

## MAGNETIC MEDIA REPORTING FOR TAX YEAR 2008

### Dear Magnetic Filer:

The following specifications for filing Wage and Tax Information (W-2) for tax year 2008 via magnetic media will be in effect for filing in calendar year 2009.

Online filing of the Annual W-2 Reports for the State of Ohio is NOT available.

The State of Ohio Department of Taxation follows the **EFW2** record layouts as required by the Social Security Administration and accepts CD-ROM, 3490 or 3590 tape cartridge as described below.

Magnetic filing is not mandatory. The requirement is you must submit the data. Your options are paper copy (W-2 or report form), CD-ROM, 3490 or 3590 tape cartridge. If you file your Federal W-2 information electronically, you may file your state W-2 report magnetically. If you elect to file your state W-2 information magnetically, you must comply with the specifications in this packet. Employers with 250 or more W-2 Copy A forms must use the EFW2 format. The Ohio Department of Taxation does not accept 1099 or 1099R information via magnetic media. The State of Ohio has joined the Combined Federal/State filing program. Use postal code 39 for the State of Ohio.

Due Date for your 2008 W-2 Report is Monday, March 2, 2009.

The Ohio Department of Taxation will not return any magnetic media to the submitter or the employer. We will not process any test media nor will we provide notification when reports are processed. Taxpayers are advised to retain a copy of the wage and tax report for their records.

Reports must contain W-2 information for every employee from whom you have withheld Ohio State Income or Ohio School District Tax during 2008. This includes both medicare qualified and non-medicare-qualified employees.

Include employees who have not had Ohio Individual Income Tax or Ohio School District Taxes withheld from their wages, if they were Ohio residents or performed their duties in Ohio.

CD-ROM's, and cartridges must be formatted in accordance with the enclosed guidelines and sent to the addresses on page 2.

Cordially,  
Ohio Department of Taxation  
Magnetic Media Unit (614) 752-1972

**MAILING ADDRESSES**

Using the U.S. Post Office mail all Magnetic Wage and Tax Report to this address:

Ohio Department of Taxation  
PO Box 182667  
Columbus, OH 43218-2667

Using a carrier other than the U.S. Post Office mail all Magnetic Wage and Tax Report to this address:

Ohio Department of Taxation  
4485 Northland Ridge Blvd.  
Columbus, OH 43229-6596

**INSTRUCTIONS FOR FILING ANNUAL EMPLOYER  
WAGE AND TAX REPORTS VIA:  
CD-ROM, 3490 or 3590 TAPE CARTRIDGE  
FOR TAX YEAR 2008**

**GENERAL REPORTING REQUIREMENTS**

The State of Ohio Department of Taxation follows the **EFW2** record specifications as required by the Social Security Administration and accepts CD-ROM, 3490 or 3590 tape cartridge as described below.

The Ohio Department of Taxation, the Ohio Department of Job & Family Services and the Social Security Administration are completely separate entities, with separate mailing addresses. The information in this booklet applies only to the Ohio Department of Taxation's requirements for filing Annual W2 Reports via magnetic media.

The Ohio Department of Taxation does not accept forms 1099 or 1099R information via magnetic media.

The data requirements and specifications in this booklet are for reporting W-2 information via CD-ROM, 3490 or 3590 tape cartridge as described below.

Your CD-ROM, 3490 or 3590 tape cartridge must be accompanied by a properly prepared Ohio IT-3 Tax Form. The IT-3 Tax Form is found on the State of Ohio's website [tax.ohio.gov](http://tax.ohio.gov). Select **Tax Forms** and under **Tax Type** select Employer Withholding Tax, click **Search** and scroll down to the IT- 3 Transmittal of Wage and Tax statement. Example of an IT-3 form see page 51 in this booklet. (Magnetic version of IT-3 is not acceptable).

Do not include the following items with your magnetic report:

- (1) Checks or other forms of payment
- (2) Your reconciliation forms IT-941 or IT-942.

Reports must contain W-2 information for each employee from whom you withheld Ohio State Individual Income Tax or Ohio School District Tax during the current year. Include both medicare qualified and non-medicare-qualified employees. Include employees who have not had Ohio Individual Income Tax or Ohio School District Taxes withheld from their wages, if they were Ohio residents or performed their duties in Ohio.

In order to reduce operating costs, the Ohio Department of Taxation will not provide notification when reports are processed nor will we return completed magnetic media.

### **RECORD DELIMITERS**

The additional requirements listed below apply if W-2 information is reported using a sequential file with record delimiters. Each record in the file must be followed by a record delimiter.

The record delimiter must consist of two characters, the carriage return and line feed. The ASCII-1 hexadecimal value of the carriage return and line feed. The ASCII-1 hexadecimal value of the carriage return character is 0D (zero and the letter D); the ASCII-1 hexadecimal value of the line feed is 0A (zero and the letter A). The ASCII-1 decimal values for the two characters are 13 and 10, respectively.

A record delimiter should appear immediately after the 512th character of each record, in what would be position 513 and 514. Position 513 contains the carriage return character and position 514 contains the line feed character.

If W-2 information is reported using a random file, the record length must be exactly 512 bytes.

1. DO NOT PLACE A RECORD DELIMITER BEFORE THE FIRST RECORD OF THE FILE.

2. DO NOT PLACE MORE THAN ONE RECORD DELIMITER I.E., MORE THAN ONE CARRIAGE-RETURN/LINE-FEED COMBINATION, FOLLOWING A RECORD.

3. DO NOT PLACE A RECORD DELIMITERS AFTER A FIELD WITHIN A RECORD.

If you use record delimiters using a random file, the record **MUST** be exactly 512 bytes.

## **DATA REQUIREMENTS AND RECORD DESCRIPTIONS**

Your W2REPORT file must contain the following record types, which are described in detail in subsequent pages:

**SUBMITTER RECORD: Required.**

**CODE RA (CD-ROM/CARTRIDGE)**

The CODE RA record MUST be the FIRST data record on each file and identifies the organization submitting the file.

**EMPLOYER RECORD: Required.**

**CODE RE (CD-ROM/CARTRIDGE)**

The CODE RE record MUST be the SECOND data record on each file and identifies an employer whose employee wage and tax information is being reported.

DO NOT create a CODE RE record for an employer that does not have at least one employee (CODE RW record) with monies to report.

