

For Tax Year 2025



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 2025, there are no record layout changes.

Other Changes

- The Social Security Wage Base for tax year 2025 is \$176,100.
- The employer and employee tax rate for Social Security will be withheld at 6.2 percent (up to \$10,918.20).
- The 2025 Social Security and Medicare coverage threshold for Household wages is \$2,800.
- **Appendix H – 16.0 - Maximum Wage and Tax Table:** This table has been modified to include tax year 2025 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 .

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/ and follow the instructions to log in or register to use the online suite of services.

FILING REMINDERS

Electronic Filing

- For tax year 2025, BSO filers may upload their files beginning **December 8, 2025**. *Terminating businesses may file before that date. Please refer to Section 2.3: Terminating a Business, for more information.*
- For tax year 2025, Electronic Data Transfer (EDT) filers may transmit their files beginning **December 8, 2025**.

Filing Deadlines

- The Internal Revenue Service (IRS) deadline for electronic filing is **February 2, 2026** www.irs.gov/pub/irs-pdf/fw2w3.pdf.

Note: You may owe a penalty for each Form W-2 that you file late. (Refer to IRS Publication 2026 "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 .
- 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 10 or more informational returns such as W-2 or 1099 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 .
- For "Resubmission" wage files must be in the same wage file format that you originally submitted to SSA.

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 2025 reporting.

Who must use these instructions?

- Employers submitting 10 or more informational returns such as W-2 or 1099 Forms.

May I use these instructions if I have fewer than 10 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/.
- 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 10 or more informational returns such as W-2s or 1099 Forms 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 9 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 9) 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 10 or more informational returns, 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)
- Total Income from Exclusion of Medicaid Waiver Payments

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.

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 2, 2026**. 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. Please visit the IRS website at www.irs.gov/taxtopics/tc803.html for additional information.
- You must request the extension before the due date of the 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;
- 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.

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 could 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/bso/bsolewelcome.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, 7:00 a.m. to 5:30 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. For electronic wage files, 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"> • <i>Resubmission wage files are not applicable to paper filers</i> • <i>Use Paper W-3/W-2 forms</i>
<i>Paper Filer W-3c/W-2c</i>	<ul style="list-style-type: none"> • <i>Resubmission wage files are not applicable to paper filers</i> • <i>Use Paper W-3c/W-2c forms</i>

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.
- You can quickly request transcripts by using automated self-help service tools. Please visit 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.
- 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.

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?

- Call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 5:30 p.m. Eastern Time; or
- 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.

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.

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.

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 2024 an employee contributed \$5,000 of their tax year 2024 earnings to a Section 401(k) plan, \$1,000.00 of which is a USERRA makeup contribution allocated to tax year 2023.
 - 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.

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.

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.

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.

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/fw2w3.pdf; or
- On the SSA website available at 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 5:30 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 .
- 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 5:30 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/fw2w3.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 Position 220	RW Record Positions 188 - 198	RT Record Positions 10 - 24	RW Record Positions 199 - 209	RT Record Positions 25 - 39
P (Puerto Rico) Position 220	RO Record Positions 319 - 329	RU Record Positions 415 - 429	RO Record Positions 330 - 340	RU Record Positions 430 - 444
V (Virgin Islands) Position 220	RO Record Positions 363 - 373	RU Record Positions 460 - 474	RO Record Positions 374 - 384	RU Record Positions 475 - 489
G (Guam) Position 220	RO Record Positions 363 - 373	RU Record Positions 460 - 474	RO Record Positions 374 - 384	RU Record Positions 475 - 489
S (American Samoa) Position 220	RO Record Positions 363 - 373	RU Record Positions 460 - 474	RO Record Positions 374 - 384	RU Record Positions 475 - 489
N (Northern Mariana Islands) Position 220	RO Record Positions 363 - 373	RU Record Positions 460 - 474	RO Record Positions 374 - 384	RU Record 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 ; 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) Delivery Address City State Abbreviation Zip Code Zip Code Extension (if applicable)	2 nd Floor, Suite 234 123 Main Street Baltimore MD 12345 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) Delivery Address City Foreign State/Province Foreign Postal Code Country Code	2 nd Floor, Suite 234 1010 Clear Street Ottawa ON K1A 0B1 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. 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 John.Doe@ssa...gov
• Must not contain empty spaces to the left or right of the @ symbol	John .Doe@ssa.gov or John.Doe@ ssa.gov
• Must not contain a period in the first or last position	.John.Doe@ssa.gov or John.Doe@ssa.gov.
• Must not contain a period immediately to the left or right of the @ symbol	John.Doe.@ssa.gov or John.Doe@.ssa.gov
• Must not contain an @ symbol in the first or last position	@John.Doe@ssa.gov or John.Doe@ssa.gov@
• Must contain a top-level domain approved by the Internet Assigned Numbers Authority (IANA, www.iana.org/domains/root/db). (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 John.Doe@ssa--gov
• Must contain either alphanumeric characters, or the following keyboard characters, to the left of the @ symbol (~!#\$%^&* _+{} ?'-= / `)	Jo[hn.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 are 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 5:30 p.m. Eastern Time, or
- See Appendix A for additional resources and contacts.

4.5 RA (Submitter) Record

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

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

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

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

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

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

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

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

RA (SUBMITTER) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
38-94	Company Name	57	Enter the company name. Left justify and fill with blanks.
95-116	Location Address	22	Enter the company's location address (Attention, Suite, Room Number, etc.). Example: 2 nd Floor, Suite 234 Left justify and fill with blanks.
117-138	Delivery Address	22	Enter the company's delivery address (Street or Post Office Box). Example: 123 Main Street Left justify and fill with blanks.
139-160	City	22	Enter the company's city. Left justify and fill with blanks.
161-162	State Abbreviation	2	Enter the company's State or commonwealth/ territory. Use a postal abbreviation as shown in Appendix F. For a foreign address, fill with blanks.
163-167	ZIP Code	5	Enter the company's ZIP code. For a foreign address, fill with blanks.
168-171	ZIP Code Extension	4	Enter the company's four-digit extension of the ZIP code. If not applicable, fill with blanks.
172-176	Blank	5	Fill with blanks. Reserved for SSA use.
177-199	Foreign State/Province	23	If applicable, enter the company's foreign State/province. Left justify and fill with blanks. Otherwise, fill with blanks.
200-214	Foreign Postal Code	15	If applicable, enter the company's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.

RA (SUBMITTER) RECORD 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"> • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands <p>Otherwise, enter the applicable Country Code (see Appendix G).</p>
217-273	Submitter Name	57	<p>This is a required field.</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: 2nd Floor, Suite 234</p> <p>Left justify and fill with blanks.</p>
296-317	Delivery Address	22	<p>This is a required field.</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>This is a required field.</p> <p>Enter the submitter's city.</p> <p>Left justify and fill with blanks.</p>
340-341	State Abbreviation	2	<p>This is a required field.</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>This is a required field.</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 (SUBMITTER) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
351-355	Blank	5	Fill with blanks. Reserved for SSA use.
<i>IMPORTANT NOTE: 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. Left justify and fill with blanks. Otherwise, fill with blanks.
379-393	Foreign Postal Code	15	If applicable, enter the submitter's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
394-395	Country Code	2	If one of the following applies, fill with blanks: <ul style="list-style-type: none"> • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country Code (see Appendix G).
396-422	Contact Name	27	This is a required field. Enter the name of the person to be contacted by SSA concerning processing problems. Left justify and fill with blanks.
423-437	Contact Phone Number	15	This is a required field. Enter the contact's telephone number with numeric values only (including area code). Do not use any special characters. Example: 1232345678 Left justify and fill with blanks. <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. Left justify and fill with blanks.

