



# Social Security

## Specifications for Filing Forms W2-C Electronically (EFW2C)

For Tax Year 2007

Correction of Annual Federal W-2 Information

Look Inside For:

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

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## WHAT'S NEW

### Record Changes

- A new **optional** Code RCV State Total Record has been added. The Code RCV Record is free-form space to be defined by the State unemployment agencies or territorial jurisdictions.
- A new field, Software Vendor Code, has been added to the Code RCA Record (positions 21-24). This field is a numeric four-position code that is assigned by the National Association of Computerized Tax Processors (NACTP) and is used to identify the vendor of the software that was used to generate the EFW2C wage file.

### Other Changes

- Effective tax year 2007, the Magnetic Media Reporting and Electronic Filing (MMREF) publications have been renamed to Specifications for Filing Forms W-2 Electronically (EFW2), formerly MMREF-1 and Specifications for Filing Forms W-2c Electronically (EFW2C), formerly MMREF-2. All references to MMREF-1 and MMREF-2 have been replaced with the new acronyms EFW2 and EFW2C, respectively.
- The Social Security Wage Base for tax year 2007 is \$97,500.00. Social Security taxes will be withheld at the rate of 6.2 percent (up to \$97,500.00 of employee wages). Medicare taxes continue to be withheld at a rate of 1.45 percent on all wages.
- The 2007 coverage threshold for Household wages is \$1,500.00.
- **Section 1.5: Receiving Specifications Update** and **Section 1.6: Assistance** have been deleted. EFW2 and EFW2C Specifications are available online only.
- A new section, **Section 2.1.1, Special Instructions for 2678 Agents**, has been added.
- A new section, **Section 2.2, Correcting Social Security Wages and/or Social Security Tips Without Correcting Medicare Wages and Tips**, has been added.
- A new section, **Section 2.8, Third-Party Sick Pay Recap Reporting** has been added.
- A new section, **Section 2.9, Predecessor/Successor Agent Reporting** has been added.
- **Section 3.3, Special Instructions for Correcting Deferred Compensation for Employees with More Than One Type of Deferred Compensation** has been moved to **Section 2.6**.
- **Section 4.2.6 State Total Record (RCV)** has been added.
- **Section 5.6, Employer Record** has been modified. An **“Important Note”** has been added to the RCE Record for employer name and address reporting.
- **Section 5.7, Employee Wage Record** has been modified. The instructions for Social Security Wages, Social Security Tips and Medicare Wages and Tips fields in the RCW Record have been reworded to improve clarity.
- **Section 5.12 Code RCV – State Total Record** has been added.
- **Section 10.0 Appendix A: Contacts for Questions About This Publication:** Updates have been made to the list of contacts.
- **Section 17.0 Appendix H: Country Codes:** Serbia and Montenegro (YI) have been deleted. Congo, Republic of (CF), Montenegro (MJ), No Man’s Land (NM), and Serbia (RB) have been added.
- **Section 18.0 Appendix I: Maximum Wage and Tax Table** has been modified to include tax year 2007 wage amount changes.
- Some editorial changes and corrections for clarification have also been made.

## ***FILING REMINDERS***

### **Filing Deadline**

- Submit an EFW2C file as soon as possible after you discover an error.
- Provide Form W-2c to employees as soon as possible.

### **Electronic Filing**

- For tax year 2007, Business Services Online (BSO) filers may upload their files beginning on **December 17, 2007**.
- For tax year 2007, EDT filers may transmit their files beginning on **January 23, 2008**.

### **Other Filing Reminders**

- If you are running anti-spam software, be sure to configure it so that SSA correspondence is not identified as spam.
- RCA 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 the Social Security Administration (SSA) to reject your submission.
- If you file 250 or more Forms W-2c during a calendar year, you must now file them electronically unless the Internal Revenue Service (IRS) grants you a waiver. (You may be charged a penalty if you fail to file electronically when required.)
  - For purposes of the electronic filing requirement, only Forms W-2c for the immediate prior year are taken into account. For example, if an employer must file 200 Forms W-2c for the immediate prior year in March and then discovers that another 100 Forms W-2c for the same year must be filed in August, only the 100 Forms W-2c filed in August must be filed electronically.
- If your organization files on behalf of multiple employers, include no more than 500,000 RCW Records or 25,000 RCE Records per submission. Following these guidelines will help to ensure that your wage data is processed in a timely manner.
- All submitters must obtain a Personal Identification Number (PIN) through our registration process (see Section 6) and must enter that PIN in the RCA Record.
- Make sure the PIN assigned to the employee who is attesting to the accuracy of the W-2c data is included in the Submitter Record (RCA Record). See Section 6 for additional information.
- Make sure each data file submitted is complete (Code RCA through RCF Records).
- Employer Record Information: Following the last RCW/RCO/RCS Record, create an RCT/RCU Record, then create either:
  - The RCE Record for the next employer in the submission; or
    - An RCF Record if this is the last report in the submission.
- Do **NOT** create a file that contains any data recorded after the Code RCF Record.
- Be sure to enter the correct tax year in the Employer Record (RCE Record).
- Third-Party recap reports cannot be filed electronically.

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## 1.0 GENERAL INFORMATION

### 1.1 Filing Requirements

#### *What's in this publication?*

Instructions for reporting Form W-2c information (correcting wage and tax information for tax years 1978 or later) with the Social Security Administration (SSA) through electronic filing using the Specifications for Filing Forms W-2c Electronically (EFW2C) format.

#### *When may I send an EFW2C file to SSA using these instructions?*

- Submit an EFW2C file as soon as possible after you discover an error. Also provide Form W-2c to employees as soon as possible.
- Use form W-2c to correct errors on Forms W-2, W-2AS, W-2GU, W-2CM or W-2VI filed with SSA.

#### *Who must use these instructions?*

- If you are required to file 250 or more Forms W-2c during a calendar year, you must now file them electronically, unless the Internal Revenue Service (IRS) grants you a waiver. You may be charged a penalty if you fail to file electronically when required.
- For purposes of the electronic requirement, only Forms W-2c for the immediate prior year are taken into account.
- Also, for example, if an employer must file 200 Forms W-2c for the immediate prior year in March and then discovers that another 100 Forms W-2c for the same year must be filed in August, only the 100 Forms W-2c that are filed in August must be filed electronically.
- You may request a waiver on IRS Form 8508, Request for Waiver From Filing Information Returns Electronically/Magnetically. Submit Form 8508 to the IRS at least 45 days before you file Forms W-2c.
- For further information concerning the filing of information returns to IRS electronically:
  - Contact the IRS Martinsburg Computing Center or by telephone toll-free at **1-866-455-7438** between 8:30 a.m. and 4:30 p.m. Eastern Time.
  - Visit the IRS website at <http://www.irs.gov>.

***Note: If you file fewer than 250 Forms W-2c, they are not required to be filed electronically; however, doing so will enhance the timeliness and accuracy of forms processing.***

#### *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.
- We may not be able to process your submission.
- Your totals of all W-2c reports may not match the tax payment totals for the year.

#### *What clarifications do I need before I read this publication?*

- The term “W-2c” refers to W-2c, W-2AS, W-2CM, W-2GU, W-2VI and W-2cPR/499R-2c.
- The term “W-3c” refers to W-3c, W-3SS (Transmittal of Wage and Tax Statements for Forms W-2AS, W-2GU, W-2CM, W-2VI) and W-3cPR.

*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 RCE, RCW, RCO, RCT, and RCU Records.

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

No, do NOT send paper forms.

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

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

*Do you have test software that I can use to verify the accuracy of my EFW2C file?*

Yes. See Section 7 of this publication for AccuW2C information.

*How may I send you my W-2c information using the EFW2C format?*

- Business Services Online (BSO) Electronic File Upload (see Section 8)
- Electronic Data Transfer (EDT) (see Section 9)

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

- Some states will accept the format for the State Wage Record shown in this book; 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 Wage Record (RCS) or the State Total Record (RCV) data.

## 1.2 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 RCA 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 the BSO (see Section 6.2).

*What if you can't process my file?*

- If you specify "E-Mail/Internet" as your Preferred Method of Problem Notification in position 315 of the Submitter Record, we will send you an e-mail notice that tells you how to log in to view your error information online at <http://www.socialsecurity.gov/bsowelcome.htm> with your active Personal Identification Number (PIN) and password. If you do not have an active PIN and password, please see Section 6.0 (PIN/Password Registration Information). SSA encourages submitters to choose "E-Mail/Internet" as their Preferred Method of Problem Notification in order to receive their notices as quickly as possible.
- If you select "U.S. Postal Service" as your Preferred Method of Problem Notification in position 315 of the Submitter Record, we will send you a letter containing an explanation of the problems that we found.

*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 I use a service bureau or a reporting representative to submit my file, am I responsible for the accuracy of the file?*

Yes.

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

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

### **1.3 Assistance**

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

See Appendix A for a complete list of contact numbers.

***Note: For questions concerning using the State Wage Record, 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 Employer RCE Record are used only if one of the situations below applies:

- IRS Form 2678 Procedure Agent (Agent Indicator Code “1”)
  - An employer that wants to use an agent prepares an IRS Form 2678 (Employer Appointment of Agent) and submits the form to an agent.
  - The agent submits to the IRS the IRS Form(s) 2678 received from an employer(s) along 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 at the same time 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 (*Special Rules for Paying Taxes*) of the *IRS Publication 15-A (Employer's Supplemental Tax Guide)* at <http://www.irs.gov/pub/irs-pdf/p15a.pdf>.

#### 2.1.1 Special Instructions for 2678 Agents

*I am an approved 2678 Agent. How do I report?*

- If you are an IRS approved 2678 Agent, there is a special case in which the IRS has additional requirements for reporting the employer name and address.
- For detailed instructions, see IRS “Instructions for Forms W-2 and W-3,” Special Reporting Situations for Form W2/Agent report, at <http://www.irs.gov/pub/irs-pdf/iw2w3.pdf>.

### 2.2 Correcting Social Security Wages and/or Social Security Tips Without Correcting Medicare Wages and Tips

*I am making a correction to Social Security Wages and/or Social Security tips with the following conditions:*

- The correction is for tax year 1991, or later, and
- I only need to correct Social Security Wages and/or Social Security Tips.
- The correct amount for Social Security Wages and/or Social Security Tips is less than the originally reported amount.
- There is no change to the originally reported Medicare Wages and Tips.

*How do I do this?*

- In addition to correcting the Social Security Wages and/or Social Security Tips for an employee, you must show the total Medicare Wages previously reported in both the original and correct Medicare Wages and Tips items - even though there is no change to the originally reported Medicare Wages and Tips.

Example:

| ORIGINAL EFW2:          |               |
|-------------------------|---------------|
| FIELD NAME              | REPORTED AS:  |
| Tax Year                | 1991 or later |
| Social Security Wages   | \$700.00      |
| Social Security Tips    | \$100.00      |
| Medicare Wages and Tips | \$800.00      |

| COMPLETE EFW2C FORMAT RCW (AND RCT) RECORDS AS: |                     |          |
|---|---------------------|----------|
| FIELD NAME                                      | ORIGINALLY REPORTED | CORRECT  |
| Social Security Wages                           | \$700.00            | \$0.00   |
| Social Security Tips                            | \$100.00            | \$0.00   |
| Medicare Wages and Tips                         | \$800.00            | \$800.00 |

***Note: When the above instructions are followed, AccuW2C users will still get the edit, "The Originally Reported Money field amount must not be the same as the Correct Money field amount." This edit can be ignored in this situation.***

### 2.3 Correcting Tax Year, EIN and Employment Code

*I need to correct the Employment Code. How do I do this?*

- To correct an Employment Code, contact your Employer Services Liaison Officer (ESLO) for assistance.
- See Appendix A for a complete list of contact numbers.

*I need to correct the tax year or EIN. How do I do this?*

- In order to make this correction, you must submit two EFW2C files.
- To correct an incorrect tax year or EIN on an EFW2 file, submit one EFW2C file showing the incorrect tax year or EIN and show the original amounts that were on the original submission and the corrected amounts as zero.
- Additionally, a second EFW2C file will be needed to show original amounts as zero and the corrected amounts.
- Contact your ESLO for further assistance. See Appendix A for a complete list of contact numbers.

Example 1 – Tax Year Correction:**REPORT #1**

|                 |                    |
|-----------------|--------------------|
| <b>TAX YEAR</b> | Incorrect Tax Year |
|-----------------|--------------------|

|                     | <b>ORIGINALLY REPORTED</b>              | <b>CORRECT</b> |
|---------------------|---|----------------|
| <b>MONEY FIELDS</b> | Amounts reported on original submission | Zeros          |

**REPORT #2**

|                 |                  |
|-----------------|------------------|
| <b>TAX YEAR</b> | Correct Tax Year |
|-----------------|------------------|

|                     | <b>ORIGINALLY REPORTED</b> | <b>CORRECT</b>                          |
|---------------------|----------------------------|---|
| <b>MONEY FIELDS</b> | Zeros                      | Amounts reported on original submission |

Example 2 – EIN Correction:**REPORT #1**

|                     | <b>ORIGINALLY REPORTED</b>              | <b>CORRECT</b> |
|---------------------|---|----------------|
| <b>EIN</b>          | Blanks                                  | Incorrect EIN  |
| <b>MONEY FIELDS</b> | Amounts reported on original submission | Zeros          |

**REPORT #2**

|                     | <b>ORIGINALLY REPORTED</b> | <b>CORRECT</b>                          |
|---------------------|----------------------------|---|
| <b>EIN</b>          | Blanks                     | Correct EIN                             |
| <b>MONEY FIELDS</b> | Zeros                      | Amounts reported on original submission |

**2.4 Correcting Money that was Reported Under a Previous EIN**

*I reported earnings under an EIN that has since been changed and is no longer in use. I now have a new EIN because the structure of my business has changed. I need to correct money amounts that were reported under the previous EIN. How do I do this?*

- Prepare an RCE Record with the old EIN in the “Employer’s/Agent’s Originally Reported EIN” field (position 8 – 16).
- Enter the new EIN in the “Employer’s/Agent’s Correct EIN” field (position 17 – 25).
- For more information, visit the IRS website, <http://www.irs.gov> or contact your ESLO for further assistance. See Appendix A for a complete list of contact numbers.

## 2.5 Correcting Employee Name and SSN

*I reported a W-2 where all money fields were correct but the employee name and/or Social Security Number (SSN) was reported incorrectly. How do I correct this?*

- Complete the RCW Record original “Social Security Number”, original “Employee First Name”, original “Employee Middle Name or Initial” and original “Employee Last Name” fields for all SSN/name corrections.
- Report blanks in an original name field if blanks were originally reported.
- If there is no SSN available for the employee, enter zeros (0) in positions 13 - 21 of the RCW Record, and have your employee call **1-800-772-1213** or visit the local Social Security office to obtain an SSN. Do not enter a fictitious SSN, (for example, 111111111, 333333333, or 123456789).
  - When the SSN is provided, submit an EFW2C 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 EFW2. |
| 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.  |

### Exceptions:

- Do not use the EFW2C format to correct cases where the original SSN was reported as blanks or zeros and the original employee’s name was reported as blanks. Instead, contact SSA at 1-800-772-6270 for assistance with this type of name/SSN correction.

#### Example:

The original EFW2 file was reported as follows:

|             | Name | SSN         |
|-------------|------|-------------|
| Employee #1 |      | 000-00-0000 |

- Do not use the EFW2C format to correct cases where the original SSN was reported as blanks or zeros for two or more employees with identical names. Instead, contact your ESLO for assistance. See Appendix A for a complete list of contact numbers.

#### Example:

The original EFW2 file was reported as follows:

|             | Name       | SSN         |
|-------------|------------|-------------|
| Employee #1 | John Smith | 000-00-0000 |
| Employee #2 | John Smith | 000-00-0000 |

In this case, do not use the EFW2C format to correct the SSN. Doing so could result in the earnings of both Employee #1 and Employee #2 to be credited to Employee #1. The EFW2C format may only be used to correct any case where the original SSN was reported as blanks or zeros for an employee whose name is not identical to any other employee's.

- To correct a few cases where one of the exceptions listed above apply, contact SSA at 1-800-772-6270. For a large number of such corrections, please contact your ESLO (see Appendix A) and request help with the Large Employer Reinstatement Process.

## 2.6 Special Instructions for Correcting Deferred Compensation for Employees with More Than One Type of Deferred Compensation

In the EFW2C format RCW Record, Deferred Compensation is reported in the following fields:

| FIELD NAME   | POSITION OF ORIGINALLY REPORTED FIELD | POSITION OF CORRECT FIELD |
|--|---------------------------------------|---------------------------|
| Deferred Compensation Contributions to Section 401(k)        | 442 - 452                             | 453 - 463                 |
| Deferred Compensation Contributions to Section 403(b)        | 464 - 474                             | 475 - 485                 |
| Deferred Compensation Contributions to Section 408(k)(6)     | 486 - 496                             | 497 - 507                 |
| Deferred Compensation Contributions to Section 457(b)        | 508 - 518                             | 519 - 529                 |
| Deferred Compensation Contributions to Section 501(c)(18)(D) | 530 - 540                             | 541 - 551                 |
| Total Deferred Compensation Contributions                    | 552 - 562                             | 563 - 573                 |

The manner in which Deferred Compensation corrections are reported in the EFW2C format for an employee with more than one type of Deferred Compensation is determined by the format of the original submission (TIB or EFW2) and the tax year.

### 2.6.1 Correcting Deferred Compensation Originally Reported in TIB Format

*My original submission was in TIB format. How do I make a correction in EFW2C format to Deferred Compensation for an employee with more than one type of Deferred Compensation?*

- Complete only the Originally Reported and Correct Total Deferred Compensation Contribution fields (positions 552 - 562 and 563 - 573 , respectively) in the RCW Record.
- Report *blanks* in positions 442 - 551 of the RCW Record.
- Complete the corresponding RCT Record fields in the same manner.

## 2.6.2 Correcting Deferred Compensation Originally Reported in EFW2 (formerly MMREF-1) Format

*My submission was originally reported in EFW2 (formerly MMREF-1) format. How do I make a correction in EFW2C format to Deferred Compensation for an employee with more than one type of Deferred Compensation if the tax year is 1987 through 2003?*

- Complete the Originally Reported and Correct fields for all types of Deferred Compensation for which either the original amount and/or the corrected amount is a nonzero numeric value.
- Report the previously reported (nonzero) amount in both the Originally Reported and Correct fields for any type of Deferred Compensation that was originally reported and is not being corrected.

**Note:** *When the above instructions are followed, AccuW2C users will still get the edit, "The Originally Reported Money field amount must not be the same as the Correct Money field amount." This edit can be ignored in this situation.*

- Report *blanks* (not zeros) for any type of Deferred Compensation that was not originally reported and does not apply for the employee.
- Report *blanks* in positions 552 - 562 and 563 - 573 of the RCW Record.
- Complete the corresponding RCT Record fields in the same manner.

### Example 1 - Tax Year 1987 through 2003:

An employee is reported for \$500.00 Deferred Compensation Contributions to Section 401(k) and \$300.00 Deferred Compensation Contributions to Section 408(k)(6). You want to correct the Deferred Compensation Contributions to Section 401(k) to \$700 without changing the Deferred Compensation Contributions to the Section 408(k)(6) amount.

| IF ORIGINALLY REPORTED IN EFW2 (FORMERLY MMREF-1) FORMAT AS: |                     |
|--|---------------------|
| FIELD NAME   | ORIGINALLY REPORTED |
| Deferred Compensation Contributions to Section 401(k)        | \$500.00            |
| Deferred Compensation Contributions to Section 403(b)        | \$0.00              |
| Deferred Compensation Contributions to Section 408(k)(6)     | \$300.00            |
| Deferred Compensation Contributions to Section 457(b)        | \$0.00              |
| Deferred Compensation Contributions to Section 501(c)(18)(D) | \$0.00              |

| COMPLETE EFW2C FORMAT RCW (AND RCT) RECORDS AS:              |                     |          |
|--|---------------------|----------|
| FIELD NAME   | ORIGINALLY REPORTED | CORRECT  |
| Deferred Compensation Contributions to Section 401(k)        | \$500.00            | \$700.00 |
| Deferred Compensation Contributions to Section 403(b)        | blanks              | blanks   |
| Deferred Compensation Contributions to Section 408(k)(6)     | \$300.00            | \$300.00 |
| Deferred Compensation Contributions to Section 457(b)        | blanks              | blanks   |
| Deferred Compensation Contributions to Section 501(c)(18)(D) | blanks              | blanks   |

*My submission was originally reported in EFW2 (formerly MMREF-1) format. How do I make a correction in EFW2C format to Deferred Compensation for an employee with more than one type of Deferred Compensation if the tax year is 2004 or later?*

- Complete the Originally Reported and Correct fields for only the type(s) of Deferred Compensation being corrected.
- Report *blanks* (not the previously reported nonzero amount ) in both the Originally Reported and Correct fields for any type of Deferred Compensation that was originally reported and is not being corrected.
- Report *blanks* (not zeros) for any type of Deferred Compensation that was not originally reported and does not apply for the employee.
- Report *blanks* in positions 552 - 562 and 563 - 573 of the RCW Record.
- Complete the corresponding RCT Record fields in the same manner.

Example 2 - Tax Year 2004 or later:

An employee is reported for \$500.00 Deferred Compensation Contributions to Section 401(k) and \$300.00 Deferred Compensation Contributions to Section 408(k)(6). You want to correct the Deferred Compensation Contributions to Section 401(k) to \$700 without changing the Deferred Compensation Contributions to the Section 408(k)(6) amount.

| <b>IF ORIGINALLY REPORTED IN EFW2 (FORMERLY MMREF-1) FORMAT AS:</b> |                            |
|---|----------------------------|
| <b>FIELD NAME</b>   | <b>ORIGINALLY REPORTED</b> |
| Deferred Compensation Contributions to Section 401(k)               | \$500.00                   |
| Deferred Compensation Contributions to Section 403(b)               | \$0.00                     |
| Deferred Compensation Contributions to Section 408(k)(6)            | \$300.00                   |
| Deferred Compensation Contributions to Section 457(b)               | \$0.00                     |
| Deferred Compensation Contributions to Section 501(c)(18)(D)        | \$0.00                     |

| <b>COMPLETE EFW2C FORMAT RCW (AND RCT) RECORDS AS:</b>       |                            |                |
|--|----------------------------|----------------|
| <b>FIELD NAME</b>  | <b>ORIGINALLY REPORTED</b> | <b>CORRECT</b> |
| Deferred Compensation Contributions to Section 401(k)        | \$500.00                   | \$700.00       |
| Deferred Compensation Contributions to Section 403(b)        | blanks                     | blanks         |
| Deferred Compensation Contributions to Section 408(k)(6)     | blanks                     | blanks         |
| Deferred Compensation Contributions to Section 457(b)        | blanks                     | blanks         |
| Deferred Compensation Contributions to Section 501(c)(18)(D) | blanks                     | blanks         |



## 2.7 Household Employees

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

- Prepare an RCE Record with an "H" in the "Employer's Correct Employment Code" field, position 223.
- 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 I.)
- If the sum is less than the tax year minimum, report zeros in the "Correct Social Security Wages" and "Correct Social Security Tips" fields in the RCW Record.
- 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 "Correct Medicare Wages and Tips" field in the RCW Record. (See Appendix I.)
- Household employees who earn less than the minimum covered amount should not have Social Security tax and Medicare Tax withheld.
- If the sum of Social Security Wages and Social Security Tips is reported as nonzero and is less than the minimum covered amount or if Medicare Wages and Tips is reported as nonzero and is less than the minimum covered amount, SSA will reduce Social Security Wages, Social Security Tips, and/or Medicare Wages and Tips to zero when the wage report is processed. An EFW2C correction is not necessary since Social Security Wages, Social Security Tips, and/or Medicare Wages and Tips have already been correctly processed as zero.

**Note:** *If 5 or fewer W-2c forms are submitted, please consider using W-2c Online to submit your file. You can complete up to 5 Forms W-2c 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>.*

## 2.8 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 4 – 12) in the RCA Record.

## 2.9 Third-Party Sick Pay Recap Reporting

*What is a Third-party sick pay recap report?*

A recap form is a special W-2 that does not contain an employee name or Social Security Number. For more information about recap reports, visit the IRS website, [www.irs.gov/pub/irs-pdf/p15a.pdf](http://www.irs.gov/pub/irs-pdf/p15a.pdf).

*Can I file a EFW2C file to correct a Third-Party Sick Pay Recap report?*

Third-Party Sick Pay recap reports may not be filed electronically.

## 2.10 Predecessor/Successor Agent Reporting

*I need to file a correction for a W-2 that represents only part of the employee's yearly earnings. How do I do this?*

In order to do this, we strongly recommend that you contact SSA to confirm that the original money amount(s) agrees with the employee's earnings record. See Section 2.11 for contact information.

### Example:

Employee A earned a total of \$125,000 in tax year 2007. His earnings were reported by two different submitters.

#### **ORIGINAL EFW2 #1:**

|                     |                                 |
|---------------------|---------------------------------|
| <b>SUBMITTER</b>    | Submitter A                     |
| <b>REPORTED FOR</b> | Employee A                      |
| <b>TIME PERIOD</b>  | January through June of TY 2007 |
| <b>MONEY FIELD</b>  | \$50,000                        |

#### **ORIGINAL EFW2 #2:**

|                     |                                  |
|---------------------|----------------------------------|
| <b>SUBMITTER</b>    | Submitter B                      |
| <b>REPORTED FOR</b> | Employee A                       |
| <b>TIME PERIOD</b>  | July through December of TY 2007 |
| <b>MONEY FIELD</b>  | \$75,000                         |

Submitter A should contact SSA before making a correction to Employee A's \$50,000 as reported in EFW2 #1 to ensure that the correction does not affect the EFW2 that was reported by Submitter B.

## 2.11 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 MAKING CORRECTIONS

#### 3.1 Correcting a Processed File

*What can I correct using the EFW2C file?*

You can correct specific fields that have been processed by SSA and/or provide correction information to IRS.

*What do you mean when you say specific fields are processed by SSA?*

- Some money fields processed by SSA are maintained by SSA with the money amounts also forwarded to IRS. These fields can be corrected with an EFW2C file, and the correction information is forwarded to IRS.
- Some money fields processed by SSA are not maintained by SSA, but the amounts are forwarded to IRS. Correction information submitted on an EFW2C file for these fields is forwarded to IRS.
- Some money fields processed by SSA are not maintained by SSA, but the amounts are forwarded to the responsible trust territory or commonwealth. These money fields can not be corrected with an EFW2C file. Corrections can be submitted directly to the trust territory or commonwealth via a paper correction form. See Sections 3.2.1 and 3.2.2 for more information.

*What types of corrections can I make?*

You can make corrections to employer information and employee information.

*What kind of employer information can I correct?*

You can correct the Employer/Agent EIN, Employment Code, Tax Year, Establishment Number and Third-Party Sick Pay Indicator.

*What kind of employee information can I correct?*

You can correct most money fields, the SSN, employee name and indicators.

*How do I correct information on an employee's earnings file?*

- For money amounts to be recorded on an employee's earnings file, the SSN and name originally submitted agreed with the SSN and associated name on our records.
- In order to correct information on an employee's earnings file, the EFW2C file must contain the "correct" SSN and "correct" associated name that agree with our records and agree with the SSN and name on an employee's earnings file.
- Employee money corrections we make are based on offsetting the incorrect information and adding the correct information.
- For employee money corrections, this can be accomplished using one employer report (Employer Record, Employee Wage Record(s), and Total Record(s)).
- For other corrections, such as EIN, Employment Code, Tax Year and Establishment Number, **two employer reports** are needed. The first employer report offsets the incorrect information and the second employer report adds the correct information.
- For further assistance with scenarios that require **two correction reports**, contact your ESLO. See Appendix A for a complete list of contact numbers.

*What if the employee's name has changed? How would the employee change his/her name on SSA's records?*

- You must ask the employee to correct the associated name on our records. Usually, this is done with Form SS-5 (Application for a Social Security Number) at the local Social Security office.
- You cannot correct the name on SSA's records using an EFW2C file.

*Is there a time limit for filing corrections which reduce Social Security Wages/Tips or Medicare Wages and Tips?*

Usually, SSA will not reduce Social Security or Medicare wages on an employee's earnings file after the IRS' Statute of Limitations (3 years, 3 months and 15 days). However, SSA can increase Social Security or Medicare wages at any time, even after the Statute of Limitations has passed.

### **3.2 How to Make Corrections**

*I reported some employee wages incorrectly (everything else is correct). How do I correct this?*

- You must submit one EFW2C file.
- For every money field in the RCW and RCO Records that you want to correct, complete the related money fields: "Originally Reported" money and "Correct" money.
- SSA can only correct the latest amount that we have processed for a money field. In order to correct that field, the "Originally Reported" money amount that you submit must match the latest amount that we have processed. If you are not sure of what should be entered in the "Originally Reported" money field, please contact SSA at **1-800-772-6270**, Monday through Friday, 7:00 a.m. to 7:00 p.m. eastern time.
- The "Originally Reported" money field will be the amount reported on the original EFW2 money field.
- However, if you have made a prior correction on the money field that you now want to correct, the "Originally Reported" money field will now be the amount reported as the "Corrected" amount on the prior correction.
- For every money field that you do NOT want to correct, fill the related money fields "Originally Reported" and "Correct" with blanks.
- See Appendix B for specific instructions.

*I did not complete some money fields in my report for tax year 1991 or later, but everything else is correct - how do I correct the money fields?*

- In some situations, we compute the amount for money fields based on the maximum for the tax year.
- In these situations you do NOT need to submit a correction. If you want to verify that the amounts computed by SSA are correct, call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 7:00 p.m. Eastern Time.
- If your situation is NOT one of the following, you will need to submit a correction (see above).

- Situation 1
  - You entered zeros in the following fields:
    - 1) Wages, Tips and Other Compensation
    - 2) Social Security Tax Withheld
    - 3) Medicare Tax Withheld

**and**

  - You entered zeros in the following fields:
    - 1) Social Security Wages
- Medicare Wages and Tips
  - 2) Social Security Tips

We computed amounts for the following fields:

  - 1) Social Security Wages (Tips included)
  - 2) Medicare Wages and Tips
- Situation 2
  - You entered more than zero in the following fields:
    - 1) Wages, Tips and Other Compensation
    - 2) Social Security Tax Withheld

**and**

  - You entered zeros in the following fields:
    - 1) Social Security Wages
    - 2) Medicare Wages and Tips
    - 3) Social Security Tips
    - 4) Medicare Tax Withheld

We computed amounts for the following fields:

    - 1) Social Security Wages (Tips Included)
    - 2) Medicare Wages and Tips
    - 3) Medicare Tax Withheld
- Situation 3
  - You entered more than zero in the following fields:
    - 1) Wages, Tips and Other Compensation
    - 2) Social Security Tax Withheld
    - 3) Medicare Wages and Tips
    - 4) Medicare Tax Withheld

**and**

  - You entered zeros in the following fields:
    - 1) Social Security Wages
    - 2) Social Security Tips

We computed amounts for the following fields:

    - 1) Social Security Wages (Tips Included)
- Situation 4
  - You entered more than zero in the following fields:
    - 1) Wages, Tips and Other Compensation
    - 2) Social Security Tax Withheld
    - 3) Medicare Wages and Tips

**and**

  - You entered zeros in the following fields:
    - 1) Social Security Wages
    - 2) Social Security Tips

## 3) Medicare Tax Withheld

We computed amounts for the following fields:

- 1) Social Security Wages (Tips Included)
- 2) Medicare Tax Withheld

- Situation 5

You entered more than zero in the following fields:

- 1) Wages, Tips and Other Compensation
- 2) Social Security Wages
- 3) Social Security Tips
- 4) Social Security Tax Withheld

**and**

You entered zeros in the following fields:

- 1) Medicare Wages and Tips
- 2) Medicare Tax Withheld

We computed amounts for the following fields:

- 1) Medicare Wages and Tips
- 2) Medicare Tax Withheld

- Situation 6

You entered more than zero in the following fields:

- 1) Wages, Tips and Other Compensation
- 2) Social Security Wages
- 3) Social Security Tips
- 4) Social Security Tax Withheld
- 5) Medicare Tax Withheld

**and**

You entered zeros in the following field:

- 1) Medicare Wages and Tips

We computed an amount for the following field:

- 1) Medicare Wages and Tips

- Situation 7

You entered more than zero in the following fields:

- 1) Wages, Tips and Other Compensation
- 2) Social Security Wages
- 3) Social Security Tips
- 4) Social Security Tax Withheld
- 5) Medicare Wages and Tips (must be less than Social Security Wages and Tips combined)

**and**

You entered zeros in the following field:

- 1) Medicare Tax Withheld

We computed an amount for the following field:

- 1) Medicare Tax Withheld

- Situation 8

You entered more than zero in the following fields:

- 1) Wages, Tips and Other Compensation
- 2) Medicare Tax Withheld

**and**

You entered zeros in the following fields:

- 1) Social Security Wages
- 2) Social Security Tax Withheld

3) Medicare Wages and Tips

4) Social Security Tips

We computed amounts for the following fields:

1) Social Security Wages (Tips Included)

2) Social Security Tax Withheld

3) Medicare Wages and Tips

### 3.2.1 Correcting Puerto Rico Wages

*I filed an EFW2 report with tax jurisdiction code P (Puerto Rico) or paper form 499R-2/W-2PR. Should I file an EFW2C report if I discover that my original report contained an incorrect money amount?*

If the following money fields were reported incorrectly in the EFW2 format, it is not necessary to file an EFW2C report. The EFW2C format does not support correction of these fields:

- Civil Status
- 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
- Puerto Rico Tax Withheld
- Retirement Fund Annual Contributions

If any other money field was reported incorrectly, you should file an EFW2C report.

### 3.2.2 Correcting Wages for Virgin Islands, Guam, American Samoa, or Northern Mariana Islands

*I filed an EFW2 report with tax jurisdiction code V (Virgin Islands), G (Guam), S (American Samoa) or N (Northern Mariana Islands) or paper forms W-2VI, W-2GU, W-2AS, or W-2CM. Should I file an EFW2C report if I discover that my original report contained an incorrect money amount?*

If the following money fields were reported incorrectly in the EFW2 format, it is not necessary to file an EFW2C report. The EFW2C format does not support correction of these fields:

- 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

If any other money field was reported incorrectly, you should file an EFW2C report.

### 3.3 Assistance

If you need help in making a correction, call your local contact shown in Appendix A.

## 4.0 FILE DESCRIPTION

### 4.1 General

*What do I name my file?*

Any file name may be used. However, the file name must have a valid extension (for example, “.txt”). See Section 9.0, Electronic Data Transfer (EDT) Filing, for information on EDT file names.

*How do I make corrections if my company has multiple locations or payroll systems using the same EIN?*

- Include all corrections following one Employer Record, or
- Split corrections following multiple Employer Records.

*How do I make a correction for an employee who received multiple W-2s with the same EIN?*

See Appendix D.

*What records are optional in an EFW2C file and which ones are required?*

In most correction situations, the following is true:

- Code RCA – Submitter Record (Required)
- Code RCE – Employer Record (Required)
- Code RCW – Employee Wage Record (Required)
- Code RCO – Employee Wage Record (Optional)
- Code RCS – State Wage Record (Optional)
- Code RCT – Total Record (Required)
- Code RCU – Total Record (Optional)
- Code RCV – State Total Record (Optional)
- Code RCF – Final Record (Required)

*Where can I find examples of the file layouts?*

See Appendix E.

### 4.2 File Requirements

#### 4.2.1 Submitter Record (RCA)

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

#### 4.2.2 Employer Record (RCE)

- The first RCE Record must follow the RCA Record.
- Following the last RCW/RCO/RCS Record for the employer, create an RCT/RCU/RCV and then create either the:
  - RCE Record for the next employer in the submission; or



- RCF Record, if this is the last report in the submission.
- When the same employer information applies to multiple RCW/RCO Records, group them together under a single RCE Record. Unnecessary RCE Records can cause serious processing errors or delays.

#### **4.2.3 Employee Wage Records (RCW and RCO)**

- Following each RCE Record, include the RCW Record(s) for that RCE Record. If an RCO Record is required for an employee, it must immediately follow that employee's RCW Record.
- The RCO 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 RCO Record if only blanks would be entered in positions 4 - 1024. Write RCO Records only for those employees who have RCO information to report.

#### **4.2.4 State Wage Record (RCS)**

- The State Wage Record is optional; 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.
- Should follow the related RCW Record (or optional RCO Record).
- If there are multiple State Wage Records for an employee, include all of the State Wage Records for the employee immediately after the related RCW or RCO Record.
- Do NOT generate this record if only blanks would be entered after the Record Identifier.

#### **4.2.5 Total Records (RCT and RCU)**

- The RCT Record must be generated for each RCE Record.
- The RCU Record is required if a RCO Record is prepared.
- If just one field applies, the entire record must be completed.
- Do NOT complete an RCU Record if only blanks would be entered in positions 4 - 1024.

#### **4.2.6 State Total Record (RCV)**

- The State Total Record is optional; 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.
- This record should follow the RCU Total Record (optional). If there is no RCU Record then it should follow the RCT Total Record.
- Do NOT generate this record if only blanks would be entered after the Record Identifier.

#### **4.2.7 Final Record (RCF)**

- 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 Code RCF Record.

### **4.3 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.

## 5.0 RECORD SPECIFICATIONS

### 5.1 General

*What character sets may I use?*

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

*What is the length of each record?*

1,024 bytes.

*Are there any restrictions concerning the number of records for an EFW2C file?*

If your organization files on behalf of multiple employers, include no more than 500,000 RCW Records or 25,000 RCE 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 RCA Record.
- For the "Contact E-Mail/Internet" field in the RCA Record, positions 262 - 301, use the upper and/or lower case letters as needed to show the exact e-mail address.

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

- See the IRS publication "Instructions for Forms W-2c and W-3c" at <http://www.irs.gov/formspubs/index.html>.

### 5.2 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?*

If corrections to money fields are necessary the following rules apply, otherwise fill money fields with blanks:

- 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 = 0000005960).
- Do NOT round to the nearest dollar (Example: \$5,500.99 = 00000550099).

- Right justify and zero fill to the left.

*What rules do you have for the address fields?*

- Fields equate to lines of address printed on correspondence.
- 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 USPS Publication 28; or
  - View the U.S. Postal Service website:  
<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 G. (*SSA uses the U.S. 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 H. 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 in the EFW2C format.*)

*What rules do you have for the submitter EIN?*

- Enter the EIN used for PIN/Password registration (see Section 6 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 2.8.

*What rules do you have for the correct 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.

*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
- Do **NOT** include any titles.
- The employee's correct first name, middle name or initial and last name fields must be completed for all corrections.
- If you are correcting the employee's name, the employee's originally reported first name, middle name or initial and last name fields must be completed as originally submitted.

*What rules do you have for the correct 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, 11111111, 33333333, or 123456789).

- For valid range numbers, check the latest list of newly issued SSN ranges by visiting <http://www.socialsecurity.gov/employer> :
  - Under "Employer Information Directory," select *Verify Social Security Numbers Online*;
  - Under "More Information," select *High Group List and Other Ways to Determine If an SSN is Valid*.
- See Section 2.5 for more information on correcting an employee's name and/or SSN.