**EMPLOYEE WAGE RECORD: Required.**

**CODE RW (CD-ROM/CARTRIDGE)**

The CODE RW record is used to report income and tax data for an employee. The CODE RW records are grouped together following each CODE RE record. There are many other requirements and restrictions for these CODE RW records.

**EMPLOYEE WAGE RECORD: Optional.**

**CODE RO (CD-ROM/CARTRIDGE)**

The CODE RO record is used if one or more of the fields must be completed because the field(s) applies to an employee. Do not complete a CODE RO record if only blanks or zeros would be entered in positions 3 - 512.

**SUPPLEMENTAL RECORD: Required.**

**CODE RS (CD-ROM/CARTRIDGE)**

The CODE RS record is used for the State of Ohio W-2 filing requirements.

**TOTAL RECORD: Required for each CODE E record.**

**CODE RT (CD-ROM/CARTRIDGE)**

The CODE RT record contains the totals for all CODE RW records reported since the last CODE RE record.

**DATA REQUIREMENTS AND RECORD DESCRIPTIONS continued**

**TOTAL RECORD: Optional.**

**CODE RU (CD-ROM/CARTRIDGE)**

The CODE RU record is OPTIONAL, but is REQUIRED if a CODE RO record is prepared.

**STATE TOTAL RECORD: Not Required for unemployment use.**

**CODE RV (CD-ROM/CARTRIDGE)**

**FINAL RECORD: Required last record on each file.**

**CODE RF (CD-ROM/CARTRIDGE)**

The CODE RF record indicates the end of file, MUST be the last record and there can only be one each file. The CODE RF record contains file totals for those six (6) money fields described in the specifications.

Transmitters of W-2 information for multiple employers can avoid creating a separate file for each employer by arranging the records as shown in the following example:

RA....DATA SERVICES	RT
RE....B. J.'S PIZZA	RU
RW	RE..RIDGELY ROCK AND GRAVEL
RO	RW
RS	RO
RW	RS
RO	RW
RS	RO
RW	RS
RO	RW
RS	RO
RT	RS
RU	RW
RE....COUNTY CONSTRUCTION CO.	RO
RW	RS
RO	RT
RS	RU
RW	RF
RO	
RS	
RW	
RO	
RS	
RW	
RO	
RS	

**SUBMITTING ANNUAL W-2 INFORMATION TO THE STATE OF OHIO**

All reports filed on CD-ROM, 3490 or 3590 tape cartridge must be formatted as follows:

**CD-ROM**

MEDIA:	ISO 9660 Industry Standard Format CDR
CD SIZE:	700 MEG or less
CHARACTER SET:	ASCII-1
RECORD LENGTH:	512 FIXED
BLOCK SIZE:	45 Logical records per block (Will accept blocking factor of 1 to 45 logical records)
INTERNAL LABEL:	None
EXTERNAL LABEL:	Enter the target agency. Enter the tape content and due date. Enter the submitter's name, address, city, state and zip. Enter Ohio Tax I.D. Number.
EXAMPLE:	Ohio Department of Taxation W2REPORT Due: 03/02/2009 Acme Discount Stores 999 Ohio Ave Anywhere, OH 49999 51-999999

**SUBMITTING ANNUAL W-2 INFORMATION TO THE STATE OF OHIO**

**3490 or 3590 TAPE CARTRIDGE**

MEDIA: 3490 or 3590 CARTRIDGE - 18 TRACK

DENSITY: 38,000 BPI

CHARACTER SET: EBCDIC

RECORD LENGTH: 512 FIXED

BLOCK SIZE: 45 Logical records per block  
(Will accept blocking factor of 1 to 45 logical records)

INTERNAL LABEL: Standard label preferred.  
VOL1, HDR1, HDR2, EOF or EOVS Tapemarks  
Separating labels from data

EXTERNAL LABEL: Enter the target agency.  
Enter the tape content and due date.  
Enter the submitter's name, address, city, state and zip.  
Enter Ohio Tax I.D. Number.

EXAMPLE: Ohio Department of Taxation  
W2REPORT Due: 03/02/2009  
Acme Discount Stores  
999 Ohio Ave  
Anywhere, OH 49999  
51-999999

EFW2 Record Specifications

Record Name: **Code RA - Submitter Record (REQUIRED)**

Length=512

FIELD	Submitter's		User	Software	Resub	
	Record	Employer	Identification	Vendor	Blanks	Indicator
LOCATION	Identifier	Identification	(User ID)	Code		
	1-2	3-11	12-19	20-23	24-28	29
LENGTH	2	9	8	4	5	1

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

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

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

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

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

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

EFW2 Record Specifications

Record Name: **Code RA - Submitter Record (REQUIRED)**

Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RA"
3-11	Submitter's Employer Identification Number (EIN)	9	Enter the submitter's EIN number. This EIN should match the EIN on the file's external label. Enter only numeric characters. Omit hyphens, prefixes and suffixes.
12-19	Personal Identification Number (PIN)	8	Enter the eight-character PIN assigned to the employee who is attesting to the accuracy of this file. Left justify fill with blanks. The State of Ohio does not assign User ID numbers.
20-23	Software Vendor Code	4	Enter four digit numeric code. Assigned by (NACTP).
24-28	Blank	5	Blanks
29	Resub Indicator	1	Enter a "1" if this file is being resubmitted. Otherwise, enter a "0" (zero).
30-35	Resub Wage File Identifier (WFID)	6	If you entered a "1" in the Resub Indicator field, (position 29) enter the WFID displayed on the notice sent to you by SSA. Otherwise, fill with blanks.
36-37	Software Code	2	Enter one of the following codes to indicate the software used to create your file. 98 (In-House Program) 99 (Off-the-Shelf Software)
38-94	Company Name	57	Enter the company name. Left justify and fill with blanks.
95-116	Location Address	22	Enter the company's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
117-138	Delivery Address	22	Enter the company's delivery address. 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. Use a standard "FIPS 5-1" postal abbreviation. (Pages 46 & 47).

EFW2 Record Specifications

Record Name: **Code RA - Submitter Record (REQUIRED) continued.**

Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
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.
200-214	Foreign Postal Code	15	If applicable, enter the company's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
215-216	Country Code	2	If one of the following applies, fill with blanks. <ul style="list-style-type: none"> <li>• One of the 50 states of U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> <p>Otherwise, enter the applicable Country Code. (Pages 48 – 50)</p>
217-273	Submitter Name	57	Enter the name of the organization to receive error notification if this file cannot be processed. Left justify and fill with blanks.
274-295	Location Address	22	Enter the submitter's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
296-317	Delivery Address	22	Enter the submitter's delivery address (Street or Post Office Box). Left justify and fill with blanks.
318-339	City	22	Enter the submitter's city. Left justify and fill with blanks.