RA (SUBMITTER) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
443-445	Blank	3	Fill with blanks. Reserved for SSA use.
446-485	Contact E-Mail/ Internet	40	<p>Enter the contact's E-Mail/Internet address. This field may be upper and lower case. The rules for entering a valid E-Mail address for SSA's purposes are as follows:</p> <ul style="list-style-type: none"> • Must not be blank (<i>This rule only applies to the RA (Submitter) Record Contact E-Mail/Internet field</i>) • Must contain only one @ symbol • Must not contain consecutive periods to the left or right of the @ symbol • Must not contain empty spaces to the left or right of the @ symbol • Must not contain a period in the first or last position • Must not contain a period immediately to the left or right of the @ symbol • Must not contain an @ symbol in the first or last position • Must contain a top-level domain approved by Internet Assigned Numbers Authority (IANA, www.iana.org/domains/root/db). (For a complete list of acceptable characters, see Appendix D) • Must not contain characters other than alphanumeric, hyphens or periods to the right of the @ symbol • Must not contain hyphens immediately to the right of the @ symbol, or before or after a period • Must contain either alphanumeric characters, or the following keyboard characters, to the left of the @ symbol: (~!#\$%^&*_+{} ?'-=/`) • For examples, please refer to Section 4.2.4 <p>Note: <i>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.</i></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). Otherwise, fill with blanks. For U.S. and U.S. territories only.</p>
499	Blank	1	Fill with blanks. Reserved for SSA use.

RA (SUBMITTER) RECORD 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"> • A = Accounting Firm • L = Self-Prepared • S = Service Bureau • P = Parent Company • O = Other <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	Employer Contact Blank
Position	249-263	264-268	269-278	279-318	319-512
Length	15	5	10	40	194

RE (EMPLOYER) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-2	Record Identifier	2	Constant "RE".
3-6	Tax Year	4	<p>This is a required field.</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>NOTE: Review Section 2.1 - Agent Determination before entering a "1," "2" or "3" in this field.</p> <p>If applicable, enter one of the following codes:</p> <ul style="list-style-type: none"> • 1 = 2678 Agent (Approved by IRS) • 2 = Common Paymaster (A corporation that pays an employee who works for two or more related corporations at the same time.) • 3 = 3504 Agent <p>Note: If more than one code applies, use the one that best describes your status as an agent.</p> <p>Otherwise, fill with a blank.</p>
8-16	Employer /Agent Identification Number (EIN)	9	<p>This is a required field.</p> <ul style="list-style-type: none"> • Enter only numeric characters. • Omit hyphens. • Do <u>not</u> begin with 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89. • Enter the EIN under which tax payments were submitted to the IRS under Form 941, 943, 944, CT-1 or Schedule H. <ul style="list-style-type: none"> ○ If employer tax payments were deposited under the EIN of the Agent, enter the EIN of the Agent. ○ If employer tax payments were deposited under the EIN of the employer, enter the EIN of the employer. • If you entered a "1", "2" or "3" in the Agent Indicator Code field (position 7); enter the EIN of the Agent. • See "Other EIN" (positions 31- 39) if taxes were deposited under more than one EIN during the year.
17-25	Agent for EIN	9	<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 (EMPLOYER) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
26	Terminating Business Indicator	1	<p>If this is the last tax year that W-2s will be filed under this EIN, enter "1."</p> <p>Otherwise, enter "0" (zero).</p> <p>For more information, see Section 2.3 Terminating a Business.</p>
27-30	Establishment 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"> Enter only numeric characters. Omit hyphens. Do <u>not</u> begin with 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89. <p>Otherwise, fill with blanks.</p>

IMPORTANT NOTE: *The Employer's Name field (positions 40-96) and the Employer's Address fields (positions 97-173) should normally match the employer name and address under which tax payments were submitted to the IRS under Form 941, 943, 944, 945, CT-1 or Schedule H.*

40-96	Employer Name	57	<p>This is a required field.</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: 2nd 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 (EMPLOYER) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
141-162	City	22	Enter the employer's city. Left justify and fill with blanks
163-164	State Abbreviation	2	Enter the employer's State or commonwealth/territory. Use a postal abbreviation shown in Appendix F. For a foreign address, fill with blanks
165-169	ZIP Code	5	Enter the employer's ZIP code. For a foreign address, fill with blanks.
170-173	ZIP Code Extension	4	Enter the employer's four-digit extension of the ZIP code. If not applicable, fill with blanks.
174	Kind of Employer	1	<p>This is a required field.</p> <p>Enter the appropriate kind of employer:</p> <p>F = Federal govt. (Federal government entity or instrumentality)</p> <p>S = State/local non-501c. (State or local government or instrumentality (this includes cities, townships, counties, special-purpose districts, or other publicly owned entities with governmental authority))</p> <p>T = 501c non-govt. (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))</p> <p>Y = State/local 501c. (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))</p> <p>N = None Apply</p> <p><i>Note: Leave blank if the Tax Jurisdiction Code in position 220 of the RE (Employer) Record is P (Puerto Rico).</i></p>
175-178	Blank	4	Fill with blanks. Reserved for SSA use.
179-201	Foreign State/ Province	23	If applicable, enter the employer's foreign State/province. Left justify and fill with blanks. Otherwise, fill with blanks.

202-216	Foreign Postal Code	15	If applicable, enter the employer's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.																					
217-218	Country Code	2	If one of the following applies, fill with blanks: <ul style="list-style-type: none"> • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the employer's applicable Country Code (see Appendix G).																					
219	Employment Code	1	<p>This is a required field.</p> <p>Enter the appropriate employment code:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">A</td> <td>= Agriculture</td> <td style="width: 15%;">Form 943</td> </tr> <tr> <td>H</td> <td>= Household</td> <td>Schedule H</td> </tr> <tr> <td>M</td> <td>= Military</td> <td>Form 941</td> </tr> <tr> <td>Q</td> <td>= Medicare Qualified Government Employment</td> <td>Form 941</td> </tr> <tr> <td>X</td> <td>= Railroad</td> <td>CT-1</td> </tr> <tr> <td>F</td> <td>= Regular</td> <td>Form 944</td> </tr> <tr> <td>R</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><i>Note: Railroad reporting is not applicable for Puerto Rico and territorial employers.</i></p>	A	= Agriculture	Form 943	H	= Household	Schedule H	M	= Military	Form 941	Q	= Medicare Qualified Government Employment	Form 941	X	= Railroad	CT-1	F	= Regular	Form 944	R	= Regular (all others)	Form 941
A	= Agriculture	Form 943																						
H	= Household	Schedule H																						
M	= Military	Form 941																						
Q	= Medicare Qualified Government Employment	Form 941																						
X	= Railroad	CT-1																						
F	= Regular	Form 944																						
R	= Regular (all others)	Form 941																						

RE (EMPLOYER) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS																							
220	Tax Jurisdiction Code	1	<p>This is a required field.</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</td><td>W-2VI</td></tr> <tr><td>G</td><td>=</td><td>Guam</td><td>W-2GU</td></tr> <tr><td>S</td><td>=</td><td>American Samoa</td><td>W-2AS</td></tr> <tr><td>N</td><td>=</td><td>Northern Mariana Islands</td><td>W-2CM</td></tr> <tr><td>P</td><td>=</td><td>Puerto Rico</td><td>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>For U.S. and U.S. territories only.</p>																							

RE (EMPLOYER) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
279-318	Employer Contact 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"> • Must contain only one @ symbol • Must not contain consecutive periods to the left or right of the @ symbol • Must not contain empty spaces to the left or right of the @ symbol • Must not contain a period in the first or last position • Must not contain a period immediately to the left or right of the @ symbol • Must not contain an @ symbol in the first or last position • Must contain a top-level domain approved by Internet Assigned Numbers Authority (IANA, www.iana.org/domains/root/db). (For a complete list of acceptable characters, see Appendix D) • Must not contain characters other than alphanumeric, hyphens or periods to the right of the @ symbol • Must not contain hyphens immediately to the right of the @ symbol, or before or after a period • Must contain either alphanumeric characters, or the following keyboard characters, to the left of the @ symbol: (~!#\$%^&*+_{} ?`-= / `) • For examples, please refer to Section 4.2.4
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

	Employer Cost of Premiums for Group Term Life Insurance	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
Field	Over \$50,000					
Name						
Position	408-418	419-429	430-440	441-451	452-462	463-473
Length	11	11	11	11	11	11

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

Field	Blank
Name	
Position	490-512
Length	23

RW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-2	Record Identifier	2	Constant "RW".
3-11	Social Security Number (SSN)	9	<p>This is a required field.</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"> • Enter only numeric characters. • Omit hyphens. • May <u>not</u> begin with 666 or 9. <p>If no SSN is available, enter zeros (0).</p>
12-26	Employee First Name	15	<p>This is a required field.</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>This is a required field.</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.</p> <p>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 (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
132-133	State Abbreviation	2	Enter the employee's State or commonwealth/territory. Use a postal abbreviation from Appendix F. For a foreign address, fill with blanks.
134-138	ZIP Code	5	Enter the employee's ZIP code. For a foreign address, fill with blanks.
139-142	ZIP Code Extension	4	Enter the employee's four-digit extension of the ZIP code. If not applicable, fill with blanks.
143-147	Blank	5	Fill with blanks. Reserved for SSA use.
148-170	Foreign State/ Province	23	If applicable, enter the employee's foreign State/province. Left justify and fill with blanks. Otherwise, fill with blanks.
171-185	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
186-187	Country Code	2	If one of the following applies, fill with blanks: <ul style="list-style-type: none"> • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country Code (see Appendix G).
188-198	Wages, Tips and Other Compensation	11	No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year. Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees.

RW (EMPLOYEE) RECORD 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>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees.</p>
210-220	Social Security Wages	11	<p>Zero fill if the Employment Code reported in position 219 of the preceding RE (Employer) Record is Q (MGQE) or X (Railroad).</p> <p>If Employment Code is H (Household) and the tax year is 1994 or later, the sum of 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 sum of this field and the Social Security Tips field should <u>not</u> exceed the annual maximum Social Security wage base for the tax year (\$176,100 for tax year 2025). 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 Q (MGQE) or X (Railroad).</p> <p>If the Employment Code is <u>not</u> Q (MQGE) or X (Railroad) and the amount in this field is greater than zero, then the Social Security Wages field and/or the Social Security Tips field must be greater than zero.</p> <p>This amount should not exceed \$10,918.20 for tax year 2025.</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 (EMPLOYEE) RECORD 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 X (Railroad).</p> <p>If the Employment Code is H (Household) 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"> For tax years 1983 – 1993, do not exceed the annual maximum Medicare wage base for the tax year. See Appendix H. For tax years 1983 – 1990, if Social Security Wages and/or Social Security Tips are greater than zero, this amount must be equal to the sum of the Social Security Wages and Social Security Tips. For tax year 1991 and later, this amount must equal or exceed the sum of the Social Security Wages and Social Security Tips. <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 X (Railroad).</p> <p>Effective 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.</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 (EMPLOYEE) RECORD 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 Q (MQGE) or X (Railroad).</p> <p>The sum of this field and Social Security Wages should <u>not exceed</u> the annual maximum Social Security wage base for the tax year (\$176,100 for tax year 2025.) See Appendix H.</p> <p>If Employment Code is H (Household) and the tax year is 1994 or later, the sum of 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>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees.</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>Does not apply to Puerto Rico employees.</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>Does not apply to Puerto Rico employees.</p>

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

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

RW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
452-462	Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement (<i>Code BB</i>)	11	<p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 2006 through the current tax year.</p> <p>Does not apply to Puerto Rico employees.</p>
463-473	Cost of Employer-Sponsored Health Coverage (<i>Code DD</i>)	11	<p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 2011 through the current tax year.</p> <p>Does not apply to Puerto Rico or Northern Mariana Islands employees.</p>
474-484	Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement (<i>Code FF</i>)	11	<p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 2017 through the current tax year.</p>
485	Blank	1	Fill with blanks. Reserved for SSA use.
486	Statutory Employee Indicator	1	<p>Enter "1" for a statutory employee.</p> <p>Otherwise, enter "0" (zero).</p>
487	Blank	1	Fill with a blank. Reserved for SSA use.
488	Retirement Plan Indicator	1	<p>Enter "1" for a retirement plan.</p> <p>Otherwise, enter "0" (zero).</p>
489	Third-Party Sick Pay Indicator	1	<p>Enter "1" for a sick pay indicator.</p> <p>Otherwise, enter "0" (zero).</p>
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	Designated Roth Contributions Under a Governmental Section 457(b) Plan
Position	56-66	67-77	78-88	89-99	100-110
Length	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	Income from Exclusion of Medicaid Waiver Payment	Wages Subject to Puerto Rico Tax	Commissions Subject To Puerto Rico Tax
Position	122-132	133-143	144-154	155-274	275-285	286-296
Length	11	11	11	120	11	11

Field Name	Allowances Subject to Puerto Rico Tax	Tips Subject to Puerto Rico Tax	Allowances Subject to Puerto Rico Tax	Puerto Rico Tax Withheld	Retirement Fund Annual Contributions	Blank
Position	297-307	308-318	319-329	330-340	341-351	352-362
Length	11	11	11	11	11	11

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

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

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

RO (EMPLOYEE OPTIONAL) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
144-154	Total Income from Exclusion of Medicaid Waiver Payments (<i>Code II</i>)	11	No negative amounts. Right justify and zero fill. This field is valid from 2024 through the current tax year.
155-274	Blank	120	Fill with blanks. Reserved for SSA use.
275-285	Wages Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year. For Puerto Rico employees only.
286-296	Commissions Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year. For Puerto Rico employees only.
297-307	Allowances Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. This field is valid from 1998 through the current tax year. For Puerto Rico employees only.
308-318	Tips Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. This field is valid from 1998 through the current tax year. For Puerto Rico employees only.
319-329	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year. For Puerto Rico employees only.

RO (EMPLOYEE OPTIONAL) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
330-340	Puerto Rico 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>For Puerto Rico employees only.</p>
341-351	Retirement Fund Annual Contributions	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>For Puerto Rico employees only.</p>
352-362	Blank	11	<p>Fill with blanks.</p> <p>Reserved for SSA use.</p>
363-373	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax	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>For Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees only.</p>
374-384	Virgin Islands, Guam, American Samoa or Northern Mariana Islands 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>For Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees only.</p>
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 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	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 (STATE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-2	Record Identifier	2	Constant "RS".
3-4	State Code	2	Enter the appropriate postal NUMERIC Code (see Appendix F).
5-9	Taxing Entity Code	5	Defined by State/local agency.
10-18	Social Security Number (SSN)	9	Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. If no SSN is available, enter zeros.
19-33	Employee First Name	15	Enter the employee's first name as shown on the SSN card. Left justify and fill with blanks.
34-48	Employee Middle Name or Initial	15	If applicable, enter the employee's middle name or initial as shown on the SSN card. Left justify and fill with blanks. Otherwise, fill with blanks.
49-68	Employee Last Name	20	Enter the employee's last name as shown on the SSN card. Left justify and fill with blanks.
69-72	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR, JR Left justify and fill with blanks. Otherwise, fill with blanks.
73-94	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
95-116	Delivery Address	22	Enter the employee's delivery address. Left justify and fill with blanks.
117-138	City	22	Enter the employee's city. Left justify and fill with blanks.
139-140	State Abbreviation	2	Enter the employee's State or commonwealth/territory. Use a postal abbreviation as shown in Appendix F. For a foreign address, fill with blanks.
141-145	ZIP Code	5	Enter the employee's ZIP code. For a foreign address, fill with blanks.

RS (STATE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
146-149	ZIP Code Extension	4	Enter the employee's four-digit extension of the ZIP code. If not applicable, fill with blanks.
150-154	Blank	5	Fill with blanks. Reserved for SSA use.
155-177	Foreign State/ Province	23	If applicable, enter the employee's foreign State/province. Left justify and fill with blanks. Otherwise, fill with blanks.
178-192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
193-194	Country Code	2	If one of the following applies, fill with blanks: <ul style="list-style-type: none"> • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the employee's applicable Country Code (see Appendix G).
195-196	Optional Code	2	Defined by State/local agency. Applies to unemployment reporting.
197-202	Reporting Period	6	Enter the last month and four-digit year for the calendar quarter for which this report applies, e.g., "032025" for January through March of 2025. Applies to unemployment reporting.
203-213	State Quarterly Unemployment Insurance Total Wages	11	Right justify and zero fill. Applies to unemployment reporting.
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Right justify and zero fill. Applies to unemployment reporting.
225-226	Number of Weeks Worked	2	Defined by State/local agency. Applies to unemployment reporting.

RS (STATE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
227-234	Date First Employed	8	Enter the month, day and four-digit year, e.g., "01312025." Applies to unemployment reporting.
*235-242	Date of Separation	8	Enter the month, day and four-digit year, e.g., "01312025." Applies to unemployment reporting.
243-247	Blank	5	Fill with blanks. Reserved for SSA use.
248-267	State Employer Account Number	20	See Glossary, Appendix J. Applies to unemployment reporting.
268-273	Blank	6	Fill with blanks. Reserved for SSA use
274-275	State Code	2	Enter the appropriate postal NUMERIC Code (see Appendix F). Applies to income tax reporting.
276-286	State Taxable Wages	11	Right justify and zero fill. Applies to income tax reporting.
287-297	State Income Tax Withheld	11	Right justify and zero fill. Applies to income tax reporting.
298-307	Other State Data	10	Defined by State/local agency. Applies to income tax reporting.
308	Tax Type Code	1	Enter the appropriate code for entries in fields 309 – 330: <ul style="list-style-type: none"> • C = City Income Tax • D = County Income Tax • E = School District Income Tax • F = Other Income Tax Applies to income tax reporting.
309-319	Local Taxable Wages	11	To be defined by State/local agency. Applies to income tax reporting.
320-330	Local Income Tax Withheld	11	To be defined by State/local agency. Applies to income tax reporting.
331-337	State Control Number	7	Optional. Applies to income tax reporting.
338-412	Supplemental Data 1	75	To be defined by user.
413-487	Supplemental Data 2	75	To be defined by user.
488-512	Blank	25	Fill with blanks. Reserved for SSA use.

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

RT (TOTAL) RECORD 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>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).</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>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).</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>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).</p>
115-129	Blank	15	Fill with blanks. Reserved for SSA use.

RT (TOTAL) RECORD 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>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees.</p>
145-159	Total Deferred Compensation Contributions to Section 401(k) <i>(Code D)</i>	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>Does not apply to Puerto Rico employees.</p>
160-174	Total Deferred Compensation Contributions to Section 403(b) <i>(Code E)</i>	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>Does not apply to Puerto Rico employees.</p>
175-189	Total Deferred Compensation Contributions to Section 408(k)(6) <i>(Code F)</i>	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>Does not apply to Puerto Rico employees.</p>
190-204	Total Deferred Compensation Contributions to Section 457(b) <i>(Code G)</i>	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>Does not apply to Puerto Rico employees.</p>

RT (TOTAL) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
205-219	Total Deferred Compensation Contributions to Section 501(c)(18)(D) (<i>Code H</i>)	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>Does not apply to Puerto Rico employees.</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>Does not apply to Puerto Rico employees.</p>
250-264	Total Employer Contributions to a Health Savings Account (<i>Code W</i>)	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>Does not apply to Puerto Rico or Northern Mariana employees.</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>Does not apply to Puerto Rico employees.</p>

RT (TOTAL) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
280-294	Total Nontaxable Combat Pay (<i>Code Q</i>)	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>Does not apply to Puerto Rico or Northern Mariana Islands employees.</p>
295-309	Total Cost of Employer-Sponsored Health Coverage (<i>Code DD</i>)	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>Does not apply to Puerto Rico or Northern Mariana Islands employees.</p>
310-324	Total Employer Cost of Premiums for Group Term Life Insurance Over \$50,000 (<i>Code C</i>)	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>Does not apply to Puerto Rico employees.</p>
325-339	Total Income Tax Withheld by Payer of 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>Does not apply to Puerto Rico employees.</p>
340-354	Total Income from the Exercise of Nonstatutory Stock Options (<i>Code V</i>)	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>Does not apply to Puerto Rico employees.</p>

RT (TOTAL) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
355-369	Total Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan <i>(Code Y)</i>	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>Does not apply to Puerto Rico or Northern Mariana employees.</p>
370-384	Total Designated Roth Contributions to a Section 401(k) Plan <i>(Code AA)</i>	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 2006 through the current tax year.</p> <p>Does not apply to Puerto Rico employees.</p>
385-399	Total Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement <i>(Code BB)</i>	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 2006 through the current tax year.</p> <p>Does not apply to Puerto Rico employees.</p>
400-414	Total Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement <i>(Code FF)</i>	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 2017 through the current tax year.</p>
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 Life Insurance Over \$50,000	Total Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance	Total Medicare Tax on Cost of Group Term Life Insurance	Total a Nonqualified Deferred Compensation Plan That Fails to Satisfy Section 409A	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	Total Income from Exclusion of Medicaid Waiver Payments	Total Wages Subject to Puerto Rico Tax	Total Commissions Subject to Puerto Rico Tax
Position	160-174	175-189	190-204	205-354	355-369
Length	15	15	15	150	15

Field Name	Total Allowances Subject to Puerto Rico Tax	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 Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa, or Northern Mariana Islands Income Tax
Position	385-399	400-414	415-429	430-444	445-459	460-474
Length	15	15	15	15	15	15

Total
Virgin
Islands,
Guam,
American
Samoa or
Northern
Mariana
Islands

Field	Income Tax	
Name	Withheld	Blank
Position	475-489	490-512
Length	15	23

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

RU (TOTAL OPTIONAL) RECORD 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 (Code M)	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 2001 through the current tax year.</p> <p>Does not apply to Puerto Rico employees.</p>
100-114	Total Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000 (Code N)	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 2001 through the current tax year.</p> <p>Does not apply to Puerto Rico employees.</p>
115-129	Total Income Under a Nonqualified Deferred Compensation Plan That Fails to Satisfy Section 409A (Code Z)	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 2005 through the current tax year.</p> <p>Does not apply to Puerto Rico or Northern Mariana Islands employees.</p>
130-144	Blank	15	Fill with blanks. Reserved for SSA use.
145-159	Total Designated Roth Contributions Under a Governmental Section 457(b) Plan (Code EE)	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 2011 through the current tax year.</p> <p>Does not apply to Puerto Rico or Northern Mariana Islands employees.</p>
160-174	Total Income from Qualified Equity Grants Under Section 83(i) (Code GG)	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 2018 through the current tax year.</p>
175-189	Total Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year (Code HH)	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 2018 through the current tax year.</p>

RU (TOTAL OPTIONAL) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
190-204	Total Income from Exclusion of Medicaid Waiver Payments <i>(Code II)</i>	15	Enter the total for all RO (Employee Optional) Records reported since the last RE (Employer) Record. Right justify and zero fill. This field is valid from 2024 through the current tax year.
205-354	Blank	150	Fill with blanks. Reserved for SSA use.
355-369	Total Wages Subject to Puerto Rico Tax	15	Enter the total for all RO (Employee Optional) Records reported since the last RE (Employer) Record. Right justify and zero fill. This field is valid from 1978 through the current tax year. For Puerto Rico employees only.
370-384	Total Commissions Subject to Puerto Rico Tax	15	Enter the total for all RO (Employee Optional) Records reported since the last RE (Employer) Record. Right justify and zero fill. This field is valid from 1978 through the current tax year. For Puerto Rico employees only.
385-399	Total Allowances Subject to Puerto Rico Tax	15	Enter the total for all RO (Employee Optional) Records reported since the last RE (Employer) Record. Right justify and zero fill. This field is valid from 1998 through the current tax year. For Puerto Rico employees only.
400-414	Total Tips Subject to Puerto Rico Tax	15	Enter the total for all RO (Employee Optional) Records reported since the last RE (Employer) Record. Right justify and zero fill. This field is valid from 1998 through the current tax year. For Puerto Rico employees only.
415-429	Total Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	15	Enter the total for all RO (Employee Optional) Records reported since the last RE (Employer) Record. Right justify and zero fill. This field is valid from 1978 through the current tax year. For Puerto Rico employees only.

RU (TOTAL OPTIONAL) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
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>For Puerto Rico employees only.</p>
445-459	Total Retirement Fund Annual Contributions	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>For Puerto Rico employees only.</p>
460-474	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income 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>For Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees only.</p>
475-489	Total Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income 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>For Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees only.</p>
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 (STATE TOTAL) RECORD 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

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

RF (FINAL) RECORD POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RF".
3-7	Blank	5	Fill with blanks. Reserved for SSA use.
8-16	Number of RW Records	9	Enter the total number of RW (Employee) Records reported on the entire file. <u>Right justify and zero fill.</u>
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/bso/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/bso/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, 7:00 a.m. to 5:30 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 will 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 5:30 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 2025?

Starting in September 2023, visit 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.
- 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 5:30 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/bso/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 2, 2026**, are considered late by IRS.

7.4 Additional Information

How can I receive additional information on BSO?

- To view or print the handbook:
 - Visit www.socialsecurity.gov/employer/bsohbnew.htm .
- Refer to the *Employer 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 bso.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.
 - 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.
- 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

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

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

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

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

IRS forms and publications page: A resource of IRS forms or instructions available for download.

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/bsotut.htm

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

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

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

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

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

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 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) 562-1305	Atlanta, GA
Alaska	(206) 615-2133	Seattle, WA
American Samoa	(510) 970-8247	San Francisco, CA
Arizona	(510) 970-8247	San Francisco, CA
Arkansas	(214) 767-1528	Dallas, TX
California	(510) 970-8247	San Francisco, CA
Colorado	(206) 615-2133	Denver, CO
Connecticut	(617) 565-2895	Boston, MA
Delaware	(212) 264-3455	Philadelphia, PA
District of Columbia	(212) 264-3455	Philadelphia, PA
Florida	(404) 562-1305	Atlanta, GA
Georgia	(404) 562-1305	Atlanta, GA
Guam	(510) 970-8247	San Francisco, CA
Hawaii	(510) 970-8247	San Francisco, CA
Idaho	(206) 615-2133	Seattle, WA
Illinois	(866) 530-7818 ext 10854	Chicago, IL
Indiana	(866) 530-7818 ext 10854	Chicago, IL
Iowa	(816) 936-5839	Kansas City, MO
Kansas	(816) 936-5839	Kansas City, MO
Kentucky	(404) 562-1305	Atlanta, GA
Louisiana	(214) 767-1528	Dallas, TX
Maine	(617) 565-2895	Boston, MA
Maryland	(212) 264-3455	Philadelphia, PA
Massachusetts	(617) 565-2895	Boston, MA
Michigan	(866) 530-7818 ext 10854	Chicago, IL
Minnesota	(866) 530-7818 ext 10854	Chicago, IL
Mississippi	(404) 562-1305	Atlanta, GA
Missouri	(816) 936-5839	Kansas City, MO
Montana	(206) 615-2133	Denver, CO
Nebraska	(816) 936-5839	Kansas City, MO
Nevada	(510) 970-8247	San Francisco, CA
New Hampshire	(617) 565-2895	Boston, MA
New Jersey	(212) 264-3455	New York, NY
New Mexico	(214) 767-1528	Dallas, TX
New York	(212) 264-3455	New York, NY
North Carolina	(404) 562-1305	Atlanta, GA
North Dakota	(206) 615-2133	Denver, CO

CALLS FROM	TELEPHONE	LOCATION
Northern Mariana Islands	(510) 970-8247	San Francisco, CA
Ohio	(866) 530-7818 ext 10854	Chicago, IL
Oklahoma	(214) 767-1528	Dallas, TX
Oregon	(206) 615-2133	Seattle, WA
Pennsylvania	(212) 264-3455	Philadelphia, PA
Puerto Rico	(212) 264-3455	New York, NY
Rhode Island	(617) 565-2895	Boston, MA
South Carolina	(404) 562-1305	Atlanta, GA
South Dakota	(206) 615-2133	Denver, CO
Tennessee	(404) 562-1305	Atlanta, GA
Texas	(214) 767-1528	Dallas, TX
Utah	(206) 615-2133	Denver, CO
Vermont	(617) 565-2895	Boston, MA
Virgin Islands	(212) 264-3455	New York, NY
Virginia	(212) 264-3455	Philadelphia, PA
Washington	(206) 615-2133	Seattle, WA
West Virginia	(212) 264-3455	Philadelphia, PA
Wisconsin	(866) 530-7818 ext 10854	Chicago, IL
Wyoming	(206) 615-2133	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 (EMPLOYER) RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
1-2	Record Identifier	2	Not Applicable
3-6	Tax Year	4	Yes (A tax year change requires two corrections; a decrease for the incorrect tax year and an increase for the correct tax year). Please see Section 2.3 of the EFW2C publication for additional information.
7	Agent Indicator Code	1	No
8-16	Employer /Agent Identification Number (EIN)	9	Yes (An EIN change requires two corrections; a decrease for the incorrect EIN and an increase for the correct EIN). Please see Section 2.3 of the EFW2C publication for additional information.
17-25	Agent for EIN	9	No
26	Terminating Business Indicator	1	No
27-30	Establishment Number	4	Yes (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 (EMPLOYER) RECORD 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 (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.) Does not apply to Puerto Rico employees.
175-178	Blank	4	Not Applicable
179-201	Foreign State/Province	23	No
202-216	Foreign Postal Code	15	No
217-218	Country Code	2	No
219	Employment Code	1	Yes (An employment Code change requires two corrections; a decrease for the incorrect Employment Code and an increase for the correct Employment Code.) Please see Section 2.3 of the EFW2C publication for additional information.
220	Tax Jurisdiction Code	1	No
221	Third-Party Sick Pay Indicator	1	Yes (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 Name	27	No
249-263	Employer Contact Phone Number	15	No
264-268	Employer Contact Phone Extension	5	No
269-278	Employer Contact Fax Number	10	No
279-318	Employer Contact 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 (EMPLOYEE) RECORD 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 <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 <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

RW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
276-286	Dependent Care Benefits	11	Yes <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 <i>Does not apply to Puerto Rico employees.</i>
298-308	Deferred Compensation Contributions to Section 403(b)	11	Yes <i>Does not apply to Puerto Rico employees.</i>
309-319	Deferred Compensation Contributions to Section 408(k)(6)	11	Yes <i>Does not apply to Puerto Rico employees.</i>
320-330	Deferred Compensation Contributions to Section 457(b)	11	Yes <i>Does not apply to Puerto Rico employees.</i>
331-341	Deferred Compensation Contributions to Section 501(c)(18)(D)	11	Yes <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 <i>Does not apply to Puerto Rico employees.</i>
364-374	Employer Contributions to a Health Savings Account	11	Yes <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 <i>Does not apply to Puerto Rico employees.</i>
386-396	Nontaxable Combat Pay	11	Yes <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 <i>Does not apply to Puerto Rico employees.</i>
419-429	Income from the Exercise of Nonstatutory Stock Options	11	Yes <i>Does not apply to Puerto Rico employees.</i>
430-440	Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan	11	Yes <i>Does not apply to Puerto Rico or Northern Mariana Islands employees.</i>

RW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
441-451	Designated Roth Contributions to a Section 401(k) Plan	11	Yes <i>Does not apply to Puerto Rico employees.</i>
452-462	Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	11	Yes <i>Does not apply to Puerto Rico employees.</i>
463-473	Cost of Employer-Sponsored Health Coverage	11	Yes <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

RO (EMPLOYEE OPTIONAL) RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
1-2	Record Identifier	2	Not Applicable
3-11	Blank	9	Not Applicable
12-22	Allocated Tips	11	Yes <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 <i>Does not apply to Puerto Rico or Northern Mariana Islands employees.</i>
45-55	Simple Retirement Account	11	Yes <i>Does not apply to Puerto Rico employees.</i>
56-66	Qualified Adoption Expenses	11	Yes <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 <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 <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 <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 <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
144-154	Total Income from Exclusion of Medicaid Waiver Payments (II)	11	Yes
155-274	Blank	120	Not Applicable
275-285	Wages Subject to Puerto Rico Tax	11	No <i>Applies to Puerto Rico employees only.</i>
286-296	Commissions Subject to Puerto Rico Tax	11	No <i>Applies to Puerto Rico employees only.</i>

RO (EMPLOYEE OPTIONAL) RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
297-307	Allowances Subject to Puerto Rico Tax	11	No <i>Applies to Puerto Rico employees only.</i>
308-318	Tips Subject to Puerto Rico Tax	11	No <i>Applies to Puerto Rico employees only.</i>
319-329	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	11	No <i>Applies to Puerto Rico employees only.</i>
330-340	Puerto Rico Tax Withheld	11	No <i>Applies to Puerto Rico employees only.</i>
341-351	Retirement Fund Annual Contributions	11	No <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 <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 <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

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

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

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

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

*See additional examples
on the
following page*

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

12.0 APPENDIX D – ACCEPTABLE CHARACTER SETS

The following charts contain the character sets that we can either directly read or translate. The translations are shown character for character, i.e., unpacked. The charts do 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 (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/fw2w3.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. Kind of Payer <ul style="list-style-type: none"> • 941 • Military • 943 • 944 • CT-1 • Hshld. Emp. • Medicare govt. emp. 	RE Record /Employment Code /219 <ul style="list-style-type: none"> • R = Regular (all others) (Form 941) • M = Military (Form 941) • A = Agriculture (Form 943) • F = Regular (Form 944) • X = Railroad (CT-1) • H = Household (Schedule H) • Q = Medicare Qualified Government Employment (Form 941)
Kind of Employer <ul style="list-style-type: none"> • None apply • 501c non-govt • State/local non-501c • State/local 501c • Federal govt 	RE Record /Kind of Employer /174 <ul style="list-style-type: none"> • N = None apply • T = 501c non-govt (Tax Exempt Employer) • S = State/local non-501c (State and Local Governmental Employer) • Y = State/local 501c (State and Local Tax-Exempt Employer) • F = Fedal govt (Federal Government)
Third-party sick pay	RE Record /Third-Party Sick Pay Indicator/221
c Total number of Forms W-2	RT Record /Number of RW Records/3-9
d Establishment number	RE Record /Establishment Number/27-30
e Employer identification number (EIN)	RE Record /Employer/Agent EIN/8-16
f Employer's name	RE Record /Employer Name/40-96
g Employer's address and ZIP code	RE Record /Location Address/97-118 RE Record /Delivery Address/119-140 RE Record /City/141-162 RE Record /State Abbreviation/163-164 RE Record /Zip Code/165-169 RE Record /ZIP Code Extension/170-173 RE Record /Foreign State/Province/179-201 RE Record /Foreign Postal Code/202-216 RE Record /Country Code/217-218
h Other EIN used this year	RE Record /Other EIN/31-39
1 Wages, tips, other compensation	RT Record /Wages, Tips and Other Compensation/10-24
2 Federal income tax withheld	RT Record /Federal Income Tax Withheld/25-39
3 Social security wages	RT Record /Social Security Wages/40-54

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	Sum of EFW2 RT Record fields: <ul style="list-style-type: none"> • Nonqualified Plan Section 457 and • Nonqualified Plan Not Section 457
12a Deferred compensation	Sum of EFW2 RT/RU Record fields: <ul style="list-style-type: none"> • Deferred Compensation Contributions to Section 401(k) (<i>Code D</i>) • Deferred Compensation Contributions to Section 403(b) (<i>Code E</i>) • Deferred Compensation Contributions to Section 408(k)(6) (<i>Code F</i>) • Deferred Compensation Contributions to Section 457(b) (<i>Code G</i>) • Deferred Compensation Contributions to Section 501(c)(18)(D) (<i>Code H</i>) • Simple Retirement Account (<i>Code S</i>) • Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan (<i>Code Y</i>) • Designated Roth Contributions Under a Section 401(k) Plan (<i>Code AA</i>) • Designated Roth Contributions Under a Section 403(b) Plan Salary Reduction Agreement (<i>Code BB</i>) and • Designated Roth Contributions Under a Governmental Section 457(b) Plan (<i>Code EE</i>)
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

PAPER FORM W-2 BOX	EFW2 FILE RECORD/FIELD/POSITION
a Employee's social security number	RW Record /Social Security Number (SSN)/3-11
b Employer identification number (EIN)	RE Record /Employer/Agent EIN/8-16
c Employer's name, address, and ZIP code	RE Record /Employer Name/40-96 RE Record /Location Address/97-118 RE Record /Delivery Address/119-140 RE Record /City/141-162 RE Record /State Abbreviation/163-164 RE Record /ZIP Code/165-169 RE Record /ZIP Code Extension/170-173 RE Record /Foreign State/Province/179-201 RE Record /Foreign Postal Code/202-216 RE Record /Country Code/217-218
d Control number	Does not relate to an EFW2 field
e Employee's first name and initial Last name Suff.	RW Record /Employee First Name/12-26 RW Record /Employee Middle Name or Initial/27-41 RW Record /Employee Last Name/42-61 RW Record /Suffix/62-65
f Employee's address and ZIP code	RW Record /Location Address/66-87 RW Record /Delivery Address/88-109 RW Record /City/110-131 RW Record /State Abbreviation/132-133 RW Record /ZIP Code/134-138 RW Record /ZIP Code Extension/139-142 RW Record /Foreign State/Province/148-170 RW Record /Foreign Postal Code/171-185 RW Record /Country Code/186-187
1 Wages, tips, other compensation	RW Record /Wages, Tips and Other Compensation/188-198
2 Federal income tax withheld	RW Record /Federal Income Tax Withheld/199-209
3 Social security wages	RW Record /Social Security Wages/210-220
4 Social security tax withheld	RW Record /Social Security Tax Withheld/221-231
5 Medicare wages and tips	RW Record /Medicare Wages and Tips/232-242
6 Medicare tax withheld	RW Record /Medicare Tax Withheld/243-253
7 Social security tips	RW Record /Social Security Tips/254-264
8 Allocated tips	RO Record /Allocated Tips/12-22
9	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 RW Record /Nonqualified Plan Not Section 457 Distributions or Contributions/375-385
12 <i>See instructions for box 12</i>	
Code A: Uncollected social security or RRTA tax on tips	RO Record /Uncollected Employee Tax on Tips/23-33
Code B: Uncollected Medicare tax on tips	RO Record /Uncollected Employee Tax on Tips/23-33

PAPER FORM W-2 BOX	EFW2 FILE RECORD/FIELD/POSITION
Code C: Taxable cost of group-term life insurance over \$50,000	RW Record /Employer Cost of Premiums for Group Term Life Insurance Over \$50,000/408-418
Code D: Elective deferrals to a Section 401(k) cash or deferred arrangement	RW Record /Deferred Compensation Contributions to Section 401(k)/287-297
Code E: Elective deferrals under a Section 403(b) salary reduction arrangement	RW Record /Deferred Compensation Contributions to Section 403(b)/298-308
Code F: Elective deferrals under a Section 408(k)(6) salary reduction SEP	RW Record /Deferred Compensation Contributions to Section 408(k)(6)/309-319
Code G: Elective deferrals and employer contributions (including non-elective deferrals) to a Section 457(b) deferred compensation plan	RW Record /Deferred Compensation Contributions to Section 457(b)/320-330
Code H: Elective deferrals to a Section 501(c)(18)(D) tax-exempt organization plan	RW Record /Deferred Compensation Contributions to Section 501(c)(18)(D)/331-341
Code J: Nontaxable sick pay	Does not relate to an EFW2 field
Code K: 20% excise tax on excess golden parachute payments	Does not relate to an EFW2 field
Code L: Substantiated employee business expense reimbursements	Does not relate to an EFW2 field
Code M: Uncollected social security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only)	RO Record /Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000/67-77
Code N: Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only)	RO Record /Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000/78-88
Code P: Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces	Does not relate to an EFW2 field
Code Q: Nontaxable combat pay	RW Record /Nontaxable Combat Pay/386-396
Code R: Employer contributions to your Archer MSA	RO Record /Medical Savings Account/34-44
Code S: Employee salary reduction contributions under a Section 408(p) SIMPLE	RO Record /Simple Retirement Account/45-55
Code T: Adoption benefits	RO Record /Qualified Adoption Expenses/56-66
Code V: Income from exercise of nonstatutory stock option(s)	RW Record /Income from the Exercise of Nonstatutory Stock Options/419-429
Code W: 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
Code Y: Deferrals under a Section 409A nonqualified deferred compensation plan	RW Record /Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan/430-440
Code Z: 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
Code AA: Designated Roth contributions under a Section 401(k) plan	RW Record /Designated Roth Contributions to a Section 401(k) Plan/441-451
Code BB: Designated Roth contributions under a Section 403(b) salary reduction agreement	RW Record /Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement/452-462
Code CC: HIRE exempt wages and tips	Does not relate to an EFW2 field
Code DD: Cost of employer-sponsored health coverage	RW Record /Cost of Employer-Sponsored Health Coverage/463-473
Code EE: Designated Roth contributions under a governmental Section 457(b) plan	RO Record /Designated Roth Contributions Under a Governmental Section 457(b) Plan/111-121
Code FF: Permitted benefits under a qualified small employer health reimbursement arrangement	RW Record /Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement/474-484
Code GG: Income from qualified equity grants under section 83(i)	RO Record /Income from Qualified Equity Grants Under Section 83(i)/122-132
Code HH: 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
Code II: Total Income from Exclusion of Medicaid Waiver Payments	RO Record / Total Income from Exclusion of Medicaid Waiver Payments /144-154
13 Statutory employee Retirement plan Third-party sick pay	RW Record /Statutory Employee Indicator/486 RW Record /Retirement Plan Indicator/488 RW Record /Third-Party Sick Pay Indicator/489
14 Other	Does not relate to an EFW2 field
15 State/Employer's state ID number	Not a required EFW2 field; may be used in an RS Record for State filing
16 State wages, tips, etc.	Not a required EFW2 field; may be used in an RS Record for State filing
17 State income tax	Not a required EFW2 field; may be used in an RS Record for State filing
18 Local wages, tips, etc.	Not a required EFW2 field; may be used in an RS Record for State filing
19 Local income tax	Not a required EFW2 field; may be used in an RS Record for State filing
20 Locality name	Does not relate to an EFW2 field

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

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

*Use on RS (State) Record only

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

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

15.0 APPENDIX G – COUNTRY CODES

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
2025	6.200%	\$176,100.00	\$10,918.20	\$2,800.00	1.450%	No Maximum *0.9% tax increase in excess of \$200,000	No Maximum
2024	6.200%	\$168,600.00	\$10,453.20	\$2,700.00	1.450%	No Maximum *0.9% tax increase in excess of \$200,000	No Maximum
2023	6.200 %	\$160,200.00	\$9,932.40	\$2,600.00	1.450%	No Maximum *0.9% tax increase in excess of \$200,000	No Maximum
2022	6.200 %	\$147,000.00	\$9,114.00	\$2,400.00	1.450%	No Maximum *0.9% tax increase in excess of \$200,000	No Maximum
2021	6.200 %	\$142,800.00	\$8,853.60	\$2,300.00	1.450%	No Maximum *0.9% tax increase in excess of \$200,000	No Maximum
2020	6.200 %	\$137,700.00	\$8,537.40	\$2,200.00	1.450%	No Maximum *0.9% tax increase in excess of \$200,000	No Maximum
2019	6.200 %	\$132,900.00	\$8,239.80	\$2,100.00	1.450%	No Maximum *0.9% tax increase in excess of \$200,000	No Maximum
2018	6.200 %	\$128,400.00	\$7,960.80	\$2,100.00	1.450%	No Maximum *0.9% tax increase in excess of \$200,000	No Maximum
2017	6.200 %	\$127,200.00	\$7,886.40	\$2,000.00	1.450%	No Maximum *0.9% tax increase in excess of \$200,000	No Maximum
2016	6.200 %	\$118,500.00	\$7,347.00	\$2,000.00	1.450%	No Maximum *0.9% tax increase in excess of \$200,000	No Maximum
2015	6.200 %	\$118,500.00	\$7,347.00	\$1,900.00	1.450%	No Maximum *0.9% tax increase in excess of \$200,000	No Maximum
2014	6.200 %	\$117,000.00	\$7,254.00	\$1,900.00	1.450%	No Maximum *0.9% tax increase in excess of \$200,000	No Maximum
2013	6.200 %	\$113,700.00	\$7,049.40	\$1,800.00	1.450%	No Maximum *0.9% tax increase in excess of	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
						\$200,000	
2012	6.200 % Employer	\$110,100.00	\$6,826.20	\$1,800.00	1.450%	No Maximum	No Maximum
2012	4.200 % Employee	\$110,100.00	\$4,624.20	\$1,800.00	1.450%	No Maximum	No Maximum
2011	6.200 % Employer	\$106,800.00	\$6,621.60	\$1,700.00	1.450%	No Maximum	No Maximum
2011	4.200 % 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
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	--

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
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 .*

17.0 APPENDIX I – GLOSSARY

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

TERM	DESCRIPTION
EFW2C	Specifications for Filing Forms W-2c Electronically (EFW2C). Specifications for submitting W-2c (Correction) Copy A information to SSA.
EIN	Employer Identification Number. A nine-digit number assigned by the IRS to an organization for Federal tax reporting purposes.
ESLO	Employer Services Liaison Officer. SSA's wage reporting specialists located in regional offices across the country to assist with a variety of wage reporting issues.
EWR	Electronic Wage Reporting. A suite of applications within BSO that allows businesses the capability to interact electronically with SSA using the BSO website.
Establishment number	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.
File (or Wage File) (See Report (or Wage Report))	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.)
FIRE	Filing Information Returns Electronically (FIRE). An IRS system set up for financial institutions and others to file a variety of forms electronically.
Form 449R-2/W-2PR	(Withholding Statement) – A bilingual form sent to SSA used to report wage and tax data for employees in Puerto Rico. This form is for Puerto Rico employees.
Form 449R-2c/W-2cPR	(Corrected Withholding Statement) – A bilingual form sent to SSA used to correct a previously submitted filed Form 499R-2/W-2PR. This form is for Puerto Rico employees.
Form 2678	Employer Appointment of Agent. An IRS form used to request an agent.
Form 8508	An IRS form used to request a waiver from filing W-2/W-2c reports electronically/magnetically.
Form 8809	An IRS form used to request from IRS a time extension for filing W-2 reports.
Form W-2	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees.
Form W-2AS	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in American Samoa.
Form W-2c	Corrected Wage and Tax Statement. An IRS form sent to SSA used to correct W-2 Copy A information.
Form W-2CM	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in Northern Mariana Islands.

TERM	DESCRIPTION
Form W-2GU	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in Guam.
Form W-2VI	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in the Virgin Islands.
Form W-3	Transmittal of Wage and Tax Statements. An IRS form sent to SSA with Forms W-2.
Form W-3c	Transmittal of Corrected Wage and Tax Statements. An IRS form sent to SSA with Forms W-2c.
Form W-3cPR	Transmittal of Corrected Income and Tax Statements. An IRS transmittal form sent to SSA with Forms 499R-2c/W-2cPR for employees in Puerto Rico.
Form W-3PR	Transmittal of Withholding Statements. An IRS form sent to SSA with Forms 499R-2/W-2PR for employees in Puerto Rico.
Form W-3SS	Transmittal of Wage and Tax Statements. An IRS transmittal form sent to SSA with Forms W-2GU, W-2AS, W-2VI and W-2CM.
Hexadecimal	A numbering system using base 16 rather than base 10.
IANA	Internet Assigned Numbers Authority. The entity that oversees Internet Protocol (IP) addresses, top-level domain, and Internet protocol code point allocations.
IRS	Internal Revenue Service
Logical record	For the purpose of this publication, any of the required or optional records defined in Section 3.
MQGE	Medicare Qualified Government Employment. This applies to Federal, State, and local employees who have wages that are subject to ONLY the health insurance tax but not Social Security.
NACTP	National Association of Computerized Tax Processors. The NACTP issues a four-digit numeric vendor code to identify software vendors.
Physical record	A number of logical records grouped and written together as a single unit for electronic and EDT submissions.
Report (or Wage Report) (See File (or Wage File))	A single W-3/W-3c that includes its associated W-2/W-2cs.
Reporting representative	An individual or organization authorized to submit wage and tax reports for one or more employers.
Retirement plan indicator	An indicator used whenever an employee has participated in an employer-maintained retirement plan or a collectively bargained plan. This indicator is not applicable for nonqualified plan or Section 457 plan contributions.
RRB	Railroad Retirement Board
SSA	Social Security Administration
SSN	Social Security number. A nine-digit number assigned by SSA.

TERM	DESCRIPTION
SSNVS	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.
State employer account number	An identification number assigned by a State to an employer for the purpose of filing wage and tax reports to State or local government taxing agencies.
Statutory employee indicator	An indicator used whenever an employee's remuneration is subject to Social Security and Medicare withholding but not to Federal income tax withholding.
Submitter	A person, organization or reporting representative submitting a file to SSA.
Third-party sick pay indicator	An indicator used whenever a third-party sick pay payer files a W-2 for an insured's employee or an employer reporting sick pay payments made by a third party.
Top-level domain	The right-most label (everything after the last dot) in the E-Mail address.
User ID	User Identification (formerly Personal Identification Number (PIN)). The equivalent of one's electronic signature to access BSO Internet services.
USERRA	Uniformed Services Employment and Re-employment Rights Act of 1994
USPS	United States Postal Service
WFID	Wage File Identifier. A unique number assigned by SSA to a submission.



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