### 5.3 Purpose

*What is the purpose of the RCA, Submitter Record?*

- Identifies the organization submitting the file.
- Describes the file.
- Identifies the organization to be contacted by SSA.
- Identifies the means of contact.

*What is the purpose of the RCE, Employer Record?*

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

*What is the purpose of the RCW and RCO, Employee Wage Records?*

It corrects income and tax data for employees.

*What is the purpose of the RCS, State Wage Record?*

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

*What is the purpose of the RCT and RCU, Total Records?*

It reports totals for all RCW (and optional RCO) Records reported since the last RCE Record.

*What is the purpose of the RCV, State Total Record?*

It reports totals for all RCS Records reported since the last RCE Record.

*What is the purpose of the RCF, Final Record?*

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

### 5.4 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.

5.5 Code RCA – Submitter Record

| Field Name | Record Identifier | Submitter's Employer Identification Number (EIN) | Personal Identification Number (PIN) | Software Vendor Code | Blank | Software Code |
|------------|-------------------|--|--------------------------------------|----------------------|-------|---------------|
| Position   | 1-3               | 4-12   | 13-20                                | 21-24                | 25-29 | 30-31         |
| Length     | 3                 | 9  | 8                                    | 4                    | 5     | 2             |

| Submitter Name | Location Address | Delivery Address | City    | State Abbreviation | ZIP Code |
|----------------|------------------|------------------|---------|--------------------|----------|
| 32-88          | 89-110           | 111-132          | 133-154 | 155-156            | 157-161  |
| 57             | 22               | 22               | 22      | 2                  | 5        |

| ZIP Code Extension | Blank   | Foreign State/Province | Foreign Postal Code | Country Code | Contact Name |
|--------------------|---------|------------------------|---------------------|--------------|--------------|
| 162-165            | 166-171 | 172-194                | 195-209             | 210-211      | 212-238      |
| 4                  | 6       | 23                     | 15                  | 2            | 27           |

| Contact Phone Number | Contact Phone Extension | Blank   | Contact E-mail /Internet | Blank   | Contact Fax |
|----------------------|-------------------------|---------|--------------------------|---------|-------------|
| 239-253              | 254-258                 | 259-261 | 262-301                  | 302-304 | 305-314     |
| 15                   | 5                       | 3       | 40                       | 3       | 10          |

| Preferred Method of Problem Notification Code | Preparer Code | Resub Indicator | Resub WFID | Blank    |
|---|---------------|-----------------|------------|----------|
| 315   | 316           | 317             | 318-323    | 324-1024 |
| 1   | 1             | 1               | 6          | 701      |

| RCA POSITION | FIELD NAME                                       | LENGTH | SPECIFICATIONS  |
|--------------|--|--------|---|
| 1-3          | Record Identifier                                | 3      | Constant "RCA".   |
| 4-12         | Submitter's Employer Identification Number (EIN) | 9      | <p>Enter the Submitter's EIN.</p> <ul style="list-style-type: none"> <li>• Enter the EIN used for PIN/Password registration (see Section 6 for registration information).</li> <li>• Only numeric characters.</li> <li>• Omit hyphens.</li> <li>• Do <b>NOT</b> begin with 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89.</li> </ul> <p>For third-party self-employed submitters, see Section 2.8.</p> |
| 13-20        | Personal Identification Number (PIN)             | 8      | <p>Enter the PIN assigned to the employee who is attesting to the accuracy of this file.</p> <p>See Section 6 for further information concerning the difference in using the PIN as a signature and using the PIN to access the Business Services Online (BSO).</p>   |
| 21-24        | Software Vendor Code                             | 4      | <p>Enter the <b>numeric</b> four-digit Software Vendor Identification Code assigned by the National Association of Computerized Tax Processors (NACTP). To request a Vendor Identification Code, visit their website at <a href="http://www.nactp.org">www.nactp.org</a>.</p> <p>Otherwise, fill with blanks.</p>   |
| 25-29        | Blank  | 5      | Fill with blanks. Reserved for SSA use.   |
| 30-31        | 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"> <li>• 98 = In-House Program</li> <li>• 99 = Other</li> </ul>  |
| 32-88        | Submitter Name                                   | 57     | <p>Enter the name of the organization to receive error notification if this file cannot be processed.</p> <p>Left justify and fill with blanks.</p>   |
| 89-110       | Location Address                                 | 22     | <p>Enter the location address (Attention, Suite, Room Number, etc.) for the submitter name.</p> <p>Left justify and fill with blanks.</p>   |
| 111-132      | Delivery Address                                 | 22     | <p>Enter the delivery address (Street or Post Office Box) for the organization to whom the notification of unprocessable data should be sent.</p> <p>Left justify and fill with blanks.</p>   |
| 133-154      | City   | 22     | <p>Enter the city of the organization to whom the notification of unprocessable data should be sent.</p> <p>Left justify and fill with blanks.</p>  |

| RCA POSITION | FIELD NAME             | LENGTH | SPECIFICATIONS  |
|--------------|------------------------|--------|---|
| 155-156      | State Abbreviation     | 2      | Enter the State or commonwealth/territory of the organization to whom the notification of unprocessable data should be sent.<br><br>Use a postal abbreviation shown in Appendix G.<br><br>For a foreign address, fill with blanks.  |
| 157-161      | ZIP Code               | 5      | Enter a valid ZIP code.<br><br>For a foreign address, fill with blanks.   |
| 162-165      | ZIP Code Extension     | 4      | Enter the four-digit extension of the ZIP code.<br><br>If not applicable, fill with blanks.   |
| 166-171      | Blank                  | 6      | Fill with blanks. Reserved for SSA use.   |
| 172-194      | Foreign State/Province | 23     | If applicable, enter the foreign state/province.<br><br>Left justify and fill with blanks.<br><br>Otherwise, fill with blanks.  |
| 195-209      | Foreign Postal Code    | 15     | If applicable, enter the foreign postal code.<br><br>Left justify and fill with blanks.<br><br>Otherwise, fill with blanks.   |
| 210-211      | Country Code           | 2      | If one of the following applies, fill with blanks: <ul style="list-style-type: none"> <li>• One of the 50 states of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> Otherwise, enter the applicable Country Code (see Appendix H). |
| 212-238      | Contact Name           | 27     | Enter the name of the person to be contacted by SSA concerning problems in processing your submission.<br><br>Left justify and fill with blanks.  |
| 239-253      | Contact Phone Number   | 15     | Enter the telephone number (including the area code) for the contact name.<br><br>Left justify and fill with blanks.<br><br><i>Note: It is imperative that the submitter's telephone number 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.</i>                       |

| RCA POSITION | FIELD NAME                                    | LENGTH | SPECIFICATIONS  |
|--------------|---|--------|---|
| 254-258      | Contact Phone Extension                       | 5      | Enter the telephone extension for the contact name.<br><br>Left justify and fill with blanks.   |
| 259-261      | Blank   | 3      | Fill with blanks. Reserved for SSA use.   |
| 262-301      | Contact E-mail/Internet                       | 40     | If applicable, enter your e-mail/Internet address.<br><br>This field may be upper and lower case.<br><br>Left justify and fill with blanks.<br><br>Otherwise, fill with blanks.   |
| 302-304      | Blank   | 3      | Fill with blanks. Reserved for SSA use.   |
| 305-314      | Contact Fax                                   | 10     | If applicable, enter your fax number (including area code).<br><br>Left justify and fill with blanks.<br><br>Otherwise, fill with blanks.<br><br>For U.S. and U.S. territories only.  |
| 315          | Preferred Method Of Problem Notification Code | 1      | Enter one of the following codes: <ul style="list-style-type: none"> <li>• 1 = E-mail/Internet</li> <li>• 2 = U.S. Postal Service</li> </ul> <p>If you entered a "1", be sure that you entered a valid e-mail address in the Contact E-mail/Internet field (positions 262-301).</p> <p>If you entered a "2", be sure that you entered a complete mailing address in the submitter address fields.</p> |
| 316          | Preparer Code                                 | 1      | Enter one of the following codes to indicate who prepared this file: <ul style="list-style-type: none"> <li>• A = Accounting Firm</li> <li>• L = Self-prepared</li> <li>• S = Service Bureau</li> <li>• P = Parent Company</li> <li>• O = Other</li> </ul> <p><i>Note: If more than one code applies, use the code that best describes who prepared this file.</i></p>                                |
| 317          | Resub Indicator                               | 1      | Enter "1" if this file is being resubmitted.<br><br>Otherwise, enter "0".   |
| 318-323      | Resub Wage File Identifier (WFID)             | 6      | If you entered a "1" in the Resub Indicator field (position 317), enter the WFID displayed on the notice sent to you by SSA.<br><br>Otherwise, fill with blanks.  |
| 324-1024     | Blank   | 701    | Fill with blanks. Reserved for SSA use.   |



5.6 Code RCE – Employer Record

| Field Name | Record Identifier | Tax Year | Employer's/ Agent's Originally Reported EIN | Employer's/ Agent's Correct EIN | Agent Indicator Code | Agent for EIN |
|------------|-------------------|----------|---|---------------------------------|----------------------|---------------|
| Position   | 1-3               | 4-7      | 8-16  | 17-25                           | 26                   | 27-35         |
| Length     | 3                 | 4        | 9   | 9                               | 1                    | 9             |

| Employer's Originally Reported Establishment Number | Employer's Correct Establishment Number | Employer's Name | Location Address | Delivery Address | City    |
|---|---|-----------------|------------------|------------------|---------|
| 36-39   | 40-43                                   | 44-100          | 101-122          | 123-144          | 145-166 |
| 4   | 4                                       | 57              | 22               | 22               | 22      |

| State Abbreviation | ZIP Code | ZIP Code Extension | Blank   | Foreign State/ Province | Foreign Postal Code |
|--------------------|----------|--------------------|---------|-------------------------|---------------------|
| 167-168            | 169-173  | 174-177            | 178-181 | 182-204                 | 205-219             |
| 2                  | 5        | 4                  | 4       | 23                      | 15                  |

| Country Code | Employer's Originally Reported Employment Code | Employer's Correct Employment Code | Originally Reported Third-Party Sick Pay Indicator | Correct Third-Party Sick Pay Indicator | Blank    |
|--------------|--|------------------------------------|--|--|----------|
| 220-221      | 222  | 223                                | 224  | 225                                    | 226-1024 |
| 2            | 1  | 1                                  | 1  | 1                                      | 799      |

| RCE POSITION | FIELD NAME  | LENGTH | SPECIFICATIONS  |
|--------------|---|--------|---|
| 1-3          | Record Identifier                                   | 3      | Constant "RCE".   |
| 4-7          | Tax Year  | 4      | <b>This is a required field.</b><br><br>Enter the tax year being corrected (CCYY).  |
| 8-16         | Employer's/Agent's Originally Reported EIN          | 9      | <b>Only use this field to correct money that was reported under a previously used EIN that has since been changed. See Section 2.4 for further instructions.</b><br><br>Otherwise, fill with blanks.  |
| 17-25        | Employer's/Agent's Correct EIN                      | 9      | <b>This is a required field.</b><br><br><ul style="list-style-type: none"> <li>• Enter only numeric characters.</li> <li>• Omit hyphens.</li> <li>• Do <b>NOT</b> begin with 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89.</li> <li>• Enter the EIN under which tax payments were submitted to the IRS under Forms 941, 943, 944, CT-1, or Schedule H.</li> <li>• If you entered a "1", "2", or "3" in the Agent Indicator Code field (position 26), enter the EIN of the Agent.</li> </ul> |
| 26           | Agent Indicator Code                                | 1      | <b>NOTE: Review Section 2.1 - Agent Determination before entering a "1", "2", or "3" in this field.</b><br><br>If applicable, enter one of the following codes:<br><br><ul style="list-style-type: none"> <li>• 1 = 2678 Agent</li> <li>• 2 = Common Paymaster</li> <li>• 3 = 3504 Agent</li> </ul> <p><i>Note: If more than one code applies, use the one that best describes your status as an agent.</i></p> <p>Otherwise, fill with blanks.</p>   |
| 27-35        | Agent for EIN                                       | 9      | If you entered a "1" in the Agent Indicator Code field (position 26), enter the Employer's EIN for which you are an Agent.<br><br>Otherwise, fill with blanks.  |
| 36-39        | Employer's Originally Reported Establishment Number | 4      | Enter the incorrectly reported data.<br><br>Otherwise, fill with blanks.  |

| RCE POSITION   | FIELD NAME                              | LENGTH | SPECIFICATIONS  |
|--|---|--------|---|
| 40-43  | Employer's Correct Establishment Number | 4      | For multiple RCE 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.<br><br>Otherwise fill with blanks. |
| <b>IMPORTANT NOTE: The Employer's Name field (positions 44-100) and the Employer's Address fields (positions 101-177) should normally match the employer name and address under which tax payments were submitted to the IRS under Form 941, 943, 944, CT-1 or Schedule H.</b> |   |        |   |
| 44-100   | Employer's Name                         | 57     | Enter the employer's name.<br><br>If you entered a "1" in the Agent for Indicator Code field (position 26), see Section 2.1.1.<br><br>Left justify and fill with blanks.  |
| 101-122  | Location Address                        | 22     | Enter the location address (Attention, Suite, Room Number, etc.) for the employer's name.<br><br>Left justify and fill with blanks.   |
| 123-144  | Delivery Address                        | 22     | Enter the employer's delivery address (Street or Post Office Box).<br><br>Left justify and fill with blanks.  |
| 145-166  | City                                    | 22     | Enter the employer's city.<br><br>Left justify and fill with blanks.  |
| 167-168  | State Abbreviation                      | 2      | Enter the employer's State or commonwealth/territory.<br><br>Use a postal abbreviation shown in Appendix G.<br><br>For a foreign address, fill with blanks.   |
| 169-173  | ZIP Code                                | 5      | Enter a valid ZIP code.<br><br>For a foreign address, fill with blanks.   |
| 174-177  | ZIP Code Extension                      | 4      | Enter the four-digit extension of the ZIP code.<br><br>If this field is not applicable, fill with blanks.   |
| 178-181  | Blank                                   | 4      | Fill with blanks. Reserved for SSA use.   |
| 182-204  | Foreign State/Province                  | 23     | If applicable, enter the foreign state/province.<br><br>Left justify and fill with blanks.<br><br>Otherwise, fill with blanks.  |



5.7 Code RCW – Employee Wage Record

| Field Name | Record Identifier | Employee's Originally Reported Social Security Number (SSN) | Employee's Correct Social Security Number (SSN) | Employee's Originally Reported First Name | Employee's Originally Reported Middle Name or Initial | Employee's Originally Reported Last Name |
|------------|-------------------|---|---|---|---|--|
| Position   | 1-3               | 4-12  | 13-21   | 22-36                                     | 37-51   | 52-71                                    |
| Length     | 3                 | 9   | 9   | 15  | 15  | 20                                       |

| Employee's Correct First Name | Employee's Correct Middle Name or Initial | Employee's Correct Last Name | Location Address | Delivery Address | City    |
|-------------------------------|---|------------------------------|------------------|------------------|---------|
| 72-86                         | 87-101                                    | 102-121                      | 122-143          | 144-165          | 166-187 |
| 15                            | 15  | 20                           | 22               | 22               | 22      |

| State Abbreviation | ZIP Code | ZIP Code Extension | Blank   | Foreign State/Province | Foreign Postal Code |
|--------------------|----------|--------------------|---------|------------------------|---------------------|
| 188-189            | 190-194  | 195-198            | 199-203 | 204-226                | 227-241             |
| 2                  | 5        | 4                  | 5       | 23                     | 15                  |

| Country Code | Originally Reported Wages, Tips and Other Compensation | Correct Wages, Tips and Other Compensation | Originally Reported Federal Income Tax Withheld | Correct Federal Income Tax Withheld | Originally Reported Social Security Wages |
|--------------|--|--|---|-------------------------------------|---|
| 242-243      | 244-254  | 255-265                                    | 266-276   | 277-287                             | 288-298                                   |
| 2            | 11   | 11   | 11  | 11                                  | 11  |

| Correct Social Security Wages | Originally Reported Social Security Tax Withheld | Correct Social Security Tax Withheld | Originally Reported Medicare Wages and Tips | Correct Medicare Wages and Tips | Originally Reported Medicare Tax Withheld |
|-------------------------------|--|--------------------------------------|---|---------------------------------|---|
| 299-309                       | 310-320  | 321-331                              | 332-342                                     | 343-353                         | 354-364                                   |
| 11                            | 11   | 11                                   | 11  | 11                              | 11  |

| Correct Medicare Tax Withheld | Originally Reported Social Security Tips | Correct Social Security Tips | Originally Reported Advance Earned Income Credit | Correct Advance Earned Income Credit | Originally Reported Dependent Care Benefits |
|-------------------------------|--|------------------------------|--|--------------------------------------|---|
| 365-375                       | 376-386                                  | 387-397                      | 398-408  | 409-419                              | 420-430                                     |
| 11                            | 11                                       | 11                           | 11   | 11                                   | 11  |

| Correct Dependent Care Benefits | Originally Reported Compensation Contributions to Section 401(k) | Correct Compensation Contributions to Section 401(k) | Originally Reported Deferred Compensation Contributions to Section 403(b) | Correct Deferred Compensation Contributions to Section 403(b) | Originally Reported Deferred Compensation Contributions to Section 408(k)(6) |
|---------------------------------|--|--|---|---|--|
| 431-441                         | 442-452  | 453-463  | 464-474   | 475-485   | 486-496  |
| 11                              | 11   | 11   | 11  | 11  | 11   |

|  |   |   |  |  |   |
|--|---|---|--|--|---|
| Correct<br>Deferred<br>Compensation<br>Contributions<br>to Section<br>408(k)(6)                                | Originally<br>Reported<br>Deferred<br>Compensation<br>Contributions to<br>Section 457(b)                | Correct<br>Deferred<br>Compensation<br>Contributions to<br>Section 457(b)   | Originally<br>Reported<br>Deferred<br>Compensation<br>Contributions<br>to Section<br>501(c)(18)(D)           | Correct<br>Deferred<br>Compensation<br>Contributions<br>to Section<br>501(c)(18)(D)                              | Originally<br>Reported Total<br>Deferred<br>Compensation<br>Contributions                         |
| 497-507  | 508-518   | 519-529   | 530-540  | 541-551  | 552-562   |
| 11   | 11  | 11  | 11   | 11   | 11  |
| Correct<br>Total<br>Deferred<br>Compensation<br>Contributions  | Originally<br>Reported<br>Military<br>Employee<br>Basic Quarters,<br>Subsistence and<br>Combat Pay      | Correct<br>Military<br>Employee<br>Basic Quarters,<br>Subsistence and<br>Combat Pay   | Originally<br>Reported Non-<br>qualified Plan<br>Section 457<br>Distributions or<br>Contributions            | Correct<br>Non-qualified<br>Plan Section<br>457<br>Distributions<br>or<br>Contributions                          | Originally<br>Reported<br>Employer<br>Contributions<br>to a Health<br>Savings<br>Account          |
| 563-573  | 574-584   | 585-595   | 596-606  | 607-617  | 618-628   |
| 11   | 11  | 11  | 11   | 11   | 11  |
| Correct<br>Employer<br>Contributions<br>to a Health<br>Savings<br>Account                                      | Originally<br>Reported<br>Non-qualified<br>Plan Not<br>Section 457<br>Distributions or<br>Contributions | Correct<br>Non-qualified<br>Plan Not<br>Section 457<br>Distributions or<br>Contributions                                    | Originally<br>Reported<br>Nontaxable<br>Combat Pay   | Correct<br>Nontaxable<br>Combat Pay  | Blank   |
| 629-639  | 640-650   | 651-661   | 662-672  | 673-683  | 684-705   |
| 11   | 11  | 11  | 11   | 11   | 22  |
| Originally<br>Reported<br>Employer Cost<br>of Premiums<br>for Group<br>Term Life<br>Insurance<br>Over \$50,000 | Correct<br>Employer Cost<br>of Premiums<br>for Group<br>Term Life<br>Insurance<br>Over \$50,000         | Originally<br>Reported<br>Income from<br>the Exercise of<br>Nonstatutory<br>Stock Options                                   | Correct Income<br>from the<br>Exercise of<br>Nonstatutory<br>Stock Options                                   | Originally<br>Reported<br>Deferrals Under<br>a Section 409A<br>Non-qualified<br>Deferred<br>Compensation<br>Plan | Correct<br>Deferrals Under<br>a Section 409A<br>Non-qualified<br>Deferred<br>Compensation<br>Plan |
| 706-716  | 717-727   | 728-738   | 739-749  | 750-760  | 761-771   |
| 11   | 11  | 11  | 11   | 11   | 11  |
| Originally<br>Reported<br>Designated<br>Roth<br>Contributions<br>to a Section<br>401(k) Plan                   | Correct<br>Designated<br>Roth<br>Contributions<br>to a Section<br>401(k) Plan                           | Originally<br>Reported<br>Designated<br>Roth<br>Contributions<br>Under a Section<br>403(b) Salary<br>Reduction<br>Agreement | Correct<br>Designated<br>Roth<br>Contributions<br>Under a Section<br>403(b) Salary<br>Reduction<br>Agreement | Blanks   | Originally<br>Reported<br>Statutory<br>Employee<br>Indicator                                      |
| 772-782  | 783-793   | 794-804   | 805-815  | 816-1002   | 1003  |
| 11   | 11  | 11  | 11   | 187  | 1   |
| Correct<br>Statutory<br>Employee<br>Indicator  | Originally<br>Reported<br>Retirement Plan<br>Indicator  | Correct<br>Retirement<br>Plan Indicator   | Originally<br>Reported Third-<br>Party Sick Pay<br>Indicator   | Correct<br>Third-Party<br>Sick Pay<br>Indicator  | Blank   |
| 1004   | 1005  | 1006  | 1007   | 1008   | 1009-1024   |
| 1  | 1   | 1   | 1  | 1  | 16  |