EFW2 Record Specifications

Record Name: **Code RA - Submitter Record (REQUIRED) continued.**

Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
340-341	State Abbreviation	2	Enter the submitter's state. Use a standard "FIPS 5-1" postal abbreviation. (Pages 46 & 47) For a foreign address, fill with blanks.
342-346	Zip Code	5	Enter the submitter's Zip Code. For a foreign address, fill with blanks.
347-350	Zip Code Extension	4	Enter the submitter's four-digit extension of the Zip Code. If not applicable, fill with blanks.
351-355	Blank	5	Fill with blanks. Reserved for SSA use.
356-378	Foreign State/Province	23	If applicable, enter the submitter's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
379-393	Foreign Postal Code	15	If applicable, enter the submitter's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
394-395	Country Code	2	If one of the following applies, fill with blanks. <ul style="list-style-type: none"> <li>• One of the 50 states of U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> Otherwise, enter the applicable Country Code. (Pages 48 – 50)
396-422	Contact Name	27	Enter the name of the person to be contacted by SSA concerning processing problems. Left justify and fill with blanks.
423-437	Contact Phone Number	15	Enter the contact's telephone number (including the area code). Left justify and fill with blanks.

EFW2 Record Specifications

Record Name: **Code RA - Submitter Record (REQUIRED) continued.**

Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
438-442	Contact Phone Extension	5	Enter the contact's telephone extension. Left justify and fill with blanks.
443-445	Blank	3	Fill with blanks. Reserved for SSA use.
446-485	Contact E-Mail/Internet	40	If applicable, enter the contact's e-mail/Internet address. This field may be upper and lower case. Left justify and fill with blanks. Otherwise, fill with blanks.
486-488	Blank	3	Fill with blanks. Reserved for SSA use.
489-498	Contact Fax	10	If applicable, enter the contact's fax number (including area code). Otherwise, leave blank. <b>For U.S. and U.S. Territories Only.</b>
499	Preferred Method of Problem Notification Code	1	Enter one of the following codes: "1" (E Mail / Internet) "2" (U.S. Postal Service)
500	Preparer Code	1	Enter one of the following codes to indicate who prepared this file: <ul style="list-style-type: none"> <li>• A (Accounting Firm)</li> <li>• L (Self-Prepared)</li> <li>• S (Service Bureau)</li> <li>• P (Parent Company)</li> <li>• O (Other)</li> </ul> <p><b>NOTE: IF more than one code applies, use the one that best describes who prepared this file.</b></p>
501-512	Blank	12	Fill with blanks. Reserved for SSA use.

EFW2 Record Specifications

Record Name: **Code RE - Submitter Record (REQUIRED)**

Length=512

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

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

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

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

EFW2 Record Specifications

Record Name: **Code RE - Submitter Record (REQUIRED)**

Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RE"
3-6	Tax Year	4	This is a required field. Enter the tax year for this report.
7	Agent Indicator Code	1	If applicable, enter one of the following codes. Otherwise, leave blank.  "1" 2678 Agent (Approved by IRS) "2" Common Pay Master "3" 3504 Agent Otherwise, fill with a blank.
8-16	Employer / Agent Employer Identification Number (EIN)	9	Enter the EIN entered on the IRS Form 941 submitted to IRS. If you entered a code in the Agent Indicator Code field (position 7), enter your Agent EIN.
17-25	Agent for EIN	9	If you entered a "1" in the Agent Indicator Code field, (position 7) enter the Employer's EIN for which you are an Agent. Otherwise, fill with blanks.
26	Termination Business Indicator	1	If this is the last year that W-2s will be filed under this EIN, enter "1". Otherwise, enter a "0" (zero).
27-30	Establishment Number	4	For multiple RE records with the same EIN, you may use this field to designate store or factory locations or types of payroll. Enter any combination of blanks, numbers or letter. Otherwise, fill with blanks.
31-39	Other EIN	9	For this tax year, if you submitted a form 941-943 to IRS, or W-2 data to SSA and you used an EIN different from the EIN in location 8-16, enter the other EIN. Otherwise, fill with blanks. <b>DOES NOT APPLY TO PUERTO RICO, VIRGIN ISLANDS, AMERICAN SAMOA, GUAM, OR NORTHERN MARIANA ISLANDS EMPLOYEES</b>

EFW2 Record Specifications

Record Name: **Code RE - Submitter Record (REQUIRED) continued.**

Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
40-96	Employer Name	57	Enter the name associated with the EIN entered in location 8-16. Left justify and fill with blanks.
97-118	Location Address	22	Enter the employer's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
119-140	Delivery Address	22	Enter the employer's delivery address (Street or Post Office Box). Left justify and fill with blanks.
141-162	City	22	Enter the employer's city. Left justify and fill with blanks.
163-164	State Abbreviation	2	Enter the employer's State. Use a standard "FIPS 5-1" postal abbreviation. (Pages 46 & 47) For a foreign address, fill with blanks.
165-169	Zip Code	5	Enter the employer's ZIP code. If not applicable, fill with blanks.
170-173	Zip Code Extension	4	Enter the employer's four-digit extension of the ZIP code. If not applicable, fill with blanks.
174-178	Blank	5	Fill with blanks. Reserved for SSA use.
179-201	Foreign State / Province	23	If applicable, enter the employer's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
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.

EFW2 Record Specifications

Record Name: **Code RE - Submitter Record (REQUIRED) continued.**

Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS														
217-218	Country Code	2	<p>If one of the following applies, fill with blanks. If one of the following does NOT apply, enter the applicable Country code. (Pages 48 -50)</p> <ul style="list-style-type: none"> <li>• One of the 50 states of U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul>														
219	Employment Code	1	<p>Enter the appropriate code:</p> <table border="0"> <tr> <td>"A" = Agriculture</td> <td>Form 943</td> </tr> <tr> <td>"H" = Household</td> <td>Schedule H</td> </tr> <tr> <td>"M" = Military</td> <td>Form 941</td> </tr> <tr> <td>"Q" = Medicare Qualified Government Employment</td> <td>Form 941</td> </tr> <tr> <td>"X" = Railroad</td> <td>CT-1</td> </tr> <tr> <td>"F" = Regular</td> <td>Form 944</td> </tr> <tr> <td>"R" = Regular (All others)</td> <td>Form 941</td> </tr> </table>	"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																
220	Tax Jurisdiction Code	1	<p>If applicable, enter the appropriate code:</p> <p>"V" = Virgin Islands  "G" = Guam  "S" = American Samoa  "N" = Northern Mariana Islands  "P" = Puerto Rico</p> <p>Otherwise, fill with blanks.</p>														
221	Third-Party Sick Pay Indicator	1	<p>Enter "1" for a sick pay indicator. Otherwise, enter "0" (zero).</p>														
222-512	Blank	291	<p>Fill with blanks. Reserved for SSA use.</p>														

EFW2 Record Specifications

Record Name: **Code RW – Employee Wage Records (REQUIRED)**

Length=512

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

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

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

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

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

Military Employee Basic Quarters, Subsistence and Combat Pay	Non-qualified Plan Section 457 Distributions or Contributions	Employer Contributions to a Health Savings Account	Non-qualified Plan Not Section 457 Distributions or Contributions	Nontaxable Combat Pay	Blank
342-352	353-363	364-374	375-385	386-396	397-407
11	11	11	11	22	11

EFW2 Record Specifications

Record Name: **Code RW – Employee Wage Records (REQUIRED)**

Length=512

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

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

EFW2 Record Specifications

Record Name: **Code RW – Employee Wage Records (REQUIRED)**

Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RW"
3-11	Social Security Number (SSN)	9	Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. Omit hyphens, prefixes and suffixes. <b>If no SSN is available, enter zeros (0).</b>
12-26	Employee First Name	15	Enter the employee's first name as shown on the Social Security card. Left justify and fill with blanks. Otherwise, fill with blanks.
27-41	Employee Middle Name	15	If applicable, enter the employee's middle name or initial as shown on the social security card. Left justify and fill with blanks. Otherwise, fill with blanks.
42-61	Employee Last Name	20	Enter the employee's last name as shown on the Social Security card. Left justify and fill with blanks.
62-65	Suffix	4	If applicable, enter the employee's alphabetic suffix. Example: SR, JR Left justify and fill with blanks.
66-87	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
88-109	Delivery Address	22	Enter the employee's delivery address (Street or Post Office box). Left justify and fill with blanks.
110-131	City	22	Enter the employee's city. Left justify and fill with blanks.
132-133	State Abbreviation	2	Enter the employee's state. Use a standard "FIPS 5-1" postal abbreviation. (Pages 46 & 47) For a foreign address, enter blank.
134-138	ZIP Code	5	Enter the employee's ZIP code. For a foreign address, fill with blanks.

EFW2 Record Specifications

Record Name: **Code RW – Employee Wage Records (REQUIRED) continued.**

Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
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.
171-185	Foreign Postal Code	15	If applicable, enter the 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"> <li>• One of the 50 states of U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> <p>Otherwise, enter the applicable Country Code. (Pages 48 –50)</p>
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188-198	Wages, Tips and Other Compensation	11	No negative amounts. Right justify and zero fill.
<b>DOES NOT APPLY TO PUERTO RICO, VIRGIN ISLANDS, AMERICAN SAMOA, GUAM, OR NORTHERN MARIANA ISLANDS EMPLOYEES</b>			
-----			
199-209	Federal Income Tax Withheld	11	No negative amounts. Right justify and zero fill.
<b>DOES NOT APPLY TO PUERTO RICO, VIRGIN ISLANDS, AMERICAN SAMOA, GUAM, OR NORTHERN MARIANA ISLANDS EMPLOYEES</b>			
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EFW2 Record Specifications

Record Name: **Code RW – Employee Wage Records (REQUIRED) continued.**

Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
210-220	Social Security Wages	11	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 (\$102,000 for Tax Year 2008). No negative amounts. Right justify and zero fill.  <b>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad).</b>
221-231	Social Security Tax Withheld	11	If the amount in this field is greater than zero, then the Social Security Wages field or the Social Security Tips field must be greater the zero. This amount should not exceed \$6,324 for Tax Year 2008. No negative amounts. Right justify and zero fill.  <b>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad).</b>
232-242	Medicare Wages & Tips	11	For Tax Year 1983 and later, this amount must equal, or exceed the sum of the Social Security wages and Social Security Tips.  For 1991-1993, do not exceed the annual maximum Medicare wage base for the tax year. For years prior to Tax Year 1983 zero fill. No negative amounts. Right justify and zero fill.  <b>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).</b>
243-253	Medicare Tax Withheld	11	For tax years 1991-1993, do <u>not</u> exceed the annual maximum Medicare wage base for the tax year. For tax years prior to 1983, zero fill. No negative amounts. Right justify and zero fill.  <b>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).</b>

EFW2 Record Specifications

Record Name: **Code RW – Employee Wage Records (REQUIRED) continued.**

Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
254-264	Social Security Tips	11	The sum of this field and the Social Security Wages field should <u>not</u> exceed the annual maximum Social Security wage base for the tax year (\$102,000 for tax year 2008). No negative amounts. Right justify and zero fill.  <b>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad).</b>
265-275	Advance Earned Income Credit	11	No negative amounts. Right justify and zero fill.  <b>DOES NOT APPLY TO PUERTO RICO or AMERICAN SAMOA EMPLOYEES</b>
276-286	Dependent Care Benefits	11	No negative amounts. Right justify and zero fill.  <b>DOES NOT APPLY TO PUERTO RICO, VIRGIN ISLANDS, AMERICAN SAMOA, GUAM or NORTHERN MARIANA ISLANDS EMPLOYEES</b>
287-297	Deferred Compensation Contributions to Section 401(k)	11	No negative amounts. Right justify and zero fill.  <b>DOES NOT APPLY TO PUERTO RICO EMPLOYEES</b>
298-308	Deferred Compensation Contributions to Section 403(b)	11	No negative amounts. Right justify and zero fill.  <b>DOES NOT APPLY TO PUERTO RICO EMPLOYEES</b>
309-319	Deferred Compensation Contributions to Section 408(k)(6)	11	No negative amounts. Right justify and zero fill.  <b>DOES NOT APPLY TO PUERTO RICO EMPLOYEES</b>

EFW2 Record Specifications

Record Name: **Code RW – Employee Wage Records (REQUIRED) continued.**

Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
320-330	Deferred Compensation Contributions to Section 457(b)	11	No negative amounts. Right justify and zero fill.
<b>DOES NOT APPLY TO PUERTO RICO EMPLOYEES</b>			
331-341	Deferred Compensation Contributions to Section 501(c)(18)(D)	11	No negative amounts. Right justify and zero fill.
<b>DOES NOT APPLY TO PUERTO RICO EMPLOYEES</b>			
-----			
342-352	Military Employees Basic Quarters, Subsistence and Combat Pay	11	No negative amounts. Right justify and zero fill.
<b>DOES NOT APPLY TO PUERTO RICO, VIRGIN ISLANDS, AMERICAN SAMOA, GUAM, OR NORTHERN MARIANA ISLANDS EMPLOYEES</b>			
<b>Valid for tax years 1995 – 2001 only.</b>			
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353-363	Non-qualified Plan Section 457 Distributions or Contributions	11	No negative amounts. Right justify and zero fill.
<b>DOES NOT APPLY TO PUERTO RICO EMPLOYEES</b>			
-----			
364-374	Employer Contributions to a Health Savings Account	11	No negative amounts. Right justify and zero fill.
<b>DOES NOT APPLY TO PUERTO RICO OR NORTHERN MARIANA ISLANDS EMPLOYEES</b>			
-----			
375-385	Non-qualified Plan Not Section 457 Distributions or Contributions	11	No negative amounts. Right justify and zero fill.
<b>DOES NOT APPLY TO PUERTO RICO EMPLOYEES</b>			
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EFW2 Record Specifications

Record Name: **Code RW – Employee Wage Records (REQUIRED) continued.**

Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
386-396	Nontaxable Combat	11	No negative amounts. Right justify and zero fill.
<b>DOES NOT APPLY TO PUERTO RICO OR NORTHERN MARIANA ISLANDS EMPLOYEES.</b>			
397-407	Blank	11	Fill with blanks. Reserved for SSA use.
408-418	Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	11	No negative amounts. Right justify and zero fill.
<b>DOES NOT APPLY TO PUERTO RICO EMPLOYEES</b>			
419-429	Income from the Exercise of Nonstatutory Stock Options	11	No negative amounts. Right justify and zero fill.
<b>DOES NOT APPLY TO PUERTO RICO EMPLOYEES</b>			
430-440	Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	11	No negative amounts. Right justify and zero fill.
<b>DOES NOT APPLY TO PUERTO RICO OR NORTHERN MARIANA ISLANDS EMPLOYEES</b>			
441-451	Designated Roth Contributions to a Section 401(k) Plan	11	No negative amount. Right justify and zero fill.
<b>DOES NOT APPLY TO PUERTO RICO EMPLOYEES</b>			
452-462	Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	11	No negative amount. Right justify and zero fill.
<b>DOES NOT APPLY TO PUERTO RICO EMPLOYEES</b>			

EFW2 Record Specifications

Record Name: **Code RW – Employee Wage Records (REQUIRED) continued.**

Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
463-485	Blank	23	Fill with blanks. Reserved for SSA use.
486	Statutory Employee Indicator	1	Enter “1” for a statutory employee. Otherwise, enter a “0” (zero).
487	Blank	1	Fill with a blank. Reserved for SSA use.
488	Retirement Plan Indicator	1	Enter “1”, for a retirement plan. Otherwise, enter a “0” (zero).
489	Third-Party Sick Pay Indicator	1	Enter “1” for a sick indicator. Otherwise, enter “0” (zero).
490-512	Blank	23	Fill with blanks. Reserved for SSA use.

EFW2 Record Specifications

Record Name: **Code RO – Employee Wage Record (Optional)**

Length=512

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

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

Commissions Subject to Puerto Rico Tax	Allowances Subject to Puerto Rico Tax	Tips Subject to Puerto Rico Tax	Total Wages Commissions Tips and Allowances Subject to Puerto Rico Tax	Puerto Rico Tax Withheld	Retirement Fund Annual Contributions
286-296	297-307	308-318	319-329	330-340	341-351
11	11	11	11	11	11

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

EFW2 Record Specifications

Record Name: **Code RO – Employee Wage Record (Optional)**

Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RO" (alphabetic O)
3-11	Blank	9	Fill with blanks. Reserved for SSA use.
-----			
12-22	Allocated Tips	11	No negative amounts. Right justify and zero fill.
<b>DOES NOT APPLY TO PUERTO RICO, VIRGIN ISLANDS,            AMERICAN SAMOA, GUAM, OR NORTHERN MARIANA ISLANDS EMPLOYEES</b>			
-----			
23-33	Uncollected Employee Tax on Tips	11	Combine the uncollected Social Security tax and the uncollected Medicare tax in this field. No negative amounts. Right justify and zero fill.
-----			
<b>LOCATIONS 34-44, 56-66 DO NOT APPLY TO PUERTO RICO, VIRGIN ISLANDS,            AMERICAN SAMOA, GUAM, OR NORTHERN MARIANA ISLANDS EMPLOYEES</b>			
34-44	Medical Savings Account	11	No negative amounts. Right justify and zero fill.
45-55	Simple Retirement Account	11	No negative amounts. Right justify and zero fill.
<b>DOES NOT APPLY TO PUERTO RICO EMPLOYEES</b>			
56-66	Qualified Adoption Expenses	11	No negative amounts. Right justify and zero fill.
67-77	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance over \$50,000.	11	No negative amounts. Right justify and zero fill.
78-88	Uncollected Medicare Tax on Cost of Group Term Life Insurance over \$50,000.	11	No negative amounts Right justify and zero fill.
89-99	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	11	No negative amounts. Right justify and zero fill.
<b>THIS FIELD DOES NOT APPLY TO PUERTO RICO OR NORTHERN MARIANA ISLANDS EMPLOYEES</b>			

EFW2 Record Specifications

Record Name: **Code RO – Employee Wage Record (Optional) continued.**

Length=512

<b>LOCATION</b>	<b>FIELD</b>	<b>LENGTH</b>	<b>SPECIFICATIONS</b>
100-274	Blank	175	Fill with blanks. Reserved for SSA use.
275-285	Wages Subject to Puerto Rico Tax	11	No negative amount. Right justify and zero fill. <b>For Puerto Rico employees only.</b>
286-296	Commissions Subject to Puerto Rico Tax	11	No negative amount. Right justify and zero fill. <b>For Puerto Rico employees only.</b>
297-307	Allowances Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. <b>For Puerto Rico employees only.</b>
308-318	Tips Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. <b>For Puerto Rico employees only.</b>
319-329	Total Wages Commissions, Tips and Allowances Subject Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. <b>For Puerto Rico employees only.</b>
330-340	Puerto Rico Tax Withheld	11	No negative amounts. Right justify and zero fill. <b>For Puerto Rico employees only.</b>
341-351	Retirement Fund Annual Contributions	11	No negative amounts. Right justify and zero fill. <b>For Puerto Rico employees only.</b>
352-362	Blank	11	Fill with blanks. Reserved for SSA use.

