

W-2 Fixed Width File Specifications

The W-2 file format is a fixed width text (.txt) file. A text file with .txt file extension is the only format that will be accepted.

The following records from the Social Security Administration Publication 42-007 (EFW2) will be processed by the City of Columbus Income Tax Division.

- RA (Submitter) Record - **Required**
- RE (Employer) Record - **Required**
- RW (Employee) Record - **Required**
- RS (State) Record - **Required**

The following records are not required by the City of Columbus Income Tax Division, but per Publication 42-007 should be included. The City of Columbus Income Tax Division will not validate or use data from this record. If your system generates these records, leave them in the file.

- RT (Total) Record - Optional
- RF (Final) Record - Optional

The following records are not required by the City of Columbus Income Tax Division and optional to the W-2 file per Publication 42-007. The City of Columbus Income Tax will not validate or use data from this record.

- RO (Employee Optional) Record - Optional
- RU (Total Optional) Record - Optional
- RV (State Total) Record - Optional

W-2 Fixed Width Upload

Record Types		
Record Acroymn	Required	Description
RA	Yes	Submitter Record
RE	Yes	Employer Record
RW	Yes	Employee Record
RS	Yes	State Record
RT	No	Total Record
RF	No	Final Record
RO	No	Employee Optional Record
RU	No	Total Optional Record
RV	No	State Total Record

Record Validation
Description
The RA Record must be the first record
The RE Record must come after the RA Record.
There must be at least one RW Record in the file.
The length of each required record must be 512 characters.
Each RW record must have at least one corresponding RS record.

Submitter Record (RA)						
Field	Position	Length	Numeric	Required	Description	Example
Record Identifier	1-2	2	No	Yes	Constant "RA".	RA
Submitter EIN	3-11	9	Yes	Yes	Submitter employer identification number (EIN) with no dashes.	785412451
Filler1	12-28	17	No	No	Fill with blanks. Reserved for ITD use.	
Resubmit Indicator	29	1	Yes	No	Enter "1" if this file is being resubmitted. Otherwise, enter "0" (zero).	0
Filler2	30-37	8	No	No	Fill with blanks. Reserved for ITD use.	
Company Name	38-94	57	No	No	Enter the company name. Left justify and fill with blanks.	Bob's Store
Location Address	95-116	22	No	No	Enter the company's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.	Suite 3A
Delivery Address	117-138	22	No	No	Enter the company's delivery address (Street or Post Office Box). Left justify and fill with blanks.	123 Grove Street
City Name	139-160	22	No	No	Enter the company's city. Left justify and fill with blanks.	Columbus
State Name	161-162	2	No	No	Enter the company's State or commonwealth/ territory. For a foreign address, fill with blanks.	OH
Zip Code	163-167	5	No	No	Enter the company's ZIP code. For a foreign address, fill with blanks.	43215
Zip Code Extension	168-171	4	No	No	Enter the company's four-digit extension of the ZIP code. If not applicable, fill with blanks.	2738
Filler3	172-216	45	No	No	Fill with blanks. Reserved for ITD use.	
Submitter Name	217-273	57	No	Yes	Enter the name of the organization to receive error notification if this file cannot be processed. Left justify and fill with blanks.	Ann Wolfe
Submitter Location Address	274-295	22	No	No	Enter the submitter's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.	#719
Submitter Delivery Address	296-317	22	No	Yes	Enter the submitter's delivery address (Street or Post Office Box). Left justify and fill with blanks.	78 N High Street
Submitter City Name	318-339	22	No	Yes	Enter the submitter's city. Left justify and fill with blanks.	Columbus
Submitter State Name	340-341	2	No	Yes	Enter the submitter's State or commonwealth/territory. For a foreign address, fill with blanks.	OH
Submitter Zip Code	342-346	5	No	Yes	Enter the submitter's ZIP code.	43206