| RCW POSITION | FIELD NAME  | LENGTH | SPECIFICATIONS   |
|--------------|---|--------|--|
| 1-3          | Record Identifier   | 3      | Constant "RCW".  |
| 4-12         | Employee's Originally Reported Social Security Number (SSN) | 9      | Use only if employee's SSN was reported incorrectly on the original report.<br><br>Enter the incorrectly reported SSN.<br><br>Otherwise, fill with blanks.   |
| 13-21        | Employee's Correct Social Security Number (SSN)             | 9      | Enter the employee's SSN. <ul style="list-style-type: none"> <li>• Use the number shown on the original/replacement SSN card issued to the employee by SSA.</li> <li>• Enter only numeric characters.</li> <li>• Omit hyphens.</li> <li>• May NOT begin with an 8 or 9.</li> <li>• Do NOT enter a fictitious SSN.</li> </ul> If the SSN is not available, enter "zeros" (0).<br><br><b>This is a required field.</b> |
| 22-36        | Employee's Originally Reported First Name                   | 15     | Enter the incorrectly reported first name.<br><br>Left justify and fill with blanks.   |
| 37-51        | Employee's Originally Reported Middle Name or Initial       | 15     | Enter the incorrectly reported middle name or initial.<br><br>Left justify and fill with blanks.   |
| 52-71        | Employee's Originally Reported Last Name                    | 20     | Enter the incorrectly reported last name.<br><br>Left justify and fill with blanks.  |
| 72-86        | Employee's Correct First Name                               | 15     | Enter the employee's first name as shown on the Social Security card.<br><br>Left justify and fill with blanks.  |
| 87-101       | Employee's Correct Middle Name or Initial                   | 15     | If applicable, enter the employee's middle name or initial as shown on the Social Security card.<br><br>Left justify and fill with blanks.   |
| 102-121      | Employee's Correct Last Name                                | 20     | Enter the employee's last name as shown on the Social Security card.<br><br>Left justify and fill with blanks.   |
| 122-143      | Location Address  | 22     | Enter the employee's location address (Attention, Suite, Room Number, etc.) for the employee named.<br><br>Left justify and fill with blanks.  |
| 144-165      | Delivery Address  | 22     | Enter the employee's delivery address (Street or Post Office box).<br><br>Left justify and fill with blanks.   |
| 166-187      | City  | 22     | Enter the employee's city.<br><br>Left justify and fill with blanks.   |

| RCW POSITION  | FIELD NAME   | LENGTH | SPECIFICATIONS   |
|---|--|--------|--|
| 188-189   | State Abbreviation                                     | 2      | Enter the employee's State or commonwealth/territory.<br><br>Use a postal abbreviation from Appendix G.<br><br>For a foreign address, fill with blanks.  |
| 190-194   | ZIP Code   | 5      | Enter a valid ZIP code.<br><br>For a foreign address, fill with blanks.  |
| 195-198   | ZIP Code Extension                                     | 4      | Enter the four-digit ZIP code extension.<br><br>If not applicable, fill with blanks.   |
| 199-203   | Blank  | 5      | Fill with blanks. Reserved for SSA use.  |
| 204-226   | Foreign State/Province                                 | 23     | If applicable, enter the foreign state/province.<br><br>Left justify and fill with blanks.<br><br>Otherwise, fill with blanks.   |
| 227-241   | Foreign Postal Code                                    | 15     | If applicable, enter the foreign postal code.<br><br>Left justify and fill with blanks.<br><br>Otherwise, fill with blanks.  |
| 242-243   | Country Code   | 2      | If one of the following applies, fill with blanks: <ul style="list-style-type: none"> <li>• One of the 50 states of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul><br>Otherwise, enter the applicable Country Code (see Appendix H). |
| <b>IMPORTANT NOTE: Positions 244 - 815 of the RCW Record are for correcting money amounts reported on an original W-2. Two money amounts, the <u>originally reported</u> amount and the <u>correct amount</u> <u>must be entered for each money amount being corrected.</u></b> |  |        |  |
| 244-254   | Originally Reported Wages, Tips and Other Compensation | 11     | Enter the incorrectly reported data.<br><br>Right justify and zero fill.<br><br>No negative amounts.<br><br>If not making a correction, fill with blanks.  |



| RCW POSITION | FIELD NAME                                      | LENGTH | SPECIFICATIONS   |
|--------------|---|--------|--|
| 255-265      | Correct Wages, Tips and Other Compensation      | 11     | Right justify and zero fill.<br>No negative amounts.<br>If not making a correction, fill with blanks.<br><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b> |
| 266-276      | Originally Reported Federal Income Tax Withheld | 11     | Enter the incorrectly reported data.<br>Right justify and zero fill.<br>No negative amounts.<br>If not making a correction, fill with blanks.  |
| 277-287      | Correct Federal Income Tax Withheld             | 11     | Right justify and zero fill.<br>No negative amounts.<br>If not making a correction, fill with blanks.<br><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b> |
| 288-298      | Originally Reported Social Security Wages       | 11     | Enter the incorrectly reported data.<br>Right justify and zero fill.<br>No negative amounts.<br>If not making a correction, fill with blanks.  |

| RCW POSITION | FIELD NAME                                       | LENGTH | SPECIFICATIONS   |
|--------------|--|--------|--|
| 299-309      | Correct Social Security Wages                    | 11     | <p>Fill with blanks if the Employment Code reported in position 223 of the preceding RCE Employer Record is Q (MGQE) or X (Railroad).</p> <p>The sum of this field and the Social Security Tips field should <b>NOT</b> exceed the annual maximum Social Security wage base for the tax year being corrected. (See Appendix I.)</p> <p>If Employment Code is H (Household) and the tax year is 1995 or later, the sum of this field and the Social Security Tips field must be equal to or greater than the annual Household minimum for the tax year being reported. (See Appendix I.)</p> <p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>If not making a correction, fill with blanks.</p> |
| 310-320      | Originally Reported Social Security Tax Withheld | 11     | <p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p>   |
| 321-331      | Correct Social Security Tax Withheld             | 11     | <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>Fill with blanks if the Employment Code reported in position 223 of the preceding RCE Employer Record is Q (MGQE) or X (Railroad).</p> <p>If not making a correction, fill with blanks.</p>   |
| 332-342      | Originally Reported Medicare Wages and Tips      | 11     | <p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p>   |

| RCW POSITION | FIELD NAME                                | LENGTH | SPECIFICATIONS  |
|--------------|---|--------|---|
| 343-353      | Correct Medicare Wages and Tips           | 11     | <p>For years prior to tax year 1983, zero fill for all Employment Codes.</p> <p>For tax years 1983 or later, fill with blanks if the Employment Code reported in position 223 of the preceding RCE Employer Record is X (Railroad).</p> <p>If Employment Code is H (Household) and the tax year is 1995 or later, this field must be equal to or greater than the annual Household minimum for the tax year being reported. (See Appendix I.)</p> <p><u>For all other Employment Codes:</u></p> <ul style="list-style-type: none"> <li>• For tax years 1983 – 1993, do not exceed the annual maximum Medicare wage base for the tax year being reported. See Appendix I.</li> <li>• For tax years 1983 – 1990, if Social Security Wages and/or Social Security Tips are greater than zero, this amount must be equal to the sum of the Social Security Wages and Social Security Tips.</li> <li>• For tax year 1991 or later, this amount must equal or exceed the sum of the Social Security Wages and Social Security Tips.</li> </ul> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> |
| 354-364      | Originally Reported Medicare Tax Withheld | 11     | <p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p>  |

| RCW POSITION | FIELD NAME                                       | LENGTH | SPECIFICATIONS  |
|--------------|--|--------|---|
| 365-375      | Correct Medicare Tax Withheld                    | 11     | <p>For years prior to tax year 1983, fill with blanks for all Employment Codes.</p> <p>For years 1983 or later, fill with blanks if the Employment Code reported in position 223 of the RCE 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>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p>  |
| 376-386      | Originally Reported Social Security Tips         | 11     | <p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p>  |
| 387-397      | Correct Social Security Tips                     | 11     | <p>Fill with blanks if the Employment Code reported in position 223 of the RCE Employer Record is Q (MQGE) or X (Railroad).</p> <p>The sum of this field and the Social Security Wages field should not exceed the annual maximum Social Security wage base for the tax year being reported. (See Appendix I.)</p> <p>If Employment Code is H (Household) and the tax year is 1995 or later, the sum of this field and the Social Security Tips field must be equal to or greater than the annual Household minimum for the tax year being reported. (See Appendix I.)</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> |
| 398-408      | Originally Reported Advance Earned Income Credit | 11     | <p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p>  |

| RCW POSITION | FIELD NAME  | LENGTH | SPECIFICATIONS  |
|--------------|---|--------|---|
| 409-419      | Correct Advance Earned Income Credit                                      | 11     | <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Does not apply to Puerto Rico or American Samoa employees.</b></p>   |
| 420-430      | Originally Reported Dependent Care Benefits                               | 11     | <p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p>  |
| 431-441      | Correct Dependent Care Benefits   | 11     | <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>   |
| 442-452      | Originally Reported Deferred Compensation Contributions to Section 401(k) | 11     | <p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Only use if original submission was via an EFW2 (formerly MMREF-1) file, paper W-2 or W-2 Online.</b></p>  |
| 453-463      | Correct Deferred Compensation Contributions to Section 401(k)             | 11     | <p>Enter the amount of contributions to the 401(k).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Only use if original submission was via an EFW2 (formerly MMREF-1) file, paper W-2 or W-2 Online.</b></p> <p><b>Does not apply to Puerto Rico employees.</b></p> |

| RCW POSITION | FIELD NAME   | LENGTH | SPECIFICATIONS   |
|--------------|--|--------|--|
| 464-474      | Originally Reported<br>Deferred<br>Compensation<br>Contributions to<br>Section 403(b)    | 11     | <p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Only use if original submission was via an EFW2 (formerly MMREF-1) file, paper W-2 or W-2 Online.</b></p>   |
| 475-485      | Correct Deferred<br>Compensation<br>Contributions to<br>Section 403(b)                   | 11     | <p>Enter the amount of contributions to the 403(b).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Only use if original submission was via an EFW2 (formerly MMREF-1) file, paper W-2 or W-2 Online.</b></p> <p><b>Does not apply to Puerto Rico employees.</b></p>    |
| 486-496      | Originally Reported<br>Deferred<br>Compensation<br>Contributions to<br>Section 408(k)(6) | 11     | <p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Only use if original submission was via an EFW2 (formerly MMREF-1) file, paper W-2 or W-2 Online.</b></p>   |
| 497-507      | Correct Deferred<br>Compensation<br>Contributions to<br>Section 408(k)(6)                | 11     | <p>Enter the amount of contributions to the 408(k)(6).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Only use if original submission was via an EFW2 (formerly MMREF-1) file, paper W-2 or W-2 Online.</b></p> <p><b>Does not apply to Puerto Rico employees.</b></p> |

| RCW POSITION | FIELD NAME  | LENGTH | SPECIFICATIONS   |
|--------------|---|--------|--|
| 508-518      | Originally Reported<br>Deferred<br>Compensation<br>Contributions to<br>Section 457(b)           | 11     | <p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Only use if original submission was via an EFW2 (formerly MMREF-1) file, paper W-2 or W-2 Online.</b></p>   |
| 519-529      | Correct Deferred<br>Compensation<br>Contributions to<br>Section 457(b)                          | 11     | <p>Enter the amount of contributions to the 457(b).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Only use if original submission was via an EFW2 (formerly MMREF-1) file, paper W-2 or W-2 Online.</b></p> <p><b>Does not apply to Puerto Rico employees.</b></p>        |
| 530-540      | Originally Reported<br>Deferred<br>Compensation<br>Contributions to<br>Section<br>501(c)(18)(D) | 11     | <p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Only use if original submission was via an EFW2 (formerly MMREF-1) file, paper W-2 or W-2 Online.</b></p>   |
| 541-551      | Correct Deferred<br>Compensation<br>Contributions to<br>Section 501(c)(18)(D)                   | 11     | <p>Enter the amount of contributions to the 501(c)(18)(D).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Only use if original submission was via an EFW2 (formerly MMREF-1) file, paper W-2 or W-2 Online.</b></p> <p><b>Does not apply to Puerto Rico employees.</b></p> |

| RCW POSITION | FIELD NAME  | LENGTH | SPECIFICATIONS   |
|--------------|---|--------|--|
| 552-562      | Originally Reported Total Deferred Compensation Contributions                     | 11     | Enter the incorrectly reported data.<br>Right justify and zero fill.<br>No negative amounts.<br>If not making a correction, fill with blanks.<br><b>Only use if original submission was in TIB format.</b>   |
| 563-573      | Correct Total Deferred Compensation Contributions                                 | 11     | Enter the amount of contributions to the plan(s).<br>Right justify and zero fill.<br>No negative amounts.<br>If not making a correction, fill with blanks.<br><b>Only use if original submission was in TIB format.</b><br><b>Does not apply to Puerto Rico employees.</b> |
| 574-584      | Originally Reported Military Employee Basic Quarters, Subsistence and Combat Pay  | 11     | Enter the incorrectly reported data.<br>Right justify and zero fill.<br>No negative amounts.<br>If not making a correction, fill with blanks.  |
| 585-595      | Correct Military Employee Basic Quarters, Subsistence and Combat Pay              | 11     | Right justify and zero fill.<br>No negative amounts.<br>If not making a correction, fill with blanks.<br><b>Valid for tax years 1995 – 2001 only.</b><br><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b> |
| 596-606      | Originally Reported Non-qualified Plan Section 457 Distributions or Contributions | 11     | Enter the incorrectly reported data.<br>Right justify and zero fill.<br>No negative amounts.<br>If not making a correction, fill with blanks.  |



| RCW POSITION | FIELD NAME  | LENGTH | SPECIFICATIONS   |
|--------------|---|--------|--|
| 607-617      | Correct Non-qualified Plan Section 457 Distributions or Contributions                 | 11     | Right justify and zero fill.<br>No negative amounts.<br>If not making a correction, fill with blanks.<br><b>Does not apply to Puerto Rico employees.</b>                             |
| 618-628      | Originally Reported Employer Contributions to a Health Savings Account                | 11     | Enter the incorrectly reported data.<br>Right justify and zero fill.<br>No negative amounts.<br>If not making a correction, fill with blanks.  |
| 629-639      | Correct Employer Contributions to a Health Savings Account                            | 11     | Right justify and zero fill.<br>No negative amounts.<br>If not making a correction, fill with blanks.<br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b> |
| 640-650      | Originally Reported Non-qualified Plan Not Section 457 Distributions or Contributions | 11     | Enter the incorrectly reported data.<br>Right justify and zero fill.<br>No negative amounts.<br>If not making a correction, fill with blanks.  |
| 651-661      | Correct Non-qualified Plan Not Section 457 Distributions or Contributions             | 11     | Right justify and zero fill.<br>No negative amounts.<br>If not making a correction, fill with blanks.<br><b>Does not apply to Puerto Rico employees.</b>                             |
| 662-672      | Originally Reported Nontaxable Combat Pay   | 11     | Right justify and zero fill.<br>No negative amounts.<br>If not making a correction, fill with blanks.  |
| 673-683      | Correct Nontaxable Combat Pay   | 11     | Right justify and zero fill.<br>No negative amounts.<br>If not making a correction, fill with blanks.<br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b> |
| 684-705      | Blank   | 22     | Fill with blanks. Reserved for SSA use.  |

| RCW POSITION | FIELD NAME  | LENGTH | SPECIFICATIONS   |
|--------------|---|--------|--|
| 706-716      | Originally Reported Employer Cost of Premiums for Group Term Life Insurance Over \$50,000   | 11     | Enter the incorrectly reported data.<br>Right justify and zero fill.<br>No negative amounts.<br>If not making a correction, fill with blanks.  |
| 717-727      | Correct Employer Cost of Premiums for Group Term Life Insurance Over \$50,000               | 11     | Right justify and zero fill.<br>No negative amounts.<br>If not making a correction, fill with blanks.<br><b>Does not apply to Puerto Rico employees.</b>                             |
| 728-738      | Originally Reported Income from the Exercise of Non-statutory Stock Options                 | 11     | Enter the incorrectly reported data.<br>Right justify and zero fill.<br>No negative amounts.<br>If not making a correction, fill with blanks.  |
| 739-749      | Correct Income from the Exercise of Non-statutory Stock Options                             | 11     | Right justify and zero fill.<br>No negative amounts.<br>If not making a correction, fill with blanks.<br><b>Does not apply to Puerto Rico employees.</b>                             |
| 750-760      | Originally Reported Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan | 11     | Right justify and zero fill.<br>No negative amounts.<br>If not making a correction, fill with blanks.  |
| 761-771      | Correct Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan             | 11     | Right justify and zero fill.<br>No negative amounts.<br>If not making a correction, fill with blanks.<br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b> |
| 772-782      | Originally Reported Designated Roth Contributions to a Section 401(k) Plan                  | 11     | Right justify and zero fill.<br>No negative amounts.<br>If not making a correction, fill with blanks.  |

| RCW POSITION | FIELD NAME  | LENGTH | SPECIFICATIONS   |
|--------------|---|--------|--|
| 783-793      | Correct Designated Roth Contributions to a Section 401(k) Plan                                      | 11     | Right justify and zero fill.<br>No negative amounts.<br>If not making a correction, fill with blanks.<br><b>Does not apply to Puerto Rico employees.</b> |
| 794-804      | Originally Reported Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement | 11     | Right justify and zero fill.<br>No negative amounts.<br>If not making a correction, fill with blanks.  |
| 805-815      | Correct Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement             | 11     | Right justify and zero fill.<br>No negative amounts.<br>If not making a correction, fill with blanks.<br><b>Does not apply to Puerto Rico employees.</b> |
| 816-1002     | Blank   | 187    | Fill with blanks. Reserved for SSA use.  |
| 1003         | Originally Reported Statutory Employee Indicator  | 1      | Enter the incorrectly reported indicator.<br>If not making a correction, fill with a blank.  |
| 1004         | Correct Statutory Employee Indicator  | 1      | Enter the correct indicator.<br>Enter "1" for a statutory employee indicator.<br>Otherwise, enter "0".<br>If not making a correction, fill with a blank. |
| 1005         | Originally Reported Retirement Plan Indicator   | 1      | Enter the incorrectly reported indicator.<br>If not making a correction, fill with a blank.  |
| 1006         | Correct Retirement Plan Indicator   | 1      | Enter the correct indicator.<br>Enter "1" for a retirement plan indicator.<br>Otherwise, enter "0".<br>If not making a correction, fill with a blank.    |
| 1007         | Originally Reported Third-Party Sick Pay Indicator  | 1      | Enter the incorrectly reported indicator.<br>If not making a correction, fill with a blank.  |
| 1008         | Correct Third-Party Sick Pay Indicator  | 1      | Enter the correct indicator.<br>Enter "1" for a sick pay indicator. Otherwise, enter "0".<br>If not making a correction, fill with a blank.              |
| 1009-1024    | Blank   | 16     | Fill with blanks. Reserved for SSA use.  |

5.8 Code RCO – Employee Wage Record

| Field Name | Record Identifier | Blank | Originally Reported Allocated Tips | Correct Allocated Tips | Originally Reported Uncollected Employee Tax on Tips | Correct Uncollected Employee Tax on Tips |
|------------|-------------------|-------|------------------------------------|------------------------|--|--|
| Position   | 1-3               | 4-12  | 13-23                              | 24-34                  | 35-45  | 46-56                                    |
| Length     | 3                 | 9     | 11                                 | 11                     | 11   | 11                                       |

| Originally Reported Medical Savings Account | Correct Medical Savings Account | Originally Reported Simple Retirement Account | Correct Simple Retirement Account | Originally Reported Qualified Adoption Expenses | Correct Qualified Adoption Expenses |
|---|---------------------------------|---|-----------------------------------|---|-------------------------------------|
| 57-67                                       | 68-78                           | 79-89   | 90-100                            | 101-111   | 112-122                             |
| 11  | 11                              | 11  | 11                                | 11  | 11                                  |

| Originally Reported Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000 | Correct Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000 | Originally Reported Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000 | Correct Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000 | Originally Reported Income Under Section 409A on a Non-qualified Deferred Compensation Plan | Correct Income Under Section 409A on a Non-qualified Deferred Compensation Plan |
|--|--|---|---|---|---|
| 123-133  | 134-144  | 145-155   | 156-166   | 167-177   | 178-188   |
| 11   | 11   | 11  | 11  | 11  | 11  |

| Blank    |
|----------|
| 189-1024 |
| 836      |

| RCO POSITION   | FIELD NAME   | LENGTH | SPECIFICATIONS   |
|--|--|--------|--|
| 1-3  | Record Identifier                                    | 3      | Constant "RCO" (alphabetic O).   |
| 4-12   | Blank  | 9      | Fill with blanks. Reserved for SSA use.  |
| <b>IMPORTANT NOTE: Positions 13 - 188 of the RCO Record are for correcting money amounts reported on the original report. Two money amounts, the <u>originally reported</u> amount and the <u>correct</u> amount <u>must</u> be entered for each money amount being corrected.</b> |  |        |  |
| 13-23  | Originally Reported Allocated Tips                   | 11     | Enter the incorrectly reported data.<br><br>Right justify and zero fill.<br><br>No negative amounts.<br><br>If not making a correction, fill with blanks.  |
| 24-34  | Correct Allocated Tips                               | 11     | Right justify and zero fill.<br><br>No negative amounts.<br><br>If not making a correction, fill with blanks.<br><br><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b> |
| 35-45  | Originally Reported Uncollected Employee Tax on Tips | 11     | Enter the incorrectly reported data.<br><br>Right justify and zero fill.<br><br>No negative amounts.<br><br>If not making a correction, fill with blanks.  |
| 46-56  | Correct Uncollected Employee Tax on Tips             | 11     | Right justify and zero fill.<br><br>No negative amounts.<br><br>If not making a correction, fill with blanks.  |
| 57-67  | Originally Reported Medical Savings Account          | 11     | Enter the incorrectly reported data.<br><br>Right justify and zero fill.<br><br>No negative amounts.<br><br>If not making a correction, fill with blanks.  |
| 68-78  | Correct Medical Savings Account                      | 11     | Right justify and zero fill.<br><br>No negative amounts.<br><br>If not making a correction, fill with blanks.<br><br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>                                       |

| RCO POSITION | FIELD NAME   | LENGTH | SPECIFICATIONS   |
|--------------|--|--------|--|
| 79-89        | Originally Reported Simple Retirement Account  | 11     | Enter the incorrectly reported data.<br><br>Right justify and zero fill.<br><br>No negative amounts.<br><br>If not making a correction, fill with blanks.  |
| 90-100       | Correct Simple Retirement Account  | 11     | Right justify and zero fill.<br><br>No negative amounts.<br><br>If not making a correction, fill with blanks.<br><br><b>Does not apply to Puerto Rico employees.</b>                             |
| 101-111      | Originally Reported Qualified Adoption Expenses  | 11     | Enter the incorrectly reported data.<br><br>Right justify and zero fill.<br><br>No negative amounts.<br><br>If not making a correction, fill with blanks.  |
| 112-122      | Correct Qualified Adoption Expenses  | 11     | Right justify and zero fill.<br><br>No negative amounts.<br><br>If not making a correction, fill with blanks.<br><br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b> |
| 123-133      | Originally Reported Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000 | 11     | Enter the incorrectly reported data.<br><br>Right justify and zero fill.<br><br>No negative amounts.<br><br>If not making a correction, fill with blanks.  |
| 134-144      | Correct Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000             | 11     | Right justify and zero fill.<br><br>No negative amounts.<br><br>If not making a correction, fill with blanks.<br><br><b>Does not apply to Puerto Rico employees.</b>                             |
| 145-155      | Originally Reported Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000                | 11     | Enter the incorrectly reported data.<br><br>Right justify and zero fill.<br><br>No negative amounts.<br><br>If not making a correction, fill with blanks.  |

| RCO POSITION | FIELD NAME  | LENGTH | SPECIFICATIONS   |
|--------------|---|--------|--|
| 156-166      | Correct Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000         | 11     | Right justify and zero fill.<br><br>No negative amounts.<br><br>If not making a correction, fill with blanks.<br><br><b>Does not apply to Puerto Rico employees.</b>                             |
| 167-177      | Originally Reported Income Under Section 409A on a Non-qualified Deferred Compensation Plan | 11     | Enter the incorrectly reported data.<br><br>Right justify and zero fill.<br><br>No negative amounts.<br><br>If not making a correction, fill with blanks.  |
| 178-188      | Correct Income Under Section 409A on a Non-qualified Deferred Compensation Plan             | 11     | Right justify and zero fill.<br><br>No negative amounts.<br><br>If not making a correction, fill with blanks.<br><br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b> |
| 189-1024     | Blank   | 836    | Fill with blanks. Reserved for SSA use.  |

5.9 Code RCS – State Wage Record

| Field Name | Record Identifier | State Code | Originally Reported Taxing Entity Code | Correct Taxing Entity Code | Employee's Originally Reported Social Security Number (SSN) | Employee's Correct Social Security Number (SSN) |
|------------|-------------------|------------|--|----------------------------|---|---|
| Position   | 1-3               | 4-5        | 6-10                                   | 11-15                      | 16-24   | 25-33   |
| Length     | 3                 | 2          | 5                                      | 5                          | 9   | 9   |

| Employee's Originally Reported First Name | Employee's Originally Reported Middle Name or Initial | Employee's Originally Reported Last Name | Employee's Correct First Name | Employee's Correct Middle Name or Initial | Employee's Correct Last Name |
|---|---|--|-------------------------------|---|------------------------------|
| 34-48                                     | 49-63   | 64-83                                    | 84-98                         | 99-113                                    | 114-133                      |
| 15  | 15  | 20                                       | 15                            | 15  | 20                           |

| Location Address | Delivery Address | City    | State Abbreviation | ZIP Code | ZIP Code Extension |
|------------------|------------------|---------|--------------------|----------|--------------------|
| 134-155          | 156-177          | 178-199 | 200-201            | 202-206  | 207-210            |
| 22               | 22               | 22      | 2                  | 5        | 4                  |

| Blank   | Foreign State/Province | Foreign Postal Code | Optional Code | Country Code | Originally Reported Reporting Period |
|---------|------------------------|---------------------|---------------|--------------|--------------------------------------|
| 211-215 | 216-238                | 239-253             | 254-255       | 256-257      | 258-263                              |
| 5       | 23                     | 15                  | 2             | 2            | 6                                    |

| Correct Reporting Period | Blank   | Originally Reported State Quarterly Unemployment Insurance Total Wages | Correct State Quarterly Unemployment Insurance Total Wages | Originally Reported Number of Weeks Worked | Correct Number of Weeks Worked |
|--------------------------|---------|--|--|--|--------------------------------|
| 264-269                  | 270-275 | 276-286  | 287-297  | 298-299                                    | 300-301                        |
| 6                        | 6       | 11   | 11   | 2  | 2                              |

| Originally Reported Date First Employed | Correct Date First Employed | Originally Reported Date of Separation | Correct Date of Separation | Blank   | Originally Reported State Employer Account Number |
|---|-----------------------------|--|----------------------------|---------|---|
| 302-309                                 | 310-317                     | 318-325                                | 326-333                    | 334-343 | 344-363   |
| 8                                       | 8                           | 8                                      | 8                          | 10      | 20  |



| Correct State Employer Account Number | Blank   | State Code | Originally Reported State Taxable Wages | Correct State Taxable Wages | Originally Reported State Income Tax Withheld |
|---------------------------------------|---------|------------|---|-----------------------------|---|
| 364-383                               | 384-395 | 396-397    | 398-408                                 | 409-419                     | 420-430                                       |
| 20                                    | 12      | 2          | 11                                      | 11                          | 11  |

| Correct State Income Tax Withheld | Other State Data | Originally Reported Tax Type Code | Correct Tax Type Code | Originally Reported Local Taxable Wages | Correct Local Taxable Wages |
|-----------------------------------|------------------|-----------------------------------|-----------------------|---|-----------------------------|
| 431-441                           | 442-461          | 462                               | 463                   | 464-474                                 | 475-485                     |
| 11                                | 20               | 1                                 | 1                     | 11                                      | 11                          |

| Originally Reported State Control Number | Correct State Control Number | Supplemental Data 1 | Supplemental Data 2 | Blank    |
|--|------------------------------|---------------------|---------------------|----------|
| 486-492                                  | 493-499                      | 500-649             | 650-799             | 800-1024 |
| 7  | 7                            | 150                 | 150                 | 225      |

| RCS POSITION | FIELD NAME  | LENGTH | SPECIFICATIONS   |
|--------------|---|--------|--|
| 1-3          | Record Identifier   | 3      | Constant "RCS".  |
| 4-5          | State Code  | 2      | Enter the appropriate postal <b>NUMERIC</b> Code (see Appendix G).   |
| 6-10         | Originally Reported Taxing Entity Code                      | 5      | Enter the incorrectly reported data.   |
| 11-15        | Correct Taxing Entity Code                                  | 5      | Enter the correct code.  |
| 16-24        | Employee's Originally Reported Social Security Number (SSN) | 9      | Use only if employee's SSN was reported incorrectly on the original report.<br><br>Enter the incorrectly reported SSN.<br><br>If this field is not used, fill with blanks.   |
| 25-33        | Employee's Correct Social Security Number (SSN)             | 9      | Enter the employee's SSN.<br><br>Use the number shown on the original/replacement SSN card issued to the employee by SSA.<br><br>Enter only numeric characters.<br><br>If the SSN is not available, enter "zeros" (0).<br><br><b>This is a required field.</b> |
| 34-48        | Employee's Originally Reported First Name                   | 15     | Enter the incorrectly reported first name.<br><br>Left justify and fill with blanks.   |
| 49-63        | Employee's Originally Reported Middle Name or Initial       | 15     | Enter the incorrectly reported middle name or initial.<br><br>Left justify and fill with blanks.   |
| 64-83        | Employee's Originally Reported Last Name                    | 20     | Enter the incorrectly reported last name.<br><br>Left justify and fill with blanks.  |
| 84-98        | Employee's Correct First Name                               | 15     | Enter the employee's first name as shown on the Social Security card.<br><br>Left justify and fill with blanks.  |
| 99-113       | Employee's Correct Middle Name or Initial                   | 15     | If applicable, enter the employee's middle name or initial as shown on the Social Security card.<br><br>Left justify and fill with blanks.   |
| 114-133      | Employee's Correct Last Name                                | 20     | Enter the employee's last name as shown on the Social Security card.<br><br>Left justify and fill with blanks.   |
| 134-155      | Location Address  | 22     | Enter the employee's location address (Attention, Suite, Room Number, etc.) for the employee named.<br><br>Left justify and fill with blanks.  |

| RCS POSITION | FIELD NAME                           | LENGTH | SPECIFICATIONS   |
|--------------|--------------------------------------|--------|--|
| 156-177      | Delivery Address                     | 22     | Enter the employee's mailing address (Street or Post Office box).<br><br>Left justify and fill with blanks.  |
| 178-199      | City                                 | 22     | Enter the employee's city.<br><br>Left justify and fill with blanks.   |
| 200-201      | State Abbreviation                   | 2      | Enter the employee's State or commonwealth/territory.<br><br>Use a postal abbreviation from Appendix G.<br><br>For a foreign address, fill with blanks.  |
| 202-206      | ZIP Code                             | 5      | Enter a valid ZIP code.<br><br>For a foreign address, fill with blanks.  |
| 207-210      | ZIP Code Extension                   | 4      | Enter the four-digit extension of the ZIP code.<br><br>If not applicable, fill with blanks.  |
| 211-215      | Blank                                | 5      | Fill with blanks. Reserved for SSA use.  |
| 216-238      | Foreign State/Province               | 23     | If applicable, enter the foreign state/province.<br><br>Left justify and fill with blanks.<br><br>Otherwise, fill with blanks.   |
| 239-253      | Foreign Postal Code                  | 15     | If applicable, enter the foreign postal code.<br><br>Left justify and fill with blanks.<br><br>Otherwise, fill with blanks.  |
| 254-255      | Optional Code                        | 2      | To be defined by state/local agency.<br><br><b>Applies to unemployment reporting.</b>  |
| 256-257      | Country Code                         | 2      | If one of the following applies, fill with blanks: <ul style="list-style-type: none"> <li>• One of the 50 States of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul><br>Otherwise, enter the applicable Country Code (see Appendix H). |
| 258-263      | Originally Reported Reporting Period | 6      | Enter the incorrectly reported data.<br><br><b>Applies to unemployment reporting.</b>  |

| <b>RCS POSITION</b> | <b>FIELD NAME</b>  | <b>LENGTH</b> | <b>SPECIFICATIONS</b>   |
|---------------------|--|---------------|---|
| 264-269             | Correct Reporting Period   | 6             | Enter the last month and four-digit year for the correct calendar quarter.<br><br><b>Applies to unemployment reporting.</b>                           |
| 270-275             | Blank  | 6             | Fill with blanks. Reserved for SSA use.   |
| 276-286             | Originally Reported State Quarterly Unemployment Insurance Total Wages | 11            | Enter the incorrectly reported data.<br><br>Right justify and zero fill.<br><br>No negative amounts.<br><br><b>Applies to unemployment reporting.</b> |
| 287-297             | Correct State Quarterly Unemployment Insurance Total Wages             | 11            | Right justify and zero fill.<br><br>No negative amounts.<br><br><b>Applies to unemployment reporting.</b>   |
| 298-299             | Originally Reported Number of Weeks Worked                             | 2             | Enter the incorrectly reported data.<br><br><b>Applies to unemployment reporting.</b>   |
| 300-301             | Correct Number of Weeks Worked   | 2             | Enter the correct number of weeks worked.<br><br><b>Applies to unemployment reporting.</b>  |
| 302-309             | Originally Reported Date First Employed                                | 8             | Enter the incorrectly reported data.<br><br><b>Applies to unemployment reporting.</b>   |
| 310-317             | Correct Date First Employed  | 8             | Enter the correct date.<br><br><b>Applies to unemployment reporting.</b>  |
| 318-325             | Originally Reported Date of Separation                                 | 8             | Enter the incorrectly reported data.<br><br><b>Applies to unemployment reporting.</b>   |
| 326-333             | Correct Date of Separation   | 8             | Enter the correct date.<br><br><b>Applies to unemployment reporting.</b>  |
| 334-343             | Blank  | 10            | Fill with blanks. Reserved for SSA use.   |
| 344-363             | Originally Reported State Employer Account Number                      | 20            | Enter the incorrectly reported data.<br><br><b>Applies to unemployment reporting.</b>   |
| 364-383             | Correct State Employer Account Number                                  | 20            | Enter the correct account number.<br><br><b>Applies to unemployment reporting.</b>  |
| 384-395             | Blank  | 12            | Fill with blanks. Reserved for SSA use.   |
| 396-397             | State Code   | 2             | Enter the appropriate postal numeric code. (See Appendix G.)<br><br><b>Applies to Income Tax reporting.</b>   |

| <b>RCS POSITION</b> | <b>FIELD NAME</b>                             | <b>LENGTH</b> | <b>SPECIFICATIONS</b>   |
|---------------------|---|---------------|---|
| 398-408             | Originally Reported State Taxable Wages       | 11            | Enter the incorrectly reported data.<br><br>Right justify and zero fill.<br><br>No negative amounts.<br><br><b>Applies to Income Tax reporting.</b>   |
| 409-419             | Correct State Taxable Wages                   | 11            | Right justify and zero fill.<br><br>No negative amounts.<br><br><b>Applies to Income Tax reporting.</b>   |
| 420-430             | Originally Reported State Income Tax Withheld | 11            | Enter the incorrectly reported data.<br><br>Right justify and zero fill.<br><br>No negative amounts.<br><br><b>Applies to Income Tax reporting.</b>   |
| 431-441             | Correct State Income Tax Withheld             | 11            | Right justify and zero fill.<br><br>No negative amounts.<br><br><b>Applies to Income Tax reporting.</b>   |
| 442-461             | Other State Data                              | 20            | To be defined by State/local agency.<br><br><b>Applies to Income Tax reporting.</b>   |
| 462                 | Originally Reported Tax Type Code             | 1             | Enter the incorrectly reported data.<br><br><b>Applies to Income Tax reporting.</b>   |
| 463                 | Correct Tax Type Code                         | 1             | Enter the correct code:<br><br><ul style="list-style-type: none"> <li>• C = City Income Tax</li> <li>• D = County Income Tax</li> <li>• E = School District Income Tax</li> <li>• F = Other Income Tax</li> </ul> <b>Applies to Income Tax reporting.</b> |
| 464-474             | Originally Reported Local Taxable Wages       | 11            | Enter the incorrectly reported data.<br><br>Right justify and zero fill.<br><br>No negative amounts.<br><br><b>Applies to Income Tax reporting.</b>   |
| 475-485             | Correct Local Taxable Wages                   | 11            | Right justify and zero fill.<br><br>No negative amounts.<br><br><b>Applies to Income Tax reporting.</b>   |

| <b>RCS POSITION</b> | <b>FIELD NAME</b>                        | <b>LENGTH</b> | <b>SPECIFICATIONS</b>   |
|---------------------|--|---------------|---|
| 486-492             | Originally Reported State Control Number | 7             | Enter the incorrectly reported data.<br><b>Applies to Income Tax reporting.</b> |
| 493-499             | Correct State Control Number             | 7             | Enter the correct Control Number.<br><b>Applies to Income Tax reporting.</b>    |
| 500-649             | Supplemental Data 1                      | 150           | To be defined by user.  |
| 650-799             | Supplemental Data 2                      | 150           | To be defined by user.  |
| 800-1024            | Blank                                    | 225           | Fill with blanks. Reserved for SSA use.   |

5.10 Code RCT – Total Record

| Field Name | Record Identifier | Total Number of RCW Records | Total Originally Reported Wages, Tips and Other Compensation | Total Correct Wages, Tips and Other Compensation | Total Originally Reported Federal Income Tax Withheld | Total Correct Federal Income Tax Withheld |
|------------|-------------------|-----------------------------|--|--|---|---|
| Position   | 1-3               | 4-10                        | 11-25  | 26-40  | 41-55   | 56-70                                     |
| Length     | 3                 | 7                           | 15   | 15   | 15  | 15  |

| Total Originally Reported Social Security Wages | Total Correct Social Security Wages | Total Originally Reported Social Security Tax Withheld | Total Correct Social Security Tax Withheld | Total Originally Reported Medicare Wages and Tips | Total Correct Medicare Wages and Tips |
|---|-------------------------------------|--|--|---|---------------------------------------|
| 71-85   | 86-100                              | 101-115  | 116-130                                    | 131-145   | 146-160                               |
| 15  | 15                                  | 15   | 15   | 15  | 15                                    |

| Total Originally Reported Medicare Tax Withheld | Total Correct Medicare Tax Withheld | Total Originally Reported Social Security Tips | Total Correct Social Security Tips | Total Originally Reported Advance Earned Income Credit | Total Correct Advance Earned Income Credit |
|---|-------------------------------------|--|------------------------------------|--|--|
| 161-175   | 176-190                             | 191-205  | 206-220                            | 221-235  | 236-250                                    |
| 15  | 15                                  | 15   | 15                                 | 15   | 15   |

| Total Originally Reported Dependent Care Benefits | Total Correct Dependent Care Benefits | Total Originally Reported Deferred Compensation Contributions to Section 401(k) | Total Correct Deferred Compensation Contributions to Section 401(k) | Total Originally Reported Deferred Compensation Contributions to Section 403(b) | Total Correct Deferred Compensation Contributions to Section 403(b) |
|---|---------------------------------------|---|---|---|---|
| 251-265   | 266-280                               | 281-295   | 296-310   | 311-325   | 326-340   |
| 15  | 15                                    | 15  | 15  | 15  | 15  |

| Total Originally Reported Deferred Compensation Contributions to Section 408(k)(6) | Total Correct Deferred Compensation Contributions to Section 408(k)(6) | Total Originally Reported Deferred Compensation Contributions to Section 457(b) | Total Correct Deferred Compensation Contributions to Section 457(b) | Total Originally Reported Deferred Compensation Contributions to Section 501(c)(18)(D) | Total Correct Deferred Compensation Contributions to Section 501(c)(18)(D) |
|--|--|---|---|--|--|
| 341-355  | 356-370  | 371-385   | 386-400   | 401-415  | 416-430  |
| 15   | 15   | 15  | 15  | 15   | 15   |

| Total Originally Reported Total Deferred Compensation Contributions | Total Correct Total Deferred Compensation Contributions | Total Originally Reported Military Employee Basic Quarters, Subsistence and Combat Pay | Total Correct Military Employee Basic Quarters, Subsistence and Combat Pay | Total Originally Reported Non-qualified Plan Section 457 Distributions or Contributions | Total Correct Non-qualified Plan Section 457 Distributions or Contributions |
|---|---|--|--|---|---|
| 431-445   | 446-460   | 461-475  | 476-490  | 491-505   | 506-520   |
| 15  | 15  | 15   | 15   | 15  | 15  |

| Total Originally Reported Employer Contributions to a Health Savings Account | Total Correct Employer Contributions to a Health Savings Account | Total Originally Reported Non-qualified Plan Not Section 457 Distributions or Contributions | Total Correct Non-qualified Plan Not Section 457 Distributions or Contributions | Total Originally Reported Nontaxable Combat Pay | Total Correct Nontaxable Combat Pay |
|--|--|---|---|---|-------------------------------------|
| 521-535  | 536-550  | 551-565   | 566-580   | 581-595   | 596-610                             |
| 15   | 15   | 15  | 15  | 15  | 15                                  |

| Blank   | Total Originally Reported Employer Cost of Premiums for Group Term Life Insurance Over \$50,000 | Total Correct Employer Cost of Premiums for Group Term Life Insurance Over \$50,000 | Total Originally Reported Income from the Exercise of Nonstatutory Stock Options | Total Correct Income from the Exercise of Nonstatutory Stock Options | Total Originally Reported Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan |
|---------|---|---|--|--|---|
| 611-640 | 641-655   | 656-670   | 671-685  | 686-700  | 701-715   |
| 30      | 15  | 15  | 15   | 15   | 15  |

| Total Correct Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan | Total Originally Reported Designated Roth Contributions to a Section 401(k) Plan | Total Correct Designated Roth Contributions to a Section 401(k) Plan | Total Originally Reported Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement | Total Correct Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement | Blank    |
|---|--|--|---|---|----------|
| 716-730   | 731-745  | 746-760  | 761-775   | 776-790   | 791-1024 |
| 15  | 15   | 15   | 15  | 15  | 234      |



| RCT POSITION  | FIELD NAME   | LENGTH | SPECIFICATIONS   |
|---|--|--------|--|
| 1-3   | Record Identifier  | 3      | Constant "RCT".  |
| 4-10  | Total Number of RCW Records                                  | 7      | Enter the total number of RCW Records reported since the last Employer Record (Code RCE).<br><br>Right justify and zero fill.  |
| <b><i>IMPORTANT NOTE: Positions 11 - 790 of the RCT Record are for totaling money amounts reported in the RCW Record for the preceding RCE Record. Complete only those total fields that summarize money fields completed in the RCW Record and leave all other total fields blank.</i></b> |  |        |  |
| 11-25   | Total Originally Reported Wages, Tips and Other Compensation | 15     | Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).<br><br>Right justify and zero fill.<br><br>No negative amounts.  |
| 26-40   | Total Correct Wages, Tips and Other Compensation             | 15     | Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).<br><br>Right justify and zero fill.<br><br>No negative amounts.<br><br><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b> |
| 41-55   | Total Originally Reported Federal Income Tax Withheld        | 15     | Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).<br><br>Right justify and zero fill.<br><br>No negative amounts.  |
| 56-70   | Total Correct Federal Income Tax Withheld                    | 15     | Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).<br><br>Right justify and zero fill.<br><br>No negative amounts.<br><br><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b> |
| 71-85   | Total Originally Reported Social Security Wages              | 15     | Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).<br><br>Right justify and zero fill.<br><br>No negative amounts.  |

| RCT POSITION | FIELD NAME   | LENGTH | SPECIFICATIONS   |
|--------------|--|--------|--|
| 86-100       | Total Correct Social Security Wages                    | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Fill with blanks if the Employment Code reported in position 223 of the RCE Employer Record is Q (MQGE) or X (Railroad).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>   |
| 101-115      | Total Originally Reported Social Security Tax Withheld | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>   |
| 116-130      | Total Correct Social Security Tax Withheld             | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Fill with blanks if the Employment Code reported in position 223 of the RCE Employer Record is Q (MQGE) or X (Railroad).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>   |
| 131-145      | Total Originally Reported Medicare Wages and Tips      | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>   |
| 146-160      | Total Correct Medicare Wages and Tips                  | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>This field must equal, or exceed, the sum of the Social Security Wages and Social Security Tips.</p> <p>Fill with blanks if the Employment Code reported in position 223 of the RCE Employer Record is X (Railroad).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> |
| 161-175      | Total Originally Reported Medicare Tax Withheld        | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>   |

| RCT POSITION | FIELD NAME   | LENGTH | SPECIFICATIONS   |
|--------------|--|--------|--|
| 176-190      | Total Correct Medicare Tax Withheld                    | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Fill with blanks if the Employment Code reported in position 223 of the RCE Employer Record is X (Railroad).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>             |
| 191-205      | Total Originally Reported Social Security Tips         | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>   |
| 206-220      | Total Correct Social Security Tips                     | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Fill with blanks if the Employment Code reported in position 223 of the RCE Employer Record is Q (MQGE) or X (Railroad).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> |
| 221-235      | Total Originally Reported Advance Earned Income Credit | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>   |
| 236-250      | Total Correct Advance Earned Income Credit             | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Does not apply to Puerto Rico or American Samoa employees.</b></p>  |
| 251-265      | Total Originally Reported Dependent Care Benefits      | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>   |

| RCT POSITION | FIELD NAME  | LENGTH | SPECIFICATIONS  |
|--------------|---|--------|---|
| 266-280      | Total Correct Dependent Care Benefits   | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>   |
| 281-295      | Total Originally Reported Deferred Compensation Contributions to Section 401(k) | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Only use if original submission was via an EFW2 (formerly MMREF-1) file, paper W-2 or W-2 Online.</b></p>  |
| 296-310      | Total Correct Deferred Compensation Contributions to Section 401(k)             | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Only use if original submission was via an EFW2 (formerly MMREF-1) file, paper W-2 or W-2 Online.</b></p> <p><b>Does not apply to Puerto Rico employees.</b></p> |
| 311-325      | Total Originally Reported Deferred Compensation Contributions to Section 403(b) | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Only use if original submission was via an EFW2 (formerly MMREF-1) file, paper W-2 or W-2 Online.</b></p>  |

| RCT POSITION | FIELD NAME   | LENGTH | SPECIFICATIONS  |
|--------------|--|--------|---|
| 326-340      | Total Correct Deferred Compensation Contributions to Section 403(b)                | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Only use if original submission was via an EFW2 (formerly MMREF-1) file, paper W-2 or W-2 Online.</b></p> <p><b>Does not apply to Puerto Rico employees.</b></p> |
| 341-355      | Total Originally Reported Deferred Compensation Contributions to Section 408(k)(6) | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Only use if original submission was via an EFW2 (formerly MMREF-1) file, paper W-2 or W-2 Online.</b></p>  |
| 356-370      | Total Correct Deferred Compensation Contributions to Section 408(k)(6)             | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Only use if original submission was via an EFW2 (formerly MMREF-1) file, paper W-2 or W-2 Online.</b></p> <p><b>Does not apply to Puerto Rico employees.</b></p> |
| 371-385      | Total Originally Reported Deferred Compensation Contributions to Section 457(b)    | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Only use if original submission was via an EFW2 (formerly MMREF-1) file, paper W-2 or W-2 Online.</b></p>  |

| RCT POSITION | FIELD NAME   | LENGTH | SPECIFICATIONS  |
|--------------|--|--------|---|
| 386-400      | Total Correct Deferred Compensation Contributions to Section 457(b)                    | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Only use if original submission was via an EFW2 (formerly MMREF-1) file, paper W-2 or W-2 Online.</b></p> <p><b>Does not apply to Puerto Rico employees.</b></p> |
| 401-415      | Total Originally Reported Deferred Compensation Contributions to Section 501(c)(18)(D) | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Only use if original submission was via an EFW2 (formerly MMREF-1) file, paper W-2 or W-2 Online.</b></p>   |
| 416-430      | Total Correct Deferred Compensation Contributions to Section 501(c)(18)(D)             | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Only use if original submission was via an EFW2 (formerly MMREF-1) file, paper W-2 or W-2 Online.</b></p> <p><b>Does not apply to Puerto Rico employees.</b></p> |
| 431-445      | Total Originally Reported Total Deferred Compensation Contributions                    | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Only use if original submission was in TIB format.</b></p>   |

| RCT POSITION | FIELD NAME  | LENGTH | SPECIFICATIONS  |
|--------------|---|--------|---|
| 446-460      | Total Correct Total Deferred Compensation Contributions                                 | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Only use if original submission was in TIB format.</b></p> <p><b>Does not apply to Puerto Rico employees.</b></p>  |
| 461-475      | Total Originally Reported Military Employee Basic Quarters, Subsistence and Combat Pay  | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>  |
| 476-490      | Total Correct Military Employee Basic Quarters, Subsistence and Combat Pay              | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer (Code RCE) Record.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Valid for tax years 1995 – 2001 only.</b></p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p> |
| 491-505      | Total Originally Reported Non-qualified Plan Section 457 Distributions or Contributions | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>  |
| 506-520      | Total Correct Non-qualified Plan Section 457 Distributions or Contributions             | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>   |
| 521-535      | Total Originally Reported Employer Contributions to a Health Savings Account            | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>  |

| RCT POSITION | FIELD NAME  | LENGTH | SPECIFICATIONS   |
|--------------|---|--------|--|
| 536-550      | Total Correct Employer Contributions to a Health Savings Account                                | 15     | Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).<br><br>Right justify and zero fill.<br><br>No negative amounts.<br><br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b> |
| 551-565      | Total Originally Reported Non-qualified Plan Not Section 457 Distributions or Contributions     | 15     | Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).<br><br>Right justify and zero fill.<br><br>No negative amounts.  |
| 566-580      | Total Correct Non-qualified Plan Not Section 457 Distributions or Contributions                 | 15     | Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).<br><br>Right justify and zero fill.<br><br>No negative amounts.<br><br><b>Does not apply to Puerto Rico employees.</b>                             |
| 581-595      | Total Originally Reported Nontaxable Combat Pay   | 15     | Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).<br><br>Right justify and zero fill.<br><br>No negative amounts.  |
| 596-610      | Total Correct Nontaxable Combat Pay   | 15     | Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).<br><br>Right justify and zero fill.<br><br>No negative amounts.<br><br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b> |
| 611-640      | Blank   | 30     | Fill with blanks. Reserved for SSA use.  |
| 641-655      | Total Originally Reported Employer Cost of Premiums for Group Term Life Insurance Over \$50,000 | 15     | Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).<br><br>Right justify and zero fill.<br><br>No negative amounts.  |



| RCT POSITION | FIELD NAME  | LENGTH | SPECIFICATIONS  |
|--------------|---|--------|---|
| 656-670      | Total Correct Employer Cost of Premiums for Group Term Life Insurance Over \$50,000               | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>                             |
| 671-685      | Total Originally Reported Income From the Exercise of Nonstatutory Stock Options                  | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>  |
| 686-700      | Total Correct Income From the Exercise of Nonstatutory Stock Options                              | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>                             |
| 701-715      | Total Originally Reported Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>  |
| 716-730      | Total Correct Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan             | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b></p> |
| 731-745      | Total Originally Reported Designated Roth Contributions to a Section 401(k) Plan                  | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>  |
| 746-760      | Total Correct Designated Roth Contributions to a Section 401(k) Plan                              | 15     | <p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>                             |

| RCT POSITION | FIELD NAME  | LENGTH | SPECIFICATIONS   |
|--------------|---|--------|--|
| 761-775      | Total Originally Reported Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement | 15     | Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).<br><br>Right justify and zero fill.<br><br>No negative amounts.  |
| 776-790      | Total Correct Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement             | 15     | Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).<br><br>Right justify and zero fill.<br><br>No negative amounts.<br><br><b>Does not apply to Puerto Rico employees.</b> |
| 791-1024     | Blank   | 234    | Fill with blanks. Reserved for SSA use.  |

5.11 Code RCU – Total Record

| Field Name | Record Identifier | Number of RCO Records | Total Originally Reported Allocated Tips | Total Correct Allocated Tips | Total Originally Reported Uncollected Employee Tax on Tips | Total Correct Uncollected Employee Tax on Tips |
|------------|-------------------|-----------------------|--|------------------------------|--|--|
| Position   | 1-3               | 4-10                  | 11-25                                    | 26-40                        | 41-55  | 56-70  |
| Length     | 3                 | 7                     | 15                                       | 15                           | 15   | 15   |

| Total Originally Reported Medical Savings Account | Total Correct Medical Savings Account | Total Originally Reported Simple Retirement Account | Total Correct Simple Retirement Account | Total Originally Reported Qualified Adoption Expenses | Total Correct Qualified Adoption Expenses |
|---|---------------------------------------|---|---|---|---|
| 71-85   | 86-100                                | 101-115   | 116-130                                 | 131-145   | 146-160                                   |
| 15  | 15                                    | 15  | 15                                      | 15  | 15  |

| Total Originally Reported Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000 | Total Correct Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance over \$50,000 | Total Originally Reported Uncollected Medicare Tax on Cost of Group Term Life Insurance over \$50,000 | Total Correct Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000 | Total Originally Reported Income Under Section 409A on a Non-qualified Deferred Compensation Plan | Total Correct Income Under Section 409A on a Non-qualified Deferred Compensation Plan |
|--|--|---|---|---|---|
| 161-175  | 176-190  | 191-205   | 206-220   | 221-235   | 236-250   |
| 15   | 15   | 15  | 15  | 15  | 15  |

|          |
|----------|
| Blank    |
| 251-1024 |
| 774      |

| RCU POSITION   | FIELD NAME   | LENGTH | SPECIFICATIONS  |
|--|--|--------|---|
| 1-3  | Record Identifier  | 3      | Constant "RCU".   |
| 4-10   | Number of RCO Records                                      | 7      | Enter the total number of RCO Records reported since the last Employer Record (Code RCE).<br><br>Right justify and zero fill.   |
| <b>IMPORTANT NOTE: Positions 11 - 250 of the RCU Record are for totaling money amounts reported in the RCO Records for the preceding RCE Record. Complete only those total fields that summarize money fields completed in the RCO Records and leave all other total fields blank.</b> |  |        |   |
| 11-25  | Total Originally Reported Allocated Tips                   | 15     | Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).<br><br>Right justify and zero fill.<br><br>No negative amounts.   |
| 26-40  | Total Correct Allocated Tips                               | 15     | Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).<br><br>Right justify and zero fill.<br><br>No negative amounts.<br><br><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees</b> |
| 41-55  | Total Originally Reported Uncollected Employee Tax on Tips | 15     | Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).<br><br>Right justify and zero fill.<br><br>No negative amounts.   |
| 56-70  | Total Correct Uncollected Employee Tax on Tips             | 15     | Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).<br><br>Right justify and zero fill.<br><br>No negative amounts.   |
| 71-85  | Total Originally Reported Medical Savings Account          | 15     | Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).<br><br>Right justify and zero fill.<br><br>No negative amounts.   |

| RCU POSITION | FIELD NAME   | LENGTH | SPECIFICATIONS  |
|--------------|--|--------|---|
| 86-100       | Total Correct Medical Savings Account  | 15     | <p>Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b></p> |
| 101-115      | Total Originally Reported Simple Retirement Account  | 15     | <p>Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>  |
| 116-130      | Total Correct Simple Retirement Account  | 15     | <p>Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>                             |
| 131-145      | Total Originally Reported Qualified Adoption Expenses  | 15     | <p>Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>  |
| 146-160      | Total Correct Qualified Adoption Expenses  | 15     | <p>Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b></p> |
| 161-175      | Total Originally Reported Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000 | 15     | <p>Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>  |

| RCU POSITION | FIELD NAME   | LENGTH | SPECIFICATIONS  |
|--------------|--|--------|---|
| 176-190      | Total Correct Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000 | 15     | <p>Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>                             |
| 191-205      | Total Originally Reported Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000    | 15     | <p>Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>  |
| 206-220      | Total Correct Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000                | 15     | <p>Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>                             |
| 221-235      | Total Originally Reported Income Under Section 409A on a Non-qualified Deferred Compensation Plan        | 15     | <p>Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>  |
| 236-250      | Total Correct Income Under Section 409A on a Non-qualified Deferred Compensation Plan                    | 15     | <p>Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b></p> |
| 251-1024     | Blank  | 774    | Fill with blanks. Reserved for SSA use.   |

**5.12 Code RCV – State Total Record**

| <b>Field Name</b> | <b>Record Identifier</b> | <b>Supplemental Data</b> |
|-------------------|--------------------------|--------------------------|
| <b>Position</b>   | 1-3                      | 4-1024                   |
| <b>Length</b>     | 3                        | 1021                     |

| <b>RCV POSITION</b> | <b>FIELD NAME</b> | <b>LENGTH</b> | <b>SPECIFICATIONS</b>  |
|---------------------|-------------------|---------------|------------------------|
| 1-3                 | Record Identifier | 3             | Constant "RCV".        |
| 4-1024              | Supplemental Data | 1021          | To be defined by user. |

## 5.13 Code RCF – Final Record

| <b>Field Name</b> | <b>Record Identifier</b> | <b>Number of RCW Records</b> | <b>Blank</b> |
|-------------------|--------------------------|------------------------------|--------------|
| <b>Position</b>   | 1-3                      | 4-12                         | 13-1024      |
| <b>Length</b>     | 3                        | 9                            | 1012         |

| <b>RCF POSITION</b> | <b>FIELD NAME</b>     | <b>LENGTH</b> | <b>SPECIFICATIONS</b>  |
|---------------------|-----------------------|---------------|--|
| 1-3                 | Record Identifier     | 3             | Constant "RCF".  |
| 4-12                | Number of RCW Records | 9             | Enter the total number of RCW Records reported on the entire file.<br><br>Right justify and zero fill. |
| 13-1024             | Blank                 | 1012          | Fill with blanks. Reserved for SSA use.  |



## 6.0 PIN/PASSWORD REGISTRATION INFORMATION

### 6.1 Obtaining a PIN/Password

*Must I get a PIN before I submit my file?*

Yes.

*Where can I find information about the PIN/Password?*

- Visit <http://www.socialsecurity.gov/employer> :
  - Under "Electronic W-2 Filers," 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?*

- Visit <http://www.socialsecurity.gov/bsowelcome.htm> :
  - Under "Wage Reporting and Social Security Number Verification", select *Register*.

*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 and last name)
- Your date of birth
- Your work telephone number, e-mail address and/or (optional) fax number to contact you
- Your preferred mailing address
- Company or business 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.

## 6.2 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 EFW2C format. Insert your PIN into the file in the Personal Identification Number (PIN) field in the RCA Record positions 13-20. 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-3c. 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 RCA Record positions 13-20. 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 8). 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.

## 6.3 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.

## 7.0 ACCUW2C SOFTWARE

### 7.1 General

*What is AccuW2C 2007?*

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 EFW2C format for tax year 2007.

*When and where can I find AccuW2C 2007?*

- Starting in October 2007, visit <http://www.socialsecurity.gov/employer> :
  - Under "Employer Information Directory," select *Information for Software Developers*;
  - Under "SSA Software," select *AccuWage/AccuW2C*.

*Will the AccuW2C software identify all errors in the file?*

- This software identifies many, but not all, wage submission format errors.
- AccuW2C does not verify names and SSNs.
- The likelihood that SSA will reject the file is greatly reduced if you correct the errors found by AccuW2C.

### 7.2 Assistance

*Who should I call if I have a problem with the AccuW2C software?*

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

## 8.0 BUSINESS SERVICES ONLINE (BSO) ELECTRONIC FILE UPLOAD

### 8.1 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 EFW2C report correction to SSA over the internet. In order to upload a file to SSA, you need to access the BSO.

### 8.2 Accessing the BSO

#### *Who can use BSO?*

Anyone with access to the Internet.

#### *Do I have to register to use BSO?*

Yes. See Section 6 for registration information.

#### *Is there a charge to use BSO?*

No, except for the charges from your Internet service provider.

#### *How do I connect to BSO?*

- Visit <http://www.socialsecurity.gov/employer> :
  - Under "Electronic W-2 Filers," select *Business Services Online*.

#### *How do I log in to BSO?*

You will be prompted to enter your PIN and password.

### 8.3 Data Requirements

#### *What are the data requirements for uploaded files?*

- Data must be recorded in the ASCII-1 character set (see Appendix F).
- 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 E, example 3, 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 character position 1024 of each record. This requirement is optional for the RCF 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 1024. Typically, this is accomplished by pressing the “Enter” key at the end of each record (i.e., after position 1024).
- 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 RCA Record and ending with an RCF Record.
- The record length **MUST** be exactly 1024 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 corrected files all year.

## **8.4 Additional Information**

*How can I receive additional information on the BSO?*

- To view or print the handbook:
  - Visit <http://www.socialsecurity.gov/employer>
  - Under "Electronic W-2 Filers," select *Business Services Online Handbook*.
- To receive a Business Services Online Handbook, call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 7:00 p.m. Eastern Time.
- Refer to the *Employer Information Directory* for links such as *Frequently Asked Questions*.

## **8.5 Assistance**

*Who should I contact if I have problems using the 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](mailto:bso.support@ssa.gov).

## 9.0 ELECTRONIC DATA TRANSFER (EDT) FILING

### 9.1 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.

### 9.2 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 Directory,” select “Forms & Publications.”
  - Under “Business Services Online,” select “Electronic Data Transfer (EDT) Guide.”

**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 1024 characters.
- Physical records must not be prefixed by block descriptor words.
- The blocking factor must not exceed 27. We prefer 27 logical records per block.
- The block size must be a multiple of 1024 characters and must not exceed 27,648 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.

### 9.3 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](mailto:edt@ssa.gov).
- Call your local contact shown in Appendix A.

**10.0 APPENDIX A - CONTACTS FOR QUESTIONS ABOUT THIS PUBLICATION**

Depending on your location, call one of the telephone numbers listed below for help with Social Security wage reporting. Most are of the telephone numbers listed are not toll-free telephone numbers.

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

**Social Security Wage Reporting Contacts**

|    | <b>CALLS FROM</b>    | <b>TELEPHONE</b>     | <b>LOCATION</b>   |
|----|----------------------|----------------------|-------------------|
| *  | 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 x1202 | 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             | (502) 582-5290 x3013 | Louisville, KY    |
| *  | Kentucky             | (859) 219-1561       | 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) 965-4510 x108  | Jackson, MS       |
|    | Missouri             | (816) 936-5649       | Kansas City, MO   |
| +  | Montana              | (303) 844-2364       | Denver, CO        |
|    | Nebraska             | (816) 936-5649       | Kansas City, MO   |

|    | <b>CALLS FROM</b>        | <b>TELEPHONE</b>     | <b>LOCATION</b>   |
|----|--------------------------|----------------------|-------------------|
|    | Nevada                   | (510) 970-8247       | San Francisco, CA |
|    | 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        |

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



**11.0 APPENDIX B - CORRECTABLE EFW2 FIELDS THROUGH AN EFW2C FILE**

If any of the following records contain incorrect information, it is not necessary to correct them by filing an EFW2C correction:

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

Some EFW2 fields can be corrected with an EFW2C file. The table below identifies the EFW2 fields that **can** be corrected with an EFW2C file.

**11.1 Code RE Record**

| <b>RE RECORD POSITION</b> | <b>FIELD</b>                                | <b>LENGTH</b> | <b>CORRECTABLE?</b>   |
|---------------------------|---|---------------|---|
| 1-2                       | Record Identifier                           | 2             |   |
| 3-6                       | Tax Year                                    | 4             | Yes<br>(Requires <b>two</b> 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 Identification Number (EIN) | 9             | Yes<br>(Requires <b>two</b> 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                          | LENGTH | CORRECTABLE?   |
|--------------------|--------------------------------|--------|--|
| 217-218            | Country Code                   | 2      | No   |
| 219                | Employment Code                | 1      | Yes<br>(Some situations require <b>two</b> 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    |  |

## 11.2 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<br><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b> |

| RW RECORD POSITION | FIELD NAME  | LENGTH | CORRECTABLE?   |
|--------------------|---|--------|--|
| 199-209            | Federal Income Tax Withheld                                       | 11     | Yes<br><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>   |
| 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<br><b>Does not apply to Puerto Rico or American Samoa employees.</b>   |
| 276-286            | Dependent Care Benefits   | 11     | Yes<br><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>   |
| 287-297            | Deferred Compensation Contributions to Section 401(k)             | 11     | Yes<br><b>Does not apply to Puerto Rico employees.</b>   |
| 298-308            | Deferred Compensation Contributions to Section 403(b)             | 11     | Yes<br><b>Does not apply to Puerto Rico employees.</b>   |
| 309-319            | Deferred Compensation Contributions to Section 408(k)(6)          | 11     | Yes<br><b>Does not apply to Puerto Rico employees.</b>   |
| 320-330            | Deferred Compensation Contributions to Section 457(b)             | 11     | Yes<br><b>Does not apply to Puerto Rico employees.</b>   |
| 331-341            | Deferred Compensation Contributions to Section 501(c)(18)(D)      | 11     | Yes<br><b>Does not apply to Puerto Rico employees.</b>   |
| 342-352            | Military Employee Basic Quarters, Subsistence and Combat Pay      | 11     | Yes<br><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b><br><br><b>Valid for tax years 1995 – 2001 only.</b> |
| 353-363            | Non-qualified Plan Section 457 Distributions or Contributions     | 11     | Yes<br><b>Does not apply to Puerto Rico employees.</b>   |
| 364-374            | Employer Contributions to a Health Savings Account                | 11     | Yes<br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>   |
| 375-385            | Non-qualified Plan Not Section 457 Distributions or Contributions | 11     | Yes<br><b>Does not apply to Puerto Rico employees.</b>   |
| 386-396            | Nontaxable Combat Pay   | 11     | Yes<br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>   |

| <b>RW<br/>RECORD<br/>POSITION</b> | <b>FIELD NAME</b>   | <b>LENGTH</b> | <b>CORRECTABLE?</b>  |
|-----------------------------------|---|---------------|--|
| 397-407                           | Blank   | 11            |  |
| 408-418                           | Employer Cost of Premiums for Group Term Life Insurance Over \$50,000           | 11            | Yes<br><b>Does not apply to Puerto Rico employees.</b>                             |
| 419-429                           | Income from the Exercise of Nonstatutory Stock Options                          | 11            | Yes<br><b>Does not apply to Puerto Rico employees.</b>                             |
| 430-440                           | Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan         | 11            | Yes<br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b> |
| 441-451                           | Designated Roth Contributions to a Section 401(k) Plan                          | 11            | Yes<br><b>Does not apply to Puerto Rico employees.</b>                             |
| 452-462                           | Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement | 11            | Yes<br><b>Does not apply to Puerto Rico employees.</b>                             |
| 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            |  |

### 11.3 Code RO Record

| <b>RO<br/>RECORD<br/>POSITION</b> | <b>FIELD NAME</b>                | <b>LENGTH</b> | <b>CORRECTABLE?</b>  |
|-----------------------------------|----------------------------------|---------------|--|
| 1-2                               | Record Identifier                | 2             |  |
| 3-11                              | Blank                            | 9             |  |
| 12-22                             | Allocated Tips                   | 11            | Yes<br><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b> |
| 23-33                             | Uncollected Employee Tax on Tips | 11            | Yes  |
| 34-44                             | Medical Savings Account          | 11            | Yes<br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>                                       |
| 45-55                             | Simple Retirement Account        | 11            | Yes<br><b>Does not apply to Puerto Rico employees.</b>   |
| 56-66                             | Qualified Adoption Expenses      | 11            | Yes<br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>                                       |

| RO RECORD POSITION | FIELD NAME  | LENGTH | CORRECTABLE?   |
|--------------------|---|--------|--|
| 67-77              | Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000                                      | 11     | Yes<br><b>Does not apply to Puerto Rico employees.</b>   |
| 78-88              | Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000   | 11     | Yes<br><b>Does not apply to Puerto Rico employees.</b>   |
| 89-99              | Income Under Section 409A on a Non-qualified Deferred Compensation Plan   | 11     | Yes<br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>                       |
| 100-264            | Blank   | 165    |  |
| 265                | Civil Status  | 1      | No<br><b>Applies to Puerto Rico employees only.</b>  |
| 266-274            | Blank   | 9      |  |
| 275-285            | Wages Subject to Puerto Rico Tax  | 11     | No<br><b>Applies to Puerto Rico employees only.</b>  |
| 286-296            | Commissions Subject to Puerto Rico Tax  | 11     | No<br><b>Applies to Puerto Rico employees only.</b>  |
| 297-307            | Allowances Subject to Puerto Rico Tax   | 11     | No<br><b>Applies to Puerto Rico employees only.</b>  |
| 308-318            | Tips Subject to Puerto Rico Tax   | 11     | No<br><b>Applies to Puerto Rico employees only.</b>  |
| 319-329            | Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax  | 11     | No<br><b>Applies to Puerto Rico employees only.</b>  |
| 330-340            | Puerto Rico Tax Withheld  | 11     | No<br><b>Applies to Puerto Rico employees only.</b>  |
| 341-351            | Retirement Fund Annual Contributions  | 11     | No<br><b>Applies to Puerto Rico employees only.</b>  |
| 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<br><b>Applies to Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.</b> |
| 374-384            | Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld  | 11     | No<br><b>Applies to Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.</b> |
| 385-512            | Blank   | 128    |  |

**12.0 APPENDIX C - CORRECTABLE EFW2C FIELDS**

If any of the following EFW2C records contain incorrect information, it is not necessary to correct them by filing an EFW2C correction.

- Code RCA - Submitter Record
- Code RCS - State Wage Record
- Code RCT - Total Record
- Code RCU - Total Record
- Code RCV - State Total Record
- Code RCF - Final Record

Some EFW2C fields can be corrected with an EFW2C file. The table below identifies the EFW2C fields that **can** be corrected with an EFW2C file.

**12.1 Code RCE Record**

| <b>RCE RECORD POSITION</b> | <b>FIELD</b>  | <b>LENGTH</b> | <b>CORRECTABLE?</b> |
|----------------------------|---|---------------|---------------------|
| 1-3                        | Record Identifier                                   | 3             |                     |
| 4-7                        | Tax Year  | 4             | Yes                 |
| 8-16                       | Employer's/Agent's Originally Reported EIN          | 9             | No                  |
| 17-25                      | Employer's/Agent's Correct EIN                      | 9             | Yes                 |
| 26                         | Agent Indicator Code                                | 1             | No                  |
| 27-35                      | Agent for EIN                                       | 9             | No                  |
| 36-39                      | Employer's Originally Reported Establishment Number | 4             | No                  |
| 40-43                      | Employer's Correct Establishment Number             | 4             | Yes                 |
| 44-100                     | Employer's Name                                     | 57            | No                  |
| 101-122                    | Location Address                                    | 22            | No                  |
| 123-144                    | Delivery Address                                    | 22            | No                  |
| 145-166                    | City  | 22            | No                  |
| 167-168                    | State Abbreviation                                  | 2             | No                  |
| 169-173                    | ZIP Code  | 5             | No                  |
| 174-177                    | ZIP Code Extension                                  | 4             | No                  |
| 178-181                    | Blank   | 4             |                     |
| 182-204                    | Foreign State/Province                              | 23            | No                  |
| 205-219                    | Foreign Postal Code                                 | 15            | No                  |
| 220-221                    | Country Code  | 2             | No                  |
| 222                        | Employer's Originally Reported Employment Code      | 1             | No                  |
| 223                        | Employer's Correct Employment Code                  | 1             | Yes                 |
| 224                        | Originally Reported Third-Party Sick Pay Indicator  | 1             | No                  |
| 225                        | Correct Third-Party Sick Pay Indicator              | 1             | Yes                 |

| RCE RECORD POSITION | FIELD | LENGTH | CORRECTABLE? |
|---------------------|-------|--------|--------------|
| 226-1024            | Blank | 799    |              |

## 12.2 Code RCW Record

| RCW RECORD POSITION | FIELD NAME  | LENGTH | CORRECTABLE?  |
|---------------------|---|--------|---|
| 1-3                 | Record Identifier   | 3      |   |
| 4-12                | Employee's Originally Reported Social Security Number (SSN) | 9      | No  |
| 13-21               | Employee's Correct Social Security Number (SSN)             | 9      | Yes   |
| 22-36               | Employee's Originally Reported First Name                   | 15     | No  |
| 37-51               | Employee's Originally Reported Middle Name or Initial       | 15     | No  |
| 52-71               | Employee's Originally Reported Last Name                    | 20     | No  |
| 72-86               | Employee's Correct First Name                               | 15     | Yes   |
| 87-101              | Employee's Correct Middle Name or Initial                   | 15     | Yes   |
| 102-121             | Employee's Correct Last Name                                | 20     | Yes   |
| 122-143             | Location Address  | 22     | No  |
| 144-165             | Delivery Address  | 22     | No  |
| 166-187             | City  | 22     | No  |
| 188-189             | State Abbreviation  | 2      | No  |
| 190-194             | ZIP Code  | 5      | No  |
| 195-198             | ZIP Code Extension  | 4      | No  |
| 199-203             | Blank   | 5      |   |
| 204-226             | Foreign State/Province                                      | 23     | No  |
| 227-241             | Foreign Postal Code   | 15     | No  |
| 242-243             | Country Code  | 2      | No  |
| 244-254             | Originally Reported Wages, Tips and Other Compensation      | 11     | No  |
| 255-265             | Correct Wages, Tips and Other Compensation                  | 11     | Yes<br><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees.</b> |
| 266-276             | Originally Reported Federal Income Tax Withheld             | 11     | No  |
| 277-287             | Correct Federal Income Tax Withheld                         | 11     | Yes<br><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees.</b> |

| RCW RECORD POSITION | FIELD NAME   | LENGTH | CORRECTABLE?   |
|---------------------|--|--------|--|
| 288-298             | Originally Reported Social Security Wages                                    | 11     | No   |
| 299-309             | Correct Social Security Wages  | 11     | Yes  |
| 310-320             | Originally Reported Social Security Tax Withheld                             | 11     | No   |
| 321-331             | Correct Social Security Tax Withheld   | 11     | Yes  |
| 332-342             | Originally Reported Medicare Wages and Tips                                  | 11     | No   |
| 343-353             | Correct Medicare Wages and Tips  | 11     | Yes  |
| 354-364             | Originally Reported Medicare Tax Withheld                                    | 11     | No   |
| 365-375             | Correct Medicare Tax Withheld  | 11     | Yes  |
| 376-386             | Originally Reported Social Security Tips                                     | 11     | No   |
| 387-397             | Correct Social Security Tips   | 11     | Yes  |
| 398-408             | Originally Reported Advance Earned Income Credit                             | 11     | No   |
| 409-419             | Correct Advance Earned Income Credit   | 11     | Yes<br><b>Does not apply to Puerto Rico or American Samoa employees.</b>   |
| 420-430             | Originally Reported Dependent Care Benefits                                  | 11     | No   |
| 431-441             | Correct Dependent Care Benefits  | 11     | Yes<br><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees.</b>  |
| 442-452             | Originally Reported Deferred Compensation Contributions to Section 401(k)    | 11     | No   |
| 453-463             | Correct Deferred Compensation Contributions to Section 401(k)                | 11     | Yes<br><b>Only use if original submission was via an EFW2 (formerly MMREF-1) file, paper W-2 or W-2 Online.</b><br><br><b>Does not apply to Puerto Rico employees.</b> |
| 464-474             | Originally Reported Deferred Compensation Contributions to Section 403(b)    | 11     | No   |
| 475-485             | Correct Deferred Compensation Contributions to Section 403(b)                | 11     | Yes<br><b>Only use if original submission was via an EFW2 (formerly MMREF-1) file, paper W-2 or W-2 Online.</b><br><br><b>Does not apply to Puerto Rico employees.</b> |
| 486-496             | Originally Reported Deferred Compensation Contributions to Section 408(k)(6) | 11     | No   |



| RCW RECORD POSITION | FIELD NAME  | LENGTH | CORRECTABLE?   |
|---------------------|---|--------|--|
| 497-507             | Correct Deferred Compensation Contributions to Section 408(k)(6)                  | 11     | Yes<br><b>Only use if original submission was via an EFW2 (formerly MMREF-1) file, paper W-2 or W-2 Online.</b><br><br><b>Does not apply to Puerto Rico employees.</b>           |
| 508-518             | Originally Reported Deferred Compensation Contributions to Section 457 (b)        | 11     | No   |
| 519-529             | Correct Deferred Compensation Contributions to Section 457 (b)                    | 11     | Yes<br><b>Only use if original submission was via an EFW2 (formerly MMREF-1) file, paper W-2 or W-2 Online.</b><br><br><b>Does not apply to Puerto Rico employees.</b>           |
| 530-540             | Originally Reported Deferred Compensation Contributions to Section 501(c)(18)(D)  | 11     | No   |
| 541-551             | Correct Deferred Compensation Contributions to Section 501(c)(18)(D)              | 11     | Yes<br><b>Only use if original submission was via an EFW2 (formerly MMREF-1) file, paper W-2 or W-2 Online.</b><br><br><b>Does not apply to Puerto Rico employees.</b>           |
| 552-562             | Originally Reported Total Deferred Compensation Contributions                     | 11     | No   |
| 563-573             | Correct Total Deferred Compensation Contributions                                 | 11     | Yes<br><b>Only use if original submission was in TIB format.</b><br><br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>                              |
| 574-584             | Originally Reported Military Employee Basic Quarters, Subsistence and Combat Pay  | 11     | No   |
| 585-595             | Correct Military Employee Basic Quarters, Subsistence and Combat Pay              | 11     | Yes<br><br><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b><br><br><b>Valid for tax years 1995 – 2001 only.</b> |
| 596-606             | Originally Reported Non-qualified Plan Section 457 Distributions or Contributions | 11     | No   |
| 607-617             | Correct Non-qualified Plan Section 457 Distributions or Contributions             | 11     | Yes<br><b>Does not apply to Puerto Rico employees.</b>   |
| 618-628             | Originally Reported Employer Contributions to a Health Savings Account            | 11     | No   |

| RCW RECORD POSITION | FIELD NAME  | LENGTH | CORRECTABLE?   |
|---------------------|---|--------|--|
| 629-639             | Correct Employer Contributions to a Health Savings Account  | 11     | Yes<br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b> |
| 640-650             | Originally Reported Non-qualified Plan Not Section 457 Distributions or Contributions               | 11     | No   |
| 651-661             | Correct Non-qualified Plan Not Section 457 Distributions or Contributions                           | 11     | Yes<br><b>Does not apply to Puerto Rico employees.</b>                             |
| 662-672             | Originally Reported Nontaxable Combat Pay   | 11     | No   |
| 673-683             | Correct Nontaxable Combat Pay   | 11     | Yes<br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b> |
| 684-705             | Blank   | 22     |  |
| 706-716             | Originally Reported Employer Cost of Premiums for Group Term Life Insurance Over \$50,000           | 11     | No   |
| 717-727             | Correct Employer Cost of Premiums for Group Term Life Insurance Over \$50,000                       | 11     | Yes<br><b>Does not apply to Puerto Rico employees.</b>                             |
| 728-738             | Originally Reported Income from the Exercise of Non-statutory Stock Options                         | 11     | No   |
| 739-749             | Correct Income from the Exercise of Non-statutory Stock Options                                     | 11     | Yes<br><b>Does not apply to Puerto Rico employees.</b>                             |
| 750-760             | Originally Reported Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan         | 11     | No   |
| 761-771             | Correct Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan                     | 11     | Yes<br><b>Does not apply to Puerto Rico or Northern Mariana employees.</b>         |
| 772-782             | Originally Reported Designated Roth Contributions to a Section 401(k) Plan                          | 11     | No   |
| 783-793             | Correct Designated Roth Contributions to a Section 401(k) Plan                                      | 11     | Yes<br><b>Does not apply to Puerto Rico employees.</b>                             |
| 794-804             | Originally Reported Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement | 11     | No   |
| 805-815             | Correct Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement             | 11     | Yes<br><b>Does not apply to Puerto Rico employees.</b>                             |
| 816-1002            | Blank   | 187    |  |
| 1003                | Originally Reported Statutory Employee Indicator  | 1      | No   |
| 1004                | Correct Statutory Employee Indicator  | 1      | Yes  |
| 1005                | Originally Reported Retirement Plan Indicator   | 1      | No   |
| 1006                | Correct Retirement Plan Indicator   | 1      | Yes  |

| RCW RECORD POSITION | FIELD NAME   | LENGTH | CORRECTABLE? |
|---------------------|--|--------|--------------|
| 1007                | Originally Reported Third-Party Sick Pay Indicator | 1      | No           |
| 1008                | Correct Third-Party Sick Pay Indicator             | 1      | Yes          |
| 1009-1024           | Blank  | 16     |              |

### 12.3 Code RCO Record

| RCO RECORD POSITION | FIELD  | LENGTH | CORRECTABLE?   |
|---------------------|--|--------|--|
| 1-3                 | Record Identifier  | 3      |  |
| 4-12                | Blank  | 9      |  |
| 13-23               | Originally Reported Allocated Tips   | 11     | No   |
| 24-34               | Correct Allocated Tips   | 11     | Yes<br><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b> |
| 35-45               | Originally Reported Uncollected Employee Tax on Tips   | 11     | No   |
| 46-56               | Correct Uncollected Employee Tax on Tips   | 11     | Yes  |
| 57-67               | Originally Reported Medical Savings Account  | 11     | No   |
| 68-78               | Correct Medical Savings Account  | 11     | Yes<br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>                                       |
| 79-89               | Originally Reported Simple Retirement Account  | 11     | No   |
| 90-100              | Correct Simple Retirement Account  | 11     | Yes<br><b>Does not apply to Puerto Rico employees.</b>   |
| 101-111             | Originally Reported Qualified Adoption Expenses  | 11     | No   |
| 112-122             | Correct Qualified Adoption Expenses  | 11     | Yes<br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>                                       |
| 123-133             | Originally Reported Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000 | 11     | No   |
| 134-144             | Correct Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000             | 11     | Yes<br><b>Does not apply to Puerto Rico employees.</b>   |
| 145-155             | Originally Reported Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000                | 11     | No   |

| RCO<br>RECORD<br>POSITION | FIELD   | LENGTH | CORRECTABLE?   |
|---------------------------|---|--------|--|
| 156-166                   | Correct Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000         | 11     | Yes<br><b>Does not apply to Puerto Rico employees.</b>                             |
| 167-177                   | Originally Reported Income Under Section 409A on a Non-qualified Deferred Compensation Plan | 11     | No   |
| 178-188                   | Correct Income Under Section 409A on a Non-qualified Deferred Compensation Plan             | 11     | Yes<br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b> |
| 189-1024                  | Blank   | 836    |  |

**13.0 APPENDIX D - EXAMPLE OF REPORTING W-2C INFORMATION****Background**

The ABC Corporation issued two W-2s to an employee with an SSN of 999-55-8888. The amount of Social Security Wages on the second W-2 was incorrect and needs to be corrected to \$3,000.00.

| <b>Original W-2s Submitted</b>     | <b>W-2 (#1)</b> | <b>W-2 (#2)</b> |
|------------------------------------|-----------------|-----------------|
| Social Security Wages              | 9000.00         | 5000.00         |
| Social Security Tax                | 675.00          | 225.00          |
| Wages, Tips and Other Compensation | 9000.00         | 3000.00         |
| Federal Income Tax Withheld        | 1800.00         | 600.00          |

**Correction Techniques**

This problem can be corrected by (1) preparing and submitting a W-2c for the incorrect W-2, *or* (2) preparing and submitting a W-2c that combines and corrects the data reported on both W-2s. Examples of these correction techniques are shown below.

Method #1:

- Prepare and submit a W-2c for the incorrect W-2, where:

|                       | <b>Original</b> | <b>Correct</b> |
|-----------------------|-----------------|----------------|
| Social Security Wages | 5000.00         | 3000.00        |

Method #2:

- Prepare and submit a W-2c that combines the data reported on both W-2s:

First, compute combined originally reported Social Security Wages:

|          |           |   |
|----------|-----------|---|
|          | 9000.00   | (Social Security Wages originally reported on W-2 #1) |
|          | + 5000.00 | (Social Security Wages originally reported on W-2 #2) |
| <b>A</b> | 14000.00  | (combined Social Security Wages originally reported)  |

Second, compute the combined correct amount of Social Security Wages **C** by subtracting the difference **B** between originally reported and correct Social Security Wages from the originally reported combined Social Security Wages **A**.

|          |           |   |
|----------|-----------|---|
| <b>A</b> | 14000.00  | (combined Social Security Wages originally reported)            |
| <b>B</b> | - 2000.00 | (difference between reported and correct Social Security Wages) |
| <b>C</b> | 12000.00  | (combined correct Social Security Wages)                        |

Finally, prepare and submit the W-2c, with the combined correct Social Security Wages:

|                       | <b>Original</b> | <b>Correct</b> |
|-----------------------|-----------------|----------------|
| Social Security Wages | 14000.00        | 12000.00       |

**14.0 APPENDIX E - RECORD SEQUENCING EXAMPLES**

Each example makes use of only a small number of employees and employers. Actual EFW2C files may contain many more employees and employers than these examples. If only a small number of corrections to a previously filed W-2 data or EFW2 file is being made, they are not required to be filed electronically; however, doing so will enhance the timeliness and accuracy of the corrections process.

|  |   |
|--|---|
| <p style="text-align: center;"><b>EXAMPLE 1</b></p> <p>A company needs to submit form W-2c information for three of its employees. The company has one EIN, no Establishments and only one employment code. The file should be sequenced as follows:</p>   | <p style="text-align: center;"><b>EXAMPLE 2</b></p> <p>A local government agency needs to submit Form W-2c information for four of its employees. One employee works in employment code "R" (Regular) and the other three employees work in employment code "Q" - Medicare Qualified Government Employment (MQGE). The file should be sequenced as follows:</p> |
| <p>RCA (ACE TRUCKERS)<br/>RCE (Ace Truckers)<br/>RCW<br/>RCW<br/>RCW<br/>RCT<br/>RCF</p>   | <p>RCA (COUNTY PAYROLL)<br/>RCE (County DPW – Regular Employee)<br/>RCW<br/>RCT<br/>RCE (County DPW – MQGE Employees)<br/>RCW<br/>RCW<br/>RCW<br/>RCT<br/>RCF</p>   |
| <p style="text-align: center;"><b>EXAMPLE 3</b></p> <p>The SMF Corporation needs to submit form W-2c information for one of its employees in Establishment 0001, for two of its employees in Establishment 0002 and for three employees in a subsidiary corporation with a different EIN. The file should be sequenced as follows:</p> | <p style="text-align: center;"><b>EXAMPLE 4</b></p> <p>The ABC company needs to submit Form W-2c information for two of its employees correcting information on the RCW and RCO Records. The ABC Company is also required by the State to submit correction information on the RCS Record. The file should be sequenced as follows:</p>                         |
| <p>RCA (SMF CORPORATION)<br/>RCE (SMF Corporation - Establishment 0001)<br/>RCW<br/>RCT<br/>RCE (SMF Corporation - Establishment 0002)<br/>RCW<br/>RCW<br/>RCT<br/>RCE (SMF Industries, Inc – a Subsidiary)<br/>RCW<br/>RCW<br/>RCT<br/>RCF</p>  | <p>RCA (ABC COMPANY)<br/>RCE (ABC Company)<br/>RCW<br/>RCO<br/>RCS<br/>RCW<br/>RCO<br/>RCS<br/>RCT<br/>RCU<br/>RCV<br/>RCF</p>  |

**15.0 APPENDIX F - 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.

| <b>EBCDIC<br/>(For EDT only)</b> |                   |               | <b>ASCII-1</b> |                   |               | <b>ASCII-2</b> |                   |               |
|----------------------------------|-------------------|---------------|----------------|-------------------|---------------|----------------|-------------------|---------------|
| 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           |                |                   |               |                |                   |               |

**16.0 APPENDIX G - POSTAL ABBREVIATIONS AND NUMERIC CODES****16.1 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 RCS State Wage Records only*

**16.2 U.S. Territories and Possessions and Military Post Offices**

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



**17.0 APPENDIX H - 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   |
| Congo (Republic of)                 | CF   |
| 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   |
| Ghana                               | GH   |

| COUNTRY  | CODE |
|--|------|
| 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   |
| Lithuania                                      | LH   |

| COUNTRY                         | CODE |
|---------------------------------|------|
| 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   |
| Montenegro                      | MJ   |
| 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   |
| No Man's Land                   | NM   |
| 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   |

| COUNTRY                                  | CODE |
|--|------|
| Philippines                              | RP   |
| 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                                   | RB   |
| 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   |

| COUNTRY                  | CODE |
|--------------------------|------|
| Tunisia                  | TS   |
| Turkey                   | TU   |
| 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   |

**18.0 APPENDIX I – 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 %                        | \$45,000.00                      | \$3,379.50                  | --                              | --                             | \$45,000.00                      | --                          |
| 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                  |
| 2007 | 6.200%                         | \$97,500.00                      | \$6,045.00                  | \$1,500.00                      | 1.450%                         | No Maximum                       | No Maximum                  |

## 19.0 APPENDIX J - GLOSSARY

| TERM                    | DESCRIPTION   |
|-------------------------|---|
| <b>AccuWage</b>         | 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 EFW2 format for this tax year.  |
| <b>AccuW2C</b>          | A self-extracting compressed file that you can download from SSA's employer Internet site to your work station to verify that your file complies with the EFW2C format for a given tax year.  |
| <b>Agent</b>            | An agent as defined in this publication is either :<br>(1) a Form 2678 Procedure agent approved by IRS; or<br>(2) is 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<br>(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"). |
| <b>ASCII</b>            | American Standard Code for Information Interchange. One of the acceptable character sets used for electronic processing of data.  |
| <b>Block</b>            | A number of logical records grouped and written together as a single unit on a magnetic tape or Electronic Data Transfer (EDT) for reporting W-2 Copy A data to SSA.  |
| <b>BSO</b>              | Business Services Online. A suite of business services for companies to conduct business with the Social Security Administration.   |
| <b>Byte</b>             | A computer unit of measure; one byte contains eight bits and stores one character.  |
| <b>Character</b>        | A letter, number or punctuation symbol.   |
| <b>Character set</b>    | A group of unique electronic definitions for all letters, numbers and punctuation symbols; example: EBCDIC, ASCII.  |
| <b>Common paymaster</b> | 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).  |
| <b>Decimal value</b>    | A character's equivalent in a numbering system using base 10.   |
| <b>EBCDIC</b>           | Extended Binary Coded Decimal Interchange Code. One of the acceptable character sets used for electronic processing of data.  |
| <b>EDT</b>              | 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.   |

| <b>TERM</b>                 | <b>DESCRIPTION</b>  |
|-----------------------------|---|
| <b>EFW2</b>                 | Specifications for Filing Forms W-2 Electronically (EFW2). Specifications for submitting Annual W-2 Copy A information to SSA. <i>Formerly named Magnetic Media Reporting and Electronic Filing (MMREF-1).</i>                              |
| <b>EFW2C</b>                | Specifications for Filing Forms W-2C Electronically (EFW2C). Specifications for submitting W-2c (Correction) Copy A information to SSA. <i>Formerly named Magnetic Media Reporting and Electronic Filing of W-2C Information (MMREF-2).</i> |
| <b>EIN</b>                  | Employer Identification Number. A nine digit number assigned by the IRS to an organization for Federal tax reporting purposes.  |
| <b>ESLO</b>                 | 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.   |
| <b>Establishment number</b> | A four-position identifier determined by the employer which further distinguishes the employer reported in a Code RCE Record.   |
| <b>File</b>                 | Each file must begin with a Code RCA Record and end with a Code RCF Record.   |
| <b>Form 2678</b>            | Employer Appointment of Agent. An IRS form used to request an agent.  |
| <b>Form 499R-2/W-2PR</b>    | A bilingual form sent to SSA, used to report wage and tax data for employees in Puerto Rico.  |
| <b>Form 499R-2c/W-2cPR</b>  | A bilingual form sent to SSA used to correct a previously filed form 499R-2/W-2PR.  |
| <b>Form 8508</b>            | An IRS form used to request from IRS a waiver from filing W-2c reports on magnetic media or electronically.   |
| <b>Form W-2</b>             | Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees.   |
| <b>Form W-2AS</b>           | Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in American Samoa.   |
| <b>Form W-2c</b>            | Corrected Wage and Tax Statement. An IRS form sent to SSA used to correct W-2 Copy A information.   |
| <b>Form W-2CM</b>           | Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in Northern Mariana Islands.   |
| <b>Form W-2GU</b>           | Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in Guam.   |
| <b>Form W-2VI</b>           | Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in the Virgin Islands.   |
| <b>Form W-3</b>             | Transmittal of Wage and Tax Statements. An IRS form sent to SSA with Forms W-2.   |
| <b>Form W-3c</b>            | Transmittal of Corrected Wage and Tax Statements. An IRS form sent to SSA with Forms W-2c.  |

| <b>TERM</b>                          | <b>DESCRIPTION</b>  |
|--------------------------------------|---|
| <b>Form W-3cPR</b>                   | Transmittal of Corrected Income and Tax Statements. An IRS transmittal form sent to SSA with Forms 499-2c/W-2cPR for employees in Puerto Rico.  |
| <b>Form W-3SS</b>                    | Transmittal of Wage and Tax Statements. An IRS transmittal form sent to SSA with Forms W-2GU, W-2AS, W-2VI and W-2CM.   |
| <b>Hexadecimal</b>                   | A numbering system using base 16 rather than base 10.   |
| <b>IRS</b>                           | Internal Revenue Service  |
| <b>Logical record</b>                | For the purpose of this publication, any of the required or optional Records defined in Section 4.  |
| <b>MMREF-1</b>                       | Magnetic Media Reporting and Electronic Filing -1. Specifications for submitting Annual W-2 Copy A information to SSA. This was the former name for the EFW2 format.  |
| <b>MMREF-2</b>                       | Magnetic Media Reporting and Electronic Filing-2. Specifications for submitting <i>corrections</i> of W-2 Copy A information to SSA. This was the former name for the EFW2C format.                                       |
| <b>MQGE</b>                          | 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.                                    |
| <b>NACTP</b>                         | National Association of Computerized Tax Processors. The NACTP issues a four-digit numeric vendor code to identify software vendors.  |
| <b>NGA</b>                           | National Geospatial-Intelligence Agency   |
| <b>Physical record</b>               | 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.   |
| <b>PIN</b>                           | Password Identification Number. The equivalent of one's electronic signature to access BSO Internet services.   |
| <b>Reporting representative</b>      | An individual or organization authorized to submit wage and tax reports for one or more employers.  |
| <b>Retirement plan indicator</b>     | An indicator used when 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. |
| <b>SSA</b>                           | Social Security Administration  |
| <b>SSN</b>                           | Social Security Number. A nine-digit number assigned by the Social Security Administration.   |
| <b>State employer account number</b> | An number assigned by a State to an employer for the purpose of filing wage and tax reports to State or local government taxing agencies.   |
| <b>Statutory employee indicator</b>  | An indicator used when employee wages are subject to Social Security and Medicare withholding but not to Federal income tax withholding.  |
| <b>Submitter</b>                     | Person, organization, or reporting representative submitting a file to SSA.   |

| <b>TERM</b>                           | <b>DESCRIPTION</b>  |
|---------------------------------------|---|
| <b>TIB</b>                            | Technical Information Bulletin. An obsolete file format specification that was used prior to EFW2 and EFW2C.  |
| <b>Third-party sick pay indicator</b> | An indicator used when 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. |
| <b>USPS</b>                           | United States Postal Service  |
| <b>WFID</b>                           | Wage File Identifier. A unique number assigned by SSA to a Wage Report submission (formerly TLCN - Tape Library Control Number).                            |