Social Security

Specifications for Filing Forms W-2 Electronically (EFW2)

For Tax Year 2008

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

Look Inside For:
- *What's New*
- *Filing Reminders*
- *Future Changes*

www.socialsecurity.gov

WHAT'S NEW

Record Changes
- The Field Name for Personal Identification Number (PIN), positions 12 -19 of the RA Record, has been changed to User Identification (User ID).

Other Changes
- The Social Security Wage Base for tax year 2008 is $102,000. Social Security taxes will be withheld at 6.2 percent (up to $102,000 of employee wages). Medicare taxes continue to be withheld at 1.45 percent on all wages.
- The 2008 Social Security coverage threshold for Household wages is $1,600.
- A new **Section 1.5 Assistance** has been added to **Section 1.0: General Information**.
- A new **Section 2.12 Reporting Money Amounts That Exceed the Field Length** has been added to **Section 2.0: Special Situations.**
- In **Section 3.1 General**, additional information has been provided in the answer to the question *"What if my company has multiple locations or payroll systems using the same EIN?"* to encourage use of the Establishment Number field (positions 27 – 30 of the RE Record).
- In **Section 3.2.6 State Total Record (RV)**, a statement has been added to indicate that if no RS State Wage Records are prepared, then no RV State Total Record should be prepared.
- In **Section 4.6 RE Record – Employer Record,** the Specifications language has been modified to encourage use of the Establishment Number field (positions 27 – 30).
- **Section 5.2 Using a User ID/Password** has been modified. Instructions regarding User ID and password expiration have changed.
- **Section 9.0 Appendix A: Resources:** The name of this section has been changed to reflect the new content. Links to useful information have been added and updates have been made to the list of contacts.
- **Section 14.2 Appendix F: U.S. Territories and Possessions and Military Post Offices** The Military Post Office Abbreviation AC (Contingency Operations) has been removed from the list of acceptable Military Post Offices.
- **Section 15.0 Appendix G: Country Codes:** The following country codes have been <u>added</u>:
- AX-- Akrotiri Sovereign Base Area
- DX-- Dhekelia Sovereign Base Area
- **Section 16.0 Appendix H: Maximum Wage and Tax Table** has been modified to include tax year 2008 Social Security and Household wage amount changes.
- Some editorial changes and corrections for clarification have also been made.

FILING REMINDERS

Electronic Filing
- For tax year 2008, Business Services Online (BSO) filers may upload their files beginning on **December 8, 2008.**
- For tax year 2008, Electronic Data Transfer (EDT) filers may transmit their files beginning on **January 5, 2009**.

Filing Deadlines
- The Internal Revenue Service (IRS) deadline for electronic filing is **March 31, 2009.**

Note: You may owe a penalty for each Form W-2 that you file late. (Refer to IRS 2008 Instructions for Forms W-2 and W-3 regarding Penalties and Terminating a Business.)

Other Filing Reminders
- If you are running anti-spam software, be sure to configure it so that Social Security Administration (SSA) correspondence is not identified as spam.
- All submitters must obtain a User ID through our registration process (see Section 5) and must enter that User ID in the RA Submitter Record.
- Make sure the User ID assigned to the employee who is attesting to the accuracy of the W-2 data is included in the RA Submitter Record. See Section 5 (User Identification (User ID)/Password Registration Information) for additional information.
- If your organization files on behalf of multiple employers, include no more than 1 million RW Records or 50,000 RE Records per submission. Following these guidelines will help to ensure that your wage data is processed in a timely manner.
- RA Submitter Record Information: It is imperative that the submitter's telephone number and E-mail address be entered in the appropriate positions. Failure to include correct and complete submitter contact information may, in some cases, make it necessary for SSA to reject your submission.
- Make sure each data file submitted is complete (RA through RF Records).
- RE Employer Record Information: Following the last RW/RO/RS Record for the employee, create an RT/RU/RV Record, then create either:
- The RE Record for the next employer in the submission; or
- An RF Record if this is the last report in the submission.
- Do NOT create a file that contains any data after the Final Record (RF Record).
- If no RS State Wage Records are prepared, do not prepare an RV State Total Record.
- Be sure to enter the correct tax year in the Employer Record (RE Record).
- The Tax Jurisdiction Code (position 220 on the RE Record) relates to the employees' location, not the employer's location. For example, Puerto Rico employees have a Tax Jurisdiction Code of "P".
- Third-party sick pay recap reports must not be filed electronically. Submit these reports on a paper Form W-2 and W-3.
- For general information about employer wage reporting, visit SSA's employer website at *www.socialsecurity.gov/employer* .

TABLE OF CONTENTS

1.0   GENERAL INFORMATION

1.1   Filing Requirements

What's in this publication?
Instructions for filing Form W-2 Copy A information with the Social Security Administration (SSA) via electronic filing using the Specifications for Filing Forms W-2 Electronically (EFW2) (formerly Magnetic Media Reporting and Electronic Filing (MMREF-1)) format for tax year 2008 reporting.

Who must use these instructions?
Employers with 250 or more W-2 Copy A forms to submit.

May I use these instructions if I have fewer than 250 W-2s?
Yes, and we encourage you to use these instructions.

What if I have 250 or more W-2s and I send you paper W-2s?
You may be penalized by the Internal Revenue Service (IRS).

May I submit up to 249 paper W-2s without a penalty, even if I am required to submit electronically?
Yes, this may be appropriate. If paper W-2s (up to 249) are used in these situations, do NOT submit the same W-2 data via an EFW2. In lieu of paper Forms W-2, consider W-2 Online filing.

What if I have 250 or more W-2s, but have a hardship and cannot file electronically?
- IRS may waive the filing requirement if you can show hardship.
- To request a waiver, apply 45 days before the due date of the report. Use IRS Form 8508.
- For more information concerning the filing of information returns to IRS electronically/magnetically, contact the IRS Martinsburg Computing Center at the address given below or by telephone toll free at **1-866-455-7438** between 8:30 a.m. and 4:30 p.m. Eastern Time.
- Obtain the IRS Form 8508 by:
- − Contacting the IRS at **1-800-829-3676**;
- − Downloading it from the IRS website at ***www.irs.gov/pub/irs-pdf/f8508.pdf***; or
- − Sending a request via U.S. Postal Service to:

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

Do I have to file a paper Form W-3/ W-2 in addition to my electronic file upload?
No, do NOT send any paper forms.

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

- We may not be able to process your submission. In this case, SSA may return your wage file for correction and resubmission.
- Your employees' wages may not be properly credited.
- Your totals of all W-2 reports may not match tax payment totals for the year.
- You may be subject to a financial penalty by the IRS.

What clarifications do I need before I read this publication?

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

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

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

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

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

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

What records are forwarded to the IRS?

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

Can I use my EFW2 file to create employee, State and other W-2 copies?

No. See Appendix E. W-2s for employees may require information not reported on the EFW2 file. Some tax-related items are shown only on copies employees and tax preparers use for personal income tax preparation.

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

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

Do I have to register to get a User Identification (User ID) before I send you my file?

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

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

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

How may I send you my W-2 information using the EFW2 format?

- Business Services Online (BSO) Electronic File Upload (see Section 7)
- Electronic Data Transfer (EDT) (see Section 8)

1.2   Filing Deadline

When is my file due to SSA?

March 31, 2009.

What if I can't file by the deadline?

- You may request an extension.
- The preferred method of filing an extension request is electronically through IRS' "Filing Information Returns Electronically (FIRE)" system. Please visit the IRS website at ***www.irs.gov/taxtopics/tc803.html*** for additional information.
- You must request the extension before the due date of the report using IRS Form 8809.

How can I obtain an IRS Form 8809?

Obtain the IRS Form 8809 by:
*   Contacting the IRS at **1-800-829-3676**;
*   Accessing it from the IRS website at ***www.irs.gov/formspubs/index.html***; or
*   Sending a request via U.S. Postal Service to:

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

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

What if I file late?

SSA informs the IRS of the date the file was received at the processing site in Baltimore, MD. The IRS may impose a financial penalty based on a multi-tier system. A description of these penalty provisions can be found in the IRS publication "Instructions for Forms W-2 and W-3" which can be downloaded from:
*   The IRS website at ***www.irs.gov/formspubs/index.html***; or
*   SSA's website at ***www.socialsecurity.gov/employer/pub.htm***.

1.3   Processing a File

How long does it take to process my file?

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

Will you notify me when the file is processed?

No; but for all submissions other than paper reports, you can view the status on BSO (see Section 5).

What if you can't process my file?

*   If you specify "E-Mail/Internet" as your Preferred Method of Problem Notification in position 499 of the Submitter RA Record, we will send you an e-mail requesting that you log in to view your error information online at ***www.socialsecurity.gov/bso/bsowelcome.htm*** with your active User Identification (User ID) and password. If you do not have an active User ID and password, please see Section 5.0 (User ID/Password Registration Information). Your corrected file should be received back at SSA within 45 days from the date of the e-mail in order to avoid IRS penalties. SSA encourages submitters to choose e-mail as their Preferred Method of Notification in order to be notified of any problems with their files as quickly as possible.

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

What should I do to correct my file?

- Follow the instructions in the notice you receive.
- Review and correct the unprocessed reports in your rejected EFW2 file and resubmit the file.
- When resubmitting, enter the Resub Indicator (position 29) and the ResubWage File Indicator (WFID) (positions 30-35) in the Submitter RA Record.
- See Appendix A for additional resources and contacts.
- For assistance call **1-800-772-6270**, Monday through Friday, 7 a.m. to 7 p.m. Eastern Time.

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

Yes.

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

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

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

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

1.4   Correcting a Processed File

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

- You can submit corrections to W-2 processed information by:
- − Electronic Upload via the Specifications for Filing Forms W-2c Electronically (EFW2C) format;
- − Using W-2c Online; or
- − Paper Form W-3c/W-2c.
- You can obtain the "EFW2C" specifications by:
- − Accessing it from the Social Security website at ***www.socialsecurity.gov/employer/pub.htm***;
- − Calling SSA at **1-800-772-6270;** or
- − Calling your local contact shown in Appendix A of this publication.
- You can obtain the paper Forms W-3c/W-2c by contacting the IRS at **1-800-829-3676**.

What fields in the EFW2 can be corrected via an EFW2C file?

See Appendix B for a complete list.

1.5   Assistance

Who should I call if I have questions about processing a file?

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

Note: For more information, see Section 7 (Special Rules for Paying Taxes) of the IRS Publication 15-A (Employer's Supplemental Tax Guide) at 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 *www.irs.gov/pub/irs-pdf/iw2w3.pdf*.

2.2   Prior Year Makeup Contributions Under USERRA

We have an employee who returned to employment following military service, and makeup amounts were contributed to a pension plan for prior year(s) under the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA). The paper Form W-2 provides for optional itemized reporting of makeup contributions by pension plan year. How should I report the makeup contributions in the EFW2 RW Record?
- EFW2 Format
  - The EFW2 does not enable itemized reporting of prior year makeup contributions to a pension plan. Report the **sum** of makeup and current year pension plan contributions in the appropriate field of the employee's EFW2 RW Record.

- Paper Form W-2
  - Complete box 12 of the employee's paper W-2 according to IRS instructions. The employee's paper W-2 provides IRS the information needed to determine whether or not the employee is exceeding the annual limit for elective employee deferrals.

- **Example:** In TY 2008 an employee contributed $5,000 of their TY 2008 earnings to a Section 401(k) plan, $1,000.00 of which is a USERRA makeup contribution allocated to TY 2007.
  - In your EFW2 file, report 00000500000 in positions 287 - 297 of the employee's EFW2 RW Record.

  - In box 12 of the employee's **paper** Form W-2, show:
    D $4,000.00
    D 07 $1,000.00

2.3   Terminating a Business

What must I do if I terminate my business?
- Use the 2008 instructions to submit an EFW2 file to SSA by the last day of the month that follows your final Form 941 return due date to the IRS.
- Be sure to enter the correct tax year and the terminated business indicator in the Employer RE Record.
- Enter a "1" in position 26 of the Employer RE Record.
- Issue W-2 copies to employees by the due date of the final Form 941.

Note:
- *If any of your employees are immediately employed by a successor employer, see IRS Rev. Proc. 2004-53. For information on automatic extensions for furnishing Forms W-2 to employees and filing Forms W-2 with SSA, see IRS Rev. Proc. 96-57, 1996-2 C.B. 389. For additional information, see IRS Schedule D.*
- *For additional information on terminating a business, see IRS "Instructions for Forms W-2 and W-3," Special Reporting Situations for Form W-2 at www.irs.gov/pub/irs-pdf/iw2w3.pdf.*

2.4   Deceased Worker

How do I report a deceased worker's wages?
- A deceased worker's wages paid to a beneficiary or estate in the same calendar year of the worker's death are subject to Social Security and Medicare taxes and must be reported on Form W-2.
- However, deceased workers' wages or other compensation paid to the beneficiary or estate after the year of the worker's death are not reported on Form W-2, and Social Security and Medicare taxes are not withheld.
- Whether the payment is made in the year of death or after the year of death, IRS Form 1099-MISC (Miscellaneous Income) must be filed.
- For detailed instructions, see IRS "Instructions for Forms W-2 and W-3," Special Reporting Situations for Form W2, at *www.irs.gov/pub/irs-pdf/iw2w3.pdf*.

2.5   Government Employer

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

- MQGE covered earnings are reportable for:
  – Tax years 1983 and later for W-2 information.
  – Tax years 1986 and later for 499R-2/W-2PR, W-2VI, W-2GU, W-2CM and W-2AS information.
- Report MQGE wages and tips in the Medicare Wages and Tips field.
- Report MQGE tax withheld in the Medicare Tax Withheld field.
- Report zero in the Social Security Wages, Social Security Tips and Social Security Tax fields.
- All RW Records containing data solely from MQGE (i.e., containing wages or tips subject only to the Medicare tax) should be grouped to follow an RE Record with an Employment Code of "Q."
- All other RW Records (i.e., containing wages not subject to Social Security or Medicare tax) should be grouped to follow an RE Record with an Employment Code other than "Q."
- Do NOT group MQGE RW Records and non-MQGE RW Records together after a single RE Record.
- An MQGE report should not contain any RW Records with nonzero Social Security Wages, Social Security Tips or Social Security Tax.

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

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

2.6   Military Employer

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

Use of Employment Type Code M (Military)
- Use Employment Code M (Military) only if you are a military employer who has pre-registered your EIN with SSA. For information on EIN registration, call one of the contacts in Appendix A.
- Use Employment Code M (Military) to report only Social Security covered earnings paid for full-time active duty in the U.S. Armed Services.
- Do NOT report any other type of earnings as Employment Code M (Military). Report the following types of earnings as Employment Code R (Regular):

- Earnings not paid for full-time active duty (such as active duty for training pay, also known as "drill pay").
- Earnings paid to civilian contractor employees.

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

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

2.7   Railroad Retirement Board (RRB) Employer

I am an RRB employer.   How do I report my employee's wages?
- Prepare an RE Record with an "X" in the "Employment Code" field.
- Show wages and tips in the "Wages, Tips and Other Compensation" field in the RW Record.
- Report zeros in the following money fields in the RW Record: Social Security Wages, Social Security Tips, Social Security Tax, Medicare Wages and Tips and Medicare Tax.
- Do NOT include Tier 1 and Tier 2 taxes in the Social Security or Medicare Tax fields.

2.8   Third-Party Sick Pay

I am either: (a) a third party who paid sick pay, but did not provide to the employer the sick pay and tax withheld amounts; or (b) an employer reporting sick pay paid by a third party.   How do I report sick pay payments?
- You must submit the W-2 information for each employee who received sick pay.
- In the RE Record, enter "1" in position 221 (Third-Party Sick Pay Indicator).
- In each related RW Record:
- Enter "1" in position 489 (Third-Party Sick Pay Indicator) if the RW Record includes third-party sick pay.
- Enter "0" in position 489 if the RW Record does not include third-party sick pay.
- RW Records with a "1" in position 489 must follow RE Records with a "1" entered in position 221.
- A report with a "1" in position 221 of the RE Record may also contain RW Records with "0" in position 489 of the RW Record.

2.9   Third-Party Sick Pay Recap Filing

How do I report third-party sick pay recap Forms W-2 and W-3?
- You must file third-party sick pay recap Forms W-2 and W-3 on paper, <u>not</u> electronically. A third-party recap form is a special W-2 that does not contain an employee name or Social Security Number.
- For more information on filing third-party sick pay recap reports, see Section 6 (Sick Pay Reporting) of IRS Publication 15-A (Employer's Supplemental Tax Guide) at ***www.irs.gov/pub/irs-pdf/p15a.pdf*** .

2.10   Household Employees

I am a household employer and file under Schedule H. My employee does domestic work.   How do I report my employee's wages?
- Prepare an RE Record with an "H" in the "Employment Code" field, position 219.
- The sum of Social Security wages and Social Security tips must be equal to or greater than the yearly minimum to be covered. (See Appendix H.)
- If the sum is <u>less than</u> the tax year minimum, report zeros in the Social Security Wages and Social Security Tips field in the RW Record.
- *Note: If the sum is nonzero and less than the tax year minimum, SSA changes Social Security Wages and Social Security Tips to zero.*
- Medicare Wages and Tips must be equal to or greater than the tax year minimum to be covered.
- If Medicare Wages and Tips is <u>less than</u> the Household tax year minimum, report zeros in the RW Record. (See Appendix H.)
- *Note: If Medicare Wages and Tips is nonzero and less than the tax year minimum, SSA changes the Medicare Wages and Tips field to zero.*
- Household employees who earn less than the minimum covered amount should <u>not</u> have Social Security Tax and Medicare tax withheld.

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

2.11   Self-Employed Submitter

I am a self-employed, third-party submitter with no EIN because I have no employees. How should I report my EIN?
- You should register with the BSO; and
- Report zeros in the "Submitter's Employer Identification Number (EIN)" field (positions 3 – 11) in the RA Record.

2.12 Reporting Money Amounts That Exceed the Field Length

What if I need to report money amounts that exceed the permissible field length?
- To submit a file where money amounts exceed the permissible field length, contact your Employer Services Liaison Officer (ESLO) for assistance.
- See Appendix A for a complete list of contact numbers.

2.13 Additional Information

Where can I find additional information?
- On the IRS website available at ***www.irs.gov/pub/irs-pdf/iw2w3.pdf***; or
- On the SSA website available at ***www.socialsecurity.gov/employer***.

2.14 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
- See Appendix A for additional resources and contacts.

3.0   FILE DESCRIPTION

3.1   General

What do I name my file?

Any file name may be used. However, please ensure that the file name has a valid extension (for example, ".txt"). Please see Section 8.0 (Electronic Data Transfer (EDT) Filing) for information on EDT file names.

What if my company has multiple locations or payroll systems using the same EIN?
- You may submit using the acceptable method for multiple reports in one file shown in Appendix C or submit more than one report with the same EIN.
- For multiple RE Records with the same EIN, you may use the Establishment Number field (positions 27 – 30) to assign a unique identifier to each wage report. Enter any combination of blanks, numbers or letters.

What records are optional in an EFW2 file and which ones are required?
- RA Record – Submitter Record (Required)
- RE Record – Employer Record (Required)
- RW Record – Employee Wage Record (Required)
- RO Record – Employee Wage Record (Optional)
- RS Record – State Wage Record (Optional)
- RT Record – Total Record (Required)
- RU Record – Total Record (Optional)
- RV Record – State Total Record (Optional)
- RF Record – Final Record (Required)

Where can I find examples of the file layouts?

See Appendix C (Record Sequence Examples).

3.2   File Requirements

3.2.1   Submitter Record (RA)
- Must be the first data record on each file.
- Make the address entries specific enough to ensure proper delivery.

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

3.2.3   Employee Wage Records (RW and RO)

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

3.2.4   State Wage Record (RS)

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

3.2.5   Total Records (RT and RU)

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

3.2.6   State Total Record (RV)

- The RV State Total Record is an optional record; SSA and IRS do <u>not</u> read or process this information.
- Contact your State Revenue Agency to confirm the use of this record format and for questions about field definitions, covering transmittals, reporting procedures, etc.
- The RV State Total Record should follow the RU Total Record (Optional). If no RU Total Record is in the submission, then it should follow the RT Total Record.
- If no RS State Wage Records are prepared, do <u>NOT</u> prepare an RV State Total Record.
- Do <u>NOT</u> generate this record if only blanks would be entered after the record identifier.

3.2.7   Final Record (RF)

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

3.3   Assistance

Who should I call if I have questions about the file description?
- Call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 7:00 p.m. Eastern Time; or
- See Appendix A for additional resources and contacts.

4.0   RECORD SPECIFICATIONS

4.1   General

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

What is the length of each record?
512 bytes.

Are there any restrictions concerning the number of records for an EFW2 file?
If your organization files on behalf of multiple employers,
- Include no more than 1 million RW Records or 50,000 RE Records per submission.
- Following these guidelines will help to ensure that your wage data is processed in a timely manner.

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

Your instructions address the format for the fields in the records I have to create, but how do I know exactly what should be in each field?
Access the IRS Publication, "Instructions for Forms W-2 and W-3" at
www.irs.gov/pub/irs-pdf/iw2w3.pdf.

The IRS publication "Instructions for Forms W-2 and W-3" addresses boxes on the forms.   Do you have a cross-reference from the boxes to the EFW2 fields?
Yes.   See Appendix E (W-3/W-2 Boxes and EFW2 Fields Cross Reference).

4.2   Rules

What rules do you have for alpha/numeric fields?
- Left justify and fill with blanks.
- Where the "field" shows "Blank," all positions must be blank, <u>not</u> zeros.

What rules do you have for money fields?
- Must contain only numbers.
- No punctuation.
- No signed amounts (high order signed or low order signed).
- Include both dollars and cents with the decimal point assumed (example: $59.60 = 00000005960).

- Do <u>NOT</u> round to the nearest dollar (example: $5,500.99 = 00000550099).
- Right justify and zero fill to the left.
- Any money field that has no amount to be reported must be filled with zeros, not blanks.

What rules do you have for the address fields?

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

What rules do you have for the submitter EIN?