Submitter Record (RA) (Continued)						
Field	Position	Length	Numeric	Required	Description	Example
Submitter Zip Code Extension	347-350	4	No	No	Enter the submitter's four-digit extension of the ZIP code. If not applicable, fill with blanks.	0276
Filler4	351-395	45	No	No	Fill with blanks. Reserved for ITD use.	
Contact Name	396-422	27	No	Yes	Enter the name of the person to be contacted by the Income Tax Division concerning processing problems. Left justify and fill with blanks.	Ann Wolfe
Contact Phone Number	423-437	15	Yes	Yes	Enter the contact's telephone number with numeric values only (including area code). Do not use any special characters.	1232345678
Contact Phone Extension	438-442	5	Yes	No	Enter the contact's telephone extension. Left justify and fill with blanks.	14
Filler5	443-445	3	No	No	Fill with blanks. Reserved for ITD use.	
Contact Email	446-485	40	No	No	<p>Enter the contact's E-Mail/Internet address. This field may be upper and lower case.</p> <p>The rules for entering a valid E-Mail address for SSA's purposes are as follows:</p> <ul style="list-style-type: none"> - Must not be blank (This rule only applies to the RA (Submitter) Record Contact E-Mail/Internet field) - 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). - 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 @ <p>symbol: (~!#\$%^&*_{} ?'\- / `)</p>	annwolfepayroll@gmail.com
Filler6	486-488	3	No	No	Fill with blanks. Reserved for ITD use.	
Contact Fax	489-498	10	Yes	No	<p>If applicable, enter the contact's fax number (including area code). Otherwise, fill with blanks.</p> <p>For U.S. and U.S. territories only.</p>	

Submitter Record (RA) (Continued)							
Field	Position	Length	Numeric	Required	Description	Example	
Filler7	499	1	No	No	Fill with blanks. Reserved for ITD use.		
Preparer Code	500	1	No	No	Enter one of the following codes to indicate who prepared this file: A = Accounting Firm L = Self-Prepared S = Service Bureau P = Parent Company O = Other Note: If more than one code applies, use the code that best describes who prepared this file.	A	
Filler8	501-512	12	No	No	Fill with blanks. Reserved for ITD use.		
Total Length		512					

Employer Record (RE)						
Field	Position	Length	Numeric	Required	Description	Example
Record Identifier	1-2	2	No	Yes	Constant "RE"	RE
Tax Year	3-6	4	Yes	Yes	Enter the tax year for this report (YYYY).	2022
Agent Indicator Code	7	1	Yes	No	<p>If applicable, enter one of the following codes:</p> <p>1 = 2678 Agent (Approved by IRS)</p> <p>2 = Common Paymaster (A corporation that pays an employee who works for two or more related corporations at the same time.)</p> <p>3 = 3504 Agent</p> <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>	
Employer/Agent ID Number	8-16	9	Yes	Yes	<p>Enter only numeric characters with no dashes.</p> <p>Enter the EIN under which tax payments were submitted to the IRS under Form 941, 943, 944, CT-1 or Schedule H:</p> <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. 	999999999
Agent for EIN	17-25	9	Yes	No	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. Otherwise, fill with blanks	
Terminate Business Indicator	26	1	Yes	No	If this is the last tax year that W-2s will be filed under this EIN, enter "1." Otherwise, enter "0" (zero).	0
Establishment Number	27-30	4	Yes	No	<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).</p> <p>Enter any combination of blanks, numbers, letters or keyboard characters.</p> <p>Otherwise, fill with blanks.</p>	

Employer Record (RE) (Continued)						
Field	Position	Length	Numeric	Required	Description	Example
Other EIN	31-39	9	Yes	No	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. Enter only numeric characters with no dashes. Otherwise, fill with blanks.	
Employer Name	40-96	57	No	Yes	Enter the name associated with the EIN entered in positions 8 -16. Left justify and fill with blanks.	Bob's Store
IMPORTANT NOTE: Complete addresses are required per Columbus City Code 362.051(H). Addresses must conform to U.S. Postal Service rules. For domestic addresses use all fields below that pertain to the address. When using a foreign address; the Foreign State/Province, Foreign Postal Code and the Country Code positions are required to be completed. Also use the Location Address positions and the Delivery Address positions if they pertain to the foreign address.						
Location Address	97-118	22	No	No	Enter the employer's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.	Suite 3A
Delivery Address	119-140	22	No	No	Enter the employer's delivery address (Street or Post Office Box). Left justify and fill with blanks.	123 Grove Street
City	141-162	22	No	No	Enter the employer's city. Left justify and fill with blanks.	Columbus
State Abbreviation	163-164	2	No	No	Enter the employer's State or commonwealth/territory. For a foreign address, fill with blanks.	OH
ZIP Code	165-169	5	Yes	No	Enter the employer's ZIP code. For a foreign address, fill with blanks.	43206
ZIP Code Extension	170-173	4	Yes	No	Enter the employer's four-digit extension of the ZIP code. If not applicable, fill with blanks.	0276
Kind of Employer	174	1	No	Yes	Enter the appropriate kind of employer: F = Federal govt. (Federal government entity or instrumentality) 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)) 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)) 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)) N = None Apply Note: Leave blank if the Tax Jurisdiction Code in position 220 of the RE (Employer) Record is P (Puerto Rico).	N
Filler1	175-178	4	No	No	Fill with blanks. Reserved for ITD use.	

Employer Record (RE) (Continued)						
Field	Position	Length	Numeric	Required	Description	Example
Foreign State/Province	179-201	23	No	No	If applicable, enter the employer's foreign State/province. Left justify and fill with blanks. Otherwise, fill with blanks.	
Foreign Postal Code	202-216	15	No	No	If applicable, enter the employer's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.	
Country Code	217-218	2	No	No	If one of the following applies, fill with blanks: - One of the 50 States of the U.S.A. - District of Columbia - Military Post Office (MPO) - American Samoa - Guam - Northern Mariana Islands - Puerto Rico - Virgin Islands	
Employment Code	219	1	Yes	Yes	Enter the appropriate employment code: A = Agriculture Form 943 H = Household Schedule H M = Military Form 941 Q = Medicare Qualified Government Employment Form 941 X = Railroad CT-1 F = Regular Form 944 R = Regular (all others) Form 941 - 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. - 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. Note: Railroad reporting is not applicable for Puerto Rico and territorial employers.	F
Tax Jurisdiction Code	220	1	No	Yes	Enter the code that identifies the type of income tax withheld from the employee's earnings: 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	
Third Party Sick Pay Indicator	221	1	Yes	No	Enter "1" for a sick pay indicator. Otherwise, enter "0" (zero).	0

Employer Record (RE) (Continued)							
Field	Position	Length	Numeric	Required	Description	Example	
Employer Contact Name	222-248	27	No	No	Enter the name of the employer's contact. Left justify and fill with blanks.	Bob Smith	
Employer Contact Phone Number	249-263	15	No	No	Enter the employer's contact telephone number with numeric values only (including area code). Do not use any special characters. Left justify and fill with blanks.	1232345678	
Employer Contact Phone Extension	264-268	5	No	No	Enter the employer's contact telephone extension with numeric values only. Do not use any special characters. Left justify and fill with blanks.	12345	
Employer Contact Fax Number	269-278	10	No	No	If applicable, enter the employer's contact fax number with numeric values only (including area code). Do not use any special characters. Otherwise, fill with blanks.		
Employer Contact Email/Internet	279-318	40	No	No	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: - Must not be blank (This rule only applies to the RA (Submitter) Record Contact E-Mail/Internet field) - 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). - 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: (~!#\$%^&*_{} ?'\-=/`)	bobsmith@gmail.com	
Filler2	319-512	194	No	No	Fill with blanks. Reserved for ITD use.		
Total Length		512					

Employee Record (RW)						
Field	Position	Length	Numeric	Required	Description	Example
Record Identifier	1-2	2	No	Yes	Constant "RW".	RW
SSN	3-11	9	Yes	Yes	Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA with no dashes. Left justify and fill with blanks. If no SSN is available, enter zeros (0).	226109556
Employee First Name	12-26	15	No	Yes	Enter the employee's first name as shown on the Social Security card. Left justify and fill with blanks.	Jane
Employee Middle Name or Initial	27-41	15	No	No	If applicable, enter the middle name or initial as shown on the Social Security card. Left justify and fill with blanks. Otherwise, fill with blanks.	L
Employee Last Name	42-61	20	No	Yes	Enter the employee's last name as shown on the Social Security card. Left justify and fill with blanks.	Smith
Suffix	62-65	4	No	No	If applicable, enter the employee's alphabetic suffix. For example: SR, JR Left justify and fill with blanks. Otherwise, fill with blanks.	
IMPORTANT NOTE: Complete employee addresses are required per Columbus City Code 362.051(H). Addresses must conform to U.S. Postal Service rules. For domestic addresses use all fields below that pertain to the address. When using a foreign address; the Foreign State/Province, Foreign Postal Code and the Country Code positions are required to be completed. Also use the Location Address positions and the Delivery Address positions if they pertain to the foreign address.						
Location Address	66-87	22	No	No	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.	Apt #32
Delivery Address	88-109	22	No	No	Enter the employee's delivery address (Street or Post Office box). Left justify and fill with blanks.	728 S Broad Street
City	110-131	22	No	No	Enter the employee's city. Left justify and fill with blanks.	Columbus
State Abbreviation	132-133	2	No	No	Enter the employee's State or commonwealth/territory. For a foreign address, fill with blanks.	OH
Zip Code	134-138	5	Yes	No	Enter the employee's ZIP code. For a foreign address, fill with blanks.	43206
Zip Code Extension	139-142	4	Yes	No	Enter the employee's four-digit extension of the ZIP code. If not applicable, fill with blanks.	
Filler1	143-147	5	No	No	Fill with blanks. Reserved for ITD use	
Foreign State/Province	148-170	23	No	No	If applicable, enter the employee's foreign State/province. Left justify and fill with blanks. Otherwise, fill with blanks.	
Foreign Postal Code	171-185	15	No	No	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.	

Employee Record (RW) (Continued)						
Field	Position	Length	Numeric	Required	Description	Example
Country Code	186-187	2	No	No	<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 	
Wages, Tips and Other Comp.	188-198	11	Yes	Yes	<p>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.</p>	00000002675
Fed Income Tax Withheld	199-209	11	Yes	Yes	<p>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.</p>	00000048769
Social Security Wages	210-220	11	Yes	Yes	<p>Zero fill if the Employment Code reported in position 219 of the preceding RE (Employer) Record is Q (MGQE) or X (Railroad). - If Employment Code is H (Household) and the tax year is 1994 or later, the sum of this field and the Social Security Tips field must be equal to or greater than the annual Household minimum for the tax year being reported. Otherwise, report zeros.</p> <p>The sum of this field and the Social Security Tips field should not exceed the annual maximum Social Security wage base for the tax year (\$142,800 for tax year 2021).</p> <p>No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year.</p>	00000012700
Social Security Tax Withheld	221-231	11	Yes	Yes	<p>Zero fill if the Employment Code reported in position 219 of the preceding RE (Employer) Record is Q (MGQE) or X (Railroad). If the Employment Code is not 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 \$8,853.60 for tax year 2021. No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year.</p>	00000004784

Employee Record (RW) (Continued)						
Field	Position	Length	Numeric	Required	Description	Example
Medicare Wages & Tips	232-242	11	Yes	Yes	<p>For years prior to tax year 1983, zero fill for all Employment Codes.</p> <ul style="list-style-type: none"> - Zero fill if the Employment Code reported in position 219 of the preceding RE (Employer) Record is X (Railroad). - If the Employment Code is H (Household) and the tax year is 1994 or later, this field must be equal to or greater than the annual Household minimum for the tax year being reported. Otherwise, fill with zeros. <p>For all other Employment Codes:</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. - 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. Right justify and zero fill. This field is valid from 1983 through the current tax year.</p>	00000012700
Medicare Tax Withheld	243-253	11	Yes	Yes	<p>For tax years prior to 1983, zero fill for all Employment Codes. For tax year 1983 and later, zero fill if the Employment Code reported in position 219 of the preceding RE (Employer) Record is X (Railroad).</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. Right justify and zero fill. This field is valid from 1983 through the current tax year.</p>	00000001143
Social Security Tips	254-264	11	Yes	Yes	<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 not exceed the annual maximum Social Security wage base for the tax year (\$142,800 for tax year 2021.)</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 equal to or greater than the annual Household minimum for the tax year being reported. Otherwise, report zeros.</p> <p>No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year.</p>	00000000000
Filler2	265-275	11	No	No	Fill with blanks. Reserved for ITD use.	

Employee Record (RW) (Continued)						
Field	Position	Length	Numeric	Required	Description	Example
Dependent Care Benefits	276-286	11	Yes	Yes	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, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.	0000000000
Deferred Comp. 401(k)	287-297	11	Yes	Yes	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.	00000003786
Deferred Comp. 403(b)	298-308	11	Yes	Yes	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.	00000000000
Deferred Comp. 408(k)	309-319	11	Yes	Yes	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.	00000000000
Deferred Comp. 457 (b)	320-330	11	Yes	Yes	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.	00000000000
Deferred Comp. 501(c)(18)(D)	331-341	11	Yes	Yes	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.	00000000000
Filler3	342-352	11	No	No	Fill with blanks. Reserved for ITD use.	
Nonqualified Plan Section 457	353-363	11	Yes	Yes	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.	00000000000
Employer Contributions to HSA	364-374	11	Yes	Yes	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.	00000004986
Nonqualified Plan Not 457	375-385	11	Yes	Yes	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.	00000000000
Nontaxable Combat Pay	386-396	11	Yes	No	No negative amounts. Right justify and zero fill. This field is valid from 2005 through the current tax year. Does not apply to Puerto Rico or Northern Mariana Islands employees.	00000000000
Filler7	397-407	11	No	No	Fill with blanks. Reserved for ITD use.	
Employer Cost For Life Insurance > \$50,000	408-418	11	Yes	No	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 employees.	00000007965
Income from Ex Nonstatutory Stock Options	419-429	11	Yes	No	No negative amounts. Right justify and zero fill. This field is valid from 2001 through the current tax year. Does not apply to Puerto Rico employees.	00000000000

Employee Record (RW) (Continued)						
Field	Position	Length	Numeric	Required	Description	Example
Deferrals Under 409A Nonqualified Deferred	430-440	11	Yes	Yes	No negative amounts. Right justify and zero fill. This field is valid from 2005 through the current tax year. Does not apply to Puerto Rico or Northern Mariana Islands employees.	00000000000
Designated Roth Contributions to 401(k) Plan	441-451	11	Yes	No	No negative amounts. Right justify and zero fill. This field is valid from 2006 through the current tax year. Does not apply to Puerto Rico employees.	00000002683
Designated Roth Contributions Under 403(B) Salary Reduction	452-462	11	Yes	No	No negative amounts. Right justify and zero fill. This field is valid from 2006 through the current tax year. Does not apply to Puerto Rico employees.	00000000000
Cost of Employer-Sponsored Health Coverage	463-473	11	Yes	No	No negative amounts. Right justify and zero fill. This field is valid from 20011 through the current tax year. Does not apply to Puerto Rico or Northern Mariana Islands employees.	00000006958
Permitted Benefits Under a Qualified Small Employer Health Reimbursement (Code FF)	474-484	11	Yes	No	No negative amounts. Right justify and zero fill. This field is valid from 2017 through the current tax year. Does not apply to Puerto Rico employees.	00000000000
Filler4	485	1	No	No	Fill with blanks. Reserved for ITD use.	
Statutory Employee Indicator	486	1	No	No	Enter "1" for a statutory employee. Otherwise, enter "0" (zero).	0
Filler5	487	1	No	No	Fill with blanks. Reserved for ITD use.	
Retirement Plan Indicator	488	1	Yes	No	Enter "1" for a retirement plan. Otherwise, enter "0" (zero).	0
Third-Party Sick Pay Indicator	489	1	Yes	No	Enter "1" for a sick pay indicator. Otherwise, enter "0" (zero).	1
Filler6	490-512	23	No	No	Fill with blanks. Reserved for ITD use.	
Total Length		512				

State Record (RS)						
Field	Position	Length	Numeric	Required	Description	Example
Record Identifier	1-2	2	No	Yes	Constant "RS".	RS
State Code	3-4	2	Yes	No	Enter the appropriate postal numeric code. (Example: OH = 39)	39
City Code	5-9	5	Yes	No	<p><u>Municipality</u> <u>Work</u> <u>Courtesy</u></p> <p>Columbus 00001 00088</p> <p>N. Pickaway County JEDD 00020</p> <p>Prairie Township JEDD 00022</p> <p>Madison Township JEDD 00024</p> <p>Pad left with zeros.</p> <p><u>RITA Collection Group:</u> R+RITA MUNI CODE - Right justify and zero fill the muni code to 4 positions (E.g., R0130)</p> <p><u>CCA Collection Group:</u> CC+3 digit CCA City Code (E.g., CC002)</p> <p><u>For cities with no assigned codes:</u> Zero fill</p> <p>Note: In all cases, the municipality name for the withholding tax must be entered in position range 338-412.</p>	00001
SSN	10-18	9	Yes	Yes	Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. If no SSN is available, enter zeros.	226109556
Employee First Name	19-33	15	No	Yes	Enter the employee's first name as shown on the SSN card. Left justify and fill with blanks.	Jane
Employee Middle Initial/Name	34-48	15	No	No	If applicable, enter the employee's middle name or initial as shown on the SSN card. Left justify and fill with blanks.	
Employee Last Name	49-68	20	No	Yes	Enter the employee's last name as shown on the SSN card. Left justify and fill with blanks.	Smith

State Record (RS) (Continued)						
Field	Position	Length	Numeric	Required	Description	Example
Suffix	69-72	4	No	No	If applicable, enter the employee's alphabetic suffix. For example: SR, JR Left justify and fill with blanks. Otherwise, fill with blanks.	
IMPORTANT NOTE: Complete employee addresses are required per Columbus City Code 362.051(H). Addresses must conform to U.S. Postal Service rules. For domestic addresses use all fields below that pertain to the address. When using a foreign address; the Foreign State/Province, Foreign Postal Code and the Country Code positions are required to be completed. Also use the Location Address positions and the Delivery Address positions if they pertain to the foreign address.						
Location Address	73-94	22	No	No	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.	Apt #32
Delivery Address	95-116	22	No	No	Enter the employee's delivery address. Left justify and fill with blanks.	728 S Broad Street
City	117-138	22	No	No	Enter the employee's city. Left justify and fill with blanks.	Columbus
State Abbreviation	139-140	2	No	No	Enter the employee's State or commonwealth/territory. For a foreign address, fill with blanks.	OH
ZIP Code	141-145	5	No	No	Enter the employee's ZIP code. For a foreign address, fill with blanks.	43206
ZIP Code Extension	146-149	4	No	No	Enter the employee's four-digit extension of the ZIP code. If not applicable, fill with blanks.	0000
Filler1	150-154	5	No	No	Fill with blanks. Reserved for ITD use.	
Foreign State/Province	155-177	23	No	No	If applicable, enter the employee's foreign State/province. Left justify and fill with blanks. Otherwise, fill with blanks.	
Foreign Postal Code	178-192	15	No	No	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.	
Country Code	193-194	2	No	No	If one of the following applies, fill with blanks: - One of the 50 States of the U.S.A. - District of Columbia - Military Post Office (MPO) - American Samoa - Guam - Northern Mariana Islands - Puerto Rico - Virgin Islands	
Optional Code	195-196	2	No	No	Applies to unemployment reporting. If not applicable, fill with blanks.	
Reporting Period	197-202	6	Yes	No	Applies to unemployment reporting. Enter the last month and four-digit year for the calendar quarter for which this report applies; e.g., "032019" for January through March of 2022.	122022

State Record (RS) (Continued)						
Field	Position	Length	Numeric	Required	Description	Example
State Quarterly Unemployment Insurance Total Wages	203-213	11	Yes	No	Applies to unemployment reporting. Right justify and zero fill.	0000000000
State Quarterly Unemployment Insurance Total Taxable Wages	214-224	11	Yes	No	Applies to unemployment reporting. Right justify and zero fill.	0000000000
Number Of Weeks Worked	225-226	2	Yes	No	Applies to unemployment reporting. Right justify and zero fill.	00
Date First Employed	227-234	8	Yes	No	Applies to unemployment reporting. Enter the month, day and four-digit year.	01312012
Date Of Separation	235-242	8	Yes	No	Applies to unemployment reporting. Enter the month, day and four-digit year. If not applicable, fill with blanks.	
Filler2	243-247	5	No	No	Fill with blanks. Reserved for ITD use.	
State Employer Account Number	248-267	20	No	No	Applies to unemployment reporting. If not applicable, fill with blanks.	
Filler3	268-273	6	No	No	Fill with blanks. Reserved for ITD use.	
State Code 2	274-275	2	No	No	Enter the appropriate postal numeric code. (Example: OH = 39)	39
State Taxable Wages	276-286	11	Yes	Yes	Right justify and zero fill.	00000278562
State Income Tax Withheld	287-297	11	Yes	Yes	Right justify and zero fill.	00000006964
Wages, Tips and Other Compensation	298-307	10	Yes	No	Right justify and zero fill.	00000002500
Tax Type Code	308	1	No	Yes	Enter appropriate code for entries in fields 309-330: C = Income Tax (Employment Municipality) R = Income Tax (Residence Municipality)	C
Local Taxable Wages	309-319	11	Yes	Yes	Right justify and zero fill.	00000278562
Local Inc Tax Withheld	320-330	11	Yes	Yes	Right justify and zero fill.	00000006964
School District Number	331-337	7	No	No	Left justify and fill with blanks.	0000012
Municipality Name for Tax Withheld	338-412	75	No	Yes	Left justify and fill with blanks.	Columbus
State Name for Taxes Withheld	413-487	75	No	No	Left justify and fill with blanks.	Ohio
Filler4	488-512	25	No	No	Fill with blanks. Reserved for ITD use.	
Total Length		512				

