Social Security

Specifications for Filing Forms W-2c Electronically (EFW2C)

For Tax Year 2013

Submitting Annual W-2c (Correction) Copy A Information to the Social Security Administration

Look Inside For:

- *What's New*
- *Filing Reminders*
- *Future Changes*

www.socialsecurity.gov

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

WHAT'S NEW

Record Changes

The following fields have been added to **Section 5.6 RCE Record – Employer Record:**

- Employer Contact Name (positions 228-254)
- Employer Contact Phone Number (positions 255-269)
- Employer Contact Phone Extension (positions 270-274)
- Employer Contact Fax Number (positions 275-284)
- Employer Contact E-Mail/Internet (positions 285-324)

Other Changes

- **Section 1.2 Processing a File:** The answer to the question, "*What should I do if I find a mistake in a submission that I've already submitted to SSA?"* has been modified to included additional instructions.
- **Section 5.2 Rules:** A new question, "*What rules do you have for formatting an E-Mail address for SSA's purposes?"* and answer have been added.
- **Section 5.5 RCA Record – Submitter Record**: New specifications have been added to the 'Contact E-Mail/Internet' (positions 262-301) field.
- **Section 5.6 RCE Record – Employer Record**: Five new fields have been added to the RCE Employer Record (positions 228-324).
- **Section 8.3 Data Requirements:** Data requirements for submitting files have changed. Social Security prefers delimited files. This does not apply to Electronic Data Transfer (EDT) filers.
- **Section 11.1 RCE Record:** Five new fields have been added to this section (positions 228-324).
- **Section 18.0 Appendix I: Maximum Wage and Tax Table** has been modified to include tax year 2013 Social Security wage amount changes, including Household wages.
- A new section, **Section 19.0 Appendix J: Acceptable Top-Level E-Mail Domains** has been added to indicate acceptable Social Security E-Mail domains.
- **Section 20.0 Appendix K: Glossary**: New terms 'Top-level domain' and 'IANA' have been added to the Glossary.
- The Social Security Wage Base for tax year 2013 is $113,700.
- The employer and employee tax rate for Social Security will be withheld at 6.2 percent (up to $7,049.40).
- Medicare taxes continue to be withheld at 1.45 percent on all wages (no limit). Beginning January 1, 2013, an employer is required to withhold a 0.9% additional Medicare Tax on any Social Security wages or Railroad Retirement Act (RRTA) compensation it pays to an employee in excess of $200,000 in a calendar year. For more information on additional Medicare tax, please visit the Internal Revenue Service (IRS) website at ***http://www.irs.gov/.***
- The 2013 Social Security and Medicare coverage threshold for Household wages is $1,800.
- Some editorial changes and corrections for clarification have also been made.

FILING REMINDERS

Filing Deadline

- Submit an EFW2C file as soon as possible after you discover an error.
- Provide Form W-2c to employees as soon as possible.

Electronic Filing

- For tax year 2013, Business Services Online (BSO) filers may upload their files beginning on **December 9, 2013**.
- For tax year 2013, Electronic Data Transfer (EDT) filers may transmit their files beginning on **January 8, 2014**.

Other Filing Reminders

- If you are running anti-spam software, be sure to configure it so that SSA correspondence is not identified as spam.
- Make sure that your data file is in text format.
- Make sure each data file submitted is complete (RCA through RCF Records).
- All submitters must obtain a User Identification (ID) through our registration process (see Section 6) and must enter that User ID in the RCA Record.
- Make sure the User ID assigned to the employee who is attesting to the accuracy of the W-2c data is included in the Submitter Record (RCA Record). See Section 6 for additional information.
- RCA Submitter Record Information: The National Association of Computerized Tax Processors (NACTP) code is only needed for companies that sell their software to others. Companies that develop their own software should not request an NACTP code.
- RCA Submitter Record Information: It is imperative that the submitter's telephone number and E-Mail address be entered in the appropriate positions. Failure to include correct and complete submitter contact information may delay processing.
- If you file 250 or more Forms W-2c during a calendar year, you must now file them electronically unless the IRS grants you a waiver. (You may be charged a penalty if you fail to file electronically when required.)
  - For purposes of the electronic filing requirement, only Forms W-2c for the immediate prior year are taken into account. For example, if an employer must file 200 Forms W-2c for the immediate prior year in March and then discovers that another 100 Forms W-2c for the <u>same year</u> must be filed in August, only the 100 Forms W-2c filed in August must be filed electronically.
- If your organization files on behalf of multiple employers, include no more than 500,000 RCW Records or 25,000 RCE Records per submission. Following these guidelines will help to ensure that your wage data is processed in a timely manner.
- RCE Employer Record Information: Following the last RCW/RCO/RCS Record, create an RCT/RCU/RCV Record, then create either:
  - The RCE Record for the next employer in the submission; or
  - An RCF Record if this is the last report in the submission.
- If no RCS State Wage Records are prepared, do <u>not</u> prepare an RCV State Total Record.
- Do <u>not</u> create a file that contains any data recorded after the RCF Record. Your submission will not be processed if it contains any data after the RCF Record.
- Be sure to confirm that the tax year in the Employer Record (RCE Record) is correct.
- Third-Party sick pay recap reports cannot be filed electronically. (See Section 2.9.)
- SSA encourages the use of AccuW2C to test your correction files. (See Section 7.)

- For general information about employer wage reporting, visit SSA's employer website at ***www.socialsecurity.gov/employer***.

TABLE OF CONTENTS

1.0 GENERAL INFORMATION 1
1.1 Filing Requirements 1
1.2 Processing a File 3
1.3 Assistance 4

2.0 SPECIAL SITUATIONS 5
2.1 Agent Determination 5
2.1.1 Special Instructions for 2678 Agents 5
2.2 Correcting Social Security Wages and/or Social Security Tips Without Correcting Medicare Wages and Tips 5
2.2.1 Example of How to Correct Social Security Wages and Social Security Tips 6
2.3 Correcting Tax Year, EIN and Employment Code 6
2.3.1 Example 1 – Tax Year Correction 7
2.3.2 Example 2 – EIN Correction 7
2.4 Correcting Money that was Reported Under a Previous EIN 7
2.5 Correcting Employee Name and Social Security Number (SSN) 8
2.5.1 Completing the RCW Record for an Employee Name and SSN Correction 8
2.5.2 Exceptions for Using the EFW2C Format for Employee Name and SSN Corrections 8
2.6 Special Instructions for Correcting Deferred Compensation for Employees with More Than One Type of Deferred Compensation 9
2.6.1 Correcting Deferred Compensation Originally Reported in EFW2 Format 10
2.6.2 Example 1: Correcting Deferred Compensation for Tax Years 1987 Through 2003 10
2.6.3 Example 2: Correcting Deferred Compensation for Tax Year 2004 and Later 11
2.7 Household Employees 12
2.8 Self-Employed Submitter 12
2.9 Third-Party Sick Pay Recap Reporting 12
2.10 Predecessor/Successor Agent Reporting 13
2.10.1 Example: Correcting a W-2 that Represents Only Part of the Employee's Earnings 13
2.11 Reporting Money Amounts that Exceed the Field Length 13
2.12 Assistance 13

3.0 MAKING CORRECTIONS 14
3.1 Correcting a Processed File 14
3.2 How to Make Corrections 15
3.2.1 Correcting Puerto Rico Wages 18
3.2.2 Correcting Wages for Virgin Islands, Guam, American Samoa, or Northern Mariana Islands 18
3.3 Assistance 18

4.0 FILE DESCRIPTION 19
4.1 General 19
4.2 File Requirements 19
4.2.1 Submitter Record (RCA) 19
4.2.2 Employer Record (RCE) 20
4.2.3 Employee Wage Records (RCW and RCO) 20
4.2.4 State Wage Record (RCS) 20
4.2.5 Total Records (RCT and RCU) 20
4.2.6 State Total Record (RCV) 20
4.2.7 Final Record (RCF) 21
4.3 Assistance 21

5.0 RECORD SPECIFICATIONS 22
5.1 General 22
5.2 Rules 22
5.2.1 Examples of Incorrectly Formed E-Mail Addresses 24
5.3 Purpose 25
5.4 Assistance 25
5.5 RCA Record – Submitter Record 26
5.6 RCE Record – Employer Record 32
5.7 RCW Record – Employee Wage Record 38
5.8 RCO Record – Employee Wage Record 54
5.9 RCS Record – State Wage Record 59
5.10 RCT Record – Total Record 66
5.11 RCU Record – Total Record 78
5.12 RCV Record – State Total Record 83
5.13 RCF Record – Final Record 84

6.0 USER IDENTIFICATION (USER ID)/PASSWORD REGISTRATION INFORMATION 85
6.1 Obtaining a User ID/Password 85
6.2 Using a User ID/Password 86
6.3 Assistance 87

7.0 ACCUW2C SOFTWARE 88
7.1 General 88
7.2 Assistance 88

8.0 BUSINESS SERVICES ONLINE (BSO) ELECTRONIC FILE UPLOAD 89
8.1 General 89
8.2 Accessing the BSO 89
8.3 Data Requirements 89
8.4 Additional Information 90
8.5 Assistance 90

9.0 ELECTRONIC DATA TRANSFER (EDT) FILING 91
9.1 General 91
9.2 Data Requirements 91
9.3 Assistance 91

10.0 APPENDIX A - RESOURCES 92
10.1 Social Security Wage Reporting Contacts 93

11.0 APPENDIX B - CORRECTABLE EFW2 FIELDS THROUGH AN EFW2C FILE 95
11.1 RE Record 95
11.2 RW Record 97
11.3 RO Record 100

12.0 APPENDIX C - CORRECTABLE EFW2C FIELDS 102
12.1 RCE Record 102
12.2 RCW Record 104
12.3 RCO Record 108

13.0 APPENDIX D - EXAMPLE OF REPORTING W-2C INFORMATION 110

14.0 APPENDIX E - RECORD SEQUENCING EXAMPLES 111
14.1 Record Sequencing Examples 111

15.0 APPENDIX F - ACCEPTABLE CHARACTER SETS 112
15.1 Examples of Commonly Used Characters 112
16.0 APPENDIX G - POSTAL ABBREVIATIONS AND NUMERIC CODES 113
16.1 U.S. States 113
16.2 U.S. Territories and Possessions and Military Post Offices 113
17.0 APPENDIX H - COUNTRY CODES 114
17.1 Country Code Chart 114
18.0 APPENDIX I – MAXIMUM WAGE AND TAX TABLE 117
19.0 APPENDIX J – ACCEPTABLE TOP-LEVEL E-MAIL DOMAINS 119
20.0 APPENDIX K - GLOSSARY 120

1.0 GENERAL INFORMATION

1.1 Filing Requirements

What's in this publication?

Instructions for reporting Form W-2c information (correcting wage and tax information for tax years 1978 or later) with the Social Security Administration (SSA) through electronic filing using the Specifications for Filing Forms W-2c Electronically (EFW2C) format.

When may I send an EFW2C file to SSA using these instructions?

- Submit an EFW2C file as soon as possible after you discover an error. Also provide Form W-2c to employees as soon as possible.
- Use form W-2c to correct errors on Forms W-2, 499R-2/W-2PR, W-2AS, W-2GU, W-2CM, W-2VI or W-2c previously filed with SSA.

Who must use these instructions?

- If you are required to file 250 or more Forms W-2c during a calendar year, you must file them electronically, unless the Internal Revenue Service (IRS) grants you a waiver. You may be charged a penalty if you fail to file electronically when required.
  - For purposes of the electronic requirement, only Forms W-2c for the immediate prior year are taken into account.
  - Also, for example, if an employer must file 200 Forms W-2c for the immediate prior year in March and then discovers that another 100 Forms W-2c for the same year must be filed in August, only the 100 Forms W-2c that are filed in August must be filed electronically.
- You may request a waiver on IRS Form 8508, Request for Waiver From Filing Information Returns Electronically. Submit Form 8508 to the IRS at least 45 days before you file Forms W-2c.
- For further information concerning the filing of information returns to IRS electronically:
  - Contact the IRS Martinsburg Computing Center by telephone (toll-free) at **1-866-455-7438** between 8:30 a.m. and 4:30 p.m. Eastern Time.
  - Visit the IRS website at ***www.irs.gov***.

Note: If you file fewer than 250 Forms W-2c, they are not required to be filed electronically; however, doing so will enhance the timeliness and accuracy of forms processing. For additional information, visit Business Services Online at www.socialsecurity.gov/employer.

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

- We may not be able to process your file, and you may be required to resubmit your submission.
- Your employees' wages may not be properly credited.
- Your totals of all W-2c reports may not match the tax payment totals for the year.

What clarifications do I need before I read this publication?

- The term “W-2c” refers to W-2c, W-2AS, W-2CM, W-2GU, W-2VI and W-2cPR/499R-2c.
- The term “W-3c” refers to W-3c, W-3SS (Transmittal of Wage and Tax Statements for Forms W-2AS, W-2GU, W-2CM, W-2VI) and W-3cPR.

What records are forwarded to the IRS?
All data on the RCE, RCW, RCO, RCT and RCU Records.

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

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

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

- Federal Income Tax Withheld
- Social Security Tax Withheld
- Medicare Tax Withheld
- Dependent Care Benefits
- Income from the Exercise of Nonstatutory Stock Options
- Allocated Tips
- Medical Savings Account
- Simple Retirement Account
- Qualified Adoption Expenses
- Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000
- Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000
- Employer Cost of Premiums for Group Term Life Insurance Over $50,000
- Uncollected Employee Tax on Tips
- Non-taxable Combat Pay
- Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan
- Income Under Section 409A on a Non-qualified Deferred Compensation Plan
- Designated Roth Contributions to a Section 401(k) Plan
- Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement
- HIRE Exempt Wages and Tips
- Designated Roth Contributions Under a Governmental Section 457(b) Plan
- Cost of Employer-Sponsored Health Coverage.

Do I have to send a paper W-3c/W-2c in addition to my electronic file upload?
If you submitted a wage report electronically, do <u>not</u> send us the same information on paper forms.

Do I have to register to get a User Identification (User ID) before I send you my file?
Yes. See Section 6 of this publication for registration information.

Do you have test software that I can use to verify the accuracy of my EFW2C file?

Yes. See Section 7 of this publication for AccuW2C information.

How may I send you my W-2c information using the EFW2C format?

- Business Services Online (BSO) Electronic File Upload (see Section 8)
- Electronic Data Transfer (EDT) (see Section 9)

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

- Some states will accept the format for the State Wage Record shown in this book; however, arrangements and approval for reporting to State or local taxing agencies must be made with each individual State or local tax agency.
- SSA and IRS do not transfer or process the State Wage Record (RCS) or the State Total Record (RCV) data**.**

1.2 Processing a File

How long does it take to process my file?

Generally within 90 days. Failure to include correct and complete submitter contact information, including an E-Mail address in the RCA Submitter Record and employer contact information in the RCE Record, may, in some cases, significantly increase the time required to process your file.

Will you notify me when the file is processed?

No, but for all submissions other than paper reports, you can view the status on BSO (see Section 6.2).

What should I do if I find a mistake in a corrected submission that I've already submitted to SSA?

- Please check the status of your submission on BSO (see Section 6.2).
- If the status is still 'RECEIVED' you will have the option to delete the submission when viewing the submission details online.
- If the corrected submission is still in processing, contact **1-800-772-6270** to request that the submission not be processed.
- If the submission has been processed, you must submit an EFW2C file as soon as possible.

What if you can't process my file?

If SSA is not able to process your file, you will receive notification to log in to view your error information online at ***www.socialsecurity.gov/bso/bsowelcome.htm*** with your active User Identification (User ID) and password. If you do not have an active User ID and password, please see Section 6.0 (User ID/Password Registration Information).

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

- Follow the instructions in the Resubmission Notice you receive.
- Review and correct the information you sent us.
- See Appendix A for additional resources.
- For assistance call **1-800-772-6270**, Monday through Friday, 7 a.m. to 7 p.m. Eastern Time.

If I use a reporting representative to submit my file, am I responsible for the accuracy of the file?
Yes.

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

1.3 Assistance

Who should I call if I have general questions about information in this publication?
See Appendix A for additional resources.

Note: For questions concerning using the State Wage Record, contact your State Revenue Agency.

2.0 SPECIAL SITUATIONS

2.1 Agent Determination

I think I should report as an agent. How can I determine if I am an agent?

Agent codes in the Employer RCE Record are used only if one of the situations below applies:

- IRS Form 2678 Procedure Agent (Agent Indicator Code "1")
  - An employer that wants to use an agent prepares an IRS Form 2678 (Employer Appointment of Agent) and submits the form to an agent.
  - The agent submits to the IRS the IRS Form(s) 2678 received from an employer(s) along with a written request for authority to act as an agent for an employer(s) and the IRS gives written approval.
- Common Paymaster (Agent Indicator Code "2")
  - A corporation that pays an employee who works for two or more related corporations at the same time or who works for two different parts of the parent corporation, with different Employer Identification Numbers (EIN), during the same year.
  - No approval or forms are required to become a common paymaster.
- 3504 Agent (Agent Indicator Code "3")
  - A State or local government agency authorized to serve as a section 3504 agent for disabled individuals and other welfare recipients who employ home-care service providers to assist them in their homes ("service recipients").

Note: For more information, see Section 7 (Special Rules for Paying Taxes) of the IRS Publication 15-A (Employer's Supplemental Tax Guide) at www.irs.gov/pub/irs-pdf/p15a.pdf.

2.1.1 Special Instructions for 2678 Agents

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

- If you are an IRS approved 2678 Agent, there is a special case in which the IRS has additional requirements for reporting the employer name and address.
- For detailed instructions, see IRS "General Instructions for Forms W-2 and W-3," Special Reporting Situations for Form W2/Agent Reporting, at ***www.irs.gov/pub/irs-pdf/iw2w3.pdf***.

2.2 Correcting Social Security Wages and/or Social Security Tips Without Correcting Medicare Wages and Tips

I am making a correction to Social Security Wages and/or Social Security Tips with the following conditions:

- The correction is for tax year 1991, or later, and
- I only need to correct Social Security Wages and/or Social Security Tips.
- The correct amount for Social Security Wages and/or Social Security Tips is less than the originally reported amount.
- There is no change to the originally reported Medicare Wages and Tips.

How do I do this?

In addition to correcting the Social Security Wages and/or Social Security Tips for an employee, you must show the total Medicare Wages previously reported in both the original and correct Medicare Wages and Tips items - even though there is no change to the originally reported Medicare Wages and Tips.

2.2.1 Example of How to Correct Social Security Wages and Social Security Tips

ORIGINAL EFW2:	
FIELD NAME	**REPORTED AS:**
Tax Year	1991 or later
Social Security Wages	$700.00
Social Security Tips	$100.00
Medicare Wages and Tips	$800.00

COMPLETE EFW2C FORMAT RCW (AND RCT) RECORDS AS:		
FIELD NAME	**ORIGINALLY REPORTED**	**CORRECT**
Social Security Wages	$700.00	$0.00
Social Security Tips	$100.00	$0.00
Medicare Wages and Tips	$800.00	$800.00

Note: When the above instructions are followed, AccuW2C users will still get the edit, "The Originally Reported Money field amount must not be the same as the Correct Money field amount." This edit can be ignored in this situation.

2.3 Correcting Tax Year, EIN and Employment Code

I reported earnings under an incorrect Employment Code. I need to correct the Employment Code. How do I do this?

- To correct an Employment Code, contact your Employer Services Liaison Officer (ESLO) for assistance.
- See Appendix A for additional resources and a complete list of contact numbers.

I reported earnings under the wrong tax year or EIN. I need to correct the tax year or EIN. How do I do this?

- In order to make this correction, you must submit two EFW2C files.
- To correct an incorrect tax year or EIN on an EFW2 file, submit one EFW2C file showing the incorrect tax year or EIN and show the original amounts that were on the original submission and the corrected amounts as zero.
- Additionally, a second EFW2C file will be needed to show original amounts as zero and the corrected amounts.
- Contact your ESLO for further assistance. See Appendix A for additional resources and a complete list of contact numbers.

2.3.1 Example 1 – Tax Year Correction

REPORT #1

TAX YEAR	Incorrect Tax Year

	ORIGINALLY REPORTED	**CORRECT**
MONEY FIELDS	Amounts reported on original submission	Zeros

REPORT #2

TAX YEAR	Correct Tax Year

	ORIGINALLY REPORTED	**CORRECT**
MONEY FIELDS	Zeros	Amounts reported on original submission

2.3.2 Example 2 – EIN Correction

REPORT #1

	ORIGINALLY REPORTED	**CORRECT**
EIN	Blanks	Incorrect EIN
MONEY FIELDS	Amounts reported on original submission	Zeros

REPORT #2

	ORIGINALLY REPORTED	**CORRECT**
EIN	Blanks	Correct EIN
MONEY FIELDS	Zeros	Amounts reported on original submission

2.4 Correcting Money that was Reported Under a Previous EIN

I reported earnings under an EIN that has since been changed and is no longer in use. I now have a new EIN because the structure of my business has changed. I need to correct money amounts that were reported under the previous EIN. How do I do this?

- Prepare an RCE Record with the old EIN in the "Employer's/Agent's Originally Reported EIN" field (positions 8 – 16).
- Enter the new EIN in the "Employer's/Agent's Correct EIN" field (positions 17 – 25).
- For more information, visit the IRS website, ***www.irs.gov*** or contact your ESLO for further assistance. See Appendix A for additional resources and a complete list of contact numbers.

2.5 Correcting Employee Name and Social Security Number (SSN)

I reported a W-2 where all money fields were correct but the employee name and/or SSN was reported incorrectly. How do I correct this?

- For an SSN/name correction, only one RCW correction report is needed.
- Complete the RCW Record original "Social Security Number", original "Employee First Name", original "Employee Middle Name or Initial" and original "Employee Last Name" fields for all SSN/name corrections.
- Report blanks in an original name field if blanks were originally reported.
- If there is no SSN available for the employee, enter zeros (0) in positions 13 - 21 of the RCW Record, and have your employee call **1-800-772-1213** or visit the local Social Security office to obtain an SSN.
  - When the SSN is provided, submit an EFW2C format report to SSA or use W-2c Online.

2.5.1 Completing the RCW Record for an Employee Name and SSN Correction

Employee's Originally Reported Social Security Number (SSN)	Fill with zeros.
Employee's Correct Social Security Number (SSN)	Correct SSN, as shown on their Social Security card.
Employee's Originally Reported First Name, Middle Name or Initial and Last Name	Employee name as reported in the "Employer First Name", "Employee Middle Name or Initial" and "Employee Last Name" fields in the EFW2.
Employee's Correct First Name, Middle Name or Initial and Last Name	Correct Employee Name, as shown on their Social Security card.
Money Fields	Blanks in all money fields unless you also need to correct a previously reported money field.

2.5.2 Exceptions for Using the EFW2C Format for Employee Name and SSN Corrections

- Do not use the EFW2C format to correct cases where the original SSN was reported as blanks or zeros and the original employee's name was reported as blanks. Instead, contact SSA at **1-800-772-6270** for assistance with this type of name/SSN correction.

2.5.2.1 EFW2C Exception Examples for Employee Name and SSN Corrections

Example 1
The original EFW2 file was reported as follows:

	Name	**SSN**
Employee #1		000-00-0000

- Do not use the EFW2C format to correct cases where the original SSN was reported as blanks or zeros for two or more employees with identical names. Instead, contact your ESLO for assistance. See Appendix A for additional resources and a complete list of contact numbers.

Example 2
The original EFW2 file was reported as follows:

	Name	**SSN**
Employee #1	John Smith	000-00-0000
Employee #2	John Smith	000-00-0000

In this case, do not use the EFW2C format to correct the SSN. Doing so could result in the earnings of both Employee #1 and Employee #2 to be credited to Employee #1. The EFW2C format may only be used to correct any case where the original SSN was reported as blanks or zeros for an employee whose name is not identical to any other employee's.

- To correct a few cases where one of the exceptions listed above apply, contact SSA at **1-800-772-6270**. For a large number of such corrections, please contact your ESLO (see Appendix A) and request help with the Large Employer Reinstatement Process.

2.6 Special Instructions for Correcting Deferred Compensation for Employees with More Than One Type of Deferred Compensation

In the EFW2C format RCW Record, Deferred Compensation is reported in the following fields:

FIELD NAME	POSITION OF ORIGINALLY REPORTED FIELD	POSITION OF CORRECT FIELD
Deferred Compensation Contributions to Section 401(k)	442 - 452	453 - 463
Deferred Compensation Contributions to Section 403(b)	464 - 474	475 - 485
Deferred Compensation Contributions to Section 408(k)(6)	486 - 496	497 - 507
Deferred Compensation Contributions to Section 457(b)	508 - 518	519 - 529
Deferred Compensation Contributions to Section 501(c)(18)(D)	530 - 540	541 - 551
Total Deferred Compensation Contributions	552 - 562	563 - 573

The manner in which Deferred Compensation corrections are reported in the EFW2C format for an employee with more than one type of Deferred Compensation is determined by the tax year.

2.6.1 Correcting Deferred Compensation Originally Reported in EFW2 Format

*My submission was originally reported in **EFW2** format. How do I make a correction in EFW2C format to Deferred Compensation for an employee with more than one type of Deferred Compensation if the tax year is **1987 through 2003**?*

- Complete the Originally Reported and Correct fields for all types of Deferred Compensation for which either the original amount and/or the corrected amount is a nonzero numeric value.
- Report the previously reported (nonzero) amount in both the Originally Reported and Correct fields for any type of Deferred Compensation that was originally reported and is not being corrected.

Note: When the above instructions are followed, AccuW2C users will still get the edit, "The Originally Reported Money field amount must not be the same as the Correct Money field amount." This edit can be ignored in this situation.

- Report *blanks* (not zeros) for any type of Deferred Compensation that was not originally reported and does not apply for the employee.
- Report *blanks* in positions 552 - 562 and 563 - 573 of the RCW Record.
- Complete the corresponding RCT Record fields in the same manner.

2.6.2 Example 1: Correcting Deferred Compensation for Tax Years 1987 Through 2003

An employee is reported for $500.00 Deferred Compensation Contributions to Section 401(k) and $300.00 Deferred Compensation Contributions to Section 408(k)(6). You want to correct the Deferred Compensation Contributions to Section 401(k) to $700.00 without changing the Deferred Compensation Contributions to the Section 408(k)(6) amount.

IF ORIGINALLY REPORTED IN EFW2 FORMAT AS:	
FIELD NAME	**ORIGINALLY REPORTED**
Deferred Compensation Contributions to Section 401(k)	$500.00
Deferred Compensation Contributions to Section 403(b)	$0.00
Deferred Compensation Contributions to Section 408(k)(6)	$300.00
Deferred Compensation Contributions to Section 457(b)	$0.00
Deferred Compensation Contributions to Section 501(c)(18)(D)	$0.00

COMPLETE EFW2C FORMAT RCW (AND RCT) RECORDS AS:		
FIELD NAME	**ORIGINALLY REPORTED**	**CORRECT**
Deferred Compensation Contributions to Section 401(k)	$500.00	$700.00
Deferred Compensation Contributions to Section 403(b)	blanks	blanks
Deferred Compensation Contributions to Section 408(k)(6)	$300.00	$300.00
Deferred Compensation Contributions to Section 457(b)	blanks	blanks
Deferred Compensation Contributions to Section 501(c)(18)(D)	blanks	blanks

*My submission was originally reported in **EFW2** format. How do I make a correction in EFW2C format to Deferred Compensation for an employee with more than one type of Deferred Compensation if the tax year is **2004 or later**?*

- Complete the Originally Reported and Correct fields for only the type(s) of Deferred Compensation being corrected.
- Report *blanks* (not the previously reported nonzero amount) in both the Originally Reported and Correct fields for any type of Deferred Compensation that was originally reported and is not being corrected.
- Report *blanks* (not zeros) for any type of Deferred Compensation that was not originally reported and does not apply for the employee.
- Report *blanks* in positions 552 - 562 and 563 - 573 of the RCW Record.
- Complete the corresponding RCT Record fields in the same manner.

2.6.3 Example 2: Correcting Deferred Compensation for Tax Year 2004 and Later

An employee is reported for $500.00 Deferred Compensation Contributions to Section 401(k) and $300.00 Deferred Compensation Contributions to Section 408(k)(6). You want to correct the Deferred Compensation Contributions to Section 401(k) to $700.00 without changing the Deferred Compensation Contributions to the Section 408(k)(6) amount.

IF ORIGINALLY REPORTED IN EFW2 FORMAT AS:	
FIELD NAME	**ORIGINALLY REPORTED**
Deferred Compensation Contributions to Section 401(k)	$500.00
Deferred Compensation Contributions to Section 403(b)	$0.00
Deferred Compensation Contributions to Section 408(k)(6)	$300.00
Deferred Compensation Contributions to Section 457(b)	$0.00
Deferred Compensation Contributions to Section 501(c)(18)(D)	$0.00

COMPLETE EFW2C FORMAT RCW (AND RCT) RECORDS AS:		
FIELD NAME	**ORIGINALLY REPORTED**	**CORRECT**
Deferred Compensation Contributions to Section 401(k)	$500.00	$700.00
Deferred Compensation Contributions to Section 403(b)	blanks	blanks
Deferred Compensation Contributions to Section 408(k)(6)	blanks	blanks
Deferred Compensation Contributions to Section 457(b)	blanks	blanks
Deferred Compensation Contributions to Section 501(c)(18)(D)	blanks	blanks

2.7 Household Employees

I am a household employer and I file under Schedule H. My employee does domestic work. How do I correct my employee's wages?

- Prepare an RCE Record with an "H" in the "Employer's Correct Employment Code" field, position 223.
- The sum of Social Security wages and Social Security tips must be equal to or greater than the yearly minimum to be covered (See Appendix I.)
- If the sum is less than the tax year minimum, report zeros in the "Correct Social Security Wages" and "Correct Social Security Tips" fields in the RCW Record.
- Medicare Wages and Tips must be equal to or greater than the tax year minimum to be covered.
- If Medicare Wages and Tips is less than the Household tax year minimum, report zeros in the "Correct Medicare Wages and Tips" field in the RCW Record (See Appendix I.)
- Household employees who earn less than the minimum covered amount should not have Social Security tax and Medicare Tax withheld.
- If the sum of Social Security Wages and Social Security Tips is reported as nonzero and is less than the minimum covered amount or if Medicare Wages and Tips is reported as nonzero and is less than the minimum covered amount, SSA will reduce Social Security Wages, Social Security Tips, and/or Medicare Wages and Tips to zero when the wage report is processed. An EFW2C correction is not necessary since Social Security Wages, Social Security Tips, and/or Medicare Wages and Tips have already been correctly processed as zero.

Note: If 25 or fewer W-2c forms are submitted, please consider using W-2c Online to submit your file. You can complete up to 25 Forms W-2c on your computer and electronically submit them to SSA. No software is needed. For additional information, visit "Business Services Online" at www.socialsecurity.gov/employer.

2.8 Self-Employed Submitter

I am a self-employed third-party submitter with no EIN because I have no employees. How should I report my EIN?

- You should register with the BSO; and
- Report zeros in the "Submitter's Employer Identification Number (EIN)" field (positions 4 - 12) in the RCA Record.

2.9 Third-Party Sick Pay Recap Reporting

What is a third-party sick pay recap report?

A recap form is a special W-2 that does not contain an employee name or SSN. For more information about recap reports, visit the IRS website, ***www.irs.gov/pub/irs-pdf/p15a.pdf***.

Can I file an EFW2C file to correct a third-party sick pay recap report?

Third-Party Sick Pay recap reports may not be filed electronically.

2.10 Predecessor/Successor Agent Reporting

I need to file a correction for a W-2 that represents only part of the employee's yearly earnings. How do I do this?

In order to do this, we strongly recommend that you contact SSA to confirm that the original money amount(s) agrees with the employee's earnings record. See Section 2.12 for contact information.

2.10.1 Example: Correcting a W-2 that Represents Only Part of the Employee's Earnings

Employee A earned a total of $125,000 in tax year (TY) 2013. His earnings were reported by two different submitters.

ORIGINAL EFW2 #1:

SUBMITTER	Submitter A
REPORTED FOR	Employee A
TIME PERIOD	January through June of TY 2013
MONEY FIELD	$50,000

ORIGINAL EFW2 #2:

SUBMITTER	Submitter B
REPORTED FOR	Employee A
TIME PERIOD	July through December of TY 2013
MONEY FIELD	$75,000

Submitter A should contact SSA before making a correction to Employee A's $50,000 as reported in EFW2 #1 to ensure that the correction does not affect the EFW2 that was reported by Submitter B.

2.11 Reporting Money Amounts that Exceed the Field Length

What if I need to report money amounts that exceed the permissible field length?

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

2.12 Assistance

Who should I call if I have questions about a special situation?

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

3.0 MAKING CORRECTIONS

3.1 Correcting a Processed File

What can I correct using the EFW2C file?

You can correct specific fields that have been processed by SSA and/or provide correction information to IRS.

What do you mean when you say specific fields are processed by SSA?

- Some money fields processed by SSA are maintained by SSA with the money amounts also forwarded to IRS. These fields can be corrected with an EFW2C file, and the correction information is forwarded to IRS.
- Some money fields processed by SSA are not maintained by SSA, but the amounts are forwarded to IRS. Correction information submitted on an EFW2C file for these fields is forwarded to IRS.
- Some money fields processed by SSA are not maintained by SSA, but the amounts are forwarded to the responsible trust territory or commonwealth. These money fields cannot be corrected with an EFW2C file. Corrections can be submitted directly to the trust territory or commonwealth via a paper correction form. See Sections 3.2.1 and 3.2.2 for more information.

What types of corrections can I make?

You can make corrections to employer information and employee information.

What kind of employer information can I correct?

- You can correct the Employer/Agent EIN, Employment Code, and Tax Year
- You can correct the Establishment Number, Third-Party Sick Pay Indicator and the Kind of Employer only if a W-2c(s) is submitted with the W-3c correction as well.

What kind of employee information can I correct?

You can correct most money fields, the SSN, employee name and indicators.

How do I correct information on an employee's earnings file?

- For money amounts to be recorded on an employee's earnings file, the SSN and name originally submitted agreed with the SSN and associated name on our records.
- In order to correct information on an employee's earnings file, the EFW2C file must contain the "correct" SSN and "correct" associated name that agree with our records and agree with the SSN and name on an employee's earnings file.
- Employee money corrections we make are based on offsetting the incorrect information and adding the correct information.
- For employee money corrections, this can be accomplished using one correction report (Employer Record, Employee Wage Record(s), and Total Record(s)).
- For other corrections, such as EIN, Employment Code, Tax Year and Establishment Number, **two correction reports** are needed. The first correction report offsets the incorrect information and the second correction report adds the correct information.
- For further assistance with scenarios that require **two correction reports**, contact your ESLO. See Appendix A for additional resources and a complete list of contact numbers.

What if the employee's name has changed? How would the employee change his/her name on SSA's records?

- You must ask the employee to correct the associated name on our records. Usually, this is done with Form SS-5 (Application for a Social Security Number) at the local Social Security office.
- You cannot correct the name on SSA's records using an EFW2C file.

Is there a time limit for filing corrections which reduce Social Security Wages/Tips or Medicare Wages and Tips?

Usually, SSA will not reduce Social Security or Medicare wages on an employee's earnings file after the IRS' Statute of Limitations (3 years, 3 months and 15 days). However, SSA can increase Social Security or Medicare wages at any time, even after the Statute of Limitations has passed.

3.2 How to Make Corrections

I reported some employee wages incorrectly (everything else is correct). How do I correct this?

- You must submit one EFW2C file.
- For every money field in the RCW and RCO Records that you want to correct, complete the related money fields: "Originally Reported" money and "Correct" money.
- SSA can only correct the latest amount that we have processed for a money field. In order to correct that field, the "Originally Reported" money amount that you submit must match the latest amount that we have processed. If you are not sure of what should be entered in the "Originally Reported" money field, please contact SSA at **1-800-772-6270**, Monday through Friday, 7:00 a.m. to 7:00 p.m. eastern time.
- The "Originally Reported" money field will be the amount reported on the original EFW2 money field.
- However, if you have made a prior correction on the money field that you now want to correct, the "Originally Reported" money field will now be the amount reported as the "Corrected" amount on the prior correction.
- For every money field that you do not want to correct, fill the related money fields "Originally Reported" and "Correct" with blanks.
- See Appendix B for specific instructions.

I did not complete some money fields in my report for tax year 1991 or later, but everything else is correct - how do I correct the money fields?

- In some situations, we compute the amount for money fields based on the maximum for the tax year.
- In these situations you do not need to submit a correction. If you want to verify that the amounts computed by SSA are correct, call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 7:00 p.m. Eastern Time.
- If your situation is not one of the following, you will need to submit a correction (see above).

- Situation 1

  You entered zeros in the following fields:
  1) Wages, Tips and Other Compensation
  2) Social Security Tax Withheld
  3) Medicare Tax Withheld

  and

  You entered zeros in the following fields:
  1) Social Security Wages
  2) Medicare Wages and Tips
  3) Social Security Tips

  We computed amounts for the following fields:
  1) Social Security Wages (Tips included)
  2) Medicare Wages and Tips
- Situation 2

  You entered more than zero in the following fields:
  1) Wages, Tips and Other Compensation
  2) Social Security Tax Withheld

  and

  You entered zeros in the following fields:
  1) Social Security Wages
  2) Medicare Wages and Tips
  3) Social Security Tips
  4) Medicare Tax Withheld

  We computed amounts for the following fields:
  1) Social Security Wages (Tips Included)
  2) Medicare Wages and Tips
  3) Medicare Tax Withheld
- Situation 3

  You entered more than zero in the following fields:
  1) Wages, Tips and Other Compensation
  2) Social Security Tax Withheld
  3) Medicare Wages and Tips
  4) Medicare Tax Withheld

  and

  You entered zeros in the following fields:
  1) Social Security Wages
  2) Social Security Tips

  We computed amounts for the following fields:
  1) Social Security Wages (Tips Included)
- Situation 4

  You entered more than zero in the following fields:
  1) Wages, Tips and Other Compensation
  2) Social Security Tax Withheld
  3) Medicare Wages and Tips

  and

  You entered zeros in the following fields:
  1) Social Security Wages
  2) Social Security Tips
  3) Medicare Tax Withheld

We computed amounts for the following fields:
1) Social Security Wages (Tips Included)
2) Medicare Tax Withheld

- Situation 5

  You entered more than zero in the following fields:
  1) Wages, Tips and Other Compensation
  2) Social Security Wages
  3) Social Security Tips
  4) Social Security Tax Withheld

  and

  You entered zeros in the following fields:
  1) Medicare Wages and Tips
  2) Medicare Tax Withheld

  We computed amounts for the following fields:
  1) Medicare Wages and Tips
  2) Medicare Tax Withheld

- Situation 6

  You entered more than zero in the following fields:
  1) Wages, Tips and Other Compensation
  2) Social Security Wages
  3) Social Security Tips
  4) Social Security Tax Withheld
  5) Medicare Tax Withheld

  and

  You entered zeros in the following field:
  - Medicare Wages and Tips

  We computed an amount for the following field:
  1) Medicare Wages and Tips

- Situation 7

  You entered more than zero in the following fields:
  1) Wages, Tips and Other Compensation
  2) Social Security Wages
  3) Social Security Tips
  4) Social Security Tax Withheld
  5) Medicare Wages and Tips (must be less than Social Security Wages and Tips combined)

  and

  You entered zeros in the following field:
  1) Medicare Tax Withheld

  We computed an amount for the following field:
  1) Medicare Tax Withheld

- Situation 8

  You entered more than zero in the following fields:
  1) Wages, Tips and Other Compensation
  2) Medicare Tax Withheld

  and

  You entered zeros in the following fields:
  1) Social Security Wages
  2) Social Security Tax Withheld
  3) Medicare Wages and Tips

4) Social Security Tips

We computed amounts for the following fields:

1) Social Security Wages (Tips Included)
2) Social Security Tax Withheld
3) Medicare Wages and Tips

3.2.1 Correcting Puerto Rico Wages

I filed an EFW2 report with tax jurisdiction code P (Puerto Rico) or paper form 499R-2/W-2PR. Should I file an EFW2C report if I discover that my original report contained an incorrect money amount?

If the following money fields were reported incorrectly in the EFW2 format, it may not be necessary to file an EFW2C report. The EFW2C format does not support correction of these fields:

- Wages Subject to Puerto Rico Tax
- 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

If you need to correct one of the above fields, contact your ESLO for assistance. See Appendix A for additional resources and a complete list of contact numbers.

If any other money field was reported incorrectly, you should file an EFW2C report.

3.2.2 Correcting Wages for Virgin Islands, Guam, American Samoa, or Northern Mariana Islands

I filed an EFW2 report with tax jurisdiction code V (Virgin Islands), G (Guam), S (American Samoa) or N (Northern Mariana Islands) or paper forms W-2VI, W-2GU, W-2AS, or W-2CM. Should I file an EFW2C report if I discover that my original report contained an incorrect money amount?

If the following money fields were reported incorrectly in the EFW2 format, it is not necessary to file an EFW2C report. The EFW2C format does not support correction of these fields:

- Total Wages, Tips, and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax
- Virgin Islands, Guam, American Samoa, or Northern Mariana Islands Income Tax Withheld

If you need to correct one of the above fields, contact your ESLO for assistance. See Appendix A for additional resources and a complete list of contact numbers.

If any other money field was reported incorrectly, you should file an EFW2C report.

3.3 Assistance

Who should I call if I have questions about correcting my file?

If you need help in making a correction, see Appendix A for additional resources.

4.0 FILE DESCRIPTION

4.1 General

What do I name my file?

Any file name may be used to upload a file in BSO. However, please ensure that the file is in text format. See Section 9.0, Electronic Data Transfer (EDT) Filing, for information on EDT file names.

How do I make corrections if my company has multiple locations or payroll systems using the same EIN?

- Include all corrections following one Employer Record, or
- Split corrections following multiple Employer Records with the same EIN. You may want to use the Employer's Correct Establishment Number field in the RCE (positions 40 – 43) to assign a unique identifier to each report. Enter any combination of blanks, numbers or letters.

How do I make a correction for an employee who received multiple W-2s with the same EIN?

See Appendix D.

What records are optional in an EFW2C file and which ones are required?

In most correction situations, the following is true:

- RCA Record – Submitter Record (Required)
- RCE Record – Employer Record (Required)
- RCW Record – Employee Wage Record (Required)
- RCO Record – Employee Wage Record (Optional)
- RCS Record – State Wage Record (Optional)
- RCT Record – Total Record (Required)
- RCU Record – Total Record (Optional)
- RCV Record – State Total Record (Optional)
- RCF Record – Final Record (Required)

Where can I find examples of the file layouts?

See Appendix E**.**

4.2 File Requirements

4.2.1 Submitter Record (RCA)

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

4.2.2 Employer Record (RCE)

- The first RCE Record must follow the RCA Record.
- Following the last RCW/RCO/RCS Record for the employer, create an RCT/RCU/RCV and then create either the:
  - RCE Record for the next employer in the submission; or
  - RCF Record, if this is the last report in the submission.
- When the same employer information applies to multiple RCW/RCO Records, group them together under a single RCE Record. Unnecessary RCE Records can cause serious processing errors or delays.

4.2.3 Employee Wage Records (RCW and RCO)

- Following each RCE Record, include the RCW Record(s) for that RCE Record. If an RCO Record is required for an employee, it must immediately follow that employee's RCW Record.
- The RCO Record is required if one or more of the fields must be completed because the field(s) applies to an employee. If just one field applies, the entire record must be completed.
- Do not complete an RCO Record if only blanks would be entered in positions 4 - 1024. Write RCO Records only for those employees who have RCO information to report.

4.2.4 State Wage Record (RCS)

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

4.2.5 Total Records (RCT and RCU)

- The RCT Record must be generated for each RCE Record.
- The RCU Record is required if an RCO Record is prepared.
- If just one field applies, the entire record must be completed.
- Do not complete an RCU Record if only blanks would be entered in positions 4 - 1024.

4.2.6 State Total Record (RCV)

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

4.2.7 Final Record (RCF)

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

4.3 Assistance

Who should I call if I have questions about the file description?

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

5.0 RECORD SPECIFICATIONS

5.1 General

What character sets may I use?

- American Standard Code for Information Interchange (ASCII)-1 for BSO submitters.
- Extended Binary Coded Decimal Interchange Code (EBCDIC) or ASCII for EDT submitters.
- See Appendix F for character sets.

What is the length of each record?

1,024 bytes.

Are there any restrictions concerning the number of records for an EFW2C file?

- If your organization files on behalf of multiple employers, include no more than 500,000 RCW Records or 25,000 RCE Records per submission.
- Following these guidelines will help to ensure that your wage data is processed in a timely manner.

What case letters must I use?

- Use alphabetic upper-case letters for all fields other than the “Contact E-Mail/Internet” field in the RCA Record and “Employer Contact E-Mail/Internet” field in the RCE Record.
- For the "Contact E-Mail/Internet" field in the RCA Record (positions 262-301) and “Employer Contact E-Mail/Internet” in the RCE Record (positions 285-324), use the upper and/or lower case letters as needed to show the exact E-Mail address.

Your instructions address the format for fields in the records I have to create, but how do I know exactly what should be in each field?

See the IRS publication "General Instructions for Forms W-2c and W-3c" at ***www.irs.gov/pub/irs-pdf/iw2cw3c.pdf***.

5.2 Rules

What rules do you have for alphanumeric fields?

- Left justify and fill with blanks.
- Where the "field" shows "Blank," all positions must be blank, not zeros.

What rules do you have for money fields?

If corrections to money fields are necessary the following rules apply, otherwise fill money fields with blanks:

- Must contain only numbers.
- No punctuation.
- No signed amounts (high order signed or low order signed).
- Include both dollars and cents with the decimal point assumed (Example: $59.60 = 00000005960).
- Do not round to the nearest dollar (Example: $5,500.99 = 00000550099).

- Right justify and zero fill to the left.

What rules do you have for the address fields?

- Fields equate to lines of address printed on correspondence.
- Must conform to U.S. Postal Service rules since address fields are used by SSA to prepare mail correspondence, if necessary. For more information:
  - See USPS Publication 28; or
  - View the U.S. Postal Service website: ***http://pe.usps.com/businessmail101/welcome.htm?from=home_bizresources&page=businessmail101***; or
  - Call the U.S. Postal Service at **800-275-8777.**
- For State, use only the two-letter abbreviations in Appendix G. *(SSA uses the U.S. Postal Service (USPS) abbreviations for States, U.S. territories and possessions, and military post offices.)*
- For Country Codes, use only the two-letter abbreviations in Appendix H. Do not use a Country Code when a United States address is shown.

What rules do you have for the submitter EIN?

- Enter the EIN used for User ID/Password registration (see Section 6 for registration information).
- Only numeric characters.
- Omit hyphens.
- Do not begin with 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89.
- For self-employed submitters, see Section 2.8.

What rules do you have for the correct employer EIN?

- Only numeric characters.
- Omit hyphens.
- Do not begin with 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89.

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

- Enter the name exactly as shown on the individual's Social Security card.
- Must be submitted in the individual name fields:
  - Employee First Name
  - Employee Middle Name or Initial (if shown on Social Security card)
  - Employee Last Name
- Do not include any titles.
- The employee's correct first name, middle name or initial and last name fields must be completed for all corrections.
- If you are correcting the employee's name, the employee's originally reported first name, middle name or initial and last name fields must be completed as originally submitted.

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

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

local-part@domain.top-level-domain

5.2.1 Examples of Incorrectly Formed E-Mail Addresses

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

What rules do you have for the correct SSN?

- Use the number shown on the original/replacement SSN card.
- Only numeric characters.
- Omit hyphens.
- May <u>not</u> begin with a 666 or 9.
- See Section 2.5 for more information on correcting an employee's name and/or SSN.

5.3 Purpose

What is the purpose of the RCA, Submitter Record?

- Identifies the organization submitting the file.
- Describes the file.
- Identifies the organization to be contacted by SSA.
- Identifies the means of contact.

What is the purpose of the RCE, Employer Record?

It identifies the employer whose employee wage and tax information is being reported.

What is the purpose of the RCW and RCO, Employee Wage Records?

It corrects income and tax data for employees.

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

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

What is the purpose of the RCT and RCU, Total Records?

It reports totals for all RCW (and optional RCO) Records reported since the last RCE Record.

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

It reports totals for all RCS Records reported since the last RCE Record.

What is the purpose of the RCF, Final Record?

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

5.4 Assistance

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

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

5.5 RCA Record – Submitter Record

Field Name	Record Identifier	Submitter's Employer Identification Number (EIN)	User Identification (User ID)	Software Vendor Code	Blank	Software Code
Position	1-3	4-12	13-20	21-24	25-29	30-31
Length	3	9	8	4	5	2

Field Name	Submitter Name	Location Address	Delivery Address	City	State Abbreviation	ZIP Code
Position	32-88	89-110	111-132	133-154	155-156	157-161
Length	57	22	22	22	2	5

Field Name	ZIP Code Extension	Blank	Foreign State/Province	Foreign Postal Code	Country Code	Contact Name
Position	162-165	166-171	172-194	195-209	210-211	212-238
Length	4	6	23	15	2	27

Field Name	Contact Phone Number	Contact Phone Extension	Blank	Contact E-Mail /Internet	Blank	Contact Fax
Position	239-253	254-258	259-261	262-301	302-304	305-314
Length	15	5	3	40	3	10

Field Name	Blank	Preparer Code	Resub Indicator	Resub WFID	Blank
Position	315	316	317	318-323	324-1024
Length	1	1	1	6	701

RCA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-3	Record Identifier	3	Constant "RCA".
4-12	Submitter's Employer Identification Number (EIN)	9	Enter the Submitter's EIN. • Enter the EIN used for User ID/Password registration (see Section 6 for registration information). • Only numeric characters. • Omit hyphens. • Do not begin with 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89. For third-party self-employed submitters, see Section 2.8.
13-20	User Identification (User ID)	8	Enter the User ID assigned to the employee who is attesting to the accuracy of this file. See Section 6 for further information concerning the difference in using the User ID as a signature and using the User ID to access the Business Services Online (BSO).
21-24	Software Vendor Code	4	Enter the **numeric** four-digit Software Vendor Identification Code assigned by the National Association of Computerized Tax Processors (NACTP). To request a Vendor Identification Code, visit their website at ***www.nactp.org***. The NACTP code is only needed for companies that sell their software to others. If you entered "99 (Off-the-Shelf Software)" in the Software Code field in positions 30-31, enter the Software Vendor Code. Otherwise, fill with blanks.
25-29	Blank	5	Fill with blanks. Reserved for SSA use.
30-31	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
32-88	Submitter Name	57	**This is a required field.** Enter the name of the organization to receive error notification if this file cannot be processed. Left justify and fill with blanks.
89-110	Location Address	22	**This is a required field.** Enter the location address (Attention, Suite, Room Number, etc.) for the submitter name. Left justify and fill with blanks.

RCA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
111-132	Delivery Address	22	**This is a required field.** Enter the delivery address (Street or Post Office Box) for the organization to which the notification of unprocessable data should be sent. Left justify and fill with blanks.
133-154	City	22	**This is a required field.** Enter the city of the organization to which the notification of unprocessable data should be sent. Left justify and fill with blanks.
155-156	State Abbreviation	2	**This is a required field.** Enter the State or commonwealth/territory of the organization to which the notification of unprocessable data should be sent. Use a postal abbreviation shown in Appendix G. For a foreign address, fill with blanks.
157-161	ZIP Code	5	**This is a required field.** Enter a valid ZIP code. For a foreign address, fill with blanks.
162-165	ZIP Code Extension	4	Enter the four-digit extension of the ZIP code. If not applicable, fill with blanks.
166-171	Blank	6	Fill with blanks. Reserved for SSA use.
IMPORTANT NOTE: If using a foreign address, the Foreign State/Province (positions 172-194); the Foreign Postal Code (positions 195-209) and the Country Code (positions 210-211) are required to be completed.			
172-194	Foreign State/Province	23	If applicable, enter the foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
195-209	Foreign Postal Code	15	If applicable, enter the foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.

RCA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
210-211	Country Code	2	If one of the following applies, fill with blanks: • One of the 50 states of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country Code (see Appendix H).
212-238	Contact Name	27	Enter the name of the person to be contacted by SSA concerning problems in processing your submission. Left justify and fill with blanks.
239-253	Contact Phone Number	15	Enter the telephone number (including the area code) for the contact's name. Left justify and fill with blanks. ***Note: It is imperative that the contact's phone number be entered in the appropriate positions. Failure to include correct and complete submitter contact information may, in some cases, delay the timely processing of your file.***
254-258	Contact Phone Extension	5	Enter the telephone extension for the contact name. Left justify and fill with blanks.
259-261	Blank	3	Fill with blanks. Reserved for SSA use.

RCA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
262-301	Contact E-Mail/Internet	40	**This is a required field.** Enter the E-Mail/Internet for the contact's name. 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 • 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) (For a complete list of acceptable names, see Appendix J) • Must not contain characters other than alphanumeric, hyphens or periods to the right of the @ symbol • Must not contain hyphens immediately to the right of the @ symbol, or before or after a period • Must contain either alphanumeric characters, or the following keyboard characters, to the left of the @ symbol: (~!#$%^&*_+{}|?'-= / `) • For examples, please refer to Section 5.2.1 ***Note: It is imperative that the submitter's E-Mail address be entered in the appropriate positions. Failure to include correct and complete submitter contact information may, in some cases, delay the timely processing of your file.***
302-304	Blank	3	Fill with blanks. Reserved for SSA use.
305-314	Contact Fax	10	If applicable, enter your fax number (including area code). Left justify and fill with blanks. Otherwise, fill with blanks. For U.S. and U.S. territories only.
315	Blank	1	Fill with blanks. Reserved for SSA use.

RCA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
316	Preparer Code	1	Enter one of the following codes to indicate who prepared this file: • A = Accounting Firm • L = Self-prepared • S = Service Bureau • P = Parent Company • O = Other ***Note: If more than one code applies, use the code that best describes who prepared this file.***
317	Resub Indicator	1	Enter "1" if this file is being resubmitted. Otherwise, enter "0".
318-323	Resub Wage File Identifier (WFID)	6	If you entered a "1" in the Resub Indicator field (position 317), enter the WFID displayed on the Resubmission Notice sent to you by SSA. Otherwise, fill with blanks.
324-1024	Blank	701	Fill with blanks. Reserved for SSA use.

5.6 RCE Record – Employer Record

Field Name	Record Identifier	Tax Year	Employer's/ Agent's Originally Reported EIN	Employer's/ Agent's Correct EIN	Agent Indicator Code	Agent for EIN
Position	1-3	4-7	8-16	17-25	26	27-35
Length	3	4	9	9	1	9

Field Name	Employer's Originally Reported Establishment Number	Employer's Correct Establishment Number	Employer's Name	Location Address	Delivery Address	City
Position	36-39	40-43	44-100	101-122	123-144	145-166
Length	4	4	57	22	22	22

Field Name	State Abbreviation	ZIP Code	ZIP Code Extension	Blank	Foreign State/ Province	Foreign Postal Code
Position	167-168	169-173	174-177	178-181	182-204	205-219
Length	2	5	4	4	23	15

Field Name	Country Code	Employer's Originally Reported Employment Code	Employer's Correct Employment Code	Originally Reported Third-Party Sick Pay Indicator	Correct Third-Party Sick Pay Indicator	Originally Reported Kind of Employer
Position	220-221	222	223	224	225	226
Length	2	1	1	1	1	1

Field Name	Correct Kind of Employer	Employer Contact Name	Employer Contact Phone Number	Employer Contact Phone Extension	Employer Contact Fax Number	Employer Contact E-Mail /Internet
Position	227	228-254	255-269	270-274	275-284	285-324
Length	1	27	15	5	10	40

Field Name	Blank
Position	325-1024
Length	700

RCE POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-3	Record Identifier	3	Constant "RCE".
4-7	Tax Year	4	**This is a required field.** Enter the tax year being corrected (CCYY).
8-16	Employer's/Agent's Originally Reported EIN	9	**Only use this field to correct money that was reported under a previously used EIN that has since been changed. See Section 2.4 for further instructions**. **Do not use this field to make a correction when earnings were reported under an incorrect EIN. See Section 2.3 for further instructions.** Otherwise, fill with blanks.
17-25	Employer's/Agent's Correct EIN	9	**This is a required field.** • Enter only numeric characters. • Omit hyphens. • Do not begin with 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89. • Enter the EIN under which tax payments were submitted to the IRS under Forms 941, 943, 944, CT-1, or Schedule H. • If you entered a “1”, “2”, or “3” in the Agent Indicator Code field (position 26), enter the EIN of the Agent.
26	Agent Indicator Code	1	***Note: Review Section 2.1 - Agent Determination before entering a “1”, “2”, or “3” in this field.*** If applicable, enter one of the following codes: • 1 = 2678 Agent • 2 = Common Paymaster • 3 = 3504 Agent ***Note: If more than one code applies, use the one that best describes your status as an agent.*** Otherwise, fill with blanks.
27-35	Agent for EIN	9	If you entered a "1" in the Agent Indicator Code field (position 26), enter the Employer's EIN for which you are an Agent. Otherwise, fill with blanks.
36-39	Employer's Originally Reported Establishment Number	4	Enter the incorrectly reported data. Otherwise, fill with blanks.

RCE POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
40-43	Employer's Correct Establishment Number	4	This field may be used even if you are not correcting the originally reported Establishment Number. For multiple RCE Records with the same EIN, you may use this field to assign a unique identifier to each RCE Record (i.e. store or factory locations or types of payroll). Enter any combination of blanks, numbers or letters. Otherwise fill with blanks.
IMPORTANT NOTE: The Employer's Name field (positions 44-100) and the Employer's Address fields (positions 101-177) should normally match the employer name and address under which tax payments were submitted to the IRS under Form 941, 943, 944, 945, CT-1 or Schedule H.			
44-100	Employer's Name	57	Enter the employer's name. If you entered a "1" in the Agent for Indicator Code field (position 26), see Section 2.1.1. Left justify and fill with blanks.
101-122	Location Address	22	Enter the location address (Attention, Suite, Room Number, etc.) for the employer's name. Left justify and fill with blanks.
123-144	Delivery Address	22	Enter the employer's delivery address (Street or Post Office Box). Left justify and fill with blanks.
145-166	City	22	Enter the employer's city. Left justify and fill with blanks.
167-168	State Abbreviation	2	Enter the employer's State or commonwealth/territory. Use a postal abbreviation shown in Appendix G. For a foreign address, fill with blanks.
169-173	ZIP Code	5	Enter a valid ZIP code. For a foreign address, fill with blanks.
174-177	ZIP Code Extension	4	Enter the four-digit extension of the ZIP code. If this field is not applicable, fill with blanks.
178-181	Blank	4	Fill with blanks. Reserved for SSA use.
182-204	Foreign State/Province	23	If applicable, enter the foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
205-219	Foreign Postal Code	15	If applicable, enter the foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.

RCE POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
220-221	Country Code	2	If one of the following applies, fill with blanks: • One of the 50 states of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country Code (see Appendix H).
222	Employer's Originally Reported Employment Code	1	Enter the incorrectly reported type of employment code. Otherwise, fill with blanks.
223	Employer's Correct Employment Code	1	**This is a required field.** Enter one of the correct type of employment codes: 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
224	Originally Reported Third-Party Sick Pay Indicator	1	Enter the incorrectly reported indicator. If not making a correction, fill with a blank.
225	Correct Third-Party Sick Pay Indicator	1	Enter the correct indicator. Enter "1" for a sick pay indicator. Otherwise, enter "0". If not making a correction, fill with a blank.
226	Originally Reported Kind of Employer	1	Enter the incorrectly reported kind of employer. Otherwise, fill with blanks.
227	Correct Kind of Employer	1	**This is a required field.** Enter the correct type of kind of employer: F = Federal Government S = State and Local Governmental Employer T = Tax Exempt Employer Y = State and Local Tax Exempt Employer N = None Apply

RCE POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
228-254	Employer Contact Name	27	Enter the name of the employer's contact. Left justify and fill with blanks.
255-269	Employer Contact Phone Number	15	Enter the employer's contact telephone number (including area code). Left justify and fill with blanks.
270-274	Employer Contact Extension	5	Enter the employer's contact telephone extension. Left justify and fill with blanks.
275-284	Employer Contact Fax Number	10	If applicable, enter the employer's contact fax number (including area code). Otherwise, fill with blanks. **For U.S. and U.S. territories only.**

RCE POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
285-324	Employer Contact E-Mail/Internet	40	Enter the employer's contact 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 • 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) (For a complete list of acceptable names, see Appendix J) • Must not contain characters other than alphanumeric, hyphens or periods to the right of the @ symbol • Must not contain hyphens immediately to the right of the @ symbol, or before or after a period • Must contain either alphanumeric characters, or the following keyboard characters, to the left of the @ symbol: (~!#$%^&*_+{}|?'-= / `) • For examples, please refer to Section 5.2.1 ***Note: It is imperative that the employer's contact E-Mail address be entered in the appropriate positions. Failure to include correct and complete employer contact information may, in some cases, delay the timely processing of your file.***
325-1024	Blank	700	Fill with blanks. Reserved for SSA use

5.7 RCW Record – Employee Wage Record

Field Name	Record Identifier	Employee's Originally Reported Social Security Number (SSN)	Employee's Correct Social Security Number (SSN)	Employee's Originally Reported First Name	Employee's Originally Reported Middle Name or Initial	Employee's Originally Reported Last Name
Position	1-3	4-12	13-21	22-36	37-51	52-71
Length	3	9	9	15	15	20

Field Name	Employee's Correct First Name	Employee's Correct Middle Name or Initial	Employee's Correct Last Name	Location Address	Delivery Address	City
Position	72-86	87-101	102-121	122-143	144-165	166-187
Length	15	15	20	22	22	22

Field Name	State Abbreviation	ZIP Code	ZIP Code Extension	Blank	Foreign State/ Province	Foreign Postal Code
Position	188-189	190-194	195-198	199-203	204-226	227-241
Length	2	5	4	5	23	15

Field Name	Country Code	Originally Reported Wages, Tips and Other Compensation	Correct Wages, Tips and Other Compensation	Originally Reported Federal Income Tax Withheld	Correct Federal Income Tax Withheld	Originally Reported Social Security Wages
Position	242-243	244-254	255-265	266-276	277-287	288-298
Length	2	11	11	11	11	11

Field Name	Correct Social Security Wages	Originally Reported Social Security Tax Withheld	Correct Social Security Tax Withheld	Originally Reported Medicare Wages and Tips	Correct Medicare Wages and Tips	Originally Reported Medicare Tax Withheld
Position	299-309	310-320	321-331	332-342	343-353	354-364
Length	11	11	11	11	11	11

Field Name	Correct Medicare Tax Withheld	Originally Reported Social Security Tips	Correct Social Security Tips	Originally Reported Advance Earned Income Credit	Correct Advance Earned Income Credit	Originally Reported Dependent Care Benefits
Position	365-375	376-386	387-397	398-408	409-419	420-430
Length	11	11	11	11	11	11

Field Name	Correct Dependent Care Benefits	Originally Reported Deferred Compensation Contributions to Section 401(k)	Correct Deferred Compensation Contributions to Section 401(k)	Originally Reported Deferred Compensation Contributions to Section 403(b)	Correct Deferred Compensation Contributions to Section 403(b)	Originally Reported Deferred Compensation Contributions to Section 408(k)(6)
Position	431-441	442-452	453-463	464-474	475-485	486-496
Length	11	11	11	11	11	11

Field Name	Correct Deferred Compensation Contributions to Section 408(k)(6)	Originally Reported Deferred Compensation Contributions to Section 457(b)	Correct Deferred Compensation Contributions to Section 457(b)	Originally Reported Deferred Compensation Contributions to Section 501(c)(18)(D)	Correct Deferred Compensation Contributions to Section 501(c)(18)(D)	Originally Reported Total Deferred Compensation Contributions
Position	497-507	508-518	519-529	530-540	541-551	552-562
Length	11	11	11	11	11	11

Field Name	Correct Total Deferred Compensation Contributions	Blank	Originally Reported Non-qualified Plan Section 457 Distributions or Contributions	Correct Non-qualified Plan Section 457 Distributions or Contributions	Originally Reported Employer Contributions to a Health Savings Account	Correct Employer Contributions to a Health Savings Account
Position	563-573	574-595	596-606	607-617	618-628	629-639
Length	11	22	11	11	11	11

Field Name	Originally Reported Non-qualified Plan Not Section 457 Distributions or Contributions	Correct Non-qualified Plan Not Section 457 Distributions or Contributions	Originally Reported Nontaxable Combat Pay	Correct Nontaxable Combat Pay	Blank	Originally Reported Employer Cost of Premiums for Group Term Life Insurance Over $50,000
Position	640-650	651-661	662-672	673-683	684-705	706-716
Length	11	11	11	11	22	11

Field Name	Correct Employer Cost of Premiums for Group Term Life Insurance Over $50,000	Originally Reported Income from the Exercise of Nonstatutory Stock Options	Correct Income from the Exercise of Nonstatutory Stock Options	Originally Reported Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	Correct Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	Originally Reported Designated Roth Contributions to a Section 401(k) Plan
Position	717-727	728-738	739-749	750-760	761-771	772-782
Length	11	11	11	11	11	11

Field Name	Correct Designated Roth Contributions to a Section 401(k) Plan	Originally Reported Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	Correct Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	Originally Reported Cost of Employer-Sponsored Health Coverage	Correct Cost of Employer-Sponsored Health Coverage	Blanks
Position	783-793	794-804	805-815	816-826	827-837	838-1002
Length	11	11	11	11	11	165

Field Name	Originally Reported Statutory Employee Indicator	Correct Statutory Employee Indicator	Originally Reported Retirement Plan Indicator	Correct Retirement Plan Indicator	Originally Reported Third-Party Sick Pay Indicator	Correct Third-Party Sick Pay Indicator
Position	1003	1004	1005	1006	1007	1008
Length	1	1	1	1	1	1

Field Name	Blank
Position	1009-1024
Length	16

RCW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-3	Record Identifier	3	Constant "RCW".
4-12	Employee's Originally Reported Social Security Number (SSN)	9	Use only if employee's SSN was reported incorrectly on the original report. Enter the incorrectly reported SSN. Otherwise, fill with blanks.
13-21	Employee's Correct Social Security Number (SSN)	9	Enter the employee's SSN. • Use the number shown on the original/replacement SSN card issued to the employee by SSA. • Enter only numeric characters. • Omit hyphens. • May not begin with 666 or 9. If the SSN is not available, enter “zeros" (0). **This is a required field.**
22-36	Employee's Originally Reported First Name	15	Enter the incorrectly reported first name. Left justify and fill with blanks.
37-51	Employee's Originally Reported Middle Name or Initial	15	Enter the incorrectly reported middle name or initial. Left justify and fill with blanks.
52-71	Employee's Originally Reported Last Name	20	Enter the incorrectly reported last name. Left justify and fill with blanks.
72-86	Employee's Correct First Name	15	Enter the employee’s first name as shown on the Social Security card. Left justify and fill with blanks.
87-101	Employee's Correct Middle Name or Initial	15	If applicable, enter the employee’s middle name or initial as shown on the Social Security card. Left justify and fill with blanks.
102-121	Employee's Correct Last Name	20	Enter the employee’s last name as shown on the Social Security card. Left justify and fill with blanks.
122-143	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.) for the employee named. Left justify and fill with blanks.
144-165	Delivery Address	22	Enter the employee's delivery address (Street or Post Office box). Left justify and fill with blanks.

RCW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
166-187	City	22	Enter the employee's city. Left justify and fill with blanks.
188-189	State Abbreviation	2	Enter the employee's State or commonwealth/territory. Use a postal abbreviation from Appendix G. For a foreign address, fill with blanks.
190-194	ZIP Code	5	Enter a valid ZIP code. For a foreign address, fill with blanks.
195-198	ZIP Code Extension	4	Enter the four-digit ZIP code extension. If not applicable, fill with blanks.
199-203	Blank	5	Fill with blanks. Reserved for SSA use.
204-226	Foreign State/Province	23	If applicable, enter the foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
227-241	Foreign Postal Code	15	If applicable, enter the foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
242-243	Country Code	2	If one of the following applies, fill with blanks: • One of the 50 states of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country Code (see Appendix H).
IMPORTANT NOTE: Positions 244 - 573, 596 – 683 and 706 - 837 of the RCW Record are for correcting money amounts reported on an original W-2. Two money amounts, the originally reported amount and the correct amount must be entered for each money amount being corrected.			
244-254	Originally Reported Wages, Tips and Other Compensation	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.

RCW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
255-265	Correct Wages, Tips and Other Compensation	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
266-276	Originally Reported Federal Income Tax Withheld	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.
277-287	Correct Federal Income Tax Withheld	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
288-298	Originally Reported Social Security Wages	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.

RCW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
299-309	Correct Social Security Wages	11	If the Employer's Correct Employment Code reported in position 223 of the preceding RCE Record is Q (MQGE) or X (Railroad) and you are correcting this field, the money amount reported must be zero. 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 being corrected. ($113,700 for tax year 2013 (See Appendix I.) If Employment Code is H (Household) and the tax year is 1995 or later, the sum of this field and the Social Security Tips field must be equal to or greater than the annual Household minimum for the tax year being reported. (See Appendix I.) No negative amounts. Right justify and zero fill. If not making a correction, fill with blanks.
310-320	Originally Reported Social Security Tax Withheld	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.
321-331	Correct Social Security Tax Withheld	11	Right justify and zero fill. No negative amounts. If the Employer's Correct Employment Code reported in position 223 of the preceding RCE Record is Q (MQGE) or X (Railroad) and you are correcting this field, the money amount reported must be zero. This amount should not exceed $7,049.40 for tax year 2013. If not making a correction, fill with blanks.
332-342	Originally Reported Medicare Wages and Tips	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.

RCW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
343-353	Correct Medicare Wages and Tips	11	For years prior to tax year 1983, zero fill for all Employment Codes. For tax years 1983 or later, fill with blanks if the Employment Code reported in position 223 of the preceding RCE Employer Record is X (Railroad). If Employment Code is H (Household) and the tax year is 1995 or later, this field must be equal to or greater than the annual Household minimum for the tax year being reported (See Appendix I.) <u>For all other Employment Codes</u>: • For tax years 1983 – 1993, do <u>not</u> exceed the annual maximum Medicare wage base for the tax year being reported x9See Appendix I.xxx0 • 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 or later, this amount must equal or exceed the sum of the Social Security Wages and Social Security Tips. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.
354-364	Originally Reported Medicare Tax Withheld	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.

RCW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
365-375	Correct Medicare Tax Withheld	11	For years prior to tax year 1983, fill with blanks for all Employment Codes. For years 1983 or later, fill with blanks if the Employment Code reported in position 223 of the RCE Employer Record is X (Railroad). For tax years 1991 – 1993, do not exceed the annual maximum Medicare wage base for the tax year, if the Employment Code is not X (Railroad). Effective January 1, 2013, an employer is required to withhold a 0.9% additional Medicare Tax on any Social Security wages or Railroad Retirement Act (RRTA) compensation it pays to an employee in excess of $200,000 in a calendar year. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.
376-386	Originally Reported Social Security Tips	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.
387-397	Correct Social Security Tips	11	If the Employer's Correct Employment Code reported in position 223 of the preceding RCE Record is Q (MQGE) or X (Railroad) and you are correcting this field, the money amount reported must be zero. The sum of this field and the Social Security Wages field should not exceed the annual maximum Social Security wage base for the tax year being reported. ($113,700 for tax year 2013). See Appendix I. If Employment Code is H (Household) and the tax year is 1995 or later, the sum of this field and the Social Security Tips field must be equal to or greater than the annual Household minimum for the tax year being reported. See Appendix I. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.

RCW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
398-408	Originally Reported Advance Earned Income Credit	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Valid for tax years 1979 - 2010 only.**
409-419	Correct Advance Earned Income Credit	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico or American Samoa employees.** **Valid for tax years 1979 - 2010 only.**
420-430	Originally Reported Dependent Care Benefits	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.
431-441	Correct Dependent Care Benefits	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
442-452	Originally Reported Deferred Compensation Contributions to Section 401(k)	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.
453-463	Correct Deferred Compensation Contributions to Section 401(k)	11	Enter the amount of contributions to the 401(k). Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico employees.**

RCW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
464-474	Originally Reported Deferred Compensation Contributions to Section 403(b)	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.
475-485	Correct Deferred Compensation Contributions to Section 403(b)	11	Enter the amount of contributions to the 403(b). Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico employees.**
486-496	Originally Reported Deferred Compensation Contributions to Section 408(k)(6)	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.
497-507	Correct Deferred Compensation Contributions to Section 408(k)(6)	11	Enter the amount of contributions to the 408(k)(6). Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico employees.**
508-518	Originally Reported Deferred Compensation Contributions to Section 457(b)	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.
519-529	Correct Deferred Compensation Contributions to Section 457(b)	11	Enter the amount of contributions to the 457(b). Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico employees.**

RCW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
530-540	Originally Reported Deferred Compensation Contributions to Section 501(c)(18)(D)	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.
541-551	Correct Deferred Compensation Contributions to Section 501(c)(18)(D)	11	Enter the amount of contributions to the 501(c)(18)(D). Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico employees.**
552-562	Originally Reported Total Deferred Compensation Contributions	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **See Sections 2.6 and 2.6.1 for further information.**
563-573	Correct Total Deferred Compensation Contributions	11	Enter the amount of contributions to the plan(s). Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **See Sections 2.6 and 2.6.1 for further information.** **Does not apply to Puerto Rico employees.**
574-595	Blank	22	Fill with blanks. Reserved for SSA use.
596-606	Originally Reported Non-qualified Plan Section 457 Distributions or Contributions	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.

RCW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
607-617	Correct Non-qualified Plan Section 457 Distributions or Contributions	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico employees.**
618-628	Originally Reported Employer Contributions to a Health Savings Account	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.
629-639	Correct Employer Contributions to a Health Savings Account	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
640-650	Originally Reported Non-qualified Plan Not Section 457 Distributions or Contributions	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.
651-661	Correct Non-qualified Plan Not Section 457 Distributions or Contributions	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico employees.**
662-672	Originally Reported Nontaxable Combat Pay	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.
673-683	Correct Nontaxable Combat Pay	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
684-705	Blank	22	Fill with blanks. Reserved for SSA use.

RCW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
706-716	Originally Reported Employer Cost of Premiums for Group Term Life Insurance Over $50,000	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.
717-727	Correct Employer Cost of Premiums for Group Term Life Insurance Over $50,000	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico employees.**
728-738	Originally Reported Income from the Exercise of Non-statutory Stock Options	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.
739-749	Correct Income from the Exercise of Non-statutory Stock Options	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico employees.**
750-760	Originally Reported Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.
761-771	Correct Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
772-782	Originally Reported Designated Roth Contributions to a Section 401(k) Plan	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.

RCW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
783-793	Correct Designated Roth Contributions to a Section 401(k) Plan	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico employees.**
794-804	Originally Reported Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.
805-815	Correct Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico employees.**
816-826	Originally Reported Cost of Employer-Sponsored Health Coverage	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
827-837	Correct Cost of Employer-Sponsored Health Coverage	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
838-1002	Blank	165	Fill with blanks. Reserved for SSA use.
1003	Originally Reported Statutory Employee Indicator	1	Enter the incorrectly reported indicator. If not making a correction, fill with a blank.
1004	Correct Statutory Employee Indicator	1	Enter the correct indicator. Enter "1" for a statutory employee indicator. Otherwise, enter "0". If not making a correction, fill with a blank.
1005	Originally Reported Retirement Plan Indicator	1	Enter the incorrectly reported indicator. If not making a correction, fill with a blank.

RCW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1006	Correct Retirement Plan Indicator	1	Enter the correct indicator. Enter "1" for a retirement plan indicator. Otherwise, enter "0". If not making a correction, fill with a blank.
1007	Originally Reported Third-Party Sick Pay Indicator	1	Enter the incorrectly reported indicator. If not making a correction, fill with a blank.
1008	Correct Third-Party Sick Pay Indicator	1	Enter the correct indicator. Enter "1" for a sick pay indicator. Otherwise, enter "0". If not making a correction, fill with a blank.
1009-1024	Blank	16	Fill with blanks. Reserved for SSA use.

5.8 RCO Record – Employee Wage Record

Field Name	Record Identifier	Blank	Originally Reported Allocated Tips	Correct Allocated Tips	Originally Reported Uncollected Employee Tax on Tips	Correct Uncollected Employee Tax on Tips
Position	1-3	4-12	13-23	24-34	35-45	46-56
Length	3	9	11	11	11	11

Field Name	Originally Reported Medical Savings Account	Correct Medical Savings Account	Originally Reported Simple Retirement Account	Correct Simple Retirement Account	Originally Reported Qualified Adoption Expenses	Correct Qualified Adoption Expenses
Position	57-67	68-78	79-89	90-100	101-111	112-122
Length	11	11	11	11	11	11

Field Name	Originally Reported Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000	Correct Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000	Originally Reported Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000	Correct Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000	Originally Reported Income Under Section 409A on a Non-qualified Deferred Compensation Plan	Correct Income Under Section 409A on a Non-qualified Deferred Compensation Plan
Position	123-133	134-144	145-155	156-166	167-177	178-188
Length	11	11	11	11	11	11

Field Name	Originally Reported HIRE Exempt Wages and Tips	Correct HIRE Exempt Wages and Tips	Originally Reported Designated Roth Contributions Under a Governmental Section 457(b) Plan	Correct Designated Roth Contributions Under a Governmenta l Section 457(b) Plan	Blank
Position	189-199	200-210	211-221	222-232	233-1024
Length	11	11	11	11	792

RCO POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-3	Record Identifier	3	Constant "RCO" (alphabetic O).
4-12	Blank	9	Fill with blanks. Reserved for SSA use.
IMPORTANT NOTE: Positions 13 - 232 of the RCO Record are for correcting money amounts reported on the original report. Two money amounts, the originally reported amount and the correct amount must be entered for each money amount being corrected.			
13-23	Originally Reported Allocated Tips	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.
24-34	Correct Allocated Tips	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
35-45	Originally Reported Uncollected Employee Tax on Tips	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.
46-56	Correct Uncollected Employee Tax on Tips	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.
57-67	Originally Reported Medical Savings Account	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.
68-78	Correct Medical Savings Account	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**

RCO POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
79-89	Originally Reported Simple Retirement Account	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.
90-100	Correct Simple Retirement Account	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico employees.**
101-111	Originally Reported Qualified Adoption Expenses	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.
112-122	Correct Qualified Adoption Expenses	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
123-133	Originally Reported Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.
134-144	Correct Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico employees.**
145-155	Originally Reported Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.

RCO POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
156-166	Correct Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico employees.**
167-177	Originally Reported Income Under Section 409A on a Non-qualified Deferred Compensation Plan	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks.
178-188	Correct Income Under Section 409A on a Non-qualified Deferred Compensation Plan	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
189-199	Originally Reported HIRE Exempt Wages and Tips	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to employment type Household (H). Valid for tax year 2010 only.**
200-210	Correct HIRE Exempt Wages and Tips	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to employment type Household (H). Valid for tax year 2010 only.**
211-221	Originally Reported Designated Roth Contributions Under a Governmental Section 457(b) Plan	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**

RCO POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
222-232	Correct Designated Roth Contributions Under a Governmental Section 457(b) Plan	11	Right justify and zero fill. No negative amounts. If not making a correction, fill with blanks. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
233-1024	Blank	792	Fill with blanks. Reserved for SSA use.

5.9 RCS Record – State Wage Record

Field Name	Record Identifier	State Code	Originally Reported Taxing Entity Code	Correct Taxing Entity Code	Employee's Originally Reported Social Security Number (SSN)	Employee's Correct Social Security Number (SSN)
Position	1-3	4-5	6-10	11-15	16-24	25-33
Length	3	2	5	5	9	9

Field Name	Employee's Originally Reported First Name	Employee's Originally Reported Middle Name or Initial	Employee's Originally Reported Last Name	Employee's Correct First Name	Employee's Correct Middle Name or Initial	Employee's Correct Last Name
Position	34-48	49-63	64-83	84-98	99-113	114-133
Length	15	15	20	15	15	20

Field Name	Location Address	Delivery Address	City	State Abbreviation	ZIP Code	ZIP Code Extension
Position	134-155	156-177	178-199	200-201	202-206	207-210
Length	22	22	22	2	5	4

Field Name	Blank	Foreign State/ Province	Foreign Postal Code	Optional Code	Country Code	Originally Reported Reporting Period
Position	211-215	216-238	239-253	254-255	256-257	258-263
Length	5	23	15	2	2	6

Field Name	Correct Reporting Period	Blank	Originally Reported State Quarterly Unemployment Insurance Total Wages	Correct State Quarterly Unemploy-ment Insurance Total Wages	Originally Reported Number of Weeks Worked	Correct Number of Weeks Worked
Position	264-269	270-275	276-286	287-297	298-299	300-301
Length	6	6	11	11	2	2

Field Name	Originally Reported Date First Employed	Correct Date First Employed	Originally Reported Date of Separation	Correct Date of Separation	Blank	Originally Reported State Employer Account Number
Position	302-309	310-317	318-325	326-333	334-343	344-363
Length	8	8	8	8	10	20

Field Name	Correct State Employer Account Number	Blank	State Code	Originally Reported State Taxable Wages	Correct State Taxable Wages	Originally Reported State Income Tax Withheld
Position	364-383	384-395	396-397	398-408	409-419	420-430
Length	20	12	2	11	11	11

Field Name	Correct State Income Tax Withheld	Other State Data	Originally Reported Tax Type Code	Correct Tax Type Code	Originally Reported Local Taxable Wages	Correct Local Taxable Wages
Position	431-441	442-461	462	463	464-474	475-485
Length	11	20	1	1	11	11

Field Name	Originally Reported State Control Number	Correct State Control Number	Supplemental Data 1	Supplemental Data 2	Blank
Position	486-492	493-499	500-649	650-799	800-1024
Length	7	7	150	150	225

RCS POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-3	Record Identifier	3	Constant "RCS".
4-5	State Code	2	Enter the appropriate postal **NUMERIC** Code (see Appendix G).
6-10	Originally Reported Taxing Entity Code	5	Enter the incorrectly reported data.
11-15	Correct Taxing Entity Code	5	Enter the correct code.
16-24	Employee's Originally Reported Social Security Number (SSN)	9	Use only if employee's SSN was reported incorrectly on the original report. Enter the incorrectly reported SSN. If this field is not used, fill with blanks.
25-33	Employee's Correct Social Security Number (SSN)	9	Enter the employee's SSN. Use the number shown on the original/replacement SSN card issued to the employee by SSA. Enter only numeric characters. If the SSN is not available, enter "zeros" (0). **This is a required field.**
34-48	Employee's Originally Reported First Name	15	Enter the incorrectly reported first name. Left justify and fill with blanks.
49-63	Employee's Originally Reported Middle Name or Initial	15	Enter the incorrectly reported middle name or initial. Left justify and fill with blanks.
64-83	Employee's Originally Reported Last Name	20	Enter the incorrectly reported last name. Left justify and fill with blanks.
84-98	Employee's Correct First Name	15	Enter the employee’s first name as shown on the Social Security card. Left justify and fill with blanks.
99-113	Employee's Correct Middle Name or Initial	15	If applicable, enter the employee’s middle name or initial as shown on the Social Security card. Left justify and fill with blanks.
114-133	Employee's Correct Last Name	20	Enter the employee’s last name as shown on the Social Security card. Left justify and fill with blanks.
134-155	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.) for the employee named. Left justify and fill with blanks.

RCS POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
156-177	Delivery Address	22	Enter the employee's mailing address (Street or Post Office box). Left justify and fill with blanks.
178-199	City	22	Enter the employee's city. Left justify and fill with blanks.
200-201	State Abbreviation	2	Enter the employee's State or commonwealth/territory. Use a postal abbreviation from Appendix G. For a foreign address, fill with blanks.
202-206	ZIP Code	5	Enter a valid ZIP code. For a foreign address, fill with blanks.
207-210	ZIP Code Extension	4	Enter the four-digit extension of the ZIP code. If not applicable, fill with blanks.
211-215	Blank	5	Fill with blanks. Reserved for SSA use.
216-238	Foreign State/Province	23	If applicable, enter the foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
239-253	Foreign Postal Code	15	If applicable, enter the foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
254-255	Optional Code	2	To be defined by state/local agency. **Applies to unemployment reporting.**
256-257	Country Code	2	If one of the following applies, fill with blanks: • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country Code (see Appendix H).
258-263	Originally Reported Reporting Period	6	Enter the incorrectly reported data. **Applies to unemployment reporting.**

RCS POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
264-269	Correct Reporting Period	6	Enter the last month and four-digit year for the correct calendar quarter. **Applies to unemployment reporting.**
270-275	Blank	6	Fill with blanks. Reserved for SSA use.
276-286	Originally Reported State Quarterly Unemployment Insurance Total Wages	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. **Applies to unemployment reporting.**
287-297	Correct State Quarterly Unemployment Insurance Total Wages	11	Right justify and zero fill. No negative amounts. **Applies to unemployment reporting.**
298-299	Originally Reported Number of Weeks Worked	2	Enter the incorrectly reported data. **Applies to unemployment reporting.**
300-301	Correct Number of Weeks Worked	2	Enter the correct number of weeks worked. **Applies to unemployment reporting.**
302-309	Originally Reported Date First Employed	8	Enter the incorrectly reported data. **Applies to unemployment reporting.**
310-317	Correct Date First Employed	8	Enter the correct date. **Applies to unemployment reporting.**
318-325	Originally Reported Date of Separation	8	Enter the incorrectly reported data. **Applies to unemployment reporting.**
326-333	Correct Date of Separation	8	Enter the correct date. **Applies to unemployment reporting.**
334-343	Blank	10	Fill with blanks. Reserved for SSA use.
344-363	Originally Reported State Employer Account Number	20	Enter the incorrectly reported data. **Applies to unemployment reporting.**
364-383	Correct State Employer Account Number	20	Enter the correct account number. **Applies to unemployment reporting.**
384-395	Blank	12	Fill with blanks. Reserved for SