS to an organization for Federal tax reporting purposes.
ESLO	Employer Services Liaison Officer. SSA's wage reporting specialists located in regional offices across the country to assist with a variety of wage reporting issues.
Establishment number	A four-position identifier determined by the employer which further distinguishes the employer reported in a Code RE Record. The establishment number can be either alpha, numeric or alpha-numeric.
File	Each file must begin with a Code RA Record and end with a Code RF Record.
Form 449R-2/W-2PR	(Withholding Statement) – A bilingual form sent to SSA used to report wage and tax data for employees in Puerto Rico. This form is for Puerto Rico employees.
Form 449R-2c/W-2cPR	(Corrected Withholding Statement) – A bilingual form sent to SSA used to correct a previously submitted filed form 499R-2/W-2PR. This form is for Puerto Rico employees.
Form 2678	Employer Appointment of Agent. An IRS form used to request an agent.
Form 8508	An IRS form used to request a waiver from filing W-2/W-2c reports electronically/magnetically.
Form 8809	An IRS form used to request from IRS a time extension for filing W-2 reports.
Form W-2	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees.
Form W-2AS	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in American Samoa.
Form W-2c	Corrected Wage and Tax Statement. An IRS form sent to SSA used to correct W-2 Copy A information.
Form W-2CM	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in Northern Mariana Islands.
Form W-2GU	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in Guam.
Form W-2VI	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in the Virgin Islands.
Form W-3	Transmittal of Wage and Tax Statements. An IRS form sent to SSA with Forms W-2.
Form W-3c	Transmittal of Corrected Wage and Tax Statements. An IRS form sent to SSA with Forms W-2c.

TERM	DESCRIPTION
Form W-3cPR	Transmittal of Corrected Income and Tax Statements. An IRS transmittal form sent to SSA with Forms 499R-2c/W-2cPR for employees in Puerto Rico.
Form W-3PR	Transmittal of Withholding Statements. An IRS form sent to SSA with Forms 499R-2/W-2PR for employees in Puerto Rico.
Form W-3SS	Transmittal of Wage and Tax Statements. An IRS transmittal form sent to SSA with Forms W-2GU, W-2AS, W-2VI and W-2CM.
Hexadecimal	A numbering system using base 16 rather than base 10.
IRS	Internal Revenue Service
Logical record	For the purpose of this publication, any of the required or optional records defined in Section 4.
MMREF-1	Magnetic Media Reporting and Electronic Filing -1. Specifications for submitting Annual W-2 Copy A information to SSA.
MMREF-2	Magnetic Media Reporting and Electronic Filing of W-2C information. Specifications for submitting <i>corrections</i> of W-2 Copy A information to SSA.
MQGE	Medicare Qualified Government Employment. This applies to Federal, State and local employees who have wages that are subject to ONLY the health insurance tax but not Social Security.
NGA	National Geospatial-Intelligence Agency
Physical record	A number of logical records grouped and written together as a single unit on a magnetic tape or EDT for reporting W-2 Copy A data to SSA.
PIN	Personal Identification Number. The equivalent of one's electronic signature to access BSO Internet services.
Reporting representative	An individual or organization authorized to submit wage and tax reports for one or more employers.
Retirement plan indicator	An indicator used whenever an employee has participated in an employer maintained retirement plan or a collectively bargained plan. This indicator is not applicable for nonqualified plan or section 457 plan contributions.
RRB	Railroad Retirement Board
SSA	Social Security Administration
SSN	Social Security number. A nine-digit number assigned by SSA.
State employer account number	An identification number assigned by a state to an employer for the purpose of filing wage and tax reports to state or local government taxing agencies.
Statutory employee indicator	An indicator used whenever an employee's remuneration is subject to Social Security and Medicare withholding but not to Federal income tax withholding.

TERM	DESCRIPTION
Submitter	A person, organization or reporting representative submitting a file to SSA.
Third-party sick pay indicator	An indicator used whenever a third-party sick pay payer files a W-2 for an insured's employee or an employer reporting sick pay payments made by a third party.
USERRA	Uniformed Services Employment and Re-employment Rights Act of 1994
USPS	United States Postal Service
WFID	Wage File Identifier. A unique number assigned by SSA to a Wage Report submission (formerly TLCN [Tape Library Control Number]).