Validations	
Record Type	Description
All Records	RA record must be on the first line.
All Records	No RW records found. At least one RW record is required.
All Records	Invalid record type. Record type must be one of the following: RA, RE, RW, RO, RS, RT, RU, RV, RF.
All Records	The first RE record must follow the RA Record.
All Records	Incorrect line length.
RA	Submitter EIN is required.
RA	Submitter Name is required.
RA	Submitter's Delivery Address is required.
RA	Submitter's State Abbreviation is required.
RA	Submitter's Zip Code is required.
RA	Contact Name is required.
RA	Contact Phone Number is required.
RE	Tax Year on RE record is invalid. You should only submit W-2's up to 6 years prior or for the current tax year.
RE	Employer EIN is required.
RE	Employer Name is required.
RE	Kind of Employer is required.
RE	Employment Code is required.
RW	RW Record is missing its corresponding RS record.
RW	Employee First Name is required.
RW	Employee Last Name is required.
RW	Wages, Tips & Other Compensation is required.
RW	Wages cannot be negative.
RW	Federal Income Tax Withheld is required.
RW	Federal Income Tax Withheld cannot be negative.
RW	Social Security Wages is required.
RW	Social Security Wages cannot be negative.
RW	Social Security Tax Withheld is required.

Validations (Continued)	
Record Type	Description
RW	Social Security Tax Withheld cannot be negative.
RW	Medicare Wages and Tips is required.
RW	Medicare Wages and Tips cannot be negative.
RW	Medicare Tax Withheld is required.
RW	Medicare Tax Withheld cannot be negative.
RW	Social Security Tips is required.
RW	Social Security Tips cannot be negative.
RW	Dependent Care Benefits is required.
RW	Dependent Care Benefits cannot be negative.
RW	Deferred Compensation Contributions to Section 401k is required.
RW	Deferred Compensation Contributions to Section 401k cannot be negative.
RW	Deferred Compensation Contributions to Section 403b is required.
RW	Deferred Compensation Contributions to Section 403b cannot be negative.
RW	Deferred Compensation Contributions to Section 408k is required.
RW	Deferred Compensation Contributions to Section 408k cannot be negative.
RW	Deferred Compensation to Section 457b is required.
RW	Deferred Compensation to Section 457b cannot be negative.
RW	Deferred Compensation to Section 501c is required.
RW	Deferred Compensation to Section 501c cannot be negative.
RW	Nonqualified Plan Section 457 Distributions or Contributions is required.
RW	Nonqualified Plan Section 457 Distributions or Contributions cannot be negative.
RW	Nonqualified Plan Not Section 457 Distributions or Contributions is required.
RW	Nonqualified Plan Not Section 457 Distributions or Contributions cannot be negative.
RW	Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan is required.
RW	Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan cannot be negative.
RS	Invalid SSN.

Validations (Continued)	
Record Type	Description
RS	SSN does not match the SSN on the previous RW record.
RS	Employee First Name is required.
RS	Employee Last Name is required.
RS	State Taxable Wages is required.
RS	State Tax Withheld is required.
RS	Local Taxable Wages is required.
RS	Local Income Tax Withheld is required.
RS	Municipality Name for Tax Withheld is required.
RS	Tax Type Code is required.
RS	Duplicate RS record data has been found in the same file for this customer and record type.
*If more than 50 errors are in the file, the first 50 errors will be displayed.	