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EFW2 Record Specifications

Record Name: **Code RO – Employee Wage Record (Optional) continued.**

Length=512

**LOCATIONS 363 TO 384 ARE FOR VIRGIN ISLANDS, AMERICAN SAMOA,  
GUAM, OR NORTHERN MARIANA ISLANDS EMPLOYEES**

<b>LOCATION</b>	<b>FIELD</b>	<b>LENGTH</b>	<b>SPECIFICATIONS</b>
363-373	Total Wages, Tips and Other Compensation Subject to Virgin Islands, or Guam, or American Samoa, or Northern Mariana Islands Income Tax.	11	No negative amounts. Right justify and zero fill.
374-384	Virgin Islands, or Guam or American Samoa, or Northern Mariana Islands Income Tax Withheld	11	No negative amounts. Right justify and zero fill.
385-512	Blank	128	Fill with blanks. Reserved for SSA use.

EFW2 Record Specifications

Record Name: **Code RS - State Record (School District Information REQUIRED)**

Length=512

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

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

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

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

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

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

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

EFW2 Record Specifications

Record Name: **Code RS - State Record (Withheld School District Information REQUIRED)**

Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RS"
3-4	State Code	2	Enter the state for the organization name. Use a standard "FIPS 5-1" postal numeric code. (Pages 46 & 47) Ohio = "39" For a foreign address, enter blanks.
5-9	Blank	5	Fill with blanks.
10-18	Social Security Number (SSN)	9	Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. <b>If the SSN is not available, enter zeros.</b>
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	15	If applicable, enter the employee's middle name or initial exactly 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. Example: SR, JR Left justify and 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.

EFW2 Record Specifications

Record Name: **Code RS - State Record (Withheld School District Information REQUIRED)**

Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
139-140	State Abbreviation	2	Enter the employee's state. Use a standard "FIPS 5-1" postal abbreviation code. (Pages 46 & 47) For a foreign address, fill with blanks.
141-145	ZIP Code	5	Enter the employee's ZIP code. For a foreign address, fill with blanks.
146-149	ZIP Code Extension	4	Enter the employee's four-digit extension of the ZIP Code. If not applicable, fill with blanks.
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"> <li>• One of the 50 states of U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> Otherwise, enter the applicable Country Code. (Pages 48 -50)

EFW2 Record Specifications

Record Name: **Code RS - State Record (Withheld School District Information REQUIRED)**

Length=512

**LOCATIONS 195 TO 247 APPLY TO UNEMPLOYMENT REPORTING (NOT REQUIRED)**

<b>LOCATION</b>	<b>FIELD</b>	<b>LENGTH</b>	<b>SPECIFICATIONS</b>
195-196	Blank	2	Fill with blanks.
197-202	Reporting Period	6	Enter the last month and 4 digit year for the calendar quarter for which this report applies; e.g., "032007" for January-March of 2007.
203-213	State Quarterly Unemployment Insurance Total Wages	11	Right justify and zero fill.
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Right justify and zero fill.
225-226	Number of Weeks Worked	2	Enter the number of weeks worked.
227-234	Date First Employed	8	Enter the month, day and four digit year, e.g., "01312008."
235-242	Date of Separation	8	Enter the month, day and four digit year, e.g., "01312008."
243-247	Blank	5	Fill with blanks. Reserved for SSA use.

**LOCATIONS 248 TO 307 APPLY TO WAGES EARNED IN OHIO**

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248-267	State Employer Account Number	20	Required field. Numeric characters only. Omit hyphens. Left justify and fill with blanks.
268-273	Blank	6	Fill with blanks. Reserved for SSA use.
274-275	State Code	2	Enter the appropriate postal numeric code. (Pages 46 & 47) Ohio = "39"
276-286	Ohio Taxable Wages	11	Right justify and zero fill.
287-297	Ohio Income Tax Withheld	11	Right justify and zero fill
298-307	Wages, Tips and other Compensation	10	Enter employee's total annual wages, tips and other compensation.

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EFW2 Record Specifications

Record Name: **Code RS - State Record (Withheld School District Information REQUIRED)**

Length=512

**LOCATIONS 308 TO 337 APPLY TO SCHOOL DISTRICT INCOME TAX**

LOCATION	FIELD	LENGTH	SPECIFICATIONS
308	Tax Type Code	1	Enter the appropriate code for entries in fields 309-330: C = City Income Tax (not required) D = County Income (not required) E = School District Income Tax Withheld (required) F = Other Income Tax (not required)
309-319	Local Taxable Wages	11	Right justify and zero fill. (Per School District if code E in column 308)
320-330	Local Income Tax Withheld	11	Right justify and zero fill. (Per School District if code E in column 308)
331-337	School District Number	7	Enter FOUR digit School District number. Right justify and fill with blanks. Listing of School District Numbers can be found at <a href="http://tax.ohio.gov">tax.ohio.gov</a> individual.html in the IT-1040 booklet or SD-100 booklet.
338-412	Blank	75	Fill with blanks.
413-487	Blank	75	Fill with blanks.
488-512	Blank	25	Fill with blanks. Reserved for SSA use.

If an employee lived in more than one school district you will need to use more than one "S" record to report all of the School District information. If this occurs, the first "S" record must contain the employee's Individual Income Tax withholding information and the information for the first School District.

On subsequent "S" records, enter zero in the following positions.

276-286	Ohio Taxable Wages	11	Zero fill
287-297	Ohio Income Tax Withheld	11	Zero fill
298-307	Gross Total Wages, Tips and other Compensation	10	Zero fill

EFW2 Record Specifications

Record Name: **Code RT – Total Record (REQUIRED)**

Length=512

FIELD	Record Identifier	Number of RW Records	Wages Tips & Other Compensation	Federal Income Tax Withheld	Social Security Wages	Social Security Tax Withheld
LOCATION	1-2	3-9	10-24	25-39	40-54	55-69
LENGTH	2	7	15	15	15	15

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

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

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

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

EFW2 Record Specifications

Record Name: **Code RT – Total Record (REQUIRED)**

Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant “RT”
3-9	Number of RW Records	7	Enter the total number of RW records reported since the last employer record (Code RE). Right justify and zero fill.
10-24	Wages, Tips and Other Compensation	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
25-39	Federal Income Tax	15	Enter the total for all employee records (Code RW) reported since the last employer records (Code RE). Right justify and zero fill.
40-54	Social Security Wages	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
<b>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad).</b>			
55-69	Social Security Tax Withheld	15	Enter the total for all employee records (Code RW) reported since The last employer records (Code RE). Right justify and zero fill.
<b>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad).</b>			

EFW2 Record Specifications

Record Name: **Code RT – Total Record (REQUIRED) continued.**

Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
70-84	Medicare Wages and Tips	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.  <b>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).</b>  The amount in this field must equal, or exceed, the sum in the fields for Social Security Wages and Social Security Tips.  Do <u>NOT</u> use this field to report data prior to tax year 1983.
85-99	Medicare Tax Withheld	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE).  <b>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).</b>
100-114	Social Security Tips	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.  <b>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad).</b>
115-129	Advance Earned Income Credit	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
130-144	Dependent Care Benefits	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
145-159	Deferred Compensation Contributions to Section 401 (k)	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.

EFW2 Record Specifications

Record Name: **Code RT – Total Record (REQUIRED) continued.**

Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
160-174	Deferred Compensation Contributions to Section 403 (b)	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
175-189	Deferred Compensation Contributions to Section 408 (k) (6)	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
190-204	Deferred Compensation Contributions to Section 457 (b)	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
205-219	Deferred Compensation Contributions to Section 501(c) (18) (D)	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
220-234	Military Employees Basic Quarters, Subsistence and Combat Pay	15	Enter the total for all employee records (Code RW) reported since the employer record (Code RE). Right justify and zero fill.
235-249	Non-Qualified Plan Section 457 Distributions or Contributions	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
250-264	Employer Contributions to a Health Savings Account	15	Enter the total for all employee records (Code RW) reported since the employer record (Code RE). No negative amounts. Right justify and zero fill.
265-279	Non-Qualified Plan Not Section 457 Distributions or Contributions	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
280-294	Nontaxable Combat Pay	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
295-309	Blank	15	Fill with blanks. Reserved for SSA use.

EFW2 Record Specifications

Record Name: **Code RT – Total Record (REQUIRED) continued.**

Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
310-324	Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
325-339	Income Tax Withheld by Third-Party Payer	15	Enter the total Federal Income Tax Withheld by third-parties (generally insurance companies) from sick or disability payments made to your employees. Right justify and zero fill.
340-354	Income from the Exercise of Nonstatutory Stock Options	15	Enter the total for employee records (Code RW) reported since last employer record. (Code RE). Right justify and zero fill.
355-369	Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
370-384	Designated Roth Contributions to a Section 401(k) Plan	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
385-399	Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
400-512	Blank	113	Fill with blanks. Reserved for SSA use.

EFW2 Record Specifications

Record Name: **Code RU – Total Record (Optional)**

Length=512

FIELD	Record Identifier	Number of RO Records	Allocated Tips	Uncollected Employee Tax On Tips	Medical Savings Account	Simple Retirement Account
LOCATION	1-2	3-9	10-24	25-39	40-54	55-69
LENGTH	2	7	15	15	15	15

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

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

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

EFW2 Record Specifications

Record Name: **Code RU – Total Record (Optional)**

Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RU"
3-9	Number of RO Records	7	Enter the total number of RO records reported since the last employer record (Code RE). Right justify and zero fill.
10-24	Allocated Tips	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
25-39	Uncollected Employee Tax on Tips	15	Enter the total for all employee records (Code RO) reported since the last employer records (Code RE). Right justify and zero fill.
40-54	Medical Savings Account	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
55-69	Simple Retirement	15	Enter the total for all employee records (Code RO) reported since The last employer records (Code RE). Right justify and zero fill.
70-84	Qualified Adoption Expenses	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
85-99	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance over \$50,000	15	Enter the total for employee records (Code RO) reported since last employer record (Code RE). Right justify and zero fill.
100-114	Uncollected Medicare Tax on Cost of Group Term Life Insurance over \$50,000	15	Enter the total for employee records (Code RO) reported since last employer record (Code RE). Right justify and zero fill.
115-129	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
130-354	Blank	225	Fill with blanks. Reserved for SSA use.

EFW2 Record Specifications

Record Name: **Code RU – Total Record (Optional)**

Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
355-369	Wages Subject to Puerto Rico Tax	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
370-384	Commissions Subject to Puerto Rico Tax	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
385-399	Allowances Subject to Puerto Rico Tax	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
400-414	Tips Subject to Puerto Rico Tax	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
415-429	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
430-444	Puerto Rico Tax Withheld	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
445-459	Retirement Fund Annual Contributions	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
460-474	Total Wages, Tips and Other Compensation Subject to Virgin Islands, or Guam, or American Samoa, or Northern Mariana Islands Income Tax	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
475-489	Virgin Islands, or Guam, or American Samoa, or Northern Mariana Islands Income Tax Withheld	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
490-512	Blank	23	Fill with blanks.

EFW2 Record Specifications

Record Name: **Code RV – State Total Record for unemployment (Not Required)**

Length=512

FIELD	Record Identifier	Supplemental Data
LOCATION	1-2	3-512
LENGTH	2	510

LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RV"
3-512	Supplemental Data	510	Data

EFW2 Record Specifications

Record Name: **Code RF – Final Record (Required)**

Length=512

FIELD	Record Identifier	Blank	Number of RW Records	Blank
LOCATION	1-2	3-7	8-16	17-512
LENGTH	2	5	9	496

LOCATION	FIELD	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 Code RW records reported on the entire file. Right justify and zero fill.
17-512	Blank	496	Fill with blanks. Reserved for SSA use.

**FEDERAL INFORMATION PROCESSING STANDARD  
(FIPS 5-1) POSTAL ABBREVIATIONS AND NUMERIC CODES**

<b><u>STATE</u></b>	<b><u>ABBREVIATION</u></b>	<b><u>NUMERIC CODE***</u></b>
Alabama	AL	01
Alaska	AK	02
Arizona	AZ	04
Arkansas	AR	05
California	CA	06
Colorado	CO	08
Connecticut	CT	09
Delaware	DE	10
District of Columbia	DC	11
Florida	FL	12
Georgia	GA	13
Hawaii	HI	15
Idaho	ID	16
Illinois	IL	17
Indiana	IN	18
Iowa	IA	19
Kansas	KS	20
Kentucky	KY	21
Louisiana	LA	22
Maine	ME	23
Maryland	MD	24
Massachusetts	MA	25
Michigan	MI	26
Minnesota	MN	27
Mississippi	MS	28
Missouri	MO	29
Montana	MT	30
Nebraska	NE	31
Nevada	NV	32
New Hampshire	NH	33
New Jersey	NJ	34
New Mexico	NM	35
New York	NY	36
North Carolina	NC	37

**FEDERAL INFORMATION PROCESSING STANDARD  
(FIPS 5-1) POSTAL ABBREVIATIONS AND NUMERIC CODES  
CONTINUED.**

<b><u>STATE</u></b>	<b><u>ABBREVIATION</u></b>	<b><u>NUMERIC CODE***</u></b>
Ohio	OH	39
Oklahoma	OK	40
Oregon	OR	41
Pennsylvania	PA	42
Rhode Island	RI	44
South Carolina	SC	45
South Dakota	SD	46
Tennessee	TN	47
Texas	TX	48
Utah	UT	49
Vermont	VT	50
Virginia	VA	51
Washington	WA	53
West Virginia	WV	54
Wisconsin	WI	55
Wyoming	WY	56

\*\*\*Use on Code RS State Records only.

**TERRITORIES AND POSSESSIONS**

American Samoa	AS
Guam	GU
Northern Mariana Islands	MP
Puerto Rico	PR
Virgin Islands	VI

**MILITARY POST OFFICES (Formerly APO and FPO)**

Alaska and the Pacific	AP
Canada, Europe, Africa and Middle East	AE
Central and South America	AA

**COUNTRY CODES**

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

**COUNTRY CODES**

<b><u>COUNTRY</u></b>	<b><u>CODE</u></b>	<b><u>COUNTRY</u></b>	<b><u>CODE</u></b>
Glorioso Islands	GO	Madagascar	MA
Greece	GR	Malawi	MI
Greenland	GL	Malaysia	MY
Grenada	GJ	Maldives	MV
Guadeloupe	GP	Mali	ML
Guatemala	GT	Malta	MT
Guernsey	GK	Man, Isle of	IM
Guinea	GV	Marshall Islands	RM
Guinea-Bissau	PU	Martinique	MB
Guyana	GY	Mauritania	MR
Haiti	HA	Mauritius	MP
Heard Island and McDonald Island	HM	Mayotte	MF
Honduras	HO	Mexico	MX
Hong Kong	HK	Micronesia, Federated States of	FM
Howland Island	HO	Midway Islands	MQ
Hungary	HU	Moldova	MD
Iceland	IC	Monaco	MN
India	IN	Mongolia	MG
Indonesia	ID	Montenegro	MJ
Iran	IR	Montserrat	MH
Iraq	IZ	Morocco	MO
Ireland	EL	Mozambique	MZ
Israel	IS	Nambia	WA
Italy	IT	Nauru	NR
Jamaica	JM	Navassa Island	BQ
Jan Mayan	JN	Nepal	NP
Japan	JA	Netherlands	NL
Jarvia Island	DQ	Netherlands Antilles	NT
Jersey	JE	New Caledonia	NC
Johnston Atoll	JQ	New Zealand	NZ
Jordan	JO	Nicaragua	NU
Juan de Nova Island	JU	Niger	NG
Kazakhstan	KZ	Nigeria	NI
Kenya	KE	Niue	NE
Kingman Reef	KQ	No Man's Land	NM
Kiribati	KP	Norfolk Island	NF
Korea, Democratic People's Republic of (North)	KN	Northern Ireland	UK
Korea, Republic of (South)	KS	Norway	NO
Kuwait	KU	Oman	MU
Kyrgyzstan	KG	Pakistan	PK
Laos	LA	Palau	PS
Latvia	LG	Palmyra Atoll	LQ
Lebanon	LE	Panama	PM
Lesotho	LT	Papua New Guinea	PP
Liberia	LI	Paracel Islands	PF
Libya	LY	Paraguay	PA
Liechtenstein	LS	Peru	PE
Macua	MC	Philippines	RP
Macedonia	MK	Pitcairn Island	PC
		Poland	PL
		Portugal	PO

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**COUNTRY CODES**

<b><u>COUNTRY</u></b>	<b><u>CODE</u></b>	<b><u>COUNTRY</u></b>	<b><u>CODE</u></b>
Qatar	QA	Turkey	TU
Reunion	RE	Turkmenistan	TX
Romania	RO	Turks and Caicos Islands	TK
Russia	RS	Tuvalu	TV
Rwanda	RW	Uganda	UG
St Kitts and Nevis	SC	Ukraine	UP
St Helena	SH	United Arab Emirates	AE
St Lucia	ST	United Kingdom	UK
St Pierre and Miquelon	SB	Uruguay	UY
St Vincent and the Grenadines	VC	Uzbekistan	UZ
Samoa	WS	Vanuatu	NH
San Marino	SM	Vatican City	VT
Sao Tome and Principe	TP	Venezuela	VE
Saudi Arabia	SA	Vietnam	VM
Scotland	UK	Virgin Islands (British)	VI
Senegal	SG	Wake Island	WQ
Serbia	RB	Wales	UK
Seychelles	SE	Wallis and Futuna	WF
Sierra Leone	SL	West Bank	WE
Singapore	SN	Western Sahara	WI
Slovakia	LO	Yemen	YM
Slovenia	SI	Zambia	ZA
Solomon Islands	BP	Zimbabwe	ZI
Somalia	SO	Other Countries	OC
South Africa	SF		
South Georgia and South Sandwich Islands	SX		
Spain	SP		
Spratly Islands	PG		
Sri Lanka	CE		
Sudan	SU		
Suriname	NS		
Svalbard	SV		
Swaziland	WZ		
Sweden	SW		
Switzerland	SZ		
Syria	SY		
Taiwan	TW		
Tajikistan	TI		
Tanzania, United Republic of	TZ		
Thailand	TH		
Togo	TO		
Tokelau	TL		
Tonga	TN		
Trinidad and Tobago	TD		
Tromelin Island	TE		
Tunisia	TS		
Turkey	TU		
Trinidad and Tobago	TD		
Tromelin Island	TE		
Tunisia	TS		

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