- Enter the EIN used for User ID/Password registration, if you are registered (see Section 5 for registration information).
- Only numeric characters.
- Omit hyphens.
- Do <u>NOT</u> begin with 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89.
- For self-employed submitters, see Section 2.11.

What rules do you have for the employer EIN?

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

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

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

What rules do you have for the Social Security Number (SSN)?
- Use the number shown on the original/replacement SSN card.
- Only numeric characters.
- Omit hyphens.
- May <u>NOT</u> begin with an 8 or 9.
- Do <u>NOT</u> enter a fictitious SSN (for example, 111111111, 333333333 or 123456789).
- For valid range numbers, check the latest list of newly issued Social Security number ranges on the Internet at ***www.socialsecurity.gov/employer/ssnvhighgroup.htm.***
- If there is **no SSN available** for the employee, enter **zeros (0)** in positions 3 - 11 of the RW Record, and have your employee call **1-800-772-1213** or visit their local Social Security office to obtain an SSN.
  - When the SSN is provided, upload an 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.

> **Exception: Do <u>not</u> use the EFW2C format to correct cases where: (a) the original SSN was reported as blanks or zeros and the original name was reported as blanks, or (b) the original SSN was reported as blanks or zeros for <u>two or more</u> employees with identical names.   Please see Section 2.5 of the EFW2C for further information.**

4.3   Purpose

What is the purpose of the RA, Submitter Record?
- Identifies the organization submitting the file.
- Describes the file.
- Identifies the organization to be contacted by SSA.
- Identifies the means of contact.

What is the purpose of the RE, Employer Record?
It identifies the employer whose employee wage and tax information is being reported.

What is the purpose of the RW and RO, Employee Wage Records?
It reports income and tax data for employees.

What is the purpose of the RS, State Wage Record?

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

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

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

What is the purpose of the RV, State Total Record?

It summarizes totals for all RS Records reported since the last RE Record.

What is the purpose of the RF, Final Record?

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

4.4   Assistance

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

- Call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 7:00 p.m. Eastern Time, or
- See Appendix A for additional resources and contacts.

4.5 RA Record – Submitter Record

Field Name	Record Identifier	Submitter's Employer Identification Number (EIN)	User Identification (User ID)	Software Vendor Code	Blanks	Resub Indicator
Position	1-2	3-11	12-19	20-23	24-28	29
Length	2	9	8	4	5	1

	Resub WFID	Software Code	Company Name	Location Address	Delivery Address	City
	30-35	36-37	38-94	95-116	117-138	139-160
	6	2	57	22	22	22

	State Abbreviation	ZIP Code	ZIP Code Extension	Blank	Foreign State/Province	Foreign Postal Code
	161-162	163-167	168-171	172-176	177-199	200-214
	2	5	4	5	23	15

	Country Code	Submitter Name	Location Address	Delivery Address	City	State Abbreviation
	215-216	217-273	274-295	296-317	318-339	340-341
	2	57	22	22	22	2

	ZIP Code	ZIP Code Extension	Blank	Foreign State/Province	Foreign Postal Code	Country Code
	342-346	347-350	351-355	356-378	379-393	394-395
	5	4	5	23	15	2

	Contact Name	Contact Phone Number	Contact Phone Extension	Blank	Contact E-Mail /Internet	Blank
	396-422	423-437	438-442	443-445	446-485	486-488
	27	15	5	3	40	3

	Contact Fax	Preferred Method of Problem Notification Code	Preparer Code	Blank
	489-498	499	500	501-512
	10	1	1	12

RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-2	Record Identifier	2	Constant "RA".
3-11	Submitter's Employer Identification Number (EIN)	9	Enter the submitter's EIN. • Enter the EIN used for User ID/Password registration (see Section 5). • Only numeric characters • Omit hyphens • Do NOT begin with 07, 08, 09, 17, 18, 19, 28, 29, 69, 70, 78, 79 or 89. For third party self-employed submitters, see Section 2.11.
12-19	User Identification (User ID)	8	Enter the eight-character User ID assigned to the employee who is attesting to the accuracy of this file. See Section 5 for further information concerning the difference in using the User ID as a signature and using the User ID to access Business Services Online (BSO).
20-23	Software Vendor Code	4	Enter the **numeric** 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 ***www.nactp.org***. Otherwise, fill with blanks.
24-28	Blanks	5	Fill with blanks. Reserved for SSA use.
29	Resub Indicator	1	Enter "1" if this file is being resubmitted. Otherwise, enter "0" (zero).
30-35	Resub Wage File Identifier (WFID)	6	If you entered a "1" in the Resub Indicator field (position 29), enter the WFID displayed on the notice SSA sent you. Otherwise, fill with blanks.
36-37	Software Code	2	Enter one of the following codes to indicate the software used to create your file: • 98 (In-House Program) • 99 (Off-the-Shelf Software)
38-94	Company Name	57	Enter the company name. Left justify and fill with blanks.
95-116	Location Address	22	Enter the company's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
117-138	Delivery Address	22	Enter the company's delivery address (Street or Post Office Box). Left justify and fill with blanks.

RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
139-160	City	22	Enter the company's city. Left justify and fill with blanks.
161-162	State Abbreviation	2	Enter the company's State or commonwealth/ territory. Use a postal abbreviation as shown in Appendix F. For a foreign address, fill with blanks.
163-167	ZIP Code	5	Enter the company's ZIP code. For a foreign address, fill with blanks.
168-171	ZIP Code Extension	4	Enter the company's four-digit extension of the ZIP code. If not applicable, fill with blanks.
172-176	Blank	5	Fill with blanks. Reserved for SSA use.
177-199	Foreign State/Province	23	If applicable, enter the company's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
200-214	Foreign Postal Code	15	If applicable, enter the company's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
215-216	Country Code	2	If one of the following applies, fill with blanks: • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country Code (see Appendix G).
217-273	Submitter Name	57	Enter the name of the organization to receive error notification if this file cannot be processed. Left justify and fill with blanks.
274-295	Location Address	22	Enter the submitter's location address (Attention, Suite, Room, Number, etc.). Left justify and fill with blanks.
296-317	Delivery Address	22	Enter the submitter's delivery address (Street or Post Office Box). Left justify and fill with blanks.

RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
318-339	City	22	Enter the submitter's city. Left justify and fill with blanks.
340-341	State Abbreviation	2	Enter the submitter's State or commonwealth/territory. Use a postal abbreviation as shown in Appendix F. For a foreign address, fill with blanks.
342-346	ZIP Code	5	Enter the submitter's ZIP code. For a foreign address, fill with blanks.
347-350	ZIP Code Extension	4	Enter the submitter's four-digit extension of the ZIP code. If not applicable, fill with blanks.
351-355	Blank	5	Fill with blanks. Reserved for SSA use.
356-378	Foreign State/Province	23	If applicable, enter the submitter's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
379-393	Foreign Postal Code	15	If applicable, enter the submitter's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
394-395	Country Code	2	If one of the following applies, fill with blanks: • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country Code (see Appendix G).
396-422	Contact Name	27	Enter the name of the person to be contacted by SSA concerning processing problems. Left justify and fill with blanks.
423-437	Contact Phone Number	15	Enter the contact's telephone number (including area code). Left justify and fill with blanks. *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.*

RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
438-442	Contact Phone Extension	5	Enter the contact's telephone extension. Left justify and fill with blanks.
443-445	Blank	3	Fill with blanks. Reserved for SSA use.
446-485	Contact E-Mail/ Internet	40	If applicable, enter the contact's e-mail/Internet address. This field may be upper and lower case. Left justify and fill with blanks. Otherwise, fill with blanks.
486-488	Blank	3	Fill with blanks. Reserved for SSA use.
489-498	Contact Fax	10	If applicable, enter contact's fax number (including area code). Otherwise, fill with blanks. **For U.S. and U.S. territories only.**
499	Preferred Method of Problem Notification Code	1	Enter one of the following codes: • 1 (E-Mail/Internet) • 2 (U.S. Postal Service) If you entered a "1", be sure that you entered a valid e-mail address in the Contact E-mail/Internet field (positions 446-485). If you entered a "2", be sure that you entered a complete mailing address in the RA Record address fields.
500	Preparer Code	1	Enter one of the following codes to indicate who prepared this file: • A (Accounting Firm) • L (Self-Prepared) • S (Service Bureau) • P (Parent Company) • O (Other) *Note: If more than one code applies, use the one that best describes who prepared this file.*
501-512	Blank	12	Fill with blanks. Reserved for SSA use.

4.6   RE Record – Employer Record

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

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

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

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

RE POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RE".
3-6	Tax Year	4	**This is a required field.** Enter the tax year for this report.
7	Agent Indicator Code	1	*NOTE: Review Section 2.1 - Agent Determination before entering a "1," "2" or "3" in this field.* If applicable, enter one of the following codes: • "1" 2678 Agent (Approved by IRS) • "2" Common Paymaster (A corporation that pays an employee who works for two or more related corporations at the same time.) • "3" 3504 Agent Otherwise, fill with a blank.
8-16	Employer /Agent Identification Number (EIN)	9	**This is a required field.** • Enter only numeric characters. • Omit hyphens. • Do <u>NOT</u> begin with 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89. • Enter the EIN under which tax payments were submitted to the IRS under Form 941, 943, 944, CT-1 or Schedule H. • If you entered a "1", "2" or "3" in the Agent Indicator Code field (position 7), enter the EIN of the Agent. • See "Other EIN" (positions 31- 39) if taxes were deposited under more than one EIN during the year.
17-25	Agent for EIN	9	If you entered a "1" in the Agent Indicator Code field (position 7), enter the Employer's EIN for which you are an Agent. Otherwise, fill with blanks
26	Terminating Business Indicator	1	If this is the last tax year that W-2s will be filed under this EIN, enter "1." Otherwise, enter "0" (zero).
27-30	Establishment Number	4	For multiple RE Records with the same EIN, you may use this field to assign a unique identifier for each RE Record (i.e., store for factory locations or types of payroll). Enter any combination of blanks, numbers or letters. Otherwise, fill with blanks.

RE POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
31-39	Other EIN	9	For this tax year, if you submitted tax payments to the IRS under Form 941, 943, 944, CT-1 or Schedule H or W-2 data to SSA, and you used an EIN different from the EIN in positions 8 - 16, enter the other EIN. Otherwise, fill with blanks. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
*IMPORTANT NOTE: The Employer's Name field (positions 40-96) and the Employer's Address fields (positions 97-173) 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.*		
40-96	Employer Name	57	Enter the name associated with the EIN entered in positions 8 -16. If you entered an Agent Indicator Code of "1" (position 7), see Section 2.1.1. Left justify and fill with blanks.
97-118	Location Address	22	Enter the employer's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
119-140	Delivery Address	22	Enter the employer's delivery address (Street or Post Office Box). Left justify and fill with blanks.
141-162	City	22	Enter the employer's city. Left justify and fill with blanks
163-164	State Abbreviation	2	Enter the employer's State. Use a postal abbreviation as shown in Appendix F. For a foreign address, fill with blanks
165-169	ZIP Code	5	Enter the employer's ZIP code. For a foreign address, fill with blanks.
170-173	ZIP Code Extension	4	Enter the employer's four-digit extension of the ZIP code. If not applicable, fill with blanks.
174-178	Blank	5	Fill with blanks. Reserved for SSA use.
179-201	Foreign State/ Province	23	If applicable, enter the employer's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.

RE POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
202-216	Foreign Postal Code	15	If applicable, enter the employer's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
217-218	Country Code	2	If one of the following applies, fill with blanks: • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the employer's applicable Country Code (see Appendix G).
219	Employment Code	1	**This is a required field.** Enter the appropriate employment code: A = Agriculture Form 943 H = Household Schedule H M = Military Form 941 Q = Medicare Qualified Government Employment Form 941 X = Railroad CT-1 F = Regular Form 944 R = Regular (all others) Form 941
220	Tax Jurisdiction Code	1	If applicable, enter code: • V = Virgin Islands • G = Guam • S = American Samoa • N = Northern Mariana Islands • P = Puerto Rico Otherwise, fill with blanks.
221	Third-Party Sick Pay Indicator	1	Enter "1" for a sick pay indicator. Otherwise, enter "0" (zero).
222-512	Blank	291	Fill with blanks. Reserved for SSA use.

4.7 RW Record – Employee Wage Record

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

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

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

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

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

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

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

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

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-2	Record Identifier	2	Constant "RW".
3-11	Social Security Number (SSN)	9	Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. • Enter only numeric characters. • Omit hyphens. • May <u>NOT</u> begin with an 8 or 9. • Do <u>NOT</u> enter a fictitious SSN (for example, 111111111, 333333333 or 123456789). • For valid range numbers, check the latest list of newly issued Social Security number ranges on the Internet at ***www.socialsecurity.gov/employer***. **If no SSN is available, enter zeros (0).**
12-26	Employee First Name	15	Enter the employee's first name as shown on the Social Security card. Left justify and fill with blanks.
27-41	Employee Middle Name or Initial	15	If applicable, enter the middle name or initial as shown on the Social Security card. Left justify and fill with blanks. Otherwise, fill with blanks.
42-61	Employee Last Name	20	Enter the employee's last name as shown on the Social Security card. Left justify and fill with blanks.
62-65	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR, JR Left justify and fill with blanks. Otherwise, fill with blanks
66-87	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
88-109	Delivery Address	22	Enter the employee's delivery address (Street or Post Office box). Left justify and fill with blanks.
110-131	City	22	Enter the employee's city. Left justify and fill with blanks.

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
132-133	State Abbreviation	2	Enter the employee's State or commonwealth/territory. Use a postal abbreviation from Appendix F. For a foreign address, fill with blanks.
134-138	ZIP Code	5	Enter the employee's ZIP code. For a foreign address, fill with blanks.
139-142	ZIP Code Extension	4	Enter the employee's four-digit extension of the ZIP code. If not applicable, fill with blanks.
143-147	Blank	5	Fill with blanks. Reserved for SSA use.
148-170	Foreign State/ Province	23	If applicable, enter the employee's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
171-185	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
186-187	Country Code	2	If one of the following applies, fill with blanks: • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country Code (see Appendix G).
188-198	Wages, Tips and Other Compensation	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
199-209	Federal Income Tax Withheld	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
210-220	Social Security Wages	11	Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad).
			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. Otherwise, report zeros. See Appendix H.
			The sum of this field and the Social Security Tips field should <u>NOT</u> exceed the annual maximum Social Security wage base for the tax year ($102,000 for tax year 2008). See Appendix H.
			No negative amounts.
			Right justify and zero fill.
221-231	Social Security Tax Withheld	11	Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad).
			If the Employment Code is <u>not</u> Q (MQGE) or X (Railroad) and the amount in this field is greater than zero, then the Social Security Wages field and/or the Social Security Tips field must be greater than zero.
			This amount should not exceed $6,324 for tax year 2008.
			No negative amounts.
			Right justify and zero fill.

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
232-242	Medicare Wages and Tips	11	For years prior to tax year 1983, zero fill for all Employment Codes. Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad). If the 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. Otherwise, fill with zeros. See Appendix H. For all other Employment Codes: • For tax years 1983 – 1993, do not exceed the annual maximum Medicare wage base for the tax year. See Appendix H. • 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. • For tax year 1991 and later, this amount must equal or exceed the sum of the Social Security Wages and Social Security Tips. No negative amounts. Right justify and zero fill.
243-253	Medicare Tax Withheld	11	For tax years prior to 1983, zero fill for all Employment Codes. For tax year 1983 and later, zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad). 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). No negative amounts. Right justify and zero fill.

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
254-264	Social Security Tips	11	Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad). The sum of this field and Social Security Wages should <u>not</u> exceed the annual maximum Social Security wage base for the tax year ($102,000 for tax year 2008.) See Appendix H. If Employment Code is H (Household) and the tax year is 1995 or later, the sum of this field and the Social Security Wages field must be equal to or greater than the annual Household minimum for the tax year being reported. Otherwise, report zeros. See Appendix H. No negative amounts. Right justify and zero fill.
265-275	Advance Earned Income Credit	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico or American Samoa employees.**
276-286	Dependent Care Benefits	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
287-297	Deferred Compensation Contributions to Section 401(k)	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico employees.**
298-308	Deferred Compensation Contributions to Section 403(b)	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico employees.**
309-319	Deferred Compensation Contributions to Section 408(k)(6)	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico employees.**
320-330	Deferred Compensation Contributions to Section 457(b)	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico employees.**

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
331-341	Deferred Compensation Contributions to Section 501(c)(18)(D)	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico employees.**
342-352	Military Employee Basic Quarters, Subsistence and Combat Pay	11	No negative amounts. Right justify and zero fill. **Valid for tax years 1995 – 2001 only.** **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
353-363	Non-qualified Plan Section 457 Distributions or Contributions	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico employees.**
364-374	Employer Contributions to a Health Savings Account	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
375-385	Non-qualified Plan Not Section 457 Distributions or Contributions	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico employees.**
386-396	Nontaxable Combat Pay	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
397-407	Blank	11	Fill with blanks. Reserved for SSA use.
408-418	Employer Cost of Premiums for Group Term Life Insurance Over $50,000	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico employees.**
419-429	Income from the Exercise of Nonstatutory Stock Options	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico employees.**

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
430-440	Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
441-451	Designated Roth Contributions to a Section 401(k) Plan	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico employees.**
452-462	Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico employees.**
463-485	Blank	23	Fill with blanks. Reserved for SSA use.
486	Statutory Employee Indicator	1	Enter "1" for a statutory employee. Otherwise, enter "0" (zero).
487	Blank	1	Fill with a blank. Reserved for SSA use.
488	Retirement Plan Indicator	1	Enter "1" for a retirement plan. Otherwise, enter "0" (zero).
489	Third-Party Sick Pay Indicator	1	Enter "1" for a sick pay indicator. Otherwise, enter "0" (zero).
490-512	Blank	23	Fill with blanks. Reserved for SSA use.

4.8   RO Record – Employee Wage Record

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

Qualified Adoption Expenses	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	Blank	Wages Subject to Puerto Rico Tax
56-66	67-77	78-88	89-99	100-274	275-285
11	11	11	11	175	11

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
286-296	297-307	308-318	319-329	330-340	341-351
11	11	11	11	11	11

Blank	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax	Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld	Blank
352-362	363-373	374-384	385-512
11	11	11	128

RO POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RO" (alphabetic O).
3-11	Blank	9	Fill with blanks. Reserved for SSA use.
12-22	Allocated Tips	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
23-33	Uncollected Employee Tax on Tips	11	Combine the uncollected Social Security tax and the uncollected Medicare tax in this field. No negative amounts. Right justify and zero fill.
34-44	Medical Savings Account	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
45-55	Simple Retirement Account	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico employees.**
56-66	Qualified Adoption Expenses	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
67-77	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico employees.**
78-88	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico employees.**
89-99	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
100-274	Blank	175	Fill with blanks. Reserved for SSA use.

RO POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
275-285	Wages Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. **For Puerto Rico employees only.**
286-296	Commissions Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. **For Puerto Rico employees only.**
297-307	Allowances Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. **For Puerto Rico employees only.**
308-318	Tips Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. **For Puerto Rico employees only.**
319-329	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. **For Puerto Rico employees only.**
330-340	Puerto Rico Tax Withheld	11	No negative amounts. Right justify and zero fill. **For Puerto Rico employees only.**
341-351	Retirement Fund Annual Contributions	11	No negative amounts. Right justify and zero fill. **For Puerto Rico employees only.**
352-362	Blank	11	Fill with blanks. Reserved for SSA use.
363-373	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax	11	No negative amounts. Right justify and zero fill. **For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.**

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

4.9 RS Record – State Wage Record

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

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

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

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

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

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

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

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

RS POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
150-154	Blank	5	Fill with blanks. Reserved for SSA use.
155-177	Foreign State/ Province	23	If applicable, enter the employee's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
178-192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
193-194	Country Code	2	If one of the following applies, fill with blanks: • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the employee's applicable Country Code (see Appendix G).
195-196	Optional Code	2	Defined by State/local agency. **Applies to unemployment reporting.**
197-202	Reporting Period	6	Enter the last month and four-digit year for the calendar quarter for which this report applies; e.g., "032007" for January-March of 2007. **Applies to unemployment reporting.**
203-213	State Quarterly Unemployment Insurance Total Wages	11	Right justify and zero fill. **Applies to unemployment reporting.**
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Right justify and zero fill. **Applies to unemployment reporting.**
225-226	Number of Weeks Worked	2	Defined by State/local agency. **Applies to unemployment reporting.**
227-234	Date First Employed	8	Enter the month, day and four-digit year; e.g., "01312008." **Applies to unemployment reporting.**

RS POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
235-242	Date of Separation	8	Enter the month, day and four-digit year; e.g., "01312008." **Applies to unemployment reporting.**
243-247	Blank	5	Fill with blanks. Reserved for SSA use.
248-267	State Employer Account Number	20	See Glossary, Appendix I. **Applies to unemployment reporting.**
268-273	Blank	6	Fill with blanks. Reserved for SSA use.
274-275	State Code	2	Enter the appropriate postal **NUMERIC** Code (see Appendix F). **Applies to income tax reporting.**
276-286	State Taxable Wages	11	Right justify and zero fill. **Applies to income tax reporting.**
287-297	State Income Tax Withheld	11	Right justify and zero fill. **Applies to income tax reporting.**
298-307	Other State Data	10	Defined by State/local agency. **Applies to income tax reporting.**
308	Tax Type Code	1	Enter the appropriate code for entries in fields 309 – 330: • C = City Income Tax • D = County Income Tax • E = School District Income Tax • F = Other Income Tax **Applies to income tax reporting.**
309-319	Local Taxable Wages	11	To be defined by State/local agency. **Applies to income tax reporting.**
320-330	Local Income Tax Withheld	11	To be defined by State/local agency. **Applies to income tax reporting.**
331-337	State Control Number	7	Optional. **Applies to income tax reporting.**
338-412	Supplemental Data 1	75	To be defined by user.
413-487	Supplemental Data 2	75	To be defined by user.
488-512	Blank	25	Fill with blanks. Reserved for SSA use.

4.10 RT Record – Total Record

Field Name	Record Identifier	Number of RW Records	Wages, Tips and Other Compensation	Federal Income Tax Withheld	Social Security Wages	Social Security Tax Withheld
Position	1-2	3-9	10-24	25-39	40-54	55-69
Length	2	7	15	15	15	15

Medicare Wages and Tips	Medicare Tax Withheld	Social Security Tips	Advance Earned Income Credit	Dependent Care Benefits	Deferred Compensation Contributions to Section 401(k)
70-84	85-99	100-114	115-129	130-144	145-159
15	15	15	15	15	15

Deferred Compensation Contributions to Section 403(b)	Deferred Compensation Contributions to Section 408(k)(6)	Deferred Compensation Contributions to Section 457(b)	Deferred Compensation Contributions to Section 501(c)(18)(D)	Military Employee Basic Quarters, Subsistence and Combat Pay	Non-qualified Plan Section 457 Distributions or Contributions
160-174	175-189	190-204	205-219	220-234	235-249
15	15	15	15	15	15

Employer Contributions to a Health Savings Account	Non-qualified Plan Not Section 457 Distributions or Contributions	Nontaxable Combat Pay	Blank	Employer Cost of Premiums for Group Term Life Insurance Over $50,000	Income Tax Withheld by Payer of Third-Party Sick Pay
250-264	265-279	280-294	295-309	310-324	325-339
15	15	15	15	15	15

Income from the Exercise of Nonstatutory Stock Options	Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	Designated Roth Contributions to a Section 401(k) Plan	Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	Blank
340-354	355-369	370-384	385-399	400-512
15	15	15	15	113

RT POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RT".
3-9	Number of RW Records	7	Enter the total number of Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill.
10-24	Wages, Tips and Other Compensation	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
25-39	Federal Income Tax Withheld	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
40-54	Social Security Wages	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. **Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).**
55-69	Social Security Tax Withheld	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. **Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).**

RT POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
70-84	Medicare Wages and Tips	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. The amount in this field must equal, or exceed, the sum in the fields for Social Security Wages and Social Security Tips. Do <u>NOT</u> use this field to report data prior to tax year 1983. **Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).**
85-99	Medicare Tax Withheld	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. **Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).**
100-114	Social Security Tips	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. **Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).**
115-129	Advance Earned Income Credit	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. **Does not apply to Puerto Rico or American Samoa employees.**
130-144	Dependent Care Benefits	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
145-159	Deferred Compensation Contributions to Section 401(k)	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. **Does not apply to Puerto Rico employees.**

RT POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
160-174	Deferred Compensation Contributions to Section 403(b)	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. **Does not apply to Puerto Rico employees.**
175-189	Deferred Compensation Contributions to Section 408(k)(6)	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. **Does not apply to Puerto Rico employees.**
190-204	Deferred Compensation Contributions to Section 457(b)	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. **Does not apply to Puerto Rico employees.**
205-219	Deferred Compensation Contributions to Section 501(c)(18)(D)	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. **Does not apply to Puerto Rico employees.**
220-234	Military Employee Basic Quarters, Subsistence and Combat Pay	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
235-249	Non-qualified Plan Section 457 Distributions or Contributions	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. **Does not apply to Puerto Rico employees.**
250-264	Employer Contributions to a Health Savings Account	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico or Northern Mariana employees.**
265-279	Non-qualified Plan Not Section 457 Distributions or Contributions	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. **Does not apply to Puerto Rico employees.**

RT POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
280-294	Nontaxable Combat Pay	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
295-309	Blank	15	Fill with blanks. Reserved for SSA use.
310-324	Employer Cost of Premiums for Group Term Life Insurance Over $50,000	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. **Does not apply to Puerto Rico employees.**
325-339	Income Tax Withheld by Payer of Third-Party Sick Pay	15	Enter the total Federal Income Tax withheld by third-parties (generally insurance companies) from sick or disability payments made to your employees. Right justify and zero fill. **Does not apply to Puerto Rico employees.**
340-354	Income from the Exercise of Non-statutory Stock Options	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. **Does not apply to Puerto Rico employees.**
355-369	Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. **Does not apply to Puerto Rico or Northern Mariana employees.**
370-384	Designated Roth Contributions to a Section 401(k) Plan	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. **Does not apply to Puerto Rico employees.**
385-399	Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. **Does not apply to Puerto Rico employees.**
400-512	Blank	113	Fill with blanks. Reserved for SSA use.

4.11   RU Record – Total Record

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

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

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

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

RU POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RU".
3-9	Number of RO Records	7	Enter the total number of RO Records reported since the last Employer Record (RE). Right justify and zero fill.
10-24	Allocated Tips	15	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
25-39	Uncollected Employee Tax on Tips	15	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill.
40-54	Medical Savings Account	15	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
55-69	Simple Retirement Account	15	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. **Does not apply to Puerto Rico employees.**
70-84	Qualified Adoption Expenses	15	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
85-99	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000	15	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. **Does not apply to Puerto Rico employees.**
100-114	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000	15	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. **Does not apply to Puerto Rico employees.**

RU POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
115-129	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	15	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
130-354	Blank	225	Fill with blanks. Reserved for SSA use.
355-369	Wages Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. **For Puerto Rico employees only.**
370-384	Commissions Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. **For Puerto Rico employees only.**
385-399	Allowances Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. **For Puerto Rico employees only.**
400-414	Tips Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. **For Puerto Rico employees only.**
415-429	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. **For Puerto Rico employees only.**
430-444	Puerto Rico Tax Withheld	15	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. **For Puerto Rico employees only.**
445-459	Retirement Fund Annual Contributions	15	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. **For Puerto Rico employees only.**

RU POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
460-474	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax	15	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. **For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.**
475-489	Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld	15	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. **For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.**
490-512	Blank	23	Fill with blanks. Reserved for SSA use.

4.12 RV Record – State Total Record

Field Name	Record Identifier	Supplemental Data
Position	1-2	3-512
Length	2	510

RV POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RV".
3-512	Supplemental Data	510	To be defined by user.

4.13 RF Record – Final Record

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

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

5.0   USER IDENTIFICATION (USER ID)/PASSWORD REGISTRATION INFORMATION

5.1   Obtaining a User ID/Password

Must I get a User ID before I submit my file?
Yes.

Where can I find information about the User ID/Password?
Visit ***www.socialsecurity.gov/bso/bsowelcome.htm***.

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 User ID/Password?
- Visit ***www.socialsecurity.gov/bso/bsowelcome.htm*** :
- Select the *Register* button.

How do I get a User ID/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 User ID?
- The EIN of the company you work for. If you are a third-party submitter, you need the EIN of your own company, not the EIN of the company(s) for which the wage report(s) is/are being submitted.
  Note: If you are self-employed, you do __not__ need to provide an EIN.
- Your SSN.
- Your name as shown on your Social Security card (first name, middle initial or middle name and last name).
- Your date of birth.
- Your work telephone number, e-mail address and (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 User ID immediately.
- You will create your own password as part of the registration process.
- Your employer will be notified of your registration.

5.2   Using a User ID/Password

How do I use the User ID I receive?
A User ID can be used as an electronic signature and to use the BSO.

- <u>As an Electronic Signature</u>
  - *Employer Submitter*: You will use the User ID as your signature for the file in the EFW2 format. Insert your User ID into the file in the User Identification field in the RA Record (positions 12 – 19). This should be the User ID of the person responsible for the file and attesting to its accuracy.   It would generally be the same individual who would be signing the attestation statement on the Form W-3.   You will be attesting that "under penalties of perjury, you declare that you have examined this file's data and that to the best of your knowledge and belief, it is true, correct, and complete."
  - *Third-Party or Payroll Practitioner Submitter*:   You will use the User ID as your signature for the file in the User Identification field in the RA Record (positions 12 – 19). This should be the User ID 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.
- <u>To use the BSO</u>
  - As a designated individual authorized by your company, you will use your User ID to use the BSO to access various online services. You'll need your User ID 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 User ID and password. This does not have to be the same person whose User ID is inserted in the file as explained above.

How do I use my password?
- You must use the password with the User ID to access the BSO (see Section 7).
- If you try to access BSO and your password has expired, you will be prompted to change your password.

When may I start using my User ID and password?
Immediately.

How long may I use the User ID?
Indefinitely.

5.3   Assistance

Who should I call if I have problems with registration?
Call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 7:00 p.m., Eastern Time.

6.0   ACCUWAGE SOFTWARE

6.1   General

What is AccuWage 2008?

A self-extracting compressed file you can download from the Internet to your personal computer to verify that your file complies with the EFW2 format for tax year 2008.

When and where can I find AccuWage 2008?

Starting in August 2008, visit ***www.socialsecurity.gov/employer/accuwage/index.html***

Will the AccuWage software identify all errors in the file?

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

6.2   Assistance

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

- Call **1-888-772-2970** Monday through Friday, 8:30 a.m. to 4:00 p.m., Eastern Time; or
- See Appendix A for additional resources and contacts.

7.0   BUSINESS SERVICES ONLINE (BSO) ELECTRONIC FILE UPLOAD

7.1   General

What is Electronic File Upload?
Electronic File Upload is a feature of the BSO. The BSO is a suite of business services that allows employers to conduct business with SSA. Electronic File Upload allows you to transmit an electronic file containing an EFW2 or EFW2C formatted wage report to SSA over the Internet. In order to upload a file to SSA, you need to access the BSO.

7.2   Accessing the BSO

Who can use BSO?
Anyone with access to the Internet.

Do I have to register to use BSO?
Yes.   See Section 5 for registration information.

Is there a charge to use BSO?
No, except for charges from your Internet service provider.

How do I connect to BSO?
Visit ***www.socialsecurity.gov/bso/bsowelcome.htm***.

How do I log in to BSO?
You will be prompted to enter your User ID and password.

7.3   Data Requirements

What are the data requirements for uploaded files?
- Data must be recorded in the ASCII-1 character set (see Appendix D).
- Any file name may be used. However, please ensure that the file name has a valid extension (for example, ".txt").
- Scan the file for viruses before submitting it to SSA.
- We encourage you to file combined reports to avoid creating a separate file for each employer. Review Appendix C, examples 2, 4, 6, 8, 10 and 12, to see how multiple employers can be combined into one file.
- We prefer files without record delimiters. If record delimiters are used (CR - Carriage Return followed by LF -Line Feed), they must follow character position 512 of each record. This requirement is optional for the RF Record.
- If you use record delimiters in your file, the following requirements apply:
- Each record must be followed immediately by a single record delimiter.

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

May I compress the file?
- Yes. We recommend this. It will reduce your transmission time.
- Do <u>NOT</u> compress more than one data file together.

What compression software may I use?

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

When may I upload my files using BSO?

You may submit files all year. However, **initial** files received after March 31, 2009 are considered "late" by IRS.

7.4   Additional Information

How can I receive additional information on BSO?
- To view or print the handbook:
- Visit ***www.socialsecurity.gov/employer/bsohbnew.htm***.
- Refer to the *Employer Information Directory* for links such as *Frequently Asked Questions.*

7.5   Assistance

Who should I contact if I have problems using BSO?
- Call **1-888-772-2970** Monday through Friday, 8:30 a.m. to 4:00 p.m., Eastern Time, or
- Send an e-mail message to *bso.support@ssa.gov*.

8.0   ELECTRONIC DATA TRANSFER (EDT) FILING

8.1   General

What is EDT?

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

Who can use EDT filing?

Federal and State agencies.

8.2   Data Requirements

What are the data requirements for EDT files?

- Files must be named in accordance with the specifications provided in the EDT Guide, which is available at ***www.socialsecurity.gov/employer/pub.htm*** :
- – 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 512 characters.
- Physical records <u>must not</u> be prefixed by block descriptor words.
- The blocking factor must not exceed 45. We prefer 45 logical records per block.
- The block size must be a multiple of 512 characters and must not exceed 23,040 characters.
- Choose the option in your system which permits you to designate record length and block size.
- Be sure to remove line feeds, carriage returns and all other record delimiters from your records.
- Do <u>NOT</u> use any internal labels.

May I compress the file I send you through EDT?

No.

8.3   Assistance

Who should I call if I have questions about EDT?

- Call **1-888-772-2970** Monday through Friday, 8:30 a.m. to 4:00 p.m., Eastern Time, or send an e-mail to *edt@ssa.gov*.
- See Appendix A for additional resources and contacts.

9.0   APPENDIX A - RESOURCES

If you have questions or need assistance, use one of the links below:
employer-ssa.custhelp.com
A repository of frequently asked questions (FAQ) for employer wage reporting. Use the search feature to find answers to common questions and issues.

www.socialsecurity.gov/bso/bsowelcome.htm
BSO home page: Use to log in or register for BSO services. Links to other useful information.

www.socialsecurity.gov/employer
Employer Filing Instructions & Information web page: Provides links to various publications and resources for employer wage reporting.

www.socialsecurity.gov/employer/accuwage/index.html
Accuwage and AccuW2C web page: Download the tools in order to check the accuracy of the formatting of your wage file.

www.irs.gov/formspubs/index.html
IRS forms and publications page: A resource of IRS forms or instructions available for download.

www.socialsecurity.gov/employer/bsohbnew.htm
BSO Handbook: A user guide that describes internet services that are available for wage reporting.

www.socialsecurity.gov/employer/bsotut.htm
BSO tutorial: Learn how to use the BSO to submit wage files.

www.socialsecurity.gov/employer/pub.htm
EDT Guide: A guide on how to file a wage report using EDT.

www.socialsecurity.gov/employer/ssnvhighgroup.htm
Social Security Number Verification Service (SSNVS): Use SSNVS to verify SSN(s) or check the latest list of newly issued SSN ranges. Provides useful links and additional information for SSNs.

www.nactp.org
National Association of Computerized Tax Processors web page: Membership to NACTP and useful links and information for the wage reporting community.

www.irs.gov/taxtopics/tc803.html
The IRS Waivers and Extensions webpage: An IRS system (Filing Information Returns Electronically (FIRE)) set up for financial institutions and others to file a variety of forms electronically.

www.socialsecurity.gov/employer/empcontacts.htm
Customer Support: If the above links did not answer your question(s), use the contact information listed for additional help.

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 <u>not</u> toll-free telephone numbers.

Note: For tax questions or questions about tax forms, contact IRS at <u>www.irs.gov</u> 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

	CALLS FROM	**TELEPHONE**	**LOCATION**
*	Alabama	(334) 223-7013	Montgomery, AL
	Alaska	(206) 615-2125	Seattle, WA
	American Samoa	(510) 970-8247	San Francisco, CA
	Arizona	(510) 970-8247	San Francisco, CA
++	Arkansas	(501) 324-5130	Little Rock, AR
	California	(510) 970-8247	San Francisco, CA
	Colorado	(303) 844-2364	Denver, CO
	Connecticut	(617) 565-2895	Boston, MA
	Delaware	(215) 597-4632	Philadelphia, PA
	District of Columbia	(215) 597-4632	Philadelphia, PA
	Florida-North	(321) 255-1553 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) 936-5657	Kansas City, MO
	Kansas	(816) 936-5657	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) 936-5657	Kansas City, MO
	Montana	(303) 844-2364	Denver, CO
	Nebraska	(816) 936-5657	Kansas City, MO
	Nevada	(510) 970-8247	San Francisco, CA
	New Hampshire	(617) 565-2895	Boston, MA
	New Jersey	(212) 264-1117	New York, NY
++	New Mexico	(505) 314-5285	Albuquerque, NM

	CALLS FROM	TELEPHONE	LOCATION
	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	(405) 606-8062	Oklahoma City, OK
	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	(505) 314-5285	Albuquerque, NM
	Utah	(303) 844-2364	Denver, CO
	Vermont	(617) 565-2895	Boston, MA
	Virgin Islands	(212) 264-1117	New York, NY
	Virginia	(215) 597-4632	Philadelphia, PA
	Washington	(206) 615-2125	Seattle, WA
	West Virginia	(215) 597-4632	Philadelphia, PA
#	Wisconsin	(312) 575-4244	Chicago, IL
	Wyoming	(303) 844-2364	Denver, CO

KEY			
*	**Alternate Contact**	**(404) 562-1315**	**Atlanta, GA**
#	**Alternate Contact**	**(312) 575-4235**	**Chicago, IL**
++	**Alternate Contact**	**(281) 449-2955**	**Dallas, TX**

10.0   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.
- RA Record – Submitter Record
- RS Record – State Wage Record
- RT Record – Total Record
- RU Record – Total Record
- RV Record – State Total Record
- RF Record – Final Record

The table below identifies the RE, RW and RO Record fields in the EFW2 that can be corrected with an EFW2C file. For more information, see the EFW2C.

10.1   RE Record

RE RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
1-2	Record Identifier	2	
3-6	Tax Year	4	Yes (Requires **two** corrections; a decrease for the incorrect tax year and an increase for the correct tax year). Please see Section 2.3 of the EFW2C publication for additional information.
7	Agent Indicator Code	1	No
8-16	Employer /Agent Identification Number (EIN)	9	Yes (Requires **two** corrections; a decrease for the incorrect EIN and an increase for the correct EIN). Please see Section 2.3 of the EFW2C publication for additional information.
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	

RE RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
179-201	Foreign State/Province	23	No
202-216	Foreign Postal Code	15	No
217-218	Country Code	2	No
219	Employment Code	1	Yes (Some situations require **two** corrections; a decrease for the incorrect Employment Code and an increase for the correct Employment Code.) Please see Section 2.3 of the EFW2C publication for additional information.
220	Tax Jurisdiction Code	1	No
221	Third-Party Sick Pay Indicator	1	Yes
222-512	Blank	291	

10.2 RW Record

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

RW RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
199-209	Federal Income Tax Withheld	11	Yes **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
210-220	Social Security Wages	11	Yes
221-231	Social Security Tax Withheld	11	Yes
232-242	Medicare Wages and Tips	11	Yes
243-253	Medicare Tax Withheld	11	Yes
254-264	Social Security Tips	11	Yes
265-275	Advance Earned Income Credit	11	Yes **Does not apply to Puerto Rico or American Samoa employees.**
276-286	Dependent Care Benefits	11	Yes **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
287-297	Deferred Compensation Contributions to Section 401(k)	11	Yes **Does not apply to Puerto Rico employees.**
298-308	Deferred Compensation Contributions to Section 403(b)	11	Yes **Does not apply to Puerto Rico employees.**
309-319	Deferred Compensation Contributions to Section 408(k)(6)	11	Yes **Does not apply to Puerto Rico employees.**
320-330	Deferred Compensation Contributions to Section 457(b)	11	Yes **Does not apply to Puerto Rico employees.**
331-341	Deferred Compensation Contributions to Section 501(c)(18)(D)	11	Yes **Does not apply to Puerto Rico employees.**
342-352	Military Employee Basic Quarters, Subsistence and Combat Pay	11	Yes **Valid for tax years 1995 – 2001 only.** **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
353-363	Non-qualified Plan Section 457 Distributions or Contributions	11	Yes **Does not apply to Puerto Rico employees.**
364-374	Employer Contributions to a Health Savings Account	11	Yes **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
375-385	Non-qualified Plan Not Section 457 Distributions or Contributions	11	Yes **Does not apply to Puerto Rico employees.**
386-396	Nontaxable Combat Pay	11	Yes **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
397-407	Blank	11	

RW RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
408-418	Employer Cost of Premiums for Group Term Life Insurance Over $50,000	11	Yes **Does not apply to Puerto Rico employees.**
419-429	Income from the Exercise of Nonstatutory Stock Options	11	Yes **Does not apply to Puerto Rico employees.**
430-440	Deferrals Under a Section 409A Non-Qualified Deferred Compensation Plan	11	Yes **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
441-451	Designated Roth Contributions to a Section 401(k) Plan	11	Yes **Does not apply to Puerto Rico employees.**
452-462	Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	11	Yes **Does not apply to Puerto Rico employees.**
463-485	Blank	23	
486	Statutory Employee Indicator	1	Yes
487	Blank	1	
488	Retirement Plan Indicator	1	Yes
489	Third-Party Sick Pay Indicator	1	Yes
490-512	Blank	23	

10.3 RO Record

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

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 **Does not apply to Puerto Rico employees.**
78-88	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000	11	Yes **Does not apply to Puerto Rico employees.**
89-99	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	11	Yes **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
100-274	Blank	175	
275-285	Wages Subject to Puerto Rico Tax	11	No **Applies to Puerto Rico employees only.**
286-296	Commissions Subject to Puerto Rico Tax	11	No **Applies to Puerto Rico employees only.**
297-307	Allowances Subject to Puerto Rico Tax	11	No **Applies to Puerto Rico employees only.**
308-318	Tips Subject to Puerto Rico Tax	11	No **Applies to Puerto Rico employees only.**
319-329	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	11	No **Applies to Puerto Rico employees only.**
330-340	Puerto Rico Tax Withheld	11	No **Applies to Puerto Rico employees only.**
341-351	Retirement Fund Annual Contributions	11	No **Applies to Puerto Rico employees only.**
352-362	Blank	11	
363-373	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax	11	No **Applies to Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.**
374-384	Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld	11	No **Applies to Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.**
385-512	Blank	128	

11.0   APPENDIX C – RECORD SEQUENCE EXAMPLES

Each example makes use of only a small number of employees and employers. Actual EFW2 files may contain many more employees and employers than these examples.

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

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

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

EXAMPLE 10 Submitter with 2 employers (with RO, RS, RU and RV Records)	EXAMPLE 11 Submitter with 1 employer with two types of employment (with RO, RS, RU and RV Records)	*See additional examples on the following page*
RA (DATA SERVICES) RE (Betty's Pizza) RW RO RS RT RU RV RE (Ridge Rock) RW RO RS RT RU RV RF	RA (COUNTY PAYROLL) RE (County Water – MQGE) RW RO RS RT RU RV RE (County Water - Non-MQGE) RW RO RS RT RU RV RF	

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

12.0 APPENDIX D – ACCEPTABLE CHARACTER SETS

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

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

13.0   APPENDIX E – W-3/W-2 BOXES AND EFW2 FIELDS CROSS REFERENCE

Use this guide to locate the EFW2 record, field name and position(s) to report data required in IRS' Instructions for Forms W-2 and W-3. To obtain the IRS instructions, visit the IRS website at: ***www.irs.gov/pub/irs-pdf/iw2w3.pdf***.   Information that is required on the paper form but not in the EFW2 report is shown as "Not a required EFW2 field" or "Does not relate to an EFW2 field."

13.1   Form W-3 and EFW2

FORM W-3 BOX	EFW2 FILE RECORD/FIELD/POSITION
a. Control number	Does not relate to an EFW2 field

b.   Kind of Payer
     941
     Military
     943
     944
     CT-1
     Hshld. Emp.
     Medicare govt. emp.
 	
     Third-party sick pay
	RE Record /Employment Code/219
	• R = Regular (all others) (Form 941)
	• M = Military (Form 941)
	• A = Agriculture (Form 943)
	• F = Regular (Form 944)
	• X = Railroad (CT-1)
	• H = Household (Schedule H)
	• Q = Medicare Qualified Government Employment (Form 941)
	RE Record /Third-Party Sick Pay Indicator/221

c. Total number of Forms W-2	RT Record /Number of RW Records/3-9
d. Establishment number	RE Record /Establishment Number/27-30
e. Employer identification number (EIN)	RE Record /Employer/Agent EIN/8-16
f. Employer's name	RE Record /Employer Name/40-96
g. Employer's address and ZIP code	RE Record /Location Address/97-118 RE Record /Delivery Address/119-140 RE Record /City/141-162 RE Record /State Abbreviation/163-164 RE Record /Zip Code/165-169 RE Record /ZIP Code Extension/170-173 RE Record /Foreign State/Province/179-201 RE Record /Foreign Postal Code/202-216 RE Record /Country Code/217-218
h. Other EIN used this year	RE Record /Other EIN/31-39
1. Wages, tips, other compensation	RT Record /Wages, Tips and Other Compensation/10-24
2. Federal income tax withheld	RT Record /Federal Income Tax Withheld/25-39
3. Social security wages	RT Record /Social Security Wages/40-54
4. Social security tax withheld	RT Record /Social Security Tax Withheld/55-69
5. Medicare wages and tips	RT Record /Medicare Wages and Tips/70-84
6. Medicare tax withheld	RT Record /Medicare Tax Withheld/85-99
7. Social security tips	RT Record /Social Security Tips/100-114
8. Allocated tips	RU Record /Allocated Tips/10-24
9. Advance EIC payments	RT Record /Advance Earned Income Credit/115-129
10. Dependent care benefits	RT Record /Dependent Care Benefits/130-144
11. Nonqualified plans	**Sum of** EFW2 RT Record fields: Nonqualified Plan Section 457 **and** Nonqualified Plan Not Section 457

FORM W-3 BOX	EFW2 FILE RECORD/FIELD/POSITION
12. Deferred compensation	**Sum of** EFW2 RT/RU Record fields: Deferred Compensation Contributions to Section 401(k), Deferred Compensation Contributions to Section 403(b), Deferred Compensation Contributions to Section 408(k)(6), Deferred Compensation Contributions to Section 457(b), Deferred Compensation Contributions to Section 501(c)(18)(D), Simple Retirement Account , Deferrals Under a Section 409A on a Non-qualified Deferred Compensation Plan, Designated Roth Contributions Under a Section 401(k) Plan **and** Designated Roth Contributions Under a Section 403(b) Plan
13. For third-party sick pay use only	Does not relate to an EFW2 field
14. Income tax withheld by payer of third-party sick pay	RT Record /Income Tax Withheld by Third-Party Payer/ 325-339
15. State/Employer's state ID number	Not a required EFW2 field; may be used in an RS Record for State filing.
16. State wages, tips, etc.	Not a required EFW2 field; may be used in an RS Record for State filing.
17. State income tax	Not a required EFW2 field; may be used in an RS Record for State filing.
18. Local wages, tips, etc.	Not a required EFW2 field; may be used in an RS Record for State filing.
19. Local income tax	Does not relate to an EFW2 field
Contact person	RA Record /Contact Name/396-422
Telephone number	RA Record /Contact Phone Number/423-437
Email address	RA Record /Contact E-mail/446-485
FAX number	RA Record /Contact FAX/489-498

13.2 Form W-2 and EFW2

FORM W-2 BOX	EFW2 FILE RECORD/FIELD/POSITION
a. Employee's social security number	RW Record /Social Security Number (SSN)/3-11
b. Employer identification number (EIN)	RE Record /Employer/Agent EIN/8-16
c. Employer's name, address, and ZIP code	RE Record /Employer Name/40-96 RE Record /Location Address/97-118 RE Record /Delivery Address/119-140 RE Record /City/141-162 RE Record /State Abbreviation/163-164 RE Record /ZIP Code/165-169 RE Record /ZIP Code Extension/170-173 RE Record /Foreign State/Province/179-201 RE Record /Foreign Postal Code/202-216 RE Record /Country Code/217-218
d. Control number	Does not relate to an EFW2 field.

e. Employee's first name and initial
  Last name
  Suff.
	RW Record /Employee First Name/12-26
	RW Record /Employee Middle Name or Initial/27-41
	RW Record /Employee Last Name/42-61
	RW Record /Suffix/62-65

f. Employee's address and ZIP Code	RW Record /Location Address/66-87 RW Record /Delivery Address/88-109 RW Record /City/110-131 RW Record /State Abbreviation/132-133 RW Record /ZIP Code/134-138 RW Record /ZIP Code Extension/139-142 RW Record /Foreign State/Province/148-170 RW Record /Foreign Postal Code/171-185 RW Record /Country Code/186-187
1 Wages, tips, other compensation	RW Record /Wages, Tips and Other Compensation/188-198
2 Federal income tax withheld	RW Record /Federal Income Tax Withheld/199-209
3 Social security wages	RW Record /Social Security Wages/210-220
4 Social security tax withheld	RW Record /Social Security Tax Withheld/221-231
5 Medicare wages and tips	RW Record /Medicare Wages and Tips/232-242
6 Medicare tax withheld	RW Record /Medicare Tax Withheld/243-253
7 Social security tips	RW Record /Social Security Tips/254-264
8 Allocated tips	RO Record /Allocated Tips/12-22
9 Advance EIC payment	RW Record /Advance Earned Income Credit/265-275
10 Dependent care benefits	RW Record /Dependent Care Benefits/276-286
11 Nonqualified plans	RW Record /Non-qualified Plan Section 457 Distributions or Contributions/353-363 RW Record /Non-qualified Plan Not Section 457 Distributions or Contributions/375-385

FORM W-2 BOX	EFW2 FILE RECORD/FIELD/POSITION
12 See instructions for box 12	
Code A: Uncollected social security or RRTA tax on tips	RO Record /Uncollected Employee Tax on Tips/23-33
Code B: Uncollected Medicare tax on tips	RO Record /Uncollected Employee Tax on Tips/23-33
Code C: Taxable cost of group-term life insurance over $50,000	RW Record /Employer Cost of Premiums for Group Term Life Insurance Over $50,000/408-418
Code D: Elective deferrals to a section 401(k) cash or deferred arrangement	RW Record /Deferred Compensation Contributions to Section 401(k)/287-297
Code E: Elective deferrals under a section 403(b) salary reduction arrangement	RW Record /Deferred Compensation Contributions to Section 403(b)/298-308
Code F: Elective deferrals under a section 408(k)(6) salary reduction SEP	RW Record /Deferred Compensation Contributions to Section 408(k)(6)/309-319
Code G: Elective deferrals and employer contributions (including non-elective deferrals) to a section 457(b) deferred compensation plan	RW Record /Deferred Compensation Contributions to Section 457(b)/320-330
Code H: Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan	RW Record /Deferred Compensation Contributions to Section 501(c)(18)(D)/331-341
Code J: Nontaxable sick pay	Does not relate to an EFW2 field.
Code K: 20% excise tax on excess golden parachute payments	Does not relate to an EFW2 field.
Code L: Substantiated employee business expense reimbursements	Does not relate to an EFW2 field.
Code M: Uncollected social security or RRTA tax on taxable cost of group-term life insurance over $50,000 (former employees only)	RO Record /Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000/67-77
Code N: Uncollected Medicare tax on taxable cost of group-term life insurance over $50,000 (former employees only)	RO Record /Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000/78-88
Code P: Excludable moving expense reimbursements paid directly to employee	Does not relate to an EFW2 field.
Code Q: Nontaxable combat pay	RW Record /Nontaxable Combat Pay/386-396

FORM W-2 BOX	EFW2 FILE RECORD/FIELD/POSITION
Code R: Employer contributions to your Archer MSA	RO Record /Medical Savings Account/34-44
Code S: Employee salary reduction contributions under a section 408(p) SIMPLE	RO Record /Simple Retirement Account/45-55
Code T: Adoption benefits	RO Record /Qualified Adoption Expenses/56-66
Code V: Income from exercise of nonstatutory stock option(s)	RW Record /Income from the Exercise of Non-statutory Stock Options/419-429
Code W: Employer contributions to your Health Savings Account	RW Record /Employer Contributions to a Health Savings Account/364-374
Code Y: Deferrals under a section 409A nonqualified deferred compensation plan	RW Record /Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan/430-440
Code Z: Income under section 409A on a nonqualified deferred compensation plan	RO Record /Income Under Section 409A on a Non-qualified Deferred Compensation Plan/89-99
Code AA: Designated Roth contributions under a section 401(k) plan	RW Record /Designated Roth Contributions to a Section 401(k) Plan/441-451
Code BB: Designated Roth contributions under a section 403(b) salary reduction agreement	RW Record /Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement/452-462

13 Statutory employee
    Retirement plan
    Third-party sick pay
	RW Record /Statutory Employee Indicator/486
	RW Record /Retirement Plan Indicator/488
	RW Record /Third-Party Sick Pay Indicator/489

14 Other	Does not relate to an EFW2 field.
15 State/Employer's state ID number	Not a required EFW2 field; may be used in an RS Record for State filing.
16 State wages, tips, etc.	Not a required EFW2 field; may be used in an RS Record for State filing.
17 State income tax	Not a required EFW2 field; may be used in an RS Record for State filing.
18 Local wages, tips, etc.	Not a required EFW2 field; may be used in an RS Record for State filing.
19 Local income tax	Not a required EFW2 field; may be used in an RS Record for State filing.
20 Locality name	Does not relate to an EFW2 field.

14.0 APPENDIX F – POSTAL ABBREVIATIONS AND NUMERIC CODES

14.1 U.S. States

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

***Use on RS State Wage Record only**

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

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

15.0 APPENDIX G – COUNTRY CODES

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

COUNTRY	CODE	COUNTRY	CODE
Afghanistan	AF	Chile	CI
Akrotiri Sovereign Base Area	AX	China, People's Republic of	CH
Albania	AL	Christmas Island (Indian Ocean)	KT
Algeria	AG	Clipperton Island	IP
Andorra	AN	Cocos (Keeling) Islands	CK
Angola	AO	Colombia	CO
Anguilla	AV	Comoros	CN
Antarctica	AY	Congo (Democratic Republic of)	CG
Antigua and Barbuda	AC	Congo (Republic of)	CF
Argentina	AR	Cook Islands	CW
Armenia	AM	Coral Sea Islands Territory	CR
Aruba	AA	Costa Rica	CS
Ashmore and Cartier Islands	AT	Cote d'ivoire (Ivory Coast)	IV
Australia	AS	Croatia	HR
Austria	AU	Cuba	CU
Azerbaijan	AJ	Cyprus	CY
Bahamas, The	BF	Czech Republic	EZ
Bahrain	BA	Denmark	DA
Baker Island	FQ	Dhekelia Sovereign Base Area	DX
Bangladesh	BG	Djibouti	DJ
Barbados	BB	Dominica	DO
Bassas da India	BS	Dominican Republic	DR
Belarus	BO	East Timor	TT
Belgium	BE	Ecuador	EC
Belize	BH	Egypt	EG
Benin	BN	El Salvador	ES
Bermuda	BD	England	UK
Bhutan	BT	Equatorial Guinea	EK
Bolivia	BL	Eritrea	ER
Bosnia-Herzegovina	BK	Estonia	EN
Botswana	BC	Ethiopia	ET
Bouvet Island	BV	Europa Island	EU
Brazil	BR	Falkland Islands (Islas Malvinas)	FK
British Indian Ocean Territory	IO		
Brunei	BX	Faroe Islands	FO
Bulgaria	BU	Fiji	FJ
Burkina Faso	UV	Finland	FI
Burma	BM	France	FR
Burundi	BY	French Guiana	FG
Cambodia	CB	French Polynesia	FP
Cameroon	CM	French Southern and Antarctic Lands	FS
Canada	CA		
Cape Verde	CV	Gabon	GB
Cayman Islands	CJ	Gambia, The	GA
Central African Republic	CT	Gaza Strip	GZ
Chad	CD	Georgia	GG

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

COUNTRY	CODE
Lithuania	LH
Luxembourg	LU
Macau	MC
Macedonia	MK
Madagascar	MA
Malawi	MI
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Man, Isle of	IM
Marshall Islands	RM
Martinique	MB
Mauritania	MR
Mauritius	MP
Mayotte	MF
Mexico	MX
Micronesia, Federated States of	FM
Midway Islands	MQ
Moldova	MD
Monaco	MN
Mongolia	MG
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
Philippines	RP

COUNTRY	CODE
Pitcairn Island	PC
Poland	PL
Portugal	PO
Qatar	QA
Reunion	RE
Romania	RO
Russia	RS
Rwanda	RW
St Kitts and Nevis	SC
St Helena	SH
St Lucia	ST
St Pierre and Miquelon	SB
St Vincent and the Grenadines	VC
Samoa	WS
San Marino	SM
Sao Tome and Principe	TP
Saudi Arabia	SA
Scotland	UK
Senegal	SG
Serbia	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
Tunisia	TS
Turkey	TU
Turkmenistan	TX

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

16.0   APPENDIX H – MAXIMUM WAGE AND TAX TABLE

YEAR	SOCIAL SECURITY				MEDICARE		
	Employee and Employer Tax Rate	Maximum Amount of Taxed Earnings	Employee Maximum Annual Tax	Minimum Household Covered Wages	Employee and Employer Tax Rate	Maximum Amount of Taxed Earnings	Employee Maximum Annual Tax
1978	6.050 %	$17,700.00	$1,070.85	--	--	Not applicable	--
1979	6.130 %	$22,900.00	$1,403.77	--	--	Not applicable	--
1980	6.130 %	$25,900.00	$1,587.67	--	--	Not applicable	--
1981	6.650 %	$29,700.00	$1,975.05	--	--	Not applicable	--
1982	6.700 %	$32,400.00	$2,170.80	--	--	Not applicable	--
1983	6.700 %	$35,700.00	$2,391.90	--	--	$35,700.00	--
1984	7.000 %	$37,800.00	$2,646.00	--	--	$37,800.00	--
1985	7.050 %	$39,600.00	$2,791.80	--	--	$39,600.00	--
1986	7.150 %	$42,000.00	$3,003.00	--	--	$42,000.00	--
1987	7.150 %	$43,800.00	$3,131.70	--	--	$43,800.00	--
1988	7.510 %	$45,000.00	$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 Maxinum	No Maximum
2008	6.200 %	$102,000.00	$6,324.00	$1,600.00	1.450%	No Maximum	No Maximum

17.0   APPENDIX I – GLOSSARY

TERM	DESCRIPTION
AccuWage	A self-extracting compressed file that you can download from SSA's employer Internet site to your personal computer to verify that your file complies with the EFW2 format.
AccuW2C	A self-extracting compressed file that you can download from SSA's employer Internet site to your personal computer to verify that your file complies with the EFW2C format.
Agent	An agent as defined in this publication is either: (1) a Form 2678 Procedure agent approved by IRS; (2) a Common Paymaster (a corporation that pays an employee who works for two or more related corporations at the same time or who works for two different parts of the parent corporation (with different EIN's) during the same year); or (3) a 3504 Agent (a State or local government agency authorized to serve as a section 3504 agent for disabled individuals and other welfare recipients who employ home-care service providers to assist them in their homes ("service recipients")).
ASCII	American Standard Code for Information Interchange. One of the acceptable character sets used for electronic processing of data.
Block	A number of physical records grouped and written together as a single unit on Electronic Data Transfer (EDT) for reporting W-2 Copy A data to SSA.
BSO	Business Services Online. A suite of business services for companies to conduct business with SSA.
Byte	A computer unit of measure; one byte contains eight bits and can store one character.
Character	A letter, number or punctuation symbol.
Character set	A group of unique electronic definitions for all letters, numbers and punctuation symbols; example: EBCDIC, ASCII.
Common paymaster	The corporation that pays an employee who works for two or more intra-related corporations at the same time or who works for two different parts of the parent corporation (with different EIN's) during the same year.
Decimal value	A character's equivalent in a numbering system using base 10.
EBCDIC	Extended Binary Coded Decimal Interchange Code. One of the acceptable character sets used for electronic processing of data.
EDT	Electronic Data Transfer. A system that connects SSA's National Computer Center with various States, Federal agencies and SSA sites via a dedicated telecommunication line.

TERM	DESCRIPTION
EFW2	Specifications for Filing Forms W-2 Electronically (EFW2). Specifications for submitting Annual W-2 Copy A information to SSA. *Formerly named Magnetic Media Reporting and Electronic Filing (MMREF-1).*
EFW2C	Specifications for Filing Forms W-2c Electronically (EFW2C). Specifications for submitting W-2c (Correction) Copy A information to SSA. *Formerly named Magnetic Media Reporting and Electronic Filing of W-2C Information (MMREF-2).*
EIN	Employer Identification Number. A nine-digit number assigned by the IRS to an organization for Federal tax reporting purposes.
ESLO	Employer Services Liaison Officer. SSA's wage reporting specialists located in regional offices across the country to assist with a variety of wage reporting issues.
Establishment number	A four-position identifier determined by the employer which further distinguishes the employer reported in an RE Record. The establishment number can be either alpha, numeric or alpha-numeric.
File	Each file must begin with an RA Record and end with an RF Record.
FIRE	Filing Information Returns Electronically (FIRE). An IRS system set up for financial institutions and others to file a variety of forms electronically.
Form 449R-2/W-2PR	(Withholding Statement) – A bilingual form sent to SSA used to report wage and tax data for employees in Puerto Rico. This form is for Puerto Rico employees.
Form 449R-2c/W-2cPR	(Corrected Withholding Statement) – A bilingual form sent to SSA used to correct a previously submitted filed Form 499R-2/W-2PR. This form is for Puerto Rico employees.
Form 2678	Employer Appointment of Agent. An IRS form used to request an agent.
Form 8508	An IRS form used to request a waiver from filing W-2/W-2c reports electronically/magnetically.
Form 8809	An IRS form used to request from IRS a time extension for filing W-2 reports.
Form W-2	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees.
Form W-2AS	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in American Samoa.
Form W-2c	Corrected Wage and Tax Statement. An IRS form sent to SSA used to correct W-2 Copy A information.
Form W-2CM	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in Northern Mariana Islands.

TERM	DESCRIPTION
Form W-2GU	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in Guam.
Form W-2VI	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in the Virgin Islands.
Form W-3	Transmittal of Wage and Tax Statements. An IRS form sent to SSA with Forms W-2.
Form W-3c	Transmittal of Corrected Wage and Tax Statements. An IRS form sent to SSA with Forms W-2c.
Form W-3cPR	Transmittal of Corrected Income and Tax Statements. An IRS transmittal form sent to SSA with Forms 499R-2c/W-2cPR for employees in Puerto Rico.
Form W-3PR	Transmittal of Withholding Statements. An IRS form sent to SSA with Forms 499R-2/W-2PR for employees in Puerto Rico.
Form W-3SS	Transmittal of Wage and Tax Statements. An IRS transmittal form sent to SSA with Forms W-2GU, W-2AS, W-2VI and W-2CM.
Hexadecimal	A numbering system using base 16 rather than base 10.
IRS	Internal Revenue Service
Logical record	For the purpose of this publication, any of the required or optional records defined in Section 4.
MMREF-1	Magnetic Media Reporting and Electronic Filing -1. Specifications for submitting Annual W-2 Copy A information to SSA. This was the former name for the EFW2 format.
MMREF-2	Magnetic Media Reporting and Electronic Filing-2. Specifications for submitting *corrections* of W-2 Copy A information to SSA. This was the former name for the EFW2C format.
MQGE	Medicare Qualified Government Employment. This applies to Federal, State and local employees who have wages that are subject to ONLY the health insurance tax but not Social Security.
NACTP	National Association of Computerized Tax Processors. The NACTP issues a four-digit numeric vendor code to identify software vendors.
NGA	National Geospatial-Intelligence Agency. (SSA uses the National Geospatial-Intelligence Agency's (NGA) FIPS 10-4 Publication for assignment of country codes.)
Physical record	A number of logical records grouped and written together as a single unit on a magnetic tape or EDT for reporting W-2 Copy A data to SSA.
Reporting representative	An individual or organization authorized to submit wage and tax reports for one or more employers.

TERM	DESCRIPTION
Retirement plan indicator	An indicator used whenever an employee has participated in an employer maintained retirement plan or a collectively bargained plan. This indicator is not applicable for nonqualified plan or section 457 plan contributions.
RRB	Railroad Retirement Board
SSA	Social Security Administration
SSN	Social Security number. A nine-digit number assigned by SSA.
State employer account number	An identification number assigned by a State to an employer for the purpose of filing wage and tax reports to State or local government taxing agencies.
Statutory employee indicator	An indicator used whenever an employee's remuneration is subject to Social Security and Medicare withholding but not to Federal income tax withholding.
Submitter	A person, organization or reporting representative submitting a file to SSA.
Third-party sick pay indicator	An indicator used whenever a third-party sick pay payer files a W-2 for an insured's employee or an employer reporting sick pay payments made by a third party.
User ID	User Identification (formerly Personal Identification Number (PIN)). The equivalent of one's electronic signature to access BSO Internet services.
USERRA	Uniformed Services Employment and Re-employment Rights Act of 1994
USPS	United States Postal Service
WFID	Wage File Identifier. A unique number assigned by SSA to a Wage Report submission (formerly TLCN [Tape Library Control Number]).