

For Tax Year 2020



# Specifications for Filing Forms W-2 Electronically (EFW2)

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

Look Inside For:

- What's New
- Filing Reminders
- Future Changes

*This document is reissued every tax year and may be updated at any time to ensure that it contains the most current information. The latest version will be indicated in the header of the document. A “Version Change Log” will indicate what has changed from the initial publication.*

## **WHAT’S NEW**

### **Record Changes**

For tax year 2020, there are no record layout changes.

### **Other Changes**

- The Social Security Wage Base for tax year 2020 is \$137,700.
- The employer and employee tax rate for Social Security will be withheld at 6.2 percent (up to \$8,537.40).
- The 2020 Social Security and Medicare coverage threshold for Household wages is \$2,200.
- **Appendix H – 16.0 - Maximum Wage and Tax Table:** This table has been modified to include tax year 2020 Social Security wage amount changes, including Household wages.
- Some editorial changes and corrections for clarification have also been made.

## **IMPORTANT NOTES**

### **Common Conditions That Will Cause the Social Security Administration (SSA) to Reject an Electronic and Paper Wage File**

SSA will reject **electronic and paper** wage files which contain a W-2 with any of the following conditions.

### **Reports with Social Security Wages and/or Tips and Medicare Wages and Tips - Relational Edits**

- Medicare Wages and Tips less than the **sum of** Social Security Wages and Social Security Tips;
- Social Security Tax greater than zero and Social Security Wages and Social Security Tips equal to zero; and
- Medicare Tax greater than zero and Medicare Wages and Tips equal to zero.

### **Household Reporting**

- If the tax year is 1994 and later and the Employer’s Employment Code is Household (H); and
- The sum of Social Security Wages and Social Security Tips is less than the yearly Social Security minimum for coverage; and
- Medicare Wages and Tips is less than the yearly minimum for coverage.

For additional information on Household reporting, please refer to IRS Publication 926, Household Employer’s Tax Guide at [www.irs.gov/pub/irs-pdf/p926.pdf](http://www.irs.gov/pub/irs-pdf/p926.pdf).

### **What Happens if SSA Rejects My Electronic or Paper Wage File?**

If the above condition occurs in an **electronic wage file**, SSA will notify the submitter by E-Mail or postal mail to correct their wage file, retest in AccuWage Online and resubmit the wage file to SSA. To ensure prompt notification, please verify that your E-Mail address in the RA (Submitter) Record is correct and complete.

If the above conditions occur in a **paper wage file**, SSA will notify the employer by E-Mail or postal mail to correct the wage file and resubmit a wage file to SSA.

If you wish to view your errors online via Business Services Online (BSO), please visit [www.socialsecurity.gov/employer/](http://www.socialsecurity.gov/employer/) and follow the instructions to log in or register to use the online suite of services.

## **FILING REMINDERS**

### **Electronic Filing**

- For tax year 2020, BSO filers may upload their files beginning **December 7, 2020**.  
*Terminating businesses may file before that date. Please refer to **Section 2.3: Terminating a Business**, for more information.*
- For tax year 2020, Electronic Data Transfer (EDT) filers may transmit their files beginning **December 7, 2020**.

### **Filing Deadlines**

- The Internal Revenue Service (IRS) deadline for electronic filing is **February 1, 2021**  
[www.irs.gov/pub/irs-pdf/iw2w3.pdf](http://www.irs.gov/pub/irs-pdf/iw2w3.pdf).

***Note: You may owe a penalty for each Form W-2 that you file late. (Refer to IRS Publication 2020 “General Instructions for Forms W-2 and W-3” for information concerning late filing penalties and terminating a business.)***

### **Other Filing Reminders**

- SSA’s BSO no longer accepts incorrectly formatted W-2 files. Please test your wage file through AccuWage Online (within BSO) before uploading your wage file. For additional information, please visit SSA’s AccuWage Online website [www.socialsecurity.gov/employer/accuwage](http://www.socialsecurity.gov/employer/accuwage).
- SSA encourages the use of AccuWage Online to test your files. (See Section 6.)
- SSA is not able to process multiple data files in a .ZIP file. Upload and send only one wage file at a time. Please see Section 7.3 (Data Requirements) for additional information.
- If you are running anti-spam software, be sure to configure it so that SSA correspondence is not identified as spam.
- Make sure that your data file is in text format.
- Make sure each data file submitted is complete (RA (Submitter) Record through RF (Final) Record).
- All submitters must obtain a BSO User Identification (ID) through our registration process (see Section 5) and must enter that BSO User ID in the RA (Submitter) Record.
- Make sure the BSO 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.
- RA (Submitter) Record Information: The National Association of Computerized Tax Processors (NACTP) code is only needed for companies that sell their software to others. Companies that develop their own software should not request an NACTP code.
- 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 delay processing.
- If you file 250 or more Forms W-2 during a calendar year, you must file them electronically unless the IRS grants you a waiver. (You may be charged a penalty if you fail to file electronically when required.)
- If your organization files on behalf of multiple employers, include no more than 1 million RW (Employee) Records or 50,000 RE (Employer) Records per submission. Following these guidelines will help to ensure that your wage data is processed in a timely manner.
- 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 (Employer) Record for the next employer in the submission; or
  - An RF (Final) Record if this is the last report in the submission.

- If no RS (State) Records are prepared, do not prepare an RV (State Total) Record.
- Do not create a file that contains any data after the RF (Final) Record. Your submission will not be processed if it contains data after the RF (Final) Record.
- Be sure to confirm that the tax year entered in the RE (Employer) Record is correct.
- Be sure the Employer Identification Number (EIN) is entered correctly in the RE (Employer) Record. This is especially important for Agents; make sure the Employer EIN is entered in the correct positions. Please see Section 2.1.2 for additional information on Agent reporting. *Note: This is the EIN SSA will use to post the W-2 data.*
- The Tax Jurisdiction Code (position 220 on the RE (Employer)) Record relates to the type of income tax that the earnings are subject to.
- Third-party sick pay recap reports must not be filed electronically. For further information, refer to IRS Publication 15-A (Employer's Supplemental Tax Guide). (See Section 6.)
- For general information about employer wage reporting, visit SSA's employer website at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer) .

### ***FUTURE CHANGES***

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## 1.0 GENERAL INFORMATION

### 1.1 Filing Requirements

*What's in this publication?*

Instructions for filing Form W-2 Copy A information with the Social Security Administration (SSA) via electronic filing using the Specifications for Filing Forms W-2 Electronically (EFW2) format for tax year 2020 reporting.

*Who must use these instructions?*

Employers submitting 250 or more W-2 Copy A forms.

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

- Yes, and we encourage you to use these instructions.
- Submitting wage files electronically may save time and improve accuracy. W-2 information is posted faster to employee records, usually within a matter of days. Employees can view their Social Security statement online at [www.socialsecurity.gov/myaccount/](http://www.socialsecurity.gov/myaccount/).
- If you are reporting 50 or fewer W-2s, W-2 Online may be an alternative, located at SSA's Business Services Online (BSO) suite of services. You can direct key up to 50 W-2s.

*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), unless the IRS has granted a waiver. See below for more information.

*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 Form W-2. Use IRS Form 8508.
- Obtain the IRS Form 8508 by:
  - Sending a request by FAX at 1-877-477-0572 or
  - Sending a request via U.S. Postal Service to:

INTERNAL REVENUE SERVICE  
ATTN: EXTENSION OF TIME COORDINATOR  
240 MURALL DRIVE, MAIL STOP 4360  
KEARNEYSVILLE, WV 25430

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

No. If you submitted a wage file electronically, do not send us the same information on paper forms.

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

SSA will not be able to accept the file for processing. Please use AccuWage Online to ensure that your wage file is properly formatted.

*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 records are forwarded to the IRS?*

All data on the RE (Employer) Record, RW (Employee) Record, RO (Employee Optional) Record, RT (Total) Record and RU (Total Optional) Record are forwarded to the IRS.

*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)
- Nonqualified Plan Section 457 Distributions or Contributions
- Nonqualified Plan Not Section 457 Distributions or Contributions
- Employer Contributions to a Health Savings Account
- Simple Retirement Account
- Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year

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

- Federal Income Tax Withheld
- Social Security Tax Withheld
- Medicare Tax Withheld
- Dependent Care Benefits
- Income from the Exercise of Nonstatutory Stock Options
- Allocated Tips
- Medical Savings 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 Nonqualified Deferred Compensation Plan
- Income Under a Nonqualified Deferred Compensation Plan That Fails to Satisfy Section 409A
- Designated Roth Contributions to a Section 401(k) Plan

- Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement
- Designated Roth Contributions Under a Governmental Section 457(b) Plan
- Cost of Employer-Sponsored Health Coverage
- Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement
- Income from Qualified Equity Grants Under Section 83(i)

***Note: These fields are still forwarded to the IRS.***

*Are there any money types not reportable in the EFW2 format?*

Yes; there are no money fields in the EFW2 format to report Box 12 Codes J, K, L or P.

- Code J: Nontaxable Sick Pay
- Code K: 20% Excise Tax on Excess Golden Parachute Payments
- Code L: Substantiated Employee Business Expense Reimbursements
- Code P: Excludable Moving Expense Reimbursements Paid Directly to a Member of the U.S. Armed Services

*What records are forwarded to the State?*

- None. You will need to file with the State separately.
- The IRS has a helpful website for State contacts at [www.irs.gov/businesses/small-businesses-self-employed/state-links-1](http://www.irs.gov/businesses/small-businesses-self-employed/state-links-1).

*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. You cannot create a hard copy W-2 from this EFW2 file.

*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 RS (State) Record shown in this publication; however, arrangements and approval for reporting to State or local taxing agencies must be made with each individual State or local tax agency.
- SSA and IRS do not transfer or process the RS (State) Record data or the RV (State Total) Record data.

*Do I have to register to get a BSO 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 Online information.

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

- 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?*

For electronic filing, the due date is **February 1, 2021**. Terminating businesses may file before that date. Please refer to **Section 2.3: Terminating a Business**, for more information.

*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 at [www.irs.gov/e-file-providers/filing-information-returns-electronically-fire](http://www.irs.gov/e-file-providers/filing-information-returns-electronically-fire) . Please visit the IRS website at [www.irs.gov/taxtopics/tc803.html](http://www.irs.gov/taxtopics/tc803.html) for additional information.
- You must request the extension before the due date of the Form W-2 using IRS Form 8809.

*How can I obtain an IRS Form 8809?*

Obtain the IRS Form 8809:

- Online by completing a fill-in Form 8809 via the FIRE system at [www.irs.gov/pub/irs-pdf/f8809.pdf](http://www.irs.gov/pub/irs-pdf/f8809.pdf) ;
- Although the IRS Technical Services Operations (TSO) strongly encourages the use of the FIRE system to request an extension of time to file, a paper Form 8809 may also be used.
  - Send a paper form via mail U.S. Postal Service to:

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE CENTER  
OGDEN, UT 84201-0209

*What if I file late?*

SSA informs the IRS of the date the file was received by SSA. 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 "General Instructions for Forms W-2 and W-3" which can be downloaded from the IRS website at [www.irs.gov/formspubs/index.html](http://www.irs.gov/formspubs/index.html).

***Note: It is important that you print and save your confirmation from SSA to show when the electronic file was submitted. We recommend: (1) you print and save the submission details with W3 Totals from BSO (see Section 5); and (2) saving your confirmation page for at least four (4) years. If you misplaced your confirmation page, you can view your submission status or employer report on BSO.***

## 1.3 Processing a File and Resubmission Files

*How long does it take to process my file?*

Generally within a few days, at most 30 days. Failure to include correct and complete submitter contact information, including an E-Mail address 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 should I do if I find a mistake in a submission that I've already submitted to SSA?*

- Please check the status of your submission on BSO (see Section 5.2).
- If the status is still '**RECEIVED**' you will have the option to **delete** the submission when viewing the submission details online, or you can contact **1-800-772-6270** to request that the submission not be processed.
- If the submission is still "**IN PROCESSING**", contact **1-800-772-6270** to request that the submission not be processed.
- If the submission has been processed, SSA will **not** be able to comply with the request, and you will need to submit a correction file (see Section 1.4).

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

- If SSA is not able to process your file, you will receive notification to log in to view your error information online at [www.socialsecurity.gov/bsowelcome.htm](http://www.socialsecurity.gov/bsowelcome.htm) with your active BSO User Identification (User ID) and password.
- If you do not have an active BSO User ID and password, please see Section 5.0 (User ID/Password Registration Information).
- Make corrections to the wage file, save, retest through AccuWage Online and send the entire file back to SSA.
- Your corrected file should be received back at SSA within 45 days from the date of the notification in order to avoid IRS penalties.

*What should I do to correct my file that could not be processed?*

- Follow the instructions in the **Resubmission Notice** you receive.
- Submitters can view their submission status in BSO to find which records need correction.
  - Correct the record(s) within your EFW2 file, save, retest in AccuWage Online and then resend the entire wage file as a "Resubmission" through BSO.
  - Do not prepare an EFW2C (W-2c) file for the incorrect file that was returned to you.
  - To ensure prompt notification, please verify that your E-Mail address in the RA (Submitter) Record is correct and complete.
- When resubmitting, enter the Resub Indicator (position 29) and the Resub Wage File Identifier (WFID) (positions 30 - 35) in the RA (Submitter) 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.

*I submitted an EFW2 wage file that had error conditions that need to be corrected. Can I submit a Correction (EFW2C) file format as a "Resubmission" with the corrected wage data?*

No, your "Resubmission" wage file must be in the same wage file format that you originally submitted to SSA. Please resubmit the same wage file WFID with the corrected information.

### 1.3.1 Examples of Resubmission File Formats

| <i>Originally Submitted Wage File Format to SSA That Had Error Conditions and Did Not Process to “Complete” Status</i> | <i>Resubmission Wage File Format Must Be Rejected As</i>  |
|--|---|
| <i>EFW2 File</i>   | <i>EFW2 File (version 2 or greater)</i>   |
| <i>EFW2C File</i>  | <i>EFW2C File (version 2 or greater)</i>  |
| <i>Paper Filer W-3/W-2</i>   | <ul style="list-style-type: none"> <li>• Resubmission wage files <b>are not</b> applicable to paper filers</li> <li>• Use W-2 Online or Paper W-3/W-2 forms</li> </ul>    |
| <i>Paper Filer W-3c/W-2c</i>   | <ul style="list-style-type: none"> <li>• Resubmission wage files <b>are not</b> applicable to paper filers</li> <li>• Use W-2C Online or Paper W-3c/W-2c forms</li> </ul> |

**Note:** If you originally filed via paper media and you need to send SSA corrected wage data, you cannot send your paper corrections using the paper WFID as an EFW2 or EFW2C electronic formatted Resubmission to SSA. Your paper wage file WFID will be rejected.

*When is it appropriate to submit a W-2c wage file?*

Only submit a W-2c correction wage file if the **original W-2 wage file** has processed to **Complete** status. You may check the status of your original W-2 wage file on BSO’s suite of services.

*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 (*Request for Copy of Tax Return*). Visit [www.irs.gov/form4506](http://www.irs.gov/form4506).
- You can quickly request transcripts by using automated self-help service tools. Please visit [www.irs.gov](http://www.irs.gov) and click on “Get a Transcript.....” under “Tools” or call **1-800-908-9946**.
- 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. To request a copy of a W-2, send your request to:

SOCIAL SECURITY ADMINISTRATION  
OFFICE OF CENTRAL OPERATIONS  
DIVISION OF EARNINGS AND BUSINESS SERVICES  
PO BOX 33003  
BALTIMORE, MD 21290-3003

## 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](http://www.socialsecurity.gov/employer/pub.htm).
- You can obtain the paper Forms W-3c/W-2c by contacting the IRS at **1-800-829-3676** or accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses).

***Note: SSA prefers to receive W-2c's electronically. Electronic filing is faster and more accurate than paper filing, posting to employee records usually within days.***

*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 RS (State) 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 RE (Employer) 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](http://www.irs.gov/pub/irs-pdf/p15a.pdf).

#### 2.1.1 Special Instructions for 2678 Agents

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

- If you are an IRS approved 2678 Agent, there is a special case in which the IRS has additional requirements for reporting the employer name and address.
- For detailed instructions, see IRS Publication "General Instructions for Forms W-2 and W-3," Special Reporting Situations for Form W-2/Agent Reporting, at [www.irs.gov/pub/irs-pdf/iw2w3.pdf](http://www.irs.gov/pub/irs-pdf/iw2w3.pdf).

#### 2.1.2 RE (Employer) Record Reporting for 2678 Agents, 3504 Agents and Common Paymasters

*I am an approved 2678 Agent, Section 3504 Agent or a Common Paymaster submitting both wage reports and tax payments under the EIN of the Agent. How do I complete the RE (Employer) Record?*

##### **2678 Agent, 3504 Agent and Common Paymaster**

- Enter the *EIN of the Agent* in RE (Employer) Record positions 8-16 (Employer/Agent EIN).
- Enter the *EIN of the Client* (the employer for whom you are reporting) in RE (Employer) Record positions 17-25 (Agent for EIN).
- Enter a '1', '2' or '3' in RE (Employer) Record position 7 (Agent Indicator Code).
- For additional information, see IRS Publication 15 (Circular E), Employer's Tax Guide, Section 16 Third-Party Payer Arrangements, at [www.irs.gov/forms-instructions](http://www.irs.gov/forms-instructions).



## 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 (Employee) 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 (Employee) 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 the employee is exceeding the annual limit for elective employee deferrals.
- **Example:** In tax year 2019 an employee contributed \$5,000 of their tax year 2019 earnings to a Section 401(k) plan, \$1,000.00 of which is a USERRA makeup contribution allocated to tax year 2018.
  - In your EFW2 file, report 00000500000 in the Deferred Compensation Contributions to Section 401(k) field (positions 287 – 297) of the employee's EFW2 RW (Employee) Record.
  - In Box 12 of the employee's **paper** Form W-2, show:
 

|      |            |
|------|------------|
| D    | \$4,000.00 |
| D 18 | \$1,000.00 |

## 2.3 Terminating a Business

*What must I do if I terminate my business?*

- Use the latest IRS Publication "General Instructions for Forms W-2 and W-3" to submit an EFW2 file to SSA by the last day of the month that follows your final Forms 941, 944 or 941-SS to the IRS.
- Be sure to enter the correct tax year and the terminated business indicator in the RE (Employer) Record.
- Enter a "1" in position 26 of the RE (Employer) Record.
- Issue W-2 copies to employees by the due date of the final Forms 941, 944 or 941-SS.

*Can I submit both mixed and non-mixed future tax year reports in one submission?*

It is advised that you file mixed and non-mixed future tax year reports separately to ensure that current tax year reports are processed timely.

**Note:**

- ***If any of your employees are immediately employed by a successor employer, see IRS section SUCCESSOR/PREDECESSOR EMPLOYERS. 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, 1996-53. For additional information, see IRS Schedule D.***

- *For additional information on terminating a business, see IRS Publication “General Instructions for Forms W-2 and W-3,” Special Reporting Situations for Form W-2 at [www.irs.gov/pub/irs-pdf/iw2w3.pdf](http://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 Publication “General Instructions for Forms W-2 and W-3,” Special Reporting Situations for Form W-2, at [www.irs.gov/pub/irs-pdf/iw2w3.pdf](http://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 (Employee) 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 (Employer) Record with an Employment Code of "Q."
- All other RW (Employee) Records (i.e., containing wages not subject to Social Security or Medicare tax) should be grouped to follow an RE (Employer) Record with an Employment Code other than "Q."
- Do not group MQGE RW (Employee) Records and non-MQGE RW (Employee) Records together after a single RE (Employer) Record.
- An MQGE report should not contain any RW (Employee) 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 (Employee) Records for the employee.
  - One RW (Employee) Record for the Medicare wage and tax data. Place after an RE (Employer) Record with an Employment Code of "Q."
  - One RW (Employee) Record for the Social Security wage and tax data. Place after an RE (Employer) Record with an Employment Code of "R."
- Combined Reporting
  - Prepare one RW (Employee) Record combining both the Medicare only (MQGE) wages and Social Security wages. Place after an RE (Employer) 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 (Employee) Record.
- For **tax year 2002 and later**, there are two options for reporting full time active duty pay:
  - You may report full time active duty pay as Employment Code M (Military). In this case, the reporting requirements are the same as for TY 1978 to 2001:
    - The EIN must be pre-registered to report Employment Code M (Military).
    - Only Social Security covered earnings paid for full time active duty in the U.S. Armed Services are to be reported as Employment Code M (Military).
    - Other types of earnings (such as drill pay) must not be reported as Employment Code M (Military).
  - You may report full-time active duty pay as Employment Code R (Regular). In this case, there are no special reporting requirements. Active duty pay may be combined (in a single report and/or in a single RW (Employee) 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 (Employer) Record with an "X" in the "Employment Code" field.
- Show wages and tips in the "Wages, Tips and Other Compensation" field in the RW (Employee) Record.
- Report zeros in the following money fields in the RW (Employee) 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 (Employer) Record, enter "1" in position 221 (Third-Party Sick Pay Indicator).
- In each related RW (Employee) Record:
  - Enter "1" in position 489 (Third-Party Sick Pay Indicator) if the RW (Employee) Record includes third-party sick pay.
  - Enter "0" in position 489 if the RW (Employee) Record does not include third-party sick pay.
- RW (Employee) Records with a "1" in position 489 must follow RE (Employer) Records with a "1" entered in position 221.
- A report with a "1" in position 221 of the RE (Employer) Record may also contain RW (Employee) Records with "0" in position 489 of the RW (Employee) Record.

## 2.9 Third-Party Sick Pay Recap Filing

*How do I report third-party sick pay recap Forms W-2 and W-3?*

Report Third-Party Sick Pay Recap data according to the instructions in the IRS Publication 15-A Employer's Supplemental Tax Guide (Supplement to Publication 15 (Circular E), Employer's Tax Guide).

## 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 (Employer) Record with an "H" in the "Employment Code" field, position 219.
- The **sum of** Social Security Wages and Social Security Tips must be equal to or greater than the yearly minimum to be covered. (See Appendix H.)
- If the sum is less than the tax year minimum, report zeros in the Social Security Wages and Social Security Tips field in the RW (Employee) Record.
  - *Note: If the sum is nonzero and less than the tax year minimum, SSA will reject your submission.*
- Medicare Wages and Tips must be equal to or greater than the tax year minimum to be covered.

- If Medicare Wages and Tips is less than the Household tax year minimum, report zeros in the RW (Employee) Record. (See Appendix H.)
  - *Note: If Medicare Wages and Tips are nonzero and less than the tax year minimum, SSA will reject your submission.*
- If you have a Household employee, you may need to withhold and pay Social Security and Medicare Taxes, pay Federal unemployment tax or both. To find out, please see IRS Publication 926.
- If you pay the employee less than the minimum Household amount for the reported tax year, none of the wages you pay the employee are Social Security or Medicare Wages and neither you nor your employee will owe Social Security or Medicare Tax on those wages.
- You aren't required to withhold Federal Income Tax from wages you pay a Household employee. You should withhold Federal Income Tax only if your Household employee asks you to withhold it and you agree. The employee must give you a completed Form W-4. See *Do You Need To Withhold Federal Income Tax*, in IRS Publication 926.
- For additional information, please refer to IRS Publication 926, Household Employer's Tax Guide at [www.irs.gov/pub/irs-pdf/p926.pdf](http://www.irs.gov/pub/irs-pdf/p926.pdf).

*Note: If fewer than 50 W-2 forms are submitted, please consider using W-2 Online to submit your file. You can complete up to 50 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](http://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 (Submitter) 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](http://www.irs.gov/pub/irs-pdf/iw2w3.pdf); or
- On the SSA website available at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer).

## **2.14 Assistance**

*Whom 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 to upload a file in BSO. However, please ensure that the file is in text format. 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 (Employer) Records with the same EIN, you may use the Establishment Number field (positions 27 – 30) to assign a unique identifier to each wage file. Enter any combination of blanks, numbers or letters.

*What records are optional in an EFW2 file and which ones are required?*

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

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

See Appendix C (Record Sequencing Examples).

### 3.2 File Requirements

#### 3.2.1 RA (Submitter) Record

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

#### 3.2.2 RE (Employer) Record

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

**3.2.3 RW (Employee) Record and RO (Employee Optional) Record**

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

**3.2.4 RS (State) Record**

- The RS (State) Record is an optional record; SSA and IRS do not read or process this information.
- Contact your State Revenue Agency to confirm the use of this record format and for questions about field definitions, covering transmittals, reporting procedures, etc. The IRS has a helpful website for State contacts at [www.irs.gov/businesses/small-businesses-self-employed/state-links-1](http://www.irs.gov/businesses/small-businesses-self-employed/state-links-1).
- The RS (State) Record should follow the related RW (Employee) Record (or RO (Employee Optional) Record).
- If there are multiple RS (State) Records for an employee, include all of the RS (State) Records for the employee immediately after the related RW (Employee) or RO (Employee Optional) Record.
- Do not generate this record if only blanks would be entered after the record identifier.

**3.2.5 RT (Total) Record and RU (Total Optional) Record**

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

**3.2.6 RV (State Total) Record**

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

**3.2.7 RF (Final) Record**

- Must be the last record on the file.
- Must appear only once on each file.
- Do not create a file that contains any data recorded after the RF (Final) Record. Your submission will not be processed if it contains data after the RF (Final) Record.



### 3.3 Assistance

*Whom 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?*

Each record is 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 (Employee) Records or 50,000 RE (Employer) 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 (Submitter) Record and the "Employer Contact E-Mail/Internet" field in the RE (Employer) Record (positions 446-485).
- For the "Contact E-Mail/Internet" field in the RA (Submitter) Record (positions 446 - 485) and in the "Employer Contact E-Mail/Internet" RE (Employer) Record (positions 279-318), 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, "General Instructions for Forms W-2 and W-3" at [www.irs.gov/pub/irs-pdf/iw2w3.pdf](http://www.irs.gov/pub/irs-pdf/iw2w3.pdf).

*The IRS Publication "General Instructions for Forms W-2 and W-3" addresses boxes on the forms. Do you have a cross-reference from the paper boxes to the EFW2 format fields?*

Yes. See Appendix E (W-3/W-2 Paper 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, not zeros.

*What rules do you have for money fields?*

- Must contain only numbers.
- No punctuation.

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

*What rules do you have for reporting Wages, Tips, and Other Compensation and Income Tax Withheld?*

The Tax Jurisdiction Code reported in position 220 of the RE (Employer) Record tells SSA how to process the report.

In order to be processed correctly by SSA and forwarded to the IRS,

- Wages, Tips and Other Compensation Subject to Federal or Territorial Income Tax and
- Income Tax Withheld must be reported in the following records/position(s) as shown in 4.2.1 below.

#### 4.2.1 Examples of How to Report Wages, Tips and Other Compensation and Income Tax

| If the RE (Employer) Record Tax Jurisdiction Code Is: | Wages, Tips, and Other Compensation Must Be Reported In: |                                  | Income Tax Withheld Must Be Reported In: |                                  |
|---|--|----------------------------------|--|----------------------------------|
| Blank<br>Position 220                                 | RW Record<br>Positions 188 - 198                         | RT Record<br>Positions 10 - 24   | RW Record<br>Positions 199 - 209         | RT Record<br>Positions 25 - 39   |
| P (Puerto Rico)<br>Position 220                       | RO Record<br>Positions 319 - 329                         | RU Record<br>Positions 415 - 429 | RO Record<br>Positions 330 - 340         | RU Record<br>Positions 430 - 444 |
| V (Virgin Islands)<br>Position 220                    | RO Record<br>Positions 363 - 373                         | RU Record<br>Positions 460 - 474 | RO Record<br>Positions 374 - 384         | RU Record<br>Positions 475 - 489 |
| G (Guam)<br>Position 220                              | RO Record<br>Positions 363 - 373                         | RU Record<br>Positions 460 - 474 | RO Record<br>Positions 374 - 384         | RU Record<br>Positions 475 - 489 |
| S (American Samoa)<br>Position 220                    | RO Record<br>Positions 363 - 373                         | RU Record<br>Positions 460 - 474 | RO Record<br>Positions 374 - 384         | RU Record<br>Positions 475 - 489 |
| N (Northern Mariana Islands)<br>Position 220          | RO Record<br>Positions 363 - 373                         | RU Record<br>Positions 460 - 474 | RO Record<br>Positions 374 - 384         | RU Record<br>Positions 475 - 489 |

**Note:** Wage and tax amounts that are not reported in the appropriate fields for the Tax Jurisdiction Code of the report will not be processed by SSA and will not be forwarded to IRS.

*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 [pe.usps.com/BusinessMail101/Index](https://pe.usps.com/BusinessMail101/Index) ; or
  - Call the U.S. Postal Service at **1-800-275-8777**.
- For State, use only the two-letter abbreviations in Appendix F. (SSA uses the U.S. Postal Service (USPS) abbreviations for States, U.S. territories and possessions and military post offices.)

**4.2.2 Example of EFW2 Fields Correctly Populated for a Domestic Address**

| Question  | Field Name                         | Example                          |
|---|------------------------------------|----------------------------------|
| If the address is served by the USPS, what fields need to be completed? | Location Address (if applicable)   | 2 <sup>nd</sup> Floor, Suite 234 |
|   | Delivery Address                   | 123 Main Street                  |
|   | City                               | Baltimore                        |
|   | State Abbreviation                 | MD                               |
|   | Zip Code                           | 12345                            |
|   | Zip Code Extension (if applicable) | 7890                             |

- For Country Codes, use only the two-letter abbreviations in Appendix G. Do not use a Country Code when a United States address is shown.

**4.2.3 Example of EFW2 Fields Correctly Populated for an International Address**

| Question  | Field Name                       | Example                          |
|---|----------------------------------|----------------------------------|
| If the address is served by the USPS, what fields need to be completed? | Location Address (if applicable) | 2 <sup>nd</sup> Floor, Suite 234 |
|   | Delivery Address                 | 1010 Clear Street                |
|   | City                             | Ottawa                           |
|   | Foreign State/Province           | ON                               |
|   | Foreign Postal Code              | KIA 0B1                          |
|   | Country Code                     | CA                               |

- Please refer to Appendix D (Acceptable Character Sets) for characters acceptable for the address fields.

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

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

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

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

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

- Enter the name 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 not include any titles.

*What rules do you have for formatting an E-Mail address for SSA's purposes?*

A well-formed E-Mail address contains a local part (everything before the @ symbol) and a domain part (everything after the @ symbol). Within the domain, everything after the last "." is considered the top-level domain. The following example describes the various parts of an E-Mail:

local-part@domain.top-level-domain

*How do I know if the top-level domain in my E-Mail address is acceptable?*

A complete list of acceptable top-level domains is available on the Internet Assigned Numbers Authority (IANA) website at [www.iana.org/domains/root/db](http://www.iana.org/domains/root/db). Note that all top-level domains must comply with SSA's acceptable character set (see Appendix D).

#### 4.2.4 Examples of Incorrectly Formed E-Mail Addresses

| Condition   | Example                                     |
|---|---|
| • Must contain only one @ symbol  | John@Doe.@ssa.gov                           |
| • Must not contain consecutive periods to the left or right of the @ symbol   | John...Doe@ssa.gov or<br>John.Doe@ssa...gov |
| • Must not contain empty spaces to the left or right of the @ symbol  | John .Doe@ssa.gov or<br>John.Doe@ ssa.gov   |
| • Must not contain a period in the first or last position   | .John.Doe@ssa.gov or<br>John.Doe@ssa.gov.   |
| • Must not contain a period immediately to the left or right of the @ symbol  | John.Doe.@ssa.gov or<br>John.Doe@.ssa.gov   |
| • Must not contain an @ symbol in the first or last position  | @John.Doe@ssa.gov or<br>John.Doe@ssa.gov@   |
| • Must contain a top-level domain approved by the Internet Assigned Numbers Authority (IANA, <a href="http://www.iana.org/domains/root/db">www.iana.org/domains/root/db</a> ). (For a complete list of acceptable characters, see Appendix D) | John.Doe@ssa.guv                            |
| • Must not contain characters other than alphanumeric, hyphens or periods to the right of the @ symbol  | John.Doe@ss>.gov                            |
| • Must not contain hyphens immediately to the right of the @ symbol, or before or after a period  | John.Doe@-ssa.gov or<br>John.Doe@ssa-.-gov  |
| • Must contain either alphanumeric characters, or the following keyboard characters, to the left of the @ symbol<br><br>(~!#\$%^&* _+{} ?'-= / `)   | Jo[h(n.Do)e@ssa.com                         |

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

- Use the number shown on the original/replacement SSN card.
- Only numeric characters.
- Omit hyphens.
- May not begin with a 666 or 9.
- If there is **no SSN available** for the employee, enter **zeros (0)** in positions 3 - 11 of the RW (Employee) 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 (Employee) Record as follows:

#### 4.2.5 Example: Rules for Reporting an SSN

|   |  |
|---|--|
| 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 not 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 two or more 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. It is imperative that the tax year, Employer/Agent Identification Number (EIN), Employer Name, Kind of Employer, Employment Code and Tax Jurisdiction Code be completed in order to properly process the file.

*What is the purpose of the RW (Employee) and RO (Optional Employee) Records?*

It reports income and tax data for employees.

*What is the purpose of the RS (State) Record?*

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

*What is the purpose of the RT (Total) and RU (Optional Total) Records?*

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

*What is the purpose of the RV (State Total) Record?*

It summarizes totals for all RS (State) Records reported since the last RE (Employer) Record.

*What is the purpose of the RF (Final) Record?*

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

#### **4.4 Assistance**

*Whom 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 (Submitter) Record

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

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

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

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

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

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

| Field Name | Contact Fax | Blank | Preparer Code | Blank   |
|------------|-------------|-------|---------------|---------|
| Position   | 489-498     | 499   | 500           | 501-512 |
| Length     | 10          | 1     | 1             | 12      |



| RA<br>(SUBMITTER)<br>RECORD<br>POSITION | FIELD NAME  | LENGTH | FIELD SPECIFICATIONS  |
|---|---|--------|---|
| 1-2                                     | Record Identifier   | 2      | Constant "RA".  |
| 3-11                                    | Submitter's<br>Employer<br>Identification<br>Number (EIN) | 9      | <p><b>This is a required field.</b></p> <p>Enter the submitter's EIN.</p> <ul style="list-style-type: none"> <li>• Enter the EIN used for BSO User ID/Password registration (see Section 5).</li> <li>• Only numeric characters</li> <li>• Omit hyphens</li> <li>• Do <u>not</u> begin with 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89.</li> </ul> <p>For third-party self-employed submitters, see Section 2.11.</p>   |
| 12-19                                   | User Identification<br>(User ID)                          | 8      | <p><b>This is a required field.</b></p> <p>Enter the eight-character BSO User ID assigned to the employee who is attesting to the accuracy of this file.</p> <p>See Section 5 for further information concerning the difference in using the BSO User ID as a signature and using the BSO User ID to access BSO.</p>  |
| 20-23                                   | Software Vendor<br>Code                                   | 4      | <p>Enter the <b>numeric</b> four-digit Software Vendor Identification Code assigned by the National Association of Computerized Tax Processors (NACTP). To request a Vendor Identification Code, visit their website at <a href="http://www.nactp.org">www.nactp.org</a>. The NACTP code is only needed for companies that sell their software to others.</p> <p>If you entered "99 (Off-the-Shelf Software)" in the Software Code field in positions 36-37, enter the Software Vendor Code. Otherwise, fill with blanks.</p> |
| 24-28                                   | Blanks  | 5      | Fill with blanks. Reserved for SSA use.   |
| 29                                      | Resub Indicator   | 1      | <p>Enter "1" if this file is being resubmitted.</p> <p>Otherwise, enter "0" (zero).</p>   |
| 30-35                                   | Resub Wage File<br>Identifier (WFID)                      | 6      | <p>If you entered a "1" in the Resub Indicator field (position 29), enter the WFID displayed on the notice SSA sent you.</p> <p>Otherwise, fill with blanks.</p>  |
| 36-37                                   | Software Code   | 2      | <p>Enter one of the following codes to indicate the software used to create your file:</p> <ul style="list-style-type: none"> <li>• 98 = In-House Program</li> <li>• 99 = Off-the-Shelf Software</li> </ul>   |

| RA<br>(SUBMITTER)<br>RECORD<br>POSITION | FIELD NAME             | LENGTH | FIELD SPECIFICATIONS   |
|---|------------------------|--------|--|
| 38-94                                   | Company Name           | 57     | Enter the company name.<br>Left justify and fill with blanks.  |
| 95-116                                  | Location Address       | 22     | Enter the company's location address (Attention, Suite, Room Number, etc.).<br>Example: 2 <sup>nd</sup> Floor, Suite 234<br>Left justify and fill with blanks. |
| 117-138                                 | Delivery Address       | 22     | Enter the company's delivery address (Street or Post Office Box).<br>Example: 123 Main Street<br>Left justify and fill with blanks.                            |
| 139-160                                 | City                   | 22     | Enter the company's city.<br>Left justify and fill with blanks.  |
| 161-162                                 | State Abbreviation     | 2      | Enter the company's State or commonwealth/ territory.<br>Use a postal abbreviation as shown in Appendix F.<br>For a foreign address, fill with blanks.         |
| 163-167                                 | ZIP Code               | 5      | Enter the company's ZIP code.<br>For a foreign address, fill with blanks.  |
| 168-171                                 | ZIP Code Extension     | 4      | Enter the company's four-digit extension of the ZIP code.<br>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.<br>Left justify and fill with blanks.<br>Otherwise, fill with blanks.                               |
| 200-214                                 | Foreign Postal Code    | 15     | If applicable, enter the company's foreign postal code.<br>Left justify and fill with blanks.<br>Otherwise, fill with blanks.                                  |

| RA<br>(SUBMITTER)<br>RECORD<br>POSITION | FIELD NAME         | LENGTH | FIELD SPECIFICATIONS  |
|---|--------------------|--------|---|
| 215-216                                 | Country Code       | 2      | <p>If one of the following applies, fill with blanks:</p> <ul style="list-style-type: none"> <li>• One of the 50 States of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> <p>Otherwise, enter the applicable Country Code (see Appendix G).</p> |
| 217-273                                 | Submitter Name     | 57     | <p><b>This is a required field.</b></p> <p>Enter the name of the organization to receive error notification if this file cannot be processed.</p> <p>Left justify and fill with blanks.</p>   |
| 274-295                                 | Location Address   | 22     | <p>Enter the submitter's location address (Attention, Suite, Room Number, etc.).</p> <p>Example: 2<sup>nd</sup> Floor, Suite 234</p> <p>Left justify and fill with blanks.</p>  |
| 296-317                                 | Delivery Address   | 22     | <p><b>This is a required field.</b></p> <p>Enter the submitter's delivery address (Street or Post Office Box).</p> <p>Left justify and fill with blanks.</p>  |
| 318-339                                 | City               | 22     | <p><b>This is a required field.</b></p> <p>Enter the submitter's city.</p> <p>Left justify and fill with blanks.</p>  |
| 340-341                                 | State Abbreviation | 2      | <p><b>This is a required field.</b></p> <p>Enter the submitter's State or commonwealth/territory.</p> <p>Use a postal abbreviation as shown in Appendix F.</p> <p>For a foreign address, fill with blanks.</p>  |
| 342-346                                 | ZIP Code           | 5      | <p><b>This is a required field.</b></p> <p>Enter the submitter's ZIP code.</p> <p>For a foreign address, fill with blanks.</p>  |
| 347-350                                 | ZIP Code Extension | 4      | <p>Enter the submitter's four-digit extension of the ZIP code.</p> <p>If not applicable, fill with blanks.</p>  |

| RA<br>(SUBMITTER)<br>RECORD<br>POSITION   | FIELD NAME              | LENGTH | FIELD SPECIFICATIONS   |
|---|-------------------------|--------|--|
| 351-355   | Blank                   | 5      | Fill with blanks. Reserved for SSA use.  |
| <b>IMPORTANT NOTE:</b> <i>If using a foreign address, the Foreign State/Province (positions 356-378), Foreign Postal Code (positions 379-393) and the Country Code (positions 394-395) are required to be completed. Refer to Section 4.2.3 for Examples of a Correctly Formed International Address.</i> |                         |        |  |
| 356-378   | Foreign State/Province  | 23     | If applicable, enter the submitter's foreign State/province.<br><br>Left justify and fill with blanks.<br><br>Otherwise, fill with blanks.   |
| 379-393   | Foreign Postal Code     | 15     | If applicable, enter the submitter's foreign postal code.<br><br>Left justify and fill with blanks.<br><br>Otherwise, fill with blanks.  |
| 394-395   | Country Code            | 2      | If one of the following applies, fill with blanks: <ul style="list-style-type: none"> <li>• One of the 50 States of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> Otherwise, enter the applicable Country Code (see Appendix G).  |
| 396-422   | Contact Name            | 27     | <b>This is a required field.</b><br><br>Enter the name of the person to be contacted by SSA concerning processing problems.<br><br>Left justify and fill with blanks.  |
| 423-437   | Contact Phone Number    | 15     | <b>This is a required field.</b><br><br>Enter the contact's telephone number with numeric values only (including area code). Do not use any special characters.<br><br>Example: 1232345678<br><br>Left justify and fill with blanks.<br><br><i>Note: It is imperative that the contact's telephone number be entered in the appropriate positions. Failure to include correct and complete submitter contact information may, in some cases, delay the timely processing of your file.</i> |
| 438-442   | Contact Phone Extension | 5      | Enter the contact's telephone extension.<br><br>Left justify and fill with blanks.   |

| RA<br>(SUBMITTER)<br>RECORD<br>POSITION | FIELD NAME                  | LENGTH | FIELD SPECIFICATIONS   |
|---|-----------------------------|--------|--|
| 443-445                                 | Blank                       | 3      | Fill with blanks. Reserved for SSA use.  |
| 446-485                                 | Contact E-Mail/<br>Internet | 40     | <p>Enter the contact's E-Mail/Internet address.</p> <p>This field may be upper and lower case.</p> <p>The rules for entering a valid E-Mail address for SSA's purposes are as follows:</p> <ul style="list-style-type: none"> <li>• Must not be blank (<i>This rule only applies to the RA (Submitter) Record Contact E-Mail/Internet field</i>)</li> <li>• Must contain only one @ symbol</li> <li>• Must not contain consecutive periods to the left or right of the @ symbol</li> <li>• Must not contain empty spaces to the left or right of the @ symbol</li> <li>• Must not contain a period in the first or last position</li> <li>• Must not contain a period immediately to the left or right of the @ symbol</li> <li>• Must not contain an @ symbol in the first or last position</li> <li>• Must contain a top-level domain approved by Internet Assigned Numbers Authority (IANA, <a href="http://www.iana.org/domains/root/db">www.iana.org/domains/root/db</a>). (For a complete list of acceptable characters, see Appendix D)</li> <li>• Must not contain characters other than alphanumeric, hyphens or periods to the right of the @ symbol</li> <li>• Must not contain hyphens immediately to the right of the @ symbol, or before or after a period</li> <li>• Must contain either alphanumeric characters, or the following keyboard characters, to the left of the @ symbol: (~!#\$%^&amp;*_{} ?'\`-=/\`)</li> <li>• For examples, please refer to Section 4.2.4</li> </ul> <p><b>Note: The RA (Submitter) Record E-Mail is used to notify submitters of errors in the submission. Therefore, it is imperative that the submitter's E-Mail address not be blank and be entered in the appropriate positions. Failure to include correct and complete submitter E-Mail information may, in some cases, delay the timely processing of your file.</b></p> |
| 486-488                                 | Blank                       | 3      | Fill with blanks. Reserved for SSA use.  |
| 489-498                                 | Contact Fax                 | 10     | <p>If applicable, enter the contact's fax number (including area code).</p> <p>Otherwise, fill with blanks.</p> <p><b>For U.S. and U.S. territories only.</b></p>  |
| 499                                     | Blank                       | 1      | Fill with blanks. Reserved for SSA use.  |

| RA<br>(SUBMITTER)<br>RECORD<br>POSITION | FIELD NAME    | LENGTH | FIELD SPECIFICATIONS  |
|---|---------------|--------|---|
| 500                                     | Preparer Code | 1      | <p>Enter one of the following codes to indicate who prepared this file:</p> <ul style="list-style-type: none"> <li>• A = Accounting Firm</li> <li>• L = Self-Prepared</li> <li>• S = Service Bureau</li> <li>• P = Parent Company</li> <li>• O = Other</li> </ul> <p><i>Note: If more than one code applies, use the code that best describes who prepared this file.</i></p> |
| 501-512                                 | Blank         | 12     | Fill with blanks. Reserved for SSA use.   |

## 4.6 RE (Employer) Record

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

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

| Field Name | State Abbreviation | ZIP Code | ZIP Code Extension | Kind of Employer | Blank   | Foreign State/Province |
|------------|--------------------|----------|--------------------|------------------|---------|------------------------|
| Position   | 163-164            | 165-169  | 170-173            | 174              | 175-178 | 179-201                |
| Length     | 2                  | 5        | 4                  | 1                | 4       | 23                     |

| Field Name | Foreign Postal Code | Country Code | Employment Code | Tax Jurisdiction Code | Third-Party Sick Pay Indicator | Employer Contact Name |
|------------|---------------------|--------------|-----------------|-----------------------|--------------------------------|-----------------------|
| Position   | 202-216             | 217-218      | 219             | 220                   | 221                            | 222-248               |
| Length     | 15                  | 2            | 1               | 1                     | 1                              | 27                    |

| Field Name | Employer Contact Phone Number | Employer Contact Phone Extension | Employer Contact Fax Number | Employer Contact E-Mail/Internet | Blank   |
|------------|-------------------------------|----------------------------------|-----------------------------|----------------------------------|---------|
| Position   | 249-263                       | 264-268                          | 269-278                     | 279-318                          | 319-512 |
| Length     | 15                            | 5                                | 10                          | 40                               | 194     |

| RE<br>(EMPLOYER)<br>RECORD<br>POSITION | FIELD NAME                                  | LENGTH | FIELD SPECIFICATIONS   |
|--|---|--------|--|
| 1-2                                    | Record Identifier                           | 2      | Constant "RE".   |
| 3-6                                    | Tax Year                                    | 4      | <p><b>This is a required field.</b></p> <p>Enter the tax year for this report (CCYY).</p> <p>This field is valid from 1978 through the current tax year.</p>   |
| 7                                      | Agent Indicator Code                        | 1      | <p><b>NOTE: Review Section 2.1 - Agent Determination before entering a "1," "2" or "3" in this field.</b></p> <p>If applicable, enter one of the following codes:</p> <ul style="list-style-type: none"> <li>• 1 = 2678 Agent (Approved by IRS)</li> <li>• 2 = Common Paymaster (A corporation that pays an employee who works for two or more related corporations at the same time.)</li> <li>• 3 = 3504 Agent</li> </ul> <p><b>Note: If more than one code applies, use the one that best describes your status as an agent.</b></p> <p>Otherwise, fill with a blank.</p>   |
| 8-16                                   | Employer /Agent Identification Number (EIN) | 9      | <p><b>This is a required field.</b></p> <ul style="list-style-type: none"> <li>• Enter only numeric characters.</li> <li>• Omit hyphens.</li> <li>• Do <u>not</u> begin with 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89.</li> <li>• Enter the EIN under which tax payments were submitted to the IRS under Form 941, 943, 944, CT-1 or Schedule H. <ul style="list-style-type: none"> <li>○ If employer tax payments were deposited under the EIN of the Agent, enter the EIN of the Agent.</li> <li>○ If employer tax payments were deposited under the EIN of the employer, enter the EIN of the employer.</li> </ul> </li> <li>• If you entered a "1", "2" or "3" in the Agent Indicator Code field (position 7); enter the EIN of the Agent.</li> <li>• See "Other EIN" (positions 31- 39) if taxes were deposited under more than one EIN during the year.</li> </ul> |
| 17-25                                  | Agent for EIN                               | 9      | <p>If you entered a "1" in the Agent Indicator Code field (position 7), enter the client-employer's EIN for which you are an Agent.</p> <p>Otherwise, fill with blanks</p>   |



| RE<br>(EMPLOYER)<br>RECORD<br>POSITION   | FIELD NAME                        | LENGTH | FIELD SPECIFICATIONS   |
|--|-----------------------------------|--------|--|
| 26   | Terminating<br>Business Indicator | 1      | <p>If this is the last tax year that W-2s will be filed under this EIN, enter "1."</p> <p>Otherwise, enter "0" (zero).</p> <p>For more information, see <b>Section 2.3 Terminating a Business.</b></p>   |
| 27-30  | Establishment<br>Number           | 4      | <p>For multiple RE (Employer) Records with the same EIN, you may use this field to assign a unique identifier for each RE (Employer) Record (i.e., store for factory locations or types of payroll). Enter any combination of blanks, numbers, letters or keyboard characters.</p> <p>Otherwise, fill with blanks.</p>   |
| 31-39  | Other EIN                         | 9      | <p>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.</p> <ul style="list-style-type: none"> <li>• Enter only numeric characters.</li> <li>• Omit hyphens.</li> <li>• Do <u>not</u> begin with 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89.</li> </ul> <p>Otherwise, fill with blanks.</p> |
| <b>IMPORTANT NOTE:</b> <i>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, 945, CT-1 or Schedule H.</i> |                                   |        |  |
| 40-96  | Employer Name                     | 57     | <p><b>This is a required field.</b></p> <p>Enter the name associated with the EIN entered in positions 8 -16.</p> <p>If you entered an Agent Indicator Code of "1" (position 7), see Section 2.1.1.</p> <p>Left justify and fill with blanks.</p>  |
| 97-118   | Location Address                  | 22     | <p>Enter the employer's location address (Attention, Suite, Room Number, etc.).</p> <p>Example: 2<sup>nd</sup> Floor, Suite 234</p> <p>Left justify and fill with blanks.</p>  |
| 119-140  | Delivery Address                  | 22     | <p>Enter the employer's delivery address (Street or Post Office Box).</p> <p>Example: 123 Main Street</p> <p>Left justify and fill with blanks.</p>  |

| RE<br>(EMPLOYER)<br>RECORD<br>POSITION | FIELD NAME                 | LENGTH | FIELD SPECIFICATIONS  |
|--|----------------------------|--------|---|
| 141-162                                | City                       | 22     | Enter the employer's city.<br><br>Left justify and fill with blanks   |
| 163-164                                | State Abbreviation         | 2      | Enter the employer's State or commonwealth/territory.<br>Use a postal abbreviation shown in Appendix F.<br><br>For a foreign address, fill with blanks  |
| 165-169                                | ZIP Code                   | 5      | Enter the employer's ZIP code.<br><br>For a foreign address, fill with blanks.  |
| 170-173                                | ZIP Code Extension         | 4      | Enter the employer's four-digit extension of the ZIP code.<br><br>If not applicable, fill with blanks.  |
| 174                                    | Kind of Employer           | 1      | <b>This is a required field.</b><br><br>Enter the appropriate kind of employer:<br><br><b>F = Federal govt.</b><br>(Federal government entity or instrumentality)<br><b>S = State/local non-501c.</b><br>(State or local government or instrumentality (this includes cities, townships, counties, special-purpose districts or other publicly-owned entities with governmental authority))<br><b>T = 501c non-govt.</b><br>(Non-governmental tax-exempt Section 501(c) organization (types of 501(c) non-governmental organizations include private foundations, public charities, social and recreation clubs and veterans' organizations))<br><b>Y = State/local 501c.</b><br>(State or local government or instrumentality where the employer received a determination letter from the IRS indication that they are also a tax-exempt organization under Section 501(c)(3))<br><b>N = None Apply</b><br><br><b>Note: Leave blank if the Tax Jurisdiction Code in position 220 of the RE (Employer) Record is P (Puerto Rico).</b> |
| 175-178                                | Blank                      | 4      | Fill with blanks. Reserved for SSA use.   |
| 179-201                                | Foreign State/<br>Province | 23     | If applicable, enter the employer's foreign State/province.<br><br>Left justify and fill with blanks.<br><br>Otherwise, fill with blanks.   |

|         |                     |   |  |   |   |             |          |   |   |           |            |   |   |          |          |   |   |   |          |   |   |          |      |   |   |         |          |   |   |                      |          |
|---------|---------------------|---|--|---|---|-------------|----------|---|---|-----------|------------|---|---|----------|----------|---|---|---|----------|---|---|----------|------|---|---|---------|----------|---|---|----------------------|----------|
| 202-216 | Foreign Postal Code | 15  | <p>If applicable, enter the employer's foreign postal code.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>  |   |   |             |          |   |   |           |            |   |   |          |          |   |   |   |          |   |   |          |      |   |   |         |          |   |   |                      |          |
| 217-218 | Country Code        | 2   | <p>If one of the following applies, fill with blanks:</p> <ul style="list-style-type: none"> <li>• One of the 50 States of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> <p>Otherwise, enter the employer's applicable Country Code (see Appendix G).</p>   |   |   |             |          |   |   |           |            |   |   |          |          |   |   |   |          |   |   |          |      |   |   |         |          |   |   |                      |          |
| 219     | Employment Code     | 1   | <p><b>This is a required field.</b></p> <p>Enter the appropriate employment code:</p> <table> <tr> <td>A</td><td>=</td><td>Agriculture</td><td>Form 943</td></tr> <tr> <td>H</td><td>=</td><td>Household</td><td>Schedule H</td></tr> <tr> <td>M</td><td>=</td><td>Military</td><td>Form 941</td></tr> <tr> <td>Q</td><td>=</td><td>Medicare Qualified<br/>Government Employment</td><td>Form 941</td></tr> <tr> <td>X</td><td>=</td><td>Railroad</td><td>CT-1</td></tr> <tr> <td>F</td><td>=</td><td>Regular</td><td>Form 944</td></tr> <tr> <td>R</td><td>=</td><td>Regular (all others)</td><td>Form 941</td></tr> </table> <p>If the Tax Jurisdiction Code in position 220 of the RE (Employer) Record is blank (domestic), reporting Employment Code 'Q' (MQGE) is valid for tax year 1983 through the current tax year.</p> <p>If the Tax Jurisdiction Code in position 220 of the RE (Employer) Record is P, V, G, S, or N (not domestic), reporting Employment Code 'Q' (MQGE) is valid for tax years 1986 through the current tax year.</p> <p><b>Note: Railroad reporting is not applicable for Puerto Rico and territorial employers.</b></p> | A | = | Agriculture | Form 943 | H | = | Household | Schedule H | M | = | Military | Form 941 | Q | = | Medicare Qualified<br>Government Employment | Form 941 | X | = | Railroad | CT-1 | F | = | Regular | Form 944 | R | = | Regular (all others) | Form 941 |
| A       | =                   | Agriculture                                 | Form 943   |   |   |             |          |   |   |           |            |   |   |          |          |   |   |   |          |   |   |          |      |   |   |         |          |   |   |                      |          |
| H       | =                   | Household                                   | Schedule H   |   |   |             |          |   |   |           |            |   |   |          |          |   |   |   |          |   |   |          |      |   |   |         |          |   |   |                      |          |
| M       | =                   | Military                                    | Form 941   |   |   |             |          |   |   |           |            |   |   |          |          |   |   |   |          |   |   |          |      |   |   |         |          |   |   |                      |          |
| Q       | =                   | Medicare Qualified<br>Government Employment | Form 941   |   |   |             |          |   |   |           |            |   |   |          |          |   |   |   |          |   |   |          |      |   |   |         |          |   |   |                      |          |
| X       | =                   | Railroad                                    | CT-1   |   |   |             |          |   |   |           |            |   |   |          |          |   |   |   |          |   |   |          |      |   |   |         |          |   |   |                      |          |
| F       | =                   | Regular                                     | Form 944   |   |   |             |          |   |   |           |            |   |   |          |          |   |   |   |          |   |   |          |      |   |   |         |          |   |   |                      |          |
| R       | =                   | Regular (all others)                        | Form 941   |   |   |             |          |   |   |           |            |   |   |          |          |   |   |   |          |   |   |          |      |   |   |         |          |   |   |                      |          |

| RE<br>(EMPLOYER)<br>RECORD<br>POSITION | FIELD NAME                       | LENGTH                         | FIELD SPECIFICATIONS   |       |   |     |   |   |                      |   |   |            |   |   |                      |   |   |                                |   |   |                          |
|--|----------------------------------|--------------------------------|--|-------|---|-----|---|---|----------------------|---|---|------------|---|---|----------------------|---|---|--------------------------------|---|---|--------------------------|
| 220                                    | Tax Jurisdiction Code            | 1                              | <p><b>This is a required field.</b></p> <p>Enter the code that identifies the type of income tax withheld from the employee’s earnings.</p> <table><tr><td>Blank</td><td>=</td><td>W-2</td></tr><tr><td>V</td><td>=</td><td>Virgin Islands W-2VI</td></tr><tr><td>G</td><td>=</td><td>Guam W-2GU</td></tr><tr><td>S</td><td>=</td><td>American Samoa W-2AS</td></tr><tr><td>N</td><td>=</td><td>Northern Mariana Islands W-2CM</td></tr><tr><td>P</td><td>=</td><td>Puerto Rico W-2PR/499R-2</td></tr></table> | Blank | = | W-2 | V | = | Virgin Islands W-2VI | G | = | Guam W-2GU | S | = | American Samoa W-2AS | N | = | Northern Mariana Islands W-2CM | P | = | Puerto Rico W-2PR/499R-2 |
| Blank                                  | =                                | W-2                            |  |       |   |     |   |   |                      |   |   |            |   |   |                      |   |   |                                |   |   |                          |
| V                                      | =                                | Virgin Islands W-2VI           |  |       |   |     |   |   |                      |   |   |            |   |   |                      |   |   |                                |   |   |                          |
| G                                      | =                                | Guam W-2GU                     |  |       |   |     |   |   |                      |   |   |            |   |   |                      |   |   |                                |   |   |                          |
| S                                      | =                                | American Samoa W-2AS           |  |       |   |     |   |   |                      |   |   |            |   |   |                      |   |   |                                |   |   |                          |
| N                                      | =                                | Northern Mariana Islands W-2CM |  |       |   |     |   |   |                      |   |   |            |   |   |                      |   |   |                                |   |   |                          |
| P                                      | =                                | Puerto Rico W-2PR/499R-2       |  |       |   |     |   |   |                      |   |   |            |   |   |                      |   |   |                                |   |   |                          |
| 221                                    | Third-Party Sick Pay Indicator   | 1                              | <p>Enter “1” for a sick pay indicator.</p> <p>Otherwise, enter "0" (zero).</p>   |       |   |     |   |   |                      |   |   |            |   |   |                      |   |   |                                |   |   |                          |
| 222-248                                | Employer Contact Name            | 27                             | <p>Enter the name of the employer’s contact.</p> <p>Left justify and fill with blanks.</p>   |       |   |     |   |   |                      |   |   |            |   |   |                      |   |   |                                |   |   |                          |
| 249-263                                | Employer Contact Phone Number    | 15                             | <p>Enter the employer’s contact telephone number with numeric values only (including area code). Do not use any special characters.</p> <p>Example: 1232345678</p> <p>Left justify and fill with blanks.</p>   |       |   |     |   |   |                      |   |   |            |   |   |                      |   |   |                                |   |   |                          |
| 264-268                                | Employer Contact Phone Extension | 5                              | <p>Enter the employer’s contact telephone extension with numeric values only. Do not use any special characters.</p> <p>Example: 12345</p> <p>Left justify and fill with blanks.</p>   |       |   |     |   |   |                      |   |   |            |   |   |                      |   |   |                                |   |   |                          |
| 269-278                                | Employer Contact Fax Number      | 10                             | <p>If applicable, enter the employer’s contact fax number with numeric values only (including area code). Do not use any special characters.</p> <p>Example: 1232345678</p> <p>Otherwise, fill with blanks.</p> <p><b>For U.S. and U.S. territories only.</b></p>  |       |   |     |   |   |                      |   |   |            |   |   |                      |   |   |                                |   |   |                          |

| RE<br>(EMPLOYER)<br>RECORD<br>POSITION | FIELD NAME                          | LENGTH | FIELD SPECIFICATIONS  |
|--|-------------------------------------|--------|---|
| 279-318                                | Employer Contact<br>E-Mail/Internet | 40     | <p>Enter the employer's contact E-Mail/Internet address.</p> <p>This field may be upper and lower case.</p> <p>If you are providing an Employer Contact E-Mail address, then the rules for entering a valid E-Mail address for SSA's purposes are as follows:</p> <ul style="list-style-type: none"> <li>• Must contain only one @ symbol</li> <li>• Must not contain consecutive periods to the left or right of the @ symbol</li> <li>• Must not contain empty spaces to the left or right of the @ symbol</li> <li>• Must not contain a period in the first or last position</li> <li>• Must not contain a period immediately to the left or right of the @ symbol</li> <li>• Must not contain an @ symbol in the first or last position</li> <li>• Must contain a top-level domain approved by Internet Assigned Numbers Authority (IANA, <a href="http://www.iana.org/domains/root/db">www.iana.org/domains/root/db</a>). (For a complete list of acceptable characters, see Appendix D)</li> <li>• Must not contain characters other than alphanumeric, hyphens or periods to the right of the @ symbol</li> <li>• Must not contain hyphens immediately to the right of the @ symbol, or before or after a period</li> <li>• Must contain either alphanumeric characters, or the following keyboard characters, to the left of the @ symbol: (~!#\$%^&amp;* _+{ ?'-= / `)</li> <li>• For examples, please refer to Section 4.2.4</li> </ul> |
| 319-512                                | Blank                               | 194    | Fill with blanks. Reserved for SSA use.   |

## 4.7 RW (Employee) 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      |

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

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

| Field Name | Social Security Wages | Social Security Tax Withheld | Medicare Wages and Tips | Medicare Tax Withheld | Social Security Tips | Blank   |
|------------|-----------------------|------------------------------|-------------------------|-----------------------|----------------------|---------|
| Position   | 210-220               | 221-231                      | 232-242                 | 243-253               | 254-264              | 265-275 |
| Length     | 11                    | 11                           | 11                      | 11                    | 11                   | 11      |

| Field Name | 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) |
|------------|-------------------------|---|---|--|---|--|
| Position   | 276-286                 | 287-297   | 298-308   | 309-319  | 320-330   | 331-341  |
| Length     | 11                      | 11  | 11  | 11   | 11  | 11   |

| Field Name | Blank   | Nonqualified Plan Section 457 Distributions or Contributions | Employer Contributions to a Health Savings Account | Nonqualified Plan Not Section 457 Distributions or Contributions | Nontaxable Combat Pay | Blank   |
|------------|---------|--|--|--|-----------------------|---------|
| Position   | 342-352 | 353-363  | 364-374  | 375-385  | 386-396               | 397-407 |
| Length     | 11      | 11   | 11   | 11   | 11                    | 11      |

| Field Name | 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 Nonqualified Deferred Compensation Plan | Designated Roth Contributions to a Section 401 (k) Plan | Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement | Cost of Employer-Sponsored Health Coverage |
|------------|---|--|--|---|---|--|
| Position   | 408-418   | 419-429  | 430-440  | 441-451   | 452-462   | 463-473                                    |
| Length     | 11  | 11   | 11   | 11  | 11  | 11   |

| Field Name | Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement | Blank | Statutory Employee Indicator | Blank | Retirement Plan Indicator | Third-Party Sick Pay Indicator |
|------------|--|-------|------------------------------|-------|---------------------------|--------------------------------|
| Position   | 474-484  | 485   | 486                          | 487   | 488                       | 489                            |
| Length     | 11   | 1     | 1                            | 1     | 1                         | 1                              |

| Field Name | Blank   |
|------------|---------|
| Position   | 490-512 |
| Length     | 23      |

| RW<br>(EMPLOYEE)<br>RECORD<br>POSITION | FIELD NAME                      | LENGTH | FIELD SPECIFICATIONS   |
|--|---------------------------------|--------|--|
| 1-2                                    | Record Identifier               | 2      | Constant "RW".   |
| 3-11                                   | Social Security Number (SSN)    | 9      | <p><b>This is a required field.</b></p> <p>Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA.</p> <ul style="list-style-type: none"> <li>• Enter only numeric characters.</li> <li>• Omit hyphens.</li> <li>• May <u>not</u> begin with 666 or 9.</li> </ul> <p><b>If no SSN is available, enter zeros (0).</b></p> |
| 12-26                                  | Employee First Name             | 15     | <p><b>This is a required field.</b></p> <p>Enter the employee's first name as shown on the Social Security card.</p> <p>Left justify and fill with blanks.</p>   |
| 27-41                                  | Employee Middle Name or Initial | 15     | <p>If applicable, enter the middle name or initial as shown on the Social Security card.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>   |
| 42-61                                  | Employee Last Name              | 20     | <p><b>This is a required field.</b></p> <p>Enter the employee's last name as shown on the Social Security card.</p> <p>Left justify and fill with blanks.</p>  |
| 62-65                                  | Suffix                          | 4      | <p>If applicable, enter the employee's alphabetic suffix. For example: SR, JR</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks</p>   |
| 66-87                                  | Location Address                | 22     | <p>Enter the employee's location address (Attention, Suite, Room Number, etc.).</p> <p>Left justify and fill with blanks.</p>  |
| 88-109                                 | Delivery Address                | 22     | <p>Enter the employee's delivery address (Street or Post Office box).</p> <p>Left justify and fill with blanks.</p>  |
| 110-131                                | City                            | 22     | <p>Enter the employee's city.</p> <p>Left justify and fill with blanks.</p>  |



| RW<br>(EMPLOYEE)<br>RECORD<br>POSITION | FIELD NAME                            | LENGTH | FIELD SPECIFICATIONS  |
|--|---------------------------------------|--------|---|
| 132-133                                | State Abbreviation                    | 2      | Enter the employee's State or commonwealth/territory.<br><br>Use a postal abbreviation from Appendix F.<br><br>For a foreign address, fill with blanks.   |
| 134-138                                | ZIP Code                              | 5      | Enter the employee's ZIP code.<br><br>For a foreign address, fill with blanks.  |
| 139-142                                | ZIP Code Extension                    | 4      | Enter the employee's four-digit extension of the ZIP code.<br><br>If not applicable, fill with blanks.  |
| 143-147                                | Blank                                 | 5      | Fill with blanks. Reserved for SSA use.   |
| 148-170                                | Foreign State/<br>Province            | 23     | If applicable, enter the employee's foreign State/province.<br><br>Left justify and fill with blanks.<br><br>Otherwise, fill with blanks.   |
| 171-185                                | Foreign Postal Code                   | 15     | If applicable, enter the employee's foreign postal code.<br><br>Left justify and fill with blanks.<br><br>Otherwise, fill with blanks.  |
| 186-187                                | Country Code                          | 2      | If one of the following applies, fill with blanks: <ul style="list-style-type: none"> <li>• One of the 50 States of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> Otherwise, enter the applicable Country Code (see Appendix G). |
| 188-198                                | Wages, Tips and<br>Other Compensation | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 1978 through the current tax year.<br><br><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>  |

| RW<br>(EMPLOYEE)<br>RECORD<br>POSITION | FIELD NAME                   | LENGTH | FIELD SPECIFICATIONS  |
|--|------------------------------|--------|---|
| 199-209                                | Federal Income Tax Withheld  | 11     | <p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>   |
| 210-220                                | Social Security Wages        | 11     | <p>Zero fill if the Employment Code reported in position 219 of the preceding RE (Employer) Record is <b>Q (MGQE)</b> or <b>X (Railroad)</b>.</p> <p>If Employment Code is <b>H (Household)</b> and the tax year is 1994 or later, the <b>sum of</b> this field and the Social Security Tips field must be <u>equal to or greater than</u> the annual Household minimum for the tax year being reported. Otherwise, report zeros. See Appendix H.</p> <p>The <b>sum of</b> this field and the Social Security Tips field should <u>not</u> exceed the annual maximum Social Security wage base for the tax year (\$137,700 for tax year 2020). See Appendix H.</p> <p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p> |
| 221-231                                | Social Security Tax Withheld | 11     | <p>Zero fill if the Employment Code reported in position 219 of the preceding RE (Employer) Record is <b>Q (MGQE)</b> or <b>X (Railroad)</b>.</p> <p>If the Employment Code is <u>not</u> <b>Q (MGQE)</b> or <b>X (Railroad)</b> and the amount in this field is greater than zero, then the Social Security Wages field and/or the Social Security Tips field must be greater than zero.</p> <p>This amount should not exceed \$8,537.40 for tax year 2020.</p> <p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p>   |

| RW<br>(EMPLOYEE)<br>RECORD<br>POSITION | FIELD NAME              | LENGTH | FIELD SPECIFICATIONS  |
|--|-------------------------|--------|---|
| 232-242                                | Medicare Wages and Tips | 11     | <p>For years prior to tax year 1983, zero fill for all Employment Codes.</p> <p>Zero fill if the Employment Code reported in position 219 of the preceding RE (Employer) Record is <b>X (Railroad)</b>.</p> <p>If the Employment Code is <b>H (Household)</b> and the tax year is 1994 or later, this field must be <u>equal to or greater than</u> the annual Household minimum for the tax year being reported. Otherwise, fill with zeros. See Appendix H.</p> <p><u>For all other Employment Codes:</u></p> <ul style="list-style-type: none"> <li>For tax years 1983 – 1993, do not exceed the annual maximum Medicare wage base for the tax year. See Appendix H.</li> <li>For tax years 1983 – 1990, if Social Security Wages and/or Social Security Tips are greater than zero, this amount must be equal to the sum of the Social Security Wages and Social Security Tips.</li> <li>For tax year 1991 and later, this amount must equal or exceed the sum of the Social Security Wages and Social Security Tips.</li> </ul> <p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1983 through the current tax year.</p> |
| 243-253                                | Medicare Tax Withheld   | 11     | <p>For tax years prior to 1983, zero fill for all Employment Codes.</p> <p>For tax year 1983 and later, zero fill if the Employment Code reported in position 219 of the preceding RE (Employer) Record is <b>X (Railroad)</b>.</p> <p>Effective January 1, 2013, an employer is required to withhold a 0.9% <b>additional</b> Medicare Tax on any Medicare Wages and Tips or Railroad Retirement Act (RTTA) compensation it pays to an employee in excess of \$200,000 in a calendar year.</p> <p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1983 through the current tax year.</p>  |

| RW<br>(EMPLOYEE)<br>RECORD<br>POSITION | FIELD NAME   | LENGTH | FIELD SPECIFICATIONS  |
|--|--|--------|---|
| 254-264                                | Social Security Tips   | 11     | <p>Zero fill if the Employment Code reported in position 219 of the preceding RE (Employer) Record is <b>Q (MQGE)</b> or <b>X (Railroad)</b>.</p> <p>The <b>sum of</b> this field and Social Security Wages should <u>not</u> exceed the annual maximum Social Security wage base for the tax year (\$137,700 for tax year 2020.) See Appendix H.</p> <p>If Employment Code is <b>H (Household)</b> and the tax year is 1994 or later, the <b>sum of</b> this field and the Social Security Wages field must be <u>equal to or greater than</u> the annual Household minimum for the tax year being reported. Otherwise, report zeros. See Appendix H.</p> <p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p> |
| 265-275                                | Blank  | 11     | Fill with blanks. Reserved for SSA use.   |
| 276-286                                | Dependent Care Benefits  | 11     | <p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1990 through the current tax year.</p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>   |
| 287-297                                | Deferred Compensation Contributions to Section 401(k) (Code D) | 11     | <p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1987 through the current tax year.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>   |
| 298-308                                | Deferred Compensation Contributions to Section 403(b) (Code E) | 11     | <p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1987 through the current tax year.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>   |

| RW<br>(EMPLOYEE)<br>RECORD<br>POSITION | FIELD NAME   | LENGTH | FIELD SPECIFICATIONS   |
|--|--|--------|--|
| 309-319                                | Deferred<br>Compensation<br>Contributions to<br>Section 408(k)(6)<br>(Code F)        | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 1987 through the current tax year.<br><br><b>Does not apply to Puerto Rico employees.</b>                             |
| 320-330                                | Deferred<br>Compensation<br>Contributions to<br>Section 457(b)<br>(Code G)           | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 1987 through the current tax year.<br><br><b>Does not apply to Puerto Rico employees.</b>                             |
| 331-341                                | Deferred<br>Compensation<br>Contributions to<br>Section<br>501(c)(18)(D)<br>(Code H) | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 1987 through the current tax year.<br><br><b>Does not apply to Puerto Rico employees.</b>                             |
| 342-352                                | Blank  | 11     | Fill with blanks. Reserved for SSA use.  |
| 353-363                                | Nonqualified Plan<br>Section 457<br>Distributions or<br>Contributions                | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 1990 through the current tax year.<br><br><b>Does not apply to Puerto Rico employees.</b>                             |
| 364-374                                | Employer<br>Contributions to a<br>Health Savings<br>Account<br>(Code W)              | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 2004 through the current tax year.<br><br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b> |
| 375-385                                | Nonqualified Plan<br>Not Section 457<br>Distributions or<br>Contributions            | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 1990 through the current tax year.<br><br><b>Does not apply to Puerto Rico employees.</b>                             |

| RW<br>(EMPLOYEE)<br>RECORD<br>POSITION | FIELD NAME   | LENGTH | FIELD SPECIFICATIONS   |
|--|--|--------|--|
| 386-396                                | Nontaxable Combat Pay<br>(Code Q)  | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 2005 through the current tax year.<br><br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b> |
| 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<br>(Code C)  | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 1978 through the current tax year.<br><br><b>Does not apply to Puerto Rico employees.</b>                             |
| 419-429                                | Income from the Exercise of Nonstatutory Stock Options<br>(Code V)                 | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 2001 through the current tax year.<br><br><b>Does not apply to Puerto Rico employees.</b>                             |
| 430-440                                | Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan<br>(Code Y) | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 2005 through the current tax year.<br><br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b> |
| 441-451                                | Designated Roth Contributions to a Section 401(k) Plan<br>(Code AA)                | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 2006 through the current tax year.<br><br><b>Does not apply to Puerto Rico employees.</b>                             |

| RW<br>(EMPLOYEE)<br>RECORD<br>POSITION | FIELD NAME  | LENGTH | FIELD SPECIFICATIONS   |
|--|---|--------|--|
| 452-462                                | Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement<br>(Code BB)      | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 2006 through the current tax year.<br><br><b>Does not apply to Puerto Rico employees.</b>                             |
| 463-473                                | Cost of Employer-Sponsored Health Coverage<br>(Code DD)   | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 2011 through the current tax year.<br><br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b> |
| 474-484                                | Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement<br>(Code FF) | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 2017 through the current tax year.  |
| 485                                    | Blank   | 1      | Fill with blanks. Reserved for SSA use.  |
| 486                                    | Statutory Employee Indicator  | 1      | Enter "1" for a statutory employee.<br><br>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.<br><br>Otherwise, enter "0" (zero).   |
| 489                                    | Third-Party Sick Pay Indicator  | 1      | Enter "1" for a sick pay indicator.<br><br>Otherwise, enter "0" (zero).  |
| 490-512                                | Blank   | 23     | Fill with blanks. Reserved for SSA use.  |

## 4.8 RO (Employee Optional) 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                        |

| Field Name | 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 a Nonqualified Deferred Compensation Plan That Fails to Satisfy Section 409A | Blank   | Designated Roth Contributions Under a Governmental Section 457(b) Plan |
|------------|-----------------------------|--|---|---|---------|--|
| Position   | 56-66                       | 67-77  | 78-88   | 89-99   | 100-110 | 111-121  |
| Length     | 11                          | 11   | 11  | 11  | 11      | 11   |

| Field Name | Income from Qualified Equity Grants Under Section 83(i) | Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year | Blank   | Wages Subject to Puerto Rico Tax | Commissions Subject To Puerto Rico Tax | Allowances Subject to Puerto Rico Tax |
|------------|---|--|---------|----------------------------------|--|---------------------------------------|
| Position   | 122-132   | 133-143  | 144-274 | 275-285                          | 286-296                                | 297-307                               |
| Length     | 11  | 11   | 131     | 11                               | 11                                     | 11                                    |

| Field Name | 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 | Blank   | Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax |
|------------|---------------------------------|--|--------------------------|--------------------------------------|---------|---|
| Position   | 308-318                         | 319-329  | 330-340                  | 341-351                              | 352-362 | 363-373   |
| Length     | 11                              | 11   | 11                       | 11                                   | 11      | 11  |



|   |  |         |
|---|--|---------|
| <b>Field<br/>Name<br/>Position<br/>Length</b> | Virgin Islands, Guam,<br>American Samoa or<br>Northern Mariana<br>Islands Income Tax |         |
|   | Withheld   | Blank   |
|   | 374-384  | 385-512 |
|   | 11   | 128     |

| RO<br>(EMPLOYEE<br>OPTIONAL)<br>RECORD<br>POSITION | FIELD NAME  | LENGTH | FIELD 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.<br><br>Right justify and zero fill.<br><br>This field is valid from 1983 through the current tax year.<br><br><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b> |
| 23-33  | Uncollected Employee Tax on Tips<br>(Codes A and B) | 11     | Combine the uncollected Social Security tax and the uncollected Medicare tax in this field.<br><br>No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 1978 through the current tax year.                       |
| 34-44  | Medical Savings Account<br>(Code R)                 | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 1997 through the current tax year.<br><br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>                                       |
| 45-55  | Simple Retirement Account<br>(Code S)               | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 1997 through the current tax year.<br><br><b>Does not apply to Puerto Rico employees.</b>   |
| 56-66  | Qualified Adoption Expenses<br>(Code T)             | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 1997 through the current tax year.<br><br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>                                       |

| RO<br>(EMPLOYEE<br>OPTIONAL)<br>RECORD<br>POSITION | FIELD NAME   | LENGTH | FIELD SPECIFICATIONS   |
|--|--|--------|--|
| 67-77  | Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000<br>(Code M) | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 2001 through the current tax year.<br><br><b>Does not apply to Puerto Rico employees.</b>                             |
| 78-88  | Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000<br>(Code N)                | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 2001 through the current tax year.<br><br><b>Does not apply to Puerto Rico employees.</b>                             |
| 89-99  | Income Under a Nonqualified Deferred Compensation Plan That Fails to Satisfy Section 409A<br>(Code Z)  | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 2005 through the current tax year.<br><br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b> |
| 100-110  | Blank  | 11     | Fill with blanks. Reserved for SSA use.  |
| 111-121  | Designated Roth Contributions Under a Governmental Section 457(b) Plan<br>(Code EE)                    | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 2011 through the current tax year.<br><br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b> |
| 122-132  | Income from Qualified Equity Grants Under Section 83(i)<br>(Code GG)                                   | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 2018 through the current tax year.  |
| 133-143  | Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year<br>(Code HH)    | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 2018 through the current tax year.  |
| 144-274  | Blank  | 131    | Fill with blanks. Reserved for SSA use.  |

| RO<br>(EMPLOYEE<br>OPTIONAL)<br>RECORD<br>POSITION | FIELD NAME   | LENGTH | FIELD SPECIFICATIONS  |
|--|--|--------|---|
| 275-285  | Wages Subject to<br>Puerto Rico Tax  | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 1978 through the current tax year.<br><br><b>For Puerto Rico employees only.</b> |
| 286-296  | Commissions Subject<br>to Puerto Rico Tax  | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 1978 through the current tax year.<br><br><b>For Puerto Rico employees only.</b> |
| 297-307  | Allowances Subject<br>to Puerto Rico Tax   | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 1998 through the current tax year.<br><br><b>For Puerto Rico employees only.</b> |
| 308-318  | Tips Subject to<br>Puerto Rico Tax   | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 1998 through the current tax year.<br><br><b>For Puerto Rico employees only.</b> |
| 319-329  | Total Wages,<br>Commissions, Tips<br>and Allowances<br>Subject to Puerto<br>Rico Tax | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 1978 through the current tax year.<br><br><b>For Puerto Rico employees only.</b> |
| 330-340  | Puerto Rico Tax<br>Withheld  | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 1978 through the current tax year.<br><br><b>For Puerto Rico employees only.</b> |

| RO<br>(EMPLOYEE<br>OPTIONAL)<br>RECORD<br>POSITION | FIELD NAME   | LENGTH | FIELD SPECIFICATIONS   |
|--|--|--------|--|
| 341-351  | Retirement Fund<br>Annual Contributions  | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 1978 through the current tax year.<br><br><b>For Puerto Rico employees only.</b>  |
| 352-362  | Blank  | 11     | Fill with blanks.<br><br>Reserved for SSA use.   |
| 363-373  | Total Wages,<br>Tips and Other<br>Compensation<br>Subject to Virgin<br>Islands, Guam,<br>American Samoa or<br>Northern Mariana<br>Islands Income Tax | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 1978 through the current tax year.<br><br><b>For Virgin Islands, American Samoa, Guam or<br/>Northern Mariana Islands employees only.</b> |
| 374-384  | Virgin Islands,<br>Guam, American<br>Samoa or<br>Northern Mariana<br>Islands Income Tax<br>Withheld  | 11     | No negative amounts.<br><br>Right justify and zero fill.<br><br>This field is valid from 1978 through the current tax year.<br><br><b>For Virgin Islands, American Samoa, Guam or<br/>Northern Mariana Islands employees only.</b> |
| 385-512  | Blank  | 128    | Fill with blanks. Reserved for SSA use.  |

## 4.9 RS (State) Record

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

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

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

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

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

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

| Field Name | Supplemental Data 1 | Supplemental Data 2 | Blank   |
|------------|---------------------|---------------------|---------|
| Position   | 338-412             | 413-487             | 488-512 |
| Length     | 75                  | 75                  | 25      |

| RS<br>(STATE)<br>RECORD<br>POSITION | FIELD NAME                      | LENGTH | FIELD SPECIFICATIONS   |
|-------------------------------------|---------------------------------|--------|--|
| 1-2                                 | Record Identifier               | 2      | Constant "RS".   |
| 3-4                                 | State Code                      | 2      | Enter the appropriate postal <b>NUMERIC</b> 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.<br><br><b>If no SSN is available, enter zeros.</b>                           |
| 19-33                               | Employee First Name             | 15     | Enter the employee's first name as shown on the SSN card.<br><br>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.<br><br>Left justify and fill with blanks.<br><br>Otherwise, fill with blanks. |
| 49-68                               | Employee Last Name              | 20     | Enter the employee's last name as shown on the SSN card.<br><br>Left justify and fill with blanks.   |
| 69-72                               | Suffix                          | 4      | If applicable, enter the employee's alphabetic suffix. For example: SR, JR<br><br>Left justify and fill with blanks.<br><br>Otherwise, fill with blanks.           |
| 73-94                               | Location Address                | 22     | Enter the employee's location address (Attention, Suite, Room Number, etc.).<br><br>Left justify and fill with blanks.   |
| 95-116                              | Delivery Address                | 22     | Enter the employee's delivery address.<br><br>Left justify and fill with blanks.   |
| 117-138                             | City                            | 22     | Enter the employee's city.<br><br>Left justify and fill with blanks.   |
| 139-140                             | State Abbreviation              | 2      | Enter the employee's State or commonwealth/territory.<br><br>Use a postal abbreviation as shown in Appendix F.<br><br>For a foreign address, fill with blanks.     |
| 141-145                             | ZIP Code                        | 5      | Enter the employee's ZIP code.<br><br>For a foreign address, fill with blanks.   |

| RS<br>(STATE)<br>RECORD<br>POSITION | FIELD NAME  | LENGTH | FIELD SPECIFICATIONS   |
|-------------------------------------|---|--------|--|
| 146-149                             | ZIP Code Extension  | 4      | Enter the employee's four-digit extension of the ZIP code.<br><br>If not applicable, fill with blanks.   |
| 150-154                             | Blank   | 5      | Fill with blanks. Reserved for SSA use.  |
| 155-177                             | Foreign State/<br>Province  | 23     | If applicable, enter the employee's foreign State/province.<br><br>Left justify and fill with blanks.<br><br>Otherwise, fill with blanks.  |
| 178-192                             | Foreign Postal Code   | 15     | If applicable, enter the employee's foreign postal code.<br><br>Left justify and fill with blanks.<br><br>Otherwise, fill with blanks.   |
| 193-194                             | Country Code  | 2      | If one of the following applies, fill with blanks: <ul style="list-style-type: none"> <li>• One of the 50 States of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> Otherwise, enter the employee's applicable Country Code (see Appendix G). |
| 195-196                             | Optional Code   | 2      | Defined by State/local agency.<br><br><b>Applies to unemployment reporting.</b>  |
| 197-202                             | Reporting Period  | 6      | Enter the last month and four-digit year for the calendar quarter for which this report applies; e.g., "032019" for January through March of 2019.<br><br><b>Applies to unemployment reporting.</b>  |
| 203-213                             | State Quarterly<br>Unemployment<br>Insurance Total<br>Wages         | 11     | Right justify and zero fill.<br><br><b>Applies to unemployment reporting.</b>  |
| 214-224                             | State Quarterly<br>Unemployment<br>Insurance Total<br>Taxable Wages | 11     | Right justify and zero fill.<br><br><b>Applies to unemployment reporting.</b>  |
| 225-226                             | Number of Weeks<br>Worked   | 2      | Defined by State/local agency.<br><br><b>Applies to unemployment reporting.</b>  |



| RS<br>(STATE)<br>RECORD<br>POSITION | FIELD NAME                    | LENGTH | FIELD SPECIFICATIONS  |
|-------------------------------------|-------------------------------|--------|---|
| 227-234                             | Date First Employed           | 8      | Enter the month, day and four-digit year; e.g., "01312016."<br><br><b>Applies to unemployment reporting.</b>  |
| *235-242                            | Date of Separation            | 8      | Enter the month, day and four-digit year; e.g., "01312019."<br><br><b>Applies to unemployment reporting.</b>  |
| 243-247                             | Blank                         | 5      | Fill with blanks. Reserved for SSA use.   |
| 248-267                             | State Employer Account Number | 20     | See Glossary, Appendix J.<br><br><b>Applies to unemployment reporting.</b>  |
| 268-273                             | Blank                         | 6      | Fill with blanks. Reserved for SSA use.   |
| 274-275                             | State Code                    | 2      | Enter the appropriate postal <b>NUMERIC</b> Code (see Appendix F).<br><br><b>Applies to income tax reporting.</b>   |
| 276-286                             | State Taxable Wages           | 11     | Right justify and zero fill.<br><br><b>Applies to income tax reporting.</b>   |
| 287-297                             | State Income Tax Withheld     | 11     | Right justify and zero fill.<br><br><b>Applies to income tax reporting.</b>   |
| 298-307                             | Other State Data              | 10     | Defined by State/local agency.<br><br><b>Applies to income tax reporting.</b>   |
| 308                                 | Tax Type Code                 | 1      | Enter the appropriate code for entries in fields 309 – 330:<br><br><ul style="list-style-type: none"> <li>• C = City Income Tax</li> <li>• D = County Income Tax</li> <li>• E = School District Income Tax</li> <li>• F = Other Income Tax</li> </ul> <b>Applies to income tax reporting.</b> |
| 309-319                             | Local Taxable Wages           | 11     | To be defined by State/local agency.<br><br><b>Applies to income tax reporting.</b>   |
| 320-330                             | Local Income Tax Withheld     | 11     | To be defined by State/local agency.<br><br><b>Applies to income tax reporting.</b>   |
| 331-337                             | State Control Number          | 7      | Optional.<br><br><b>Applies to income tax reporting.</b>  |
| 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 (Total) Record

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

| Field Name | Total Medicare Wages and Tips | Total Medicare Tax Withheld | Total Social Security Tips | Blank   | Total Dependent Care Benefits | Total Deferred Compensation Contributions to Section 401(k) |
|------------|-------------------------------|-----------------------------|----------------------------|---------|-------------------------------|---|
| Position   | 70-84                         | 85-99                       | 100-114                    | 115-129 | 130-144                       | 145-159   |
| Length     | 15                            | 15                          | 15                         | 15      | 15                            | 15  |

| Field Name | Total Deferred Compensation Contributions to Section 403(b) | Total Deferred Compensation Contributions to Section 408(k)(6) | Total Deferred Compensation Contributions to Section 457(b) | Total Deferred Compensation Contributions to Section 501(c)(18)(D) | Blank   | Total Nonqualified Plan Section 457 Distributions or Contributions |
|------------|---|--|---|--|---------|--|
| Position   | 160-174   | 175-189  | 190-204   | 205-219  | 220-234 | 235-249  |
| Length     | 15  | 15   | 15  | 15   | 15      | 15   |

| Field Name | Total Employer Contributions to a Health Savings Account | Total Nonqualified Plan Not Section 457 Distributions or Contributions | Total Nontaxable Combat Pay | Total Cost of Employer-Sponsored Health Coverage | Total Employer Cost of Premiums for Group Term Life Insurance Over \$50,000 | Total Income Tax Withheld by Payer of Third-Party Sick Pay |
|------------|--|--|-----------------------------|--|---|--|
| Position   | 250-264  | 265-279  | 280-294                     | 295-309  | 310-324   | 325-339  |
| Length     | 15   | 15   | 15                          | 15   | 15  | 15   |

| Field Name | Total Income from the Exercise of Nonstatutory Stock Options | Total Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan | Total Designated Roth Contributions to a Section 401(k) Plan | Total Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement | Total Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement | Blank   |
|------------|--|--|--|---|--|---------|
| Position   | 340-354  | 355-369  | 370-384  | 385-399   | 400-414  | 415-512 |
| Length     | 15   | 15   | 15   | 15  | 15   | 98      |

| RT<br>(TOTAL)<br>RECORD<br>POSITION | FIELD NAME                                  | LENGTH | FIELD SPECIFICATIONS  |
|-------------------------------------|---|--------|---|
| 1-2                                 | Record Identifier                           | 2      | Constant "RT".  |
| 3-9                                 | Total Number of RW<br>Records               | 7      | Enter the total number of RW (Employee) Records reported since the last RE (Employer) Record.<br><br>Right justify and zero fill.   |
| 10-24                               | Total Wages, Tips and<br>Other Compensation | 15     | Enter the total for all RW (Employee) Records reported since the last RE (Employer) Record.<br><br>Right justify and zero fill.<br><br>This field is valid from 1978 through the current tax year.<br><br><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>                 |
| 25-39                               | Total Federal Income<br>Tax Withheld        | 15     | Enter the total for all RW (Employee) Records reported since the last RE (Employer) Record.<br><br>Right justify and zero fill.<br><br>This field is valid from 1978 through the current tax year.<br><br><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>                 |
| 40-54                               | Total Social Security<br>Wages              | 15     | Enter the total for all RW (Employee) Records reported since the last RE (Employer) Record.<br><br>Right justify and zero fill.<br><br>This field is valid from 1978 through the current tax year.<br><br><b>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).</b> |
| 55-69                               | Total Social Security<br>Tax Withheld       | 15     | Enter the total for all RW (Employee) Records reported since the last RE (Employer) Record.<br><br>Right justify and zero fill.<br><br>This field is valid from 1978 through the current tax year.<br><br><b>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).</b> |

| RT<br>(TOTAL)<br>RECORD<br>POSITION | FIELD NAME                    | LENGTH | FIELD SPECIFICATIONS   |
|-------------------------------------|-------------------------------|--------|--|
| 70-84                               | Total Medicare Wages and Tips | 15     | <p>Enter the total for all RW (Employee) Records reported since the last RE (Employer) Record.</p> <p>Right justify and zero fill.</p> <p>The amount in this field must equal, or exceed, the sum in the fields for Social Security Wages and Social Security Tips.</p> <p>Do <u>not</u> use this field to report data prior to tax year 1983.</p> <p>This field is valid from 1983 through the current tax year.</p> <p><b>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).</b></p> |
| 85-99                               | Total Medicare Tax Withheld   | 15     | <p>Enter the total for all RW (Employee) Records reported since the last RE (Employer) Record.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1983 through the current tax year.</p> <p><b>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).</b></p>   |
| 100-114                             | Total Social Security Tips    | 15     | <p>Enter the total for all RW (Employee) Records reported since the last RE (Employer) Record.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p> <p><b>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).</b></p>   |
| 115-129                             | Blank                         | 15     | Fill with blanks. Reserved for SSA use.  |

| RT<br>(TOTAL)<br>RECORD<br>POSITION | FIELD NAME   | LENGTH | FIELD SPECIFICATIONS   |
|-------------------------------------|--|--------|--|
| 130-144                             | Total Dependent Care Benefits  | 15     | <p>Enter the total for all RW (Employee) Records reported since the last RE (Employer) Record.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1990 through the current tax year.</p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p> |
| 145-159                             | Total Deferred Compensation Contributions to Section 401(k)<br>(Code D)    | 15     | <p>Enter the total for all RW (Employee) Records reported since the last RE (Employer) Record.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1987 through the current tax year.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>   |
| 160-174                             | Total Deferred Compensation Contributions to Section 403(b)<br>(Code E)    | 15     | <p>Enter the total for all RW (Employee) Records reported since the last RE (Employer) Record.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1987 through the current tax year.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>   |
| 175-189                             | Total Deferred Compensation Contributions to Section 408(k)(6)<br>(Code F) | 15     | <p>Enter the total for all RW (Employee) Records reported since the last RE (Employer) Record.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1987 through the current tax year.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>   |
| 190-204                             | Total Deferred Compensation Contributions to Section 457(b)<br>(Code G)    | 15     | <p>Enter the total for all RW (Employee) Records reported since the last RE (Employer) Record.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1987 through the current tax year.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>   |

| RT<br>(TOTAL)<br>RECORD<br>POSITION | FIELD NAME  | LENGTH | FIELD SPECIFICATIONS   |
|-------------------------------------|---|--------|--|
| 205-219                             | Total Deferred Compensation Contributions to Section 501(c)(18)(D) (Code H) | 15     | <p>Enter the total for all RW (Employee) Records reported since the last RE (Employer) Record.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1987 through the current tax year.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>   |
| 220-234                             | Blank   | 15     | Fill with blanks. Reserved for SSA use.  |
| 235-249                             | Total Nonqualified Plan Section 457 Distributions or Contributions          | 15     | <p>Enter the total for all RW (Employee) Records reported since the last RE (Employer) Record.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1990 through the current tax year.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>   |
| 250-264                             | Total Employer Contributions to a Health Savings Account (Code W)           | 15     | <p>Enter the total for all RW (Employee) Records reported since the last RE (Employer) Record.</p> <p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 2004 through the current tax year.</p> <p><b>Does not apply to Puerto Rico or Northern Mariana employees.</b></p> |
| 265-279                             | Total Nonqualified Plan Not Section 457 Distributions or Contributions      | 15     | <p>Enter the total for all RW (Employee) Records reported since the last RE (Employer) Record.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1990 through the current tax year.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>   |

| RT<br>(TOTAL)<br>RECORD<br>POSITION | FIELD NAME  | LENGTH | FIELD SPECIFICATIONS   |
|-------------------------------------|---|--------|--|
| 280-294                             | Total Nontaxable<br>Combat Pay<br>(Code Q)  | 15     | <p>Enter the total for all RW (Employee) Records reported since the last RE (Employer) Record.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 2005 through the current tax year.</p> <p><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b></p>                               |
| 295-309                             | Total Cost of<br>Employer-Sponsored<br>Health Coverage<br>(Code DD)                                 | 15     | <p>Enter the total for all RW (Employee) Records reported since the last RE (Employer) Record.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 2011 through the current tax year.</p> <p><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b></p>                               |
| 310-324                             | Total Employer Cost<br>of Premiums for<br>Group Term Life<br>Insurance Over<br>\$50,000<br>(Code C) | 15     | <p>Enter the total for all RW (Employee) Records reported since the last RE (Employer) Record.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>   |
| 325-339                             | Total Income Tax<br>Withheld by Payer of<br>Third-Party Sick Pay                                    | 15     | <p>Enter the total Federal Income Tax withheld by third parties (generally insurance companies) from sick or disability payments made to your employees.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1994 through the current tax year.</p> <p><b>Does not apply to Puerto Rico employees.</b></p> |
| 340-354                             | Total Income from the<br>Exercise of<br>Nonstatutory Stock<br>Options<br>(Code V)                   | 15     | <p>Enter the total for all RW (Employee) Records reported since the last RE (Employer) Record.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 2001 through the current tax year.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>   |

| RT<br>(TOTAL)<br>RECORD<br>POSITION | FIELD NAME  | LENGTH | FIELD SPECIFICATIONS  |
|-------------------------------------|---|--------|---|
| 355-369                             | Total Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan<br>(Code Y)                | 15     | Enter the total for all RW (Employee) Records reported since the last RE (Employer) Record.<br><br>Right justify and zero fill.<br><br>This field is valid from 2005 through the current tax year.<br><br><b>Does not apply to Puerto Rico or Northern Mariana employees.</b> |
| 370-384                             | Total Designated Roth Contributions to a Section 401(k) Plan<br>(Code AA)                               | 15     | Enter the total for all RW (Employee) Records reported since the last RE (Employer) Record.<br><br>Right justify and zero fill.<br><br>This field is valid from 2006 through the current tax year.<br><br><b>Does not apply to Puerto Rico employees.</b>                     |
| 385-399                             | Total Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement<br>(Code BB)      | 15     | Enter the total for all RW (Employee) Records reported since the last RE (Employer) Record.<br><br>Right justify and zero fill.<br><br>This field is valid from 2006 through the current tax year.<br><br><b>Does not apply to Puerto Rico employees.</b>                     |
| 400-414                             | Total Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement<br>(Code FF) | 15     | Enter the total for all RW (Employee) Records reported since the last RE (Employer) Record.<br><br>Right justify and zero fill.<br><br>This field is valid from 2017 through the current tax year.  |
| 415-512                             | Blank   | 98     | Fill with blanks. Reserved for SSA use.   |



## 4.11 RU (Total Optional) Record

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

| Field Name | Total Qualified Adoption Expenses | Total Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000 | Total Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000 | Total Income Under a Nonqualified Deferred Compensation Plan That Fails to Satisfy Section 409A | Blank   | Total Designated Roth Contributions Under a Governmental Section 457(b) Plan |
|------------|-----------------------------------|--|---|---|---------|--|
| Position   | 70-84                             | 85-99  | 100-114   | 115-129   | 130-144 | 145-159  |
| Length     | 15                                | 15   | 15  | 15  | 15      | 15   |

| Field Name | Total Income from Qualified Equity Grants Under Section 83(i) | Total Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year | Blank   | Total Wages Subject to Puerto Rico Tax | Total Commissions Subject to Puerto Rico Tax | Total Allowances Subject to Puerto Rico Tax |
|------------|---|--|---------|--|--|---|
| Position   | 160-174   | 175-189  | 190-354 | 355-369                                | 370-384                                      | 385-399                                     |
| Length     | 15  | 15   | 165     | 15                                     | 15   | 15  |

| Field Name | Total Tips Subject to Puerto Rico Tax | Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax | Total Puerto Rico Tax Withheld | Total Retirement Fund Annual Contributions | Total Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax | Total Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld |
|------------|---------------------------------------|--|--------------------------------|--|---|--|
| Position   | 400-414                               | 415-429  | 430-444                        | 445-459                                    | 460-474   | 475-489  |
| Length     | 15                                    | 15   | 15                             | 15   | 15  | 15   |

|            |         |
|------------|---------|
| Field Name | Blank   |
| Position   | 490-512 |
| Length     | 23      |

| RU<br>(TOTAL<br>OPTIONAL)<br>RECORD<br>POSITION | FIELD NAME  | LENGTH | FIELD SPECIFICATIONS  |
|---|---|--------|---|
| 1-2   | Record Identifier   | 2      | Constant "RU".  |
| 3-9   | Total Number of RO<br>Records   | 7      | Enter the total number of RO (Employee Optional)<br>Records reported since the last RE (Employer) Record.<br><br>Right justify and zero fill.   |
| 10-24   | Total Allocated Tips  | 15     | Enter the total for all RO (Employee Optional) Records<br>reported since the last RE (Employer) Record.<br><br>Right justify and zero fill.<br><br>This field is valid from 1983 through the current tax year.<br><br><b>Does not apply to Puerto Rico, Virgin Islands,<br/>American Samoa, Guam or Northern Mariana<br/>Islands employees.</b> |
| 25-39   | Total Uncollected<br>Employee Tax on<br>Tips ( <i>Codes A and B</i> ) | 15     | Enter the total for all RO (Employee Optional) Records<br>reported since the last RE (Employer) Record.<br><br>This field is valid from 1978 through the current tax year.<br><br>Right justify and zero fill.  |
| 40-54   | Total Medical<br>Savings Account<br>( <i>Code R</i> )                 | 15     | Enter the total for all RO (Employee Optional) Records<br>reported since the last RE (Employer) Record.<br><br>Right justify and zero fill.<br><br>This field is valid from 1997 through the current tax year.<br><br><b>Does not apply to Puerto Rico or Northern Mariana<br/>Islands employees.</b>   |
| 55-69   | Total Simple<br>Retirement Account<br>( <i>Code S</i> )               | 15     | Enter the total for all RO (Employee Optional) Records<br>reported since the last RE (Employer) Record.<br><br>Right justify and zero fill.<br><br>This field is valid from 1997 through the current tax year.<br><br><b>Does not apply to Puerto Rico employees.</b>   |
| 70-84   | Total Qualified<br>Adoption Expenses<br>( <i>Code T</i> )             | 15     | Enter the total for all RO (Employee Optional) Records<br>reported since the last RE (Employer) Record.<br><br>Right justify and zero fill.<br><br>This field is valid from 1997 through the current tax year.<br><br><b>Does not apply to Puerto Rico or Northern Mariana<br/>Islands employees.</b>   |

| RU<br>(TOTAL<br>OPTIONAL)<br>RECORD<br>POSITION | FIELD NAME   | LENGTH | FIELD SPECIFICATIONS   |
|---|--|--------|--|
| 85-99   | Total Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000<br>(Code M) | 15     | Enter the total for all RO (Employee Optional) Records reported since the last RE (Employer) Record.<br><br>Right justify and zero fill.<br><br>This field is valid from 2001 through the current tax year.<br><br><b>Does not apply to Puerto Rico employees.</b>                             |
| 100-114   | Total Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000<br>(Code N)                | 15     | Enter the total for all RO (Employee Optional) Records reported since the last RE (Employer) Record.<br><br>Right justify and zero fill.<br><br>This field is valid from 2001 through the current tax year.<br><br><b>Does not apply to Puerto Rico employees.</b>                             |
| 115-129   | Total Income Under a Nonqualified Deferred Compensation Plan That Fails to Satisfy Section 409A<br>(Code Z)  | 15     | Enter the total for all RO (Employee Optional) Records reported since the last RE (Employer) Record.<br><br>Right justify and zero fill.<br><br>This field is valid from 2005 through the current tax year.<br><br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b> |
| 130-144   | Blank  | 15     | Fill with blanks. Reserved for SSA use.  |
| 145-159   | Total Designated Roth Contributions Under a Governmental Section 457(b) Plan<br>(Code EE)                    | 15     | Enter the total for all RO (Employee Optional) Records reported since the last RE (Employer) Record.<br><br>Right justify and zero fill.<br><br>This field is valid from 2011 through the current tax year.<br><br><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b> |
| 160-174   | Total Income from Qualified Equity Grants Under Section 83(i)<br>(Code GG)                                   | 15     | Enter the total for all RO (Employee Optional) Records reported since the last RE (Employer) Record.<br><br>Right justify and zero fill.<br><br>This field is valid from 2018 through the current tax year.  |
| 175-189   | Total Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year (Code HH)       | 15     | Enter the total for all RO (Employee Optional) Records reported since the last RE (Employer) Record.<br><br>Right justify and zero fill.<br><br>This field is valid from 2018 through the current tax year.  |
| 190-354   | Blank  | 165    | Fill with blanks. Reserved for SSA use.  |

| RU<br>(TOTAL<br>OPTIONAL)<br>RECORD<br>POSITION | FIELD NAME   | LENGTH | FIELD SPECIFICATIONS   |
|---|--|--------|--|
| 355-369   | Total Wages Subject to Puerto Rico Tax   | 15     | <p>Enter the total for all RO (Employee Optional) Records reported since the last RE (Employer) Record.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p> <p><b>For Puerto Rico employees only.</b></p> |
| 370-384   | Total Commissions Subject to Puerto Rico Tax                                   | 15     | <p>Enter the total for all RO (Employee Optional) Records reported since the last RE (Employer) Record.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p> <p><b>For Puerto Rico employees only.</b></p> |
| 385-399   | Total Allowances Subject to Puerto Rico Tax                                    | 15     | <p>Enter the total for all RO (Employee Optional) Records reported since the last RE (Employer) Record.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1998 through the current tax year.</p> <p><b>For Puerto Rico employees only.</b></p> |
| 400-414   | Total Tips Subject to Puerto Rico Tax  | 15     | <p>Enter the total for all RO (Employee Optional) Records reported since the last RE (Employer) Record.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1998 through the current tax year.</p> <p><b>For Puerto Rico employees only.</b></p> |
| 415-429   | Total Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax | 15     | <p>Enter the total for all RO (Employee Optional) Records reported since the last RE (Employer) Record.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p> <p><b>For Puerto Rico employees only.</b></p> |
| 430-444   | Total Puerto Rico Tax Withheld   | 15     | <p>Enter the total for all RO (Employee Optional) Records reported since the last RE (Employer) Record.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p> <p><b>For Puerto Rico employees only.</b></p> |

| RU<br>(TOTAL<br>OPTIONAL)<br>RECORD<br>POSITION | FIELD NAME  | LENGTH | FIELD SPECIFICATIONS   |
|---|---|--------|--|
| 445-459   | Total Retirement<br>Fund Annual<br>Contributions  | 15     | Enter the total for all RO (Employee Optional) Records reported since the last RE (Employer) Record.<br><br>Right justify and zero fill.<br><br>This field is valid from 1978 through the current tax year.<br><br><b>For Puerto Rico employees only.</b>  |
| 460-474   | Total Wages, Tips<br>and Other<br>Compensation<br>Subject to Virgin<br>Islands, Guam,<br>American Samoa or<br>Northern<br>Mariana Islands<br>Income Tax | 15     | Enter the total for all RO (Employee Optional) Records reported since the last RE (Employer) Record.<br><br>Right justify and zero fill.<br><br>This field is valid from 1978 through the current tax year.<br><br><b>For Virgin Islands, American Samoa, Guam or<br/>Northern Mariana Islands employees only.</b> |
| 475-489   | Total Virgin Islands,<br>Guam, American<br>Samoa or Northern<br>Mariana Islands<br>Income Tax<br>Withheld   | 15     | Enter the total for all RO (Employee Optional) Records reported since the last RE (Employer) Record.<br><br>Right justify and zero fill.<br><br>This field is valid from 1978 through the current tax year.<br><br><b>For Virgin Islands, American Samoa, Guam or<br/>Northern Mariana Islands employees only.</b> |
| 490-512   | Blank   | 23     | Fill with blanks. Reserved for SSA use.  |

**4.12 RV (State Total) Record**

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

| RV<br>(STATE<br>TOTAL)<br>RECORD<br>POSITION | FIELD NAME        | LENGTH | FIELD SPECIFICATIONS   |
|--|-------------------|--------|------------------------|
| 1-2  | Record Identifier | 2      | Constant "RV".         |
| 3-512  | Supplemental Data | 510    | To be defined by user. |

**4.13 RF (Final) Record**

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

| <b>RF (FINAL) RECORD POSITION</b> | <b>FIELD NAME</b>    | <b>LENGTH</b> | <b>SPECIFICATIONS</b>  |
|-----------------------------------|----------------------|---------------|--|
| 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 (Employee) Records reported on the entire file.<br><br>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 BSO User ID/Password

*Must I get a BSO User ID before I submit my file?*

Yes. Each person in your company who is using BSO should register for his or her own BSO User ID.

*Where can I find information about the BSO User ID/Password?*

Visit [www.socialsecurity.gov/bsowelcome.htm](http://www.socialsecurity.gov/bsowelcome.htm) .

- Select the *Register* button in the “Business Services Online” box.

*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 BSO User ID/Password?*

Visit [www.socialsecurity.gov/bsowelcome.htm](http://www.socialsecurity.gov/bsowelcome.htm) :

- Select the *Register* button in the “Business Services Online” box.

*How do I get a BSO 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 for assistance.

*What information do I have to provide to get a BSO User ID?*

- Your name as shown on your Social Security card (first name, middle initial or middle name and last name)
- Your SSN
- Your date of birth
- Your home street address, city, State, Zip code and country
- Your daytime telephone number
- Your E-Mail address to contact you
- Your fax number (optional)

***Note: BSO User ID's are assigned to and stay with a person. If you leave and go to a different company, please update your employer information.***

*What information do I need to request Employer Services?*

- 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 file(s) is/are being submitted.

***Note: If you are self-employed with no employees, you do not need to provide an EIN.***



*How do you approve my request?*

- We match your name, date of birth, and SSN against SSA records. If the information is verified, you will need to create a password and select and answer security questions that will be used to validate your identity in case you forget your password.
- You will need to certify that you have read, understand and agree to the user certification of BSO.
- We will assign a BSO User ID.

## 5.2 Using a User ID/Password

*How do I use the BSO User ID I receive?*

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

- As an Electronic Signature
  - **Employer Submitter:** You will use the BSO User ID as your signature for the file in the EFW2 format. Insert your BSO User ID into the file in the User Identification field in the RA (Submitter) Record (positions 12 – 19). This should be the BSO 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 BSO User ID as your signature for the file in the User Identification field in the RA (Submitter) Record (positions 12 – 19). This should be the BSO 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.
- To use the BSO
  - As a designated individual authorized by your company, you will use your BSO User ID to use the BSO to access various online services. You'll need your BSO 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 BSO User ID and password. This does not have to be the same person whose BSO User ID is inserted in the file as explained above.

*How do I use my password?*

- You must use the password with the BSO 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 BSO User ID and password?*

Immediately.

*How long may I use the BSO User ID?*

Indefinitely.

### **5.3 Assistance**

*Whom 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 or see Appendix A for additional resources.

## 6.0 ACCUWAGE ONLINE

### 6.1 General

#### *What is AccuWage Online?*

AccuWage Online is a free internet application offered by SSA that enables you to check EFW2 (W-2 Wage and Tax Statement) and EFW2C (W-2C Corrected Wage and Tax Statement) formatted wage files for format correctness before submitting them to SSA.

- In order to use AccuWage Online to test your wage files, you must have a valid BSO User ID and password with the Employer Services profile.
- You can access AccuWage Online by logging into your BSO account and going to the Employer Wage Reporting (EWR) application homepage.

#### *When and where can I find AccuWage Online for 2020?*

Starting in September 2020, visit [www.socialsecurity.gov/employer/accuwage/index.html](http://www.socialsecurity.gov/employer/accuwage/index.html).

#### *Will AccuWage Online identify all errors in the file?*

AccuWage Online is available for testing wage files in the current year EFW2/EFW2C formats.

- AccuWage Online identifies many, but not all, errors.
- AccuWage Online does not verify names and SSNs. Consider using Social Security Number Verification Service (SSNVS) by visiting [www.socialsecurity.gov/employer/ssnvs\\_handbk.htm](http://www.socialsecurity.gov/employer/ssnvs_handbk.htm).
- The likelihood that SSA will reject the file is greatly reduced, if you correct the errors found by AccuWage Online.

### 6.2 Assistance

#### *Whom should I call if I have a problem with AccuWage Online?*

- For general assistance, including navigation or results, call Employer Reporting Assistance at 1-800-772-6270 (toll free). For TTY, call 1-800-325-0778 Monday – Friday 7:00 a.m. to 7:00 p.m. Eastern Time.
- If you experience problems running AccuWage Online and need technical assistance, call 1-888-772-2970 (toll free).
- 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 file 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/bsowelcome.htm](http://www.socialsecurity.gov/bsowelcome.htm).

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

You will be prompted to enter your BSO 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 is in text format. The file can be zipped.
- 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 with record delimiters (CR - Carriage Return followed by LF -Line Feed). Please follow these guidelines for including carriage return/line feeds at the end of each record:
  - 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.
- Each record should be followed immediately by a single record delimiter.
- Do not place a record delimiter before the first record of the file.
- Do not place record delimiters after a field within a record.
- The file should contain only one submission, beginning with an RA (Submitter) Record and ending with an RF (Final) Record.
- The record length **must** be exactly 512 bytes.

*May I compress the file?*

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

*What compression software may I use?*

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

*Can I compress multiple data files in a single .ZIP file?*

- No. SSA will not process multiple data files in a .ZIP file. Please refer to Appendix C (Record Sequencing Examples) for adding multiple reports in one wage file.
- Please use AccuWage Online to ensure that your wage file can be processed.

*When may I upload my files using BSO?*

You may submit files all year. However, **initial** files received after **February 1, 2021** 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](http://www.socialsecurity.gov/employer/bsohbnew.htm) .
- Refer to the *Employer W-2 Filing Instructions & Information Page* for links such as *Frequently Asked Questions*.

## 7.5 Assistance

*Whom 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 [bsa.support@ssa.gov](mailto:bsa.support@ssa.gov) .

## 8.0 ELECTRONIC DATA TRANSFER (EDT) FILING

### 8.1 General

*What is EDT?*

An EDT system connects SSA's National Service Center with various States, Federal agencies and SSA sites via a dedicated telecommunication line.

*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](http://www.socialsecurity.gov/employer) .
  - Select *Electronic Data Transfer Guide* under *Publications & Forms*.

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

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

*May I compress the file I send you through EDT?*

No.

### 8.3 Assistance

*Whom should I call if I have questions about EDT?*

- Call **1-888-772-2970** Monday through Friday, 8:30 a.m. to 4:00 p.m., Eastern Time, or send an E-Mail to [edt@ssa.gov](mailto:edt@ssa.gov) .
- 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:

**[faq.socialsecurity.gov/en-US/topic/?id=CAT-01150](http://faq.socialsecurity.gov/en-US/topic/?id=CAT-01150)**

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](http://www.socialsecurity.gov/bso/bsowelcome.htm)**

SSA's Business Services Online (BSO) home page: Use to log in or register for BSO services. Provides links to other useful information.

**[www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer)**

SSA's Employer W-2 Filing Instructions & Information: Provides links to various publications and resources for employer wage reporting.

**[www.socialsecurity.gov/employer/accuwage/index.html](http://www.socialsecurity.gov/employer/accuwage/index.html)**

SSA's AccuWage Online website: Access the tool via the Employer Wage Reporting webpage in order to check the formatting of your submission.

**[www.irs.gov/formspubs/index.html](http://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](http://www.socialsecurity.gov/employer/bsohbnew.htm)**

SSA's BSO User Handbook: A user guide that describes internet services that are available for wage reporting.

**[www.socialsecurity.gov/employer/btotut.htm](http://www.socialsecurity.gov/employer/btotut.htm)**

SSA's BSO tutorial: Learn how to use the BSO to submit wage files.

**[www.socialsecurity.gov/employer/EDTGuide.doc](http://www.socialsecurity.gov/employer/EDTGuide.doc)**

SSA's Electronic Data Transfer (EDT) Guide: A guide on how to file a wage file using EDT.

**[www.nactp.org](http://www.nactp.org)**

National Association of Computerized Tax Processors (NACTP) website: Membership to NACTP and useful links and information for the wage reporting community.

**[www.irs.gov/taxtopics/tc803.html](http://www.irs.gov/taxtopics/tc803.html)**

The IRS website for Waivers and Extensions via the Filing Information Returns Electronically (FIRE) system and additional information.

**[www.socialsecurity.gov/employer/empcontacts.htm](http://www.socialsecurity.gov/employer/empcontacts.htm)**

SSA's Customer Support: If the above links did not answer your question(s), use the contact information listed for additional help.

**[www.irs.gov/businesses/small-businesses-self-employed/state-links-1](http://www.irs.gov/businesses/small-businesses-self-employed/state-links-1)**

The IRS website for State contact information for small businesses to find information on doing business in a State, taxation, links for employers and more.

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

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

## 9.1 Social Security Wage Reporting Contacts

| CALLS FROM           | TELEPHONE                   | LOCATION          |
|----------------------|-----------------------------|-------------------|
| Alabama              | (404) 562-1315              | Atlanta, GA       |
| Alaska               | (206) 615-2229              | Seattle, WA       |
| American Samoa       | (510) 970-8247              | San Francisco, CA |
| Arizona              | (510) 970-8247              | San Francisco, CA |
| Arkansas             | (214) 767-4329              | Dallas, TX        |
| California           | (510) 970-8247              | San Francisco, CA |
| Colorado             | (206) 615-2229              | Denver, CO        |
| Connecticut          | (617) 565-2895              | Boston, MA        |
| Delaware             | (212) 264-3865              | Philadelphia, PA  |
| District of Columbia | (212) 264-3865              | Philadelphia, PA  |
| Florida              | (404) 562-1315              | Atlanta, GA       |
| Georgia              | (404) 562-1315              | Atlanta, GA       |
| Guam                 | (510) 970-8247              | San Francisco, CA |
| Hawaii               | (510) 970-8247              | San Francisco, CA |
| Idaho                | (206) 615-2229              | Seattle, WA       |
| Illinois             | (866) 530-7818<br>ext 10854 | Chicago, IL       |
| Indiana              | (866) 530-7818<br>ext 10854 | Chicago, IL       |
| Iowa                 | (214) 767-4329              | Dallas, TX        |
| Kansas               | (214) 767-4329              | Dallas, TX        |
| Kentucky             | (404) 562-1315              | Atlanta, GA       |
| Louisiana            | (214) 767-4329              | Dallas, TX        |
| Maine                | (617) 565-2895              | Boston, MA        |
| Maryland             | (212) 264-3865              | Philadelphia, PA  |
| Massachusetts        | (617) 565-2895              | Boston, MA        |
| Michigan             | (866) 530-7818<br>ext 10854 | Chicago, IL       |
| Minnesota            | (866) 530-7818<br>ext 10854 | Chicago, IL       |
| Mississippi          | (404) 562-1315              | Atlanta, GA       |
| Missouri             | (214) 767-4329              | Dallas, TX        |
| Montana              | (206) 615-2229              | Denver, CO        |
| Nebraska             | (214) 767-4329              | Dallas, TX        |
| Nevada               | (510) 970-8247              | San Francisco, CA |
| New Hampshire        | (617) 565-2895              | Boston, MA        |
| New Jersey           | (212) 264-3865              | New York, NY      |
| New Mexico           | (214) 767-4329              | Dallas, TX        |
| New York             | (212) 264-3865              | New York, NY      |
| North Carolina       | (404) 562-1315              | Atlanta, GA       |
| North Dakota         | (206) 615-2229              | Denver, CO        |



| <b>CALLS FROM</b>        | <b>TELEPHONE</b>            | <b>LOCATION</b>   |
|--------------------------|-----------------------------|-------------------|
| Northern Mariana Islands | (510) 970-8247              | San Francisco, CA |
| Ohio                     | (866) 530-7818<br>ext 10854 | Chicago, IL       |
| Oklahoma                 | (214) 767-4329              | Dallas, TX        |
| Oregon                   | (206) 615-2229              | Seattle, WA       |
| Pennsylvania             | (212) 264-3865              | Philadelphia, PA  |
| Puerto Rico              | (212) 264-3865              | New York, NY      |
| Rhode Island             | (617) 565-2895              | Boston, MA        |
| South Carolina           | (404) 562-1315              | Atlanta, GA       |
| South Dakota             | (206) 615-2229              | Denver, CO        |
| Tennessee                | (404) 562-1315              | Atlanta, GA       |
| Texas                    | (214) 767-4329              | Dallas, TX        |
| Utah                     | (206) 615-2229              | Denver, CO        |
| Vermont                  | (617) 565-2895              | Boston, MA        |
| Virgin Islands           | (212) 264-3865              | New York, NY      |
| Virginia                 | (212) 264-3865              | Philadelphia, PA  |
| Washington               | (206) 615-2229              | Seattle, WA       |
| West Virginia            | (212) 264-3865              | Philadelphia, PA  |
| Wisconsin                | (866) 530-7818<br>ext 10854 | Chicago, IL       |
| Wyoming                  | (206) 615-2229              | Denver, CO        |

## 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 (Submitter) Record
- RS (State) Record
- RT (Total) Record
- RU (Total Optional) Record
- RV (State Total) Record
- RF (Final) Record

The table below identifies the RE (Employer), RW (Employee) and RO (Employee Optional) Record fields in the EFW2 that **can** be corrected with an EFW2C file. For more information on EFW2 fields, see **Section 4.0: Record Specifications**. For more information on correctable fields, refer to the EFW2C publication.

### 10.1 RE (Employer) Record

| RE<br>(EMPLOYER)<br>RECORD<br>POSITION | FIELD NAME  | LENGTH | CORRECTABLE?  |
|--|---|--------|---|
| 1-2                                    | Record Identifier                                 | 2      | Not Applicable  |
| 3-6                                    | Tax Year  | 4      | Yes<br>(A tax year change requires <b>two</b> 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<br>Identification<br>Number (EIN) | 9      | Yes<br>(An EIN change requires <b>two</b> 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<br>Business Indicator                 | 1      | No  |
| 27-30                                  | Establishment<br>Number                           | 4      | Yes<br>(Although this field can be corrected, a W-3c along with a W-2c(s) must be present. A W-3c alone will not correct this field.)   |
| 31-39                                  | Other EIN   | 9      | No  |
| 40-96                                  | Employer Name                                     | 57     | No  |
| 97-118                                 | Location Address                                  | 22     | No  |

| RE<br>(EMPLOYER)<br>RECORD<br>POSITION | FIELD NAME                          | LENGTH | CORRECTABLE?  |
|--|-------------------------------------|--------|---|
| 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                                    | Kind of Employer                    | 1      | Yes<br>(Although this field can be corrected, a W-3c along with a W-2c(s) must be present. A W-3c alone will not correct this field.)<br><b>Does not apply to Puerto Rico employees.</b>  |
| 175-178                                | Blank                               | 4      | Not Applicable  |
| 179-201                                | Foreign<br>State/Province           | 23     | No  |
| 202-216                                | Foreign Postal Code                 | 15     | No  |
| 217-218                                | Country Code                        | 2      | No  |
| 219                                    | Employment Code                     | 1      | Yes<br>(An employment Code change requires <b>two</b> 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<br>Code            | 1      | No  |
| 221                                    | Third-Party Sick Pay<br>Indicator   | 1      | Yes<br>(Although this field can be corrected, a W-3c along with a W-2c(s) must be present. A W-3c alone will not correct this field.)   |
| 222-248                                | Employer Contact<br>Name            | 27     | No  |
| 249-263                                | Employer Contact<br>Phone Number    | 15     | No  |
| 264-268                                | Employer Contact<br>Phone Extension | 5      | No  |
| 269-278                                | Employer Contact<br>Fax Number      | 10     | No  |
| 279-318                                | Employer Contact<br>E-Mail/Internet | 40     | No  |
| 319-512                                | Blank                               | 194    | Not Applicable  |

## 10.2 RW (Employee) Record

For additional reporting requirements, refer to Section 4.7 RW (Employee) Record.

| RW<br>(EMPLOYEE)<br>RECORD<br>POSITION | FIELD NAME                         | LENGTH | CORRECTABLE?   |
|--|------------------------------------|--------|--|
| 1-2                                    | Record Identifier                  | 2      | Not Applicable   |
| 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      | Not Applicable   |
| 148-170                                | Foreign State/Province             | 23     | No   |
| 171-185                                | Foreign Postal Code                | 15     | No   |
| 186-187                                | Country Code                       | 2      | No   |
| 188-198                                | Wages, Tips and Other Compensation | 11     | Yes<br><i>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</i> |
| 199-209                                | Federal Income Tax Withheld        | 11     | Yes<br><i>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</i> |
| 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                                | Blank                              | 11     | Not Applicable   |

| <b>RW<br/>(EMPLOYEE)<br/>RECORD<br/>POSITION</b> | <b>FIELD NAME</b>  | <b>LENGTH</b> | <b>CORRECTABLE?</b>  |
|--|--|---------------|--|
| 276-286  | Dependent Care Benefits  | 11            | Yes<br><i>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</i> |
| 287-297  | Deferred Compensation Contributions to Section 401(k)                  | 11            | Yes<br><i>Does not apply to Puerto Rico employees.</i>   |
| 298-308  | Deferred Compensation Contributions to Section 403(b)                  | 11            | Yes<br><i>Does not apply to Puerto Rico employees.</i>   |
| 309-319  | Deferred Compensation Contributions to Section 408(k)(6)               | 11            | Yes<br><i>Does not apply to Puerto Rico employees.</i>   |
| 320-330  | Deferred Compensation Contributions to Section 457(b)                  | 11            | Yes<br><i>Does not apply to Puerto Rico employees.</i>   |
| 331-341  | Deferred Compensation Contributions to Section 501(c)(18)(D)           | 11            | Yes<br><i>Does not apply to Puerto Rico employees.</i>   |
| 342-352  | Blank  | 11            | Not Applicable   |
| 353-363  | Nonqualified Plan Section 457 Distributions or Contributions           | 11            | Yes<br><i>Does not apply to Puerto Rico employees.</i>   |
| 364-374  | Employer Contributions to a Health Savings Account                     | 11            | Yes<br><i>Does not apply to Puerto Rico or Northern Mariana Islands employees.</i>                                       |
| 375-385  | Nonqualified Plan Not Section 457 Distributions or Contributions       | 11            | Yes<br><i>Does not apply to Puerto Rico employees.</i>   |
| 386-396  | Nontaxable Combat Pay  | 11            | Yes<br><i>Does not apply to Puerto Rico or Northern Mariana Islands employees.</i>                                       |
| 397-407  | Blank  | 11            | Not Applicable   |
| 408-418  | Employer Cost of Premiums for Group Term Life Insurance Over \$50,000  | 11            | Yes<br><i>Does not apply to Puerto Rico employees.</i>   |
| 419-429  | Income from the Exercise of Nonstatutory Stock Options                 | 11            | Yes<br><i>Does not apply to Puerto Rico employees.</i>   |
| 430-440  | Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan | 11            | Yes<br><i>Does not apply to Puerto Rico or Northern Mariana Islands employees.</i>                                       |

| RW<br>(EMPLOYEE)<br>RECORD<br>POSITION | FIELD NAME   | LENGTH | CORRECTABLE?   |
|--|--|--------|--|
| 441-451                                | Designated Roth Contributions to a Section 401(k) Plan                               | 11     | Yes<br><i>Does not apply to Puerto Rico employees.</i>                             |
| 452-462                                | Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement      | 11     | Yes<br><i>Does not apply to Puerto Rico employees.</i>                             |
| 463-473                                | Cost of Employer-Sponsored Health Coverage   | 11     | Yes<br><i>Does not apply to Puerto Rico or Northern Mariana Islands employees.</i> |
| 474-484                                | Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement | 11     | Yes  |
| 485                                    | Blank  | 1      | Not Applicable   |
| 486                                    | Statutory Employee Indicator   | 1      | Yes  |
| 487                                    | Blank  | 1      | Not Applicable   |
| 488                                    | Retirement Plan Indicator  | 1      | Yes  |
| 489                                    | Third-Party Sick Pay Indicator   | 1      | Yes  |
| 490-512                                | Blank  | 23     | Not Applicable   |

**10.3 RO (Employee Optional) Record**

| <b>RO<br/>(EMPLOYEE<br/>OPTIONAL)<br/>RECORD<br/>POSITION</b> | <b>FIELD NAME</b>  | <b>LENGTH</b> | <b>CORRECTABLE?</b>  |
|---|--|---------------|--|
| 1-2   | Record Identifier  | 2             | Not Applicable   |
| 3-11  | Blank  | 9             | Not Applicable   |
| 12-22   | Allocated Tips   | 11            | Yes<br><i>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</i> |
| 23-33   | Uncollected Employee Tax on Tips   | 11            | Yes  |
| 34-44   | Medical Savings Account  | 11            | Yes<br><i>Does not apply to Puerto Rico or Northern Mariana Islands employees.</i>                                       |
| 45-55   | Simple Retirement Account  | 11            | Yes<br><i>Does not apply to Puerto Rico employees.</i>   |
| 56-66   | Qualified Adoption Expenses  | 11            | Yes<br><i>Does not apply to Puerto Rico or Northern Mariana Islands employees.</i>                                       |
| 67-77   | Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000 | 11            | Yes<br><i>Does not apply to Puerto Rico employees.</i>   |
| 78-88   | Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000                | 11            | Yes<br><i>Does not apply to Puerto Rico employees.</i>   |
| 89-99   | Income Under a Nonqualified Deferred Compensation Plan That Fails to Satisfy Section 409A  | 11            | Yes<br><i>Does not apply to Puerto Rico or Northern Mariana Islands employees.</i>                                       |
| 100-110   | Blank  | 11            | Not Applicable   |
| 111-121   | Designated Roth Contributions Under a Governmental Section 457(b) Plan                     | 11            | Yes<br><i>Does not apply to Puerto Rico or Northern Mariana Islands employees.</i>                                       |
| 122-132   | Income from Qualified Equity Grants Under Section 83(i)                                    | 11            | Yes  |
| 133-143   | Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year     | 11            | Yes  |
| 144-274   | Blank  | 131           | Not Applicable   |
| 275-285   | Wages Subject to Puerto Rico Tax   | 11            | No<br><i>Applies to Puerto Rico employees only.</i>  |
| 286-296   | Commissions Subject to Puerto Rico Tax   | 11            | No<br><i>Applies to Puerto Rico employees only.</i>  |

| RO<br>(EMPLOYEE<br>OPTIONAL)<br>RECORD<br>POSITION | FIELD NAME  | LENGTH | CORRECTABLE?   |
|--|---|--------|--|
| 297-307  | Allowances Subject to Puerto Rico Tax   | 11     | No<br><i>Applies to Puerto Rico employees only.</i>  |
| 308-318  | Tips Subject to Puerto Rico Tax   | 11     | No<br><i>Applies to Puerto Rico employees only.</i>  |
| 319-329  | Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax  | 11     | No<br><i>Applies to Puerto Rico employees only.</i>  |
| 330-340  | Puerto Rico Tax Withheld  | 11     | No<br><i>Applies to Puerto Rico employees only.</i>  |
| 341-351  | Retirement Fund Annual Contributions  | 11     | No<br><i>Applies to Puerto Rico employees only.</i>  |
| 352-362  | Blank   | 11     | Not Applicable   |
| 363-373  | Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax | 11     | No<br><i>Applies to Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.</i> |
| 374-384  | Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld  | 11     | No<br><i>Applies to Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.</i> |
| 385-512  | Blank   | 128    | Not Applicable   |



**11.0 APPENDIX C – RECORD SEQUENCING 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.

**11.1 Record Sequencing Examples**

| <b>EXAMPLE 1</b><br>Submitter with 10 employees<br>(no RO (Employee Optional) or<br>RU (Total Optional) Records)                                       | <b>EXAMPLE 2</b><br>Submitter with 3 employers<br>(no RO (Employee Optional) or<br>RU (Total Optional) Records)                                      | <b>EXAMPLE 3</b><br>Submitter with 1 employer with<br>two types of employment<br>(no RO (Employee Optional) or<br>RU (Total Optional) Records)                                      |
|--|--|---|
| RA (ACE TRUCKERS)<br>RE (Ace Truckers)<br>RW<br>RW<br>RW<br>RW<br>RW<br>RW<br>RW<br>RW<br>RW<br>RW<br>RT<br>RF   | RA (DATA SERVICE)<br>RE (Best Pizza)<br>RW<br>RT<br>RE (Construction Co)<br>RW<br>RW<br>RW<br>RT<br>RE (Ridge Rock & Gravel)<br>RW<br>RW<br>RT<br>RF | RA (COUNTY PAYROLL)<br>RE (Orange County – MQGE)<br>RW<br>RW<br>RW<br>RT<br>RE (Orange County Non-MQGE)<br>RW<br>RW<br>RT<br>RF   |
| <b>EXAMPLE 4</b><br>Submitter with 3 employers with<br>establishment reporting<br>(no RO (Employee Optional) or<br>RU (Total Optional) Records)        | <b>EXAMPLE 5</b><br>Submitter with 4 employees<br>(with RO (Employee Optional)<br>and RU (Total Optional) Records)                                   | <b>EXAMPLE 6</b><br>Submitter with 3 employers<br>(with RO (Employee Optional)<br>and RU (Total Optional) Records)  |
| RA (PAYROLL SVCS INC.)<br>RE (Smith Candies)<br>RW<br>RW<br>RT<br>RE (Paper Co-Salaried)<br>RW<br>RT<br>RE (Paper Co – Hourly)<br>RW<br>RW<br>RT<br>RF | RA (ACE TRUCKERS)<br>RE (Ace Truckers)<br>RW<br>RO<br>RW<br>RO<br>RW<br>RO<br>RW<br>RO<br>RT<br>RU<br>RF   | RA (DATA SERVICES)<br>RE (Better Pizza)<br>RW<br>RO<br>RW<br>RT<br>RU<br>RE (City Const Co.)<br>RW<br>RO<br>RW<br>RO<br>RT<br>RU<br>RE (Ridge Gravel)<br>RW<br>RO<br>RT<br>RU<br>RF |

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

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

*See additional examples  
on the  
following page*

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

## 12.0 f – ACCEPTABLE CHARACTER SETS

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

### 12.1 Examples of Commonly Used Characters

\*See note below for allowable keyboard characters.

| EBCDIC<br>(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           |            |                   |               |            |                   |               |

\*Note: Do not include any character that cannot be produced by the keyboard. Examples of allowable characters include: ~!@#\$%^&\*( )\_+{}|:"<>?`-=[\];',./). Including any other characters may cause SSA to be unable to process your file.

### 13.0 APPENDIX E – PAPER FORM W-3/W-2 BOXES AND EFW2 FORMAT FIELDS CROSS REFERENCE

Use this guide to locate the EFW2 record, field name and position(s) to report data required in IRS' Publication "General 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](http://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 Paper Form W-3 and EFW2 Format Cross Reference Chart

| PAPER FORM W-3 BOX   | EFW2 FILE RECORD/FIELD/POSITION  |
|--|--|
| a. Control number  | Does not relate to an EFW2 field   |
| b. <b>Kind of Payer</b> <ul style="list-style-type: none"> <li>• 941</li> <li>• Military</li> <li>• 943</li> <li>• 944</li> <li>• CT-1</li> <li>• Hshld. Emp.</li> <li>• Medicare govt. emp.</li> </ul><br><b>Kind of Employer</b> <ul style="list-style-type: none"> <li>• None apply</li> <li>• 501c non-govt</li> <li>• State/local non-501c</li> <li>• State/local 501c</li> <li>• Federal govt</li> </ul><br>Third-party sick pay | RE Record /Employment Code /219 <ul style="list-style-type: none"> <li>• R = Regular (all others) (Form 941)</li> <li>• M = Military (Form 941)</li> <li>• A = Agriculture (Form 943)</li> <li>• F = Regular (Form 944)</li> <li>• X = Railroad (CT-1)</li> <li>• H = Household (Schedule H)</li> <li>• Q = Medicare Qualified Government Employment (Form 941)</li> </ul><br>RE Record /Kind of Employer /174 <ul style="list-style-type: none"> <li>• N = None apply</li> <li>• T = 501c non-govt (Tax Exempt Employer)</li> <li>• S = State/local non-501c (State and Local Governmental Employer)</li> <li>• Y = State/local 501c (State and Local Tax Exempt Employer)</li> <li>• F = Fedal govt (Federal Government)</li> </ul><br>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<br>RE Record /Delivery Address/119-140<br>RE Record /City/141-162<br>RE Record /State Abbreviation/163-164<br>RE Record /Zip Code/165-169<br>RE Record /ZIP Code Extension/170-173<br>RE Record /Foreign State/Province/179-201<br>RE Record /Foreign Postal Code/202-216<br>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   |

| PAPER FORM W-3 BOX                                      | EFW2 FILE RECORD/FIELD/POSITION   |
|---|---|
| 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   |   |
| 10 Dependent care benefits                              | RT Record /Dependent Care Benefits/130-144  |
| 11 Nonqualified plans                                   | <b>Sum of EFW2 RT Record fields:</b> <ul style="list-style-type: none"> <li>• Nonqualified Plan Section 457 <b>and</b></li> <li>• Nonqualified Plan Not Section 457</li> </ul>  |
| <b>12a</b> Deferred compensation                        | <b>Sum of EFW2 RT/RU Record fields:</b> <ul style="list-style-type: none"> <li>• Deferred Compensation Contributions to Section 401(k) (<i>Code D</i>)</li> <li>• Deferred Compensation Contributions to Section 403(b) (<i>Code E</i>)</li> <li>• Deferred Compensation Contributions to Section 408(k)(6) (<i>Code F</i>)</li> <li>• Deferred Compensation Contributions to Section 457(b) (<i>Code G</i>)</li> <li>• Deferred Compensation Contributions to Section 501(c)(18)(D) (<i>Code H</i>)</li> <li>• Simple Retirement Account (<i>Code S</i>)</li> <li>• Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan (<i>Code Y</i>)</li> <li>• Designated Roth Contributions Under a Section 401(k) Plan (<i>Code AA</i>)</li> <li>• Designated Roth Contributions Under a Section 403(b) Plan Salary Reduction Agreement (<i>Code BB</i>) <b>and</b></li> <li>• Designated Roth Contributions Under a Governmental Section 457(b) Plan (<i>Code EE</i>)</li> </ul> |
| 12b   |   |
| 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  |
| Employer's contact person                               | RE Record /Employers Contact Name/222-248   |
| Employer's telephone number                             | RE Record / Employers Contact Phone Number/249-263  |
| Employer's email address                                | RE Record / Employers Contact E-Mail/Internet 279-318   |
| Employer's fax number                                   | RE Record / Employers Contact Fax Number/269-278  |

**13.2 Paper Form W-2 and EFW2 Format Cross Reference Chart**

| <b>PAPER FORM W-2 BOX</b>                                      | <b>EFW2 FILE RECORD/FIELD/POSITION</b>  |
|--|---|
| 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<br>RE Record /Location Address/97-118<br>RE Record /Delivery Address/119-140<br>RE Record /City/141-162<br>RE Record /State Abbreviation/163-164<br>RE Record /ZIP Code/165-169<br>RE Record /ZIP Code Extension/170-173<br>RE Record /Foreign State/Province/179-201<br>RE Record /Foreign Postal Code/202-216<br>RE Record /Country Code/217-218 |
| d Control number   | Does not relate to an EFW2 field  |
| e Employee's first name and initial<br>Last name<br>Suff.      | RW Record /Employee First Name/12-26<br>RW Record /Employee Middle Name or Initial/27-41<br>RW Record /Employee Last Name/42-61<br>RW Record /Suffix/62-65  |
| f Employee's address and ZIP code                              | RW Record /Location Address/66-87<br>RW Record /Delivery Address/88-109<br>RW Record /City/110-131<br>RW Record /State Abbreviation/132-133<br>RW Record /ZIP Code/134-138<br>RW Record /ZIP Code Extension/139-142<br>RW Record /Foreign State/Province/148-170<br>RW Record /Foreign Postal Code/171-185<br>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  | Does not relate to an EFW2 field  |
| 10 Dependent care benefits                                     | RW Record /Dependent Care Benefits/276-286  |
| 11 Nonqualified plans  | RW Record /Nonqualified Plan Section 457 Distributions or Contributions/353-363<br>RW Record /Nonqualified Plan Not Section 457 Distributions or Contributions/375-385  |
| <b>12 See instructions for box 12</b>                          |   |
| <b>Code A:</b> Uncollected social security or RRTA tax on tips | RO Record /Uncollected Employee Tax on Tips/23-33   |
| <b>Code B:</b> Uncollected Medicare tax on tips                | RO Record /Uncollected Employee Tax on Tips/23-33   |

| PAPER FORM W-2 BOX   | EFW2 FILE RECORD/FIELD/POSITION   |
|--|---|
| <b>Code C:</b> 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                    |
| <b>Code D:</b> Elective deferrals to a Section 401(k) cash or deferred arrangement   | RW Record /Deferred Compensation Contributions to Section 401(k)/287-297                                    |
| <b>Code E:</b> Elective deferrals under a Section 403(b) salary reduction arrangement  | RW Record /Deferred Compensation Contributions to Section 403(b)/298-308                                    |
| <b>Code F:</b> Elective deferrals under a Section 408(k)(6) salary reduction SEP   | RW Record /Deferred Compensation Contributions to Section 408(k)(6)/309-319                                 |
| <b>Code G:</b> 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                                    |
| <b>Code H:</b> 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                             |
| <b>Code J:</b> Nontaxable sick pay   | Does not relate to an EFW2 field  |
| <b>Code K:</b> 20% excise tax on excess golden parachute payments  | Does not relate to an EFW2 field  |
| <b>Code L:</b> Substantiated employee business expense reimbursements  | Does not relate to an EFW2 field  |
| <b>Code M:</b> 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 |
| <b>Code N:</b> 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                |
| <b>Code P:</b> Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces                                     | Does not relate to an EFW2 field  |
| <b>Code Q:</b> Nontaxable combat pay   | RW Record /Nontaxable Combat Pay/386-396  |
| <b>Code R:</b> Employer contributions to your Archer MSA   | RO Record /Medical Savings Account/34-44  |
| <b>Code S:</b> Employee salary reduction contributions under a Section 408(p) SIMPLE   | RO Record /Simple Retirement Account/45-55  |
| <b>Code T:</b> Adoption benefits   | RO Record /Qualified Adoption Expenses/56-66  |
| <b>Code V:</b> Income from exercise of nonstatutory stock option(s)  | RW Record /Income from the Exercise of Nonstatutory Stock Options/419-429                                   |
| <b>Code W:</b> Employer contributions to your Health Savings Account   | RW Record /Employer Contributions to a Health Savings Account/364-374                                       |



| PAPER FORM W-2 BOX   | EFW2 FILE RECORD/FIELD/POSITION  |
|--|--|
| <b>Code Y:</b> Deferrals under a Section 409A nonqualified deferred compensation plan                    | RW Record /Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan/430-440  |
| <b>Code Z:</b> Income under a nonqualified deferred compensation plan that fails to satisfy Section 409A | RO Record /Income Under a Nonqualified Deferred Compensation Plan That Fails to Satisfy Section 409A/89-99                               |
| <b>Code AA:</b> Designated Roth contributions under a Section 401(k) plan                                | RW Record /Designated Roth Contributions to a Section 401(k) Plan/441-451  |
| <b>Code BB:</b> 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                                       |
| <b>Code CC:</b> HIRE exempt wages and tips   | Does not relate to an EFW2 field   |
| <b>Code DD:</b> Cost of employer-sponsored health coverage   | RW Record /Cost of Employer-Sponsored Health Coverage/463-473  |
| <b>Code EE:</b> Designated Roth contributions under a governmental Section 457(b) plan                   | RO Record /Designated Roth Contributions Under a Governmental Section 457(b) Plan/111-121  |
| <b>Code FF:</b> Permitted benefits under a qualified small employer health reimbursement arrangement     | RW Record /Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement/474-484                                  |
| <b>Code GG:</b> Income from qualified equity grants under section 83(i)                                  | RO Record /Income from Qualified Equity Grants Under Section 83(i)/122-132   |
| <b>Code HH:</b> Aggregate deferrals under section 83(i) elections as of the close of the calendar year   | RO Record /Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year/133-143                                |
| 13 Statutory employee<br>Retirement plan<br>Third-party sick pay   | RW Record /Statutory Employee Indicator/486<br>RW Record /Retirement Plan Indicator/488<br>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) Record only***14.2 U.S. Territories and Possessions and Military Post Offices**

| TERRITORIES AND POSSESSIONS | ABBREVIATION |
|-----------------------------|--------------|
| American Samoa              | AS           |
| Guam                        | GU           |
| Northern Mariana Islands    | MP           |
| Puerto Rico                 | PR           |
| Virgin Islands              | VI           |

| MILITARY POST OFFICES<br>formerly APO and FPO | ABBREVIATION |
|---|--------------|
| The Pacific                                   | AP           |
| Canada, Europe, Africa and Middle East        | AE           |
| Central and South America                     | AA           |

**15.0 APPENDIX G – COUNTRY CODES**

The IRS requires the use of the following country codes, as outlined below.

**15.1 Country Code Chart**

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

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

| 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   |
| Kosovo   | KV   |
| Kuwait   | KU   |
| Kyrgyzstan                                     | KG   |
| Laos   | LA   |
| Latvia   | LG   |
| Lebanon  | LE   |
| Lesotho  | LT   |
| Liberia  | LI   |
| Libya  | LY   |

| COUNTRY                         | CODE |
|---------------------------------|------|
| Liechtenstein                   | LS   |
| 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   |
| Namibia                         | WA   |
| Nauru                           | NR   |
| Navassa Island                  | BQ   |
| Nepal                           | NP   |
| Netherlands                     | NL   |
| 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 Barthelemy                            | TB   |
| St Helena                                | SH   |
| St Kitts and Nevis                       | SC   |
| St Lucia                                 | ST   |
| St Martin                                | RN   |
| 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                                   | RI   |
| Seychelles                               | SE   |
| Sierra Leone                             | SL   |
| Singapore                                | SN   |
| Sint Maarten                             | NN   |
| Slovakia                                 | LO   |
| Slovenia                                 | SI   |
| Solomon Islands                          | BP   |
| Somalia                                  | SO   |
| South Africa                             | SF   |
| South Georgia and South Sandwich Islands | SX   |
| South Sudan                              | OD   |
| 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   |
| Timor-Leste                              | TT   |
| Togo                                     | TO   |
| Tokelau                                  | TL   |
| Tonga                                    | TN   |

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

**16.0 APPENDIX H – MAXIMUM WAGE AND TAX TABLE**

| YEAR  | SOCIAL SECURITY                |                                  |                             |                                 | MEDICARE                       |   |                             |
|-------|--------------------------------|----------------------------------|-----------------------------|---------------------------------|--------------------------------|---|-----------------------------|
|       | Employer and Employee Tax Rate | Maximum Amount of Taxed Earnings | Employee Maximum Annual Tax | Minimum Household Covered Wages | Employer and Employee Tax Rate | Maximum Amount of Taxed Earnings                              | Employee Maximum Annual Tax |
| 2020  | 6.200 %                        | \$137,700.00                     | \$8,537.40                  | \$2,200.00                      | 1.450%                         | No Maximum<br>*0.9% tax increase<br>in excess of<br>\$200,000 | No Maximum                  |
| 2019  | 6.200 %                        | \$132,900.00                     | \$8,239.80                  | \$2,100.00                      | 1.450%                         | No Maximum<br>*0.9% tax increase<br>in excess of<br>\$200,000 | No Maximum                  |
| 2018  | 6.200 %                        | \$128,400.00                     | \$7,960.80                  | \$2,100.00                      | 1.450%                         | No Maximum<br>*0.9% tax increase<br>in excess of<br>\$200,000 | No Maximum                  |
| 2017  | 6.200 %                        | \$127,200.00                     | \$7,886.40                  | \$2,000.00                      | 1.450%                         | No Maximum<br>*0.9% tax increase<br>in excess of<br>\$200,000 | No Maximum                  |
| 2016  | 6.200 %                        | \$118,500.00                     | \$7,347.00                  | \$2,000.00                      | 1.450%                         | No Maximum<br>*0.9% tax increase<br>in excess of<br>\$200,000 | No Maximum                  |
| 2015  | 6.200 %                        | \$118,500.00                     | \$7,347.00                  | \$1,900.00                      | 1.450%                         | No Maximum<br>*0.9% tax increase<br>in excess of<br>\$200,000 | No Maximum                  |
| 2014  | 6.200 %                        | \$117,000.00                     | \$7,254.00                  | \$1,900.00                      | 1.450%                         | No Maximum<br>*0.9% tax increase<br>in excess of<br>\$200,000 | No Maximum                  |
| 2013  | 6.200 %                        | \$113,700.00                     | \$7,049.40                  | \$1,800.00                      | 1.450%                         | No Maximum<br>*0.9% tax increase<br>in excess of<br>\$200,000 | No Maximum                  |
| 2012  | 6.200 %<br>Employer            | \$110,100.00                     | \$6,826.20                  | \$1,800.00                      | 1.450%                         | No Maximum  | No Maximum                  |
| ----- | -----                          | -----                            | -----                       | -----                           | -----                          | -----   | -----                       |
| 2012  | 4.200 %<br>Employee            | \$110,100.00                     | \$4,624.20                  | \$1,800.00                      | 1.450%                         | No Maximum  | No Maximum                  |
| 2011  | 6.200 %<br>Employer            | \$106,800.00                     | \$6,621.60                  | \$1,700.00                      | 1.450%                         | No Maximum  | No Maximum                  |
| ----- | -----                          | -----                            | -----                       | -----                           | -----                          | -----   | -----                       |
| 2011  | 4.200 %<br>Employee            | \$106,800.00                     | \$4,485.60                  | \$1,700.00                      | 1.450%                         | No Maximum  | No Maximum                  |
| 2010  | 6.200 %                        | \$106,800.00                     | \$6,621.60                  | \$1,700.00                      | 1.450%                         | No Maximum  | No Maximum                  |
| 2009  | 6.200 %                        | \$106,800.00                     | \$6,621.60                  | \$1,700.00                      | 1.450%                         | No Maximum  | No Maximum                  |
| 2008  | 6.200%                         | \$102,000.00                     | \$6,324.00                  | \$1,600.00                      | 1.450%                         | No Maximum  | No Maximum                  |

| YEAR | SOCIAL SECURITY                |                                  |                             |                                 | MEDICARE                       |                                  |                             |
|------|--------------------------------|----------------------------------|-----------------------------|---------------------------------|--------------------------------|----------------------------------|-----------------------------|
|      | Employer and Employee Tax Rate | Maximum Amount of Taxed Earnings | Employee Maximum Annual Tax | Minimum Household Covered Wages | Employer and Employee Tax Rate | Maximum Amount of Taxed Earnings | Employee Maximum Annual Tax |
| 2007 | 6.200%                         | \$97,500.00                      | \$6,045.00                  | \$1,500.00                      | 1.450%                         | No Maximum                       | No Maximum                  |
| 2006 | 6.200 %                        | \$94,200.00                      | \$5,840.40                  | \$1,500.00                      | 1.450%                         | No Maximum                       | No Maximum                  |
| 2005 | 6.200 %                        | \$90,000.00                      | \$5,580.00                  | \$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                  |
| 2003 | 6.200 %                        | \$87,000.00                      | \$5,394.00                  | \$1,400.00                      | 1.450 %                        | No Maximum                       | No Maximum                  |
| 2002 | 6.200 %                        | \$84,900.00                      | \$5,263.80                  | \$1,300.00                      | 1.450 %                        | No Maximum                       | No Maximum                  |
| 2001 | 6.200 %                        | \$80,400.00                      | \$4,984.80                  | \$1,300.00                      | 1.450 %                        | No Maximum                       | No Maximum                  |
| 2000 | 6.200 %                        | \$76,200.00                      | \$4,724.40                  | \$1,200.00                      | 1.450 %                        | No Maximum                       | No Maximum                  |
| 1999 | 6.200 %                        | \$72,600.00                      | \$4,501.20                  | \$1,100.00                      | 1.450 %                        | No Maximum                       | No Maximum                  |
| 1998 | 6.200 %                        | \$68,400.00                      | \$4,240.80                  | \$1,100.00                      | 1.450 %                        | No Maximum                       | No Maximum                  |
| 1997 | 6.200 %                        | \$65,400.00                      | \$4,054.80                  | \$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                  |
| 1995 | 6.200 %                        | \$61,200.00                      | \$3,794.40                  | \$1,000.00                      | 1.450 %                        | No Maximum                       | No Maximum                  |
| 1994 | 6.200 %                        | \$60,600.00                      | \$3,757.20                  | --                              | 1.450 %                        | No Maximum                       | No Maximum                  |
| 1993 | 6.200 %                        | \$57,600.00                      | \$3,571.20                  | --                              | 1.450 %                        | \$135,000.00                     | \$1,957.50                  |
| 1992 | 6.200 %                        | \$55,500.00                      | \$3,441.00                  | --                              | 1.450 %                        | \$130,200.00                     | \$1,887.90                  |
| 1991 | 6.200 %                        | \$53,400.00                      | \$3,310.80                  | --                              | 1.450 %                        | \$125,000.00                     | \$1,812.50                  |
| 1990 | 7.650 %                        | \$51,300.00                      | \$3,924.45                  | --                              | --                             | \$51,300.00                      | --                          |
| 1989 | 7.510 %                        | \$48,000.00                      | \$3,604.80                  | --                              | --                             | \$48,000.00                      | --                          |
| 1988 | 7.510 %                        | \$45,000.00                      | \$3,379.50                  | --                              | --                             | \$45,000.00                      | --                          |
| 1987 | 7.150 %                        | \$43,800.00                      | \$3,131.70                  | --                              | --                             | \$43,800.00                      | --                          |
| 1986 | 7.150 %                        | \$42,000.00                      | \$3,003.00                  | --                              | --                             | \$42,000.00                      | --                          |
| 1985 | 7.050 %                        | \$39,600.00                      | \$2,791.80                  | --                              | --                             | \$39,600.00                      | --                          |
| 1984 | 7.000 %                        | \$37,800.00                      | \$2,646.00                  | --                              | --                             | \$37,800.00                      | --                          |
| 1983 | 6.700 %                        | \$35,700.00                      | \$2,391.90                  | --                              | --                             | \$35,700.00                      | --                          |
| 1982 | 6.700 %                        | \$32,400.00                      | \$2,170.80                  | --                              | --                             | Not applicable                   | --                          |
| 1981 | 6.650 %                        | \$29,700.00                      | \$1,975.05                  | --                              | --                             | Not applicable                   | --                          |
| 1980 | 6.130 %                        | \$25,900.00                      | \$1,587.67                  | --                              | --                             | Not applicable                   | --                          |
| 1979 | 6.130 %                        | \$22,900.00                      | \$1,403.77                  | --                              | --                             | Not applicable                   | --                          |
| 1978 | 6.050 %                        | \$17,700.00                      | \$1,070.85                  | --                              | --                             | Not applicable                   | --                          |

*\*Note – Beginning January 1, 2013, an employer is required to withhold a 0.9% additional Medicare Tax on any Medicare Wages and Tips or Railroad Retirement Act (RRTA) compensation it pays to an employee in excess of \$200,000 in a calendar year. For more information on “Additional Medicare tax”, please visit the IRS website at [www.irs.gov](http://www.irs.gov).*

## 17.0 APPENDIX I – GLOSSARY

| TERM                    | DESCRIPTION   |
|-------------------------|---|
| <b>AccuWage Online</b>  | AccuWage Online is a free internet application offered by SSA that enables you to check EFW2 (W-2 Wage and Tax Statement) and EFW2C (W-2C Corrected Wage and Tax Statement) formatted wage files for format correctness before submitting them to SSA.  |
| <b>Agent</b>            | An agent as defined in this publication is either:<br>(1) a Form 2678 Procedure agent approved by IRS;<br>(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<br>(3) a 3504 Agent (a State or local government agency authorized to serve as a Section 3504 agent for disabled individuals and other welfare recipients who employ home-care service providers to assist them in their homes ("service recipients")). |
| <b>ASCII</b>            | American Standard Code for Information Interchange. One of the acceptable character sets used for electronic processing of data.  |
| <b>Block</b>            | A number of logical records grouped and written together as a single unit for EDT transmissions.  |
| <b>BSO</b>              | Business Services Online. A suite of business services for companies to conduct business with SSA.  |
| <b>Byte</b>             | A computer unit of measure; one byte contains eight bits and can store one character.   |
| <b>Character</b>        | A letter, number or punctuation symbol.   |
| <b>Character set</b>    | A group of unique electronic definitions for all letters, numbers and punctuation symbols; example: EBCDIC, ASCII.  |
| <b>Common paymaster</b> | The corporation that pays an employee who works for two or more intra-related corporations at the same time or who works for two different parts of the parent corporation (with different EIN's) during the same year.   |
| <b>Decimal value</b>    | A character's equivalent in a numbering system using base 10.   |
| <b>EBCDIC</b>           | Extended Binary Coded Decimal Interchange Code. One of the acceptable character sets used for electronic processing of data.  |
| <b>EDT</b>              | Electronic Data Transfer. A system that connects SSA's National Service Center with various States, Federal agencies and SSA sites via a dedicated telecommunication line.  |
| <b>EFW2</b>             | Specifications for Filing Forms W-2 Electronically (EFW2).<br>Specifications for submitting Annual W-2 Copy A information to SSA.   |



| TERM   | DESCRIPTION  |
|--|--|
| <b>EFW2C</b>   | Specifications for Filing Forms W-2c Electronically (EFW2C). Specifications for submitting W-2c (Correction) Copy A information to SSA.  |
| <b>EIN</b>   | Employer Identification Number. A nine-digit number assigned by the IRS to an organization for Federal tax reporting purposes.   |
| <b>ESLO</b>  | Employer Services Liaison Officer. SSA's wage reporting specialists located in regional offices across the country to assist with a variety of wage reporting issues.                                      |
| <b>EWR</b>   | Electronic Wage Reporting. A suite of applications within BSO that allows businesses the capability to interact electronically with SSA using the BSO website.   |
| <b>Establishment number</b>                                  | A four-position identifier determined by the employer which further distinguishes the employer reported in an RE (Employer) Record. The establishment number can be either alpha, numeric or alphanumeric. |
| <b>File (or Wage File)<br/>(See Report (or Wage Report))</b> | Wage data in the EFW2 format that begins with an RA (Submitter) Record and ends with an RF (Final) Record. (An electronic equivalent to the paper Form W-3 with its associated paper Form(s) W-2.)         |
| <b>FIRE</b>  | Filing Information Returns Electronically (FIRE). An IRS system set up for financial institutions and others to file a variety of forms electronically.  |
| <b>Form 449R-2/W-2PR</b>                                     | (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.  |
| <b>Form 449R-2c/W-2cPR</b>                                   | (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.                                   |
| <b>Form 2678</b>   | Employer Appointment of Agent. An IRS form used to request an agent.   |
| <b>Form 8508</b>   | An IRS form used to request a waiver from filing W-2/W-2c reports electronically/magnetically.   |
| <b>Form 8809</b>   | An IRS form used to request from IRS a time extension for filing W-2 reports.  |
| <b>Form W-2</b>  | Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees.  |
| <b>Form W-2AS</b>  | Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in American Samoa.  |
| <b>Form W-2c</b>   | Corrected Wage and Tax Statement. An IRS form sent to SSA used to correct W-2 Copy A information.  |
| <b>Form W-2CM</b>  | Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in Northern Mariana Islands.  |

| TERM   | DESCRIPTION   |
|--|---|
| <b>Form W-2GU</b>  | Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in Guam.   |
| <b>Form W-2VI</b>  | Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in the Virgin Islands.   |
| <b>Form W-3</b>  | Transmittal of Wage and Tax Statements. An IRS form sent to SSA with Forms W-2.   |
| <b>Form W-3c</b>   | Transmittal of Corrected Wage and Tax Statements. An IRS form sent to SSA with Forms W-2c.  |
| <b>Form W-3cPR</b>   | 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.   |
| <b>Form W-3PR</b>  | Transmittal of Withholding Statements. An IRS form sent to SSA with Forms 499R-2/W-2PR for employees in Puerto Rico.  |
| <b>Form W-3SS</b>  | Transmittal of Wage and Tax Statements. An IRS transmittal form sent to SSA with Forms W-2GU, W-2AS, W-2VI and W-2CM.   |
| <b>Hexadecimal</b>   | A numbering system using base 16 rather than base 10.   |
| <b>IANA</b>  | Internet Assigned Numbers Authority. The entity that oversees Internet Protocol (IP) addresses, top-level domain and Internet protocol code point allocations.  |
| <b>IRS</b>   | Internal Revenue Service  |
| <b>Logical record</b>  | For the purpose of this publication, any of the required or optional records defined in Section 3.  |
| <b>MQGE</b>  | Medicare Qualified Government Employment. This applies to Federal, State and local employees who have wages that are subject to ONLY the health insurance tax but not Social Security.  |
| <b>NACTP</b>   | National Association of Computerized Tax Processors. The NACTP issues a four-digit numeric vendor code to identify software vendors.  |
| <b>Physical record</b>                                       | A number of logical records grouped and written together as a single unit for electronic and EDT submissions.   |
| <b>Report (or Wage Report)<br/>(See File (or Wage File))</b> | A single W-3/W-3c that includes its associated W-2/W-2cs.   |
| <b>Reporting representative</b>                              | An individual or organization authorized to submit wage and tax reports for one or more employers.  |
| <b>Retirement plan indicator</b>                             | An indicator used 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. |
| <b>RRB</b>   | Railroad Retirement Board   |
| <b>SSA</b>   | Social Security Administration  |

| TERM                                  | DESCRIPTION  |
|---------------------------------------|--|
| <b>SSN</b>                            | Social Security number. A nine-digit number assigned by SSA.   |
| <b>SSNVS</b>                          | Social Security Number (SSN) Verification Service. A service offered by SSA's BSO. This service allows registered users (employers and certain third-party submitters) to verify the names and SSN's of employees against SSA records. |
| <b>State employer account number</b>  | 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.   |
| <b>Statutory employee indicator</b>   | An indicator used whenever an employee's remuneration is subject to Social Security and Medicare withholding but not to Federal income tax withholding.  |
| <b>Submitter</b>                      | A person, organization or reporting representative submitting a file to SSA.   |
| <b>Third-party sick pay indicator</b> | 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.  |
| <b>Top-level domain</b>               | The right-most label (everything after the last dot) in the E-Mail address.  |
| <b>User ID</b>                        | User Identification (formerly Personal Identification Number (PIN)). The equivalent of one's electronic signature to access BSO Internet services.   |
| <b>USERRA</b>                         | Uniformed Services Employment and Re-employment Rights Act of 1994   |
| <b>USPS</b>                           | United States Postal Service   |
| <b>WFID</b>                           | Wage File Identifier. A unique number assigned by SSA to a submission.   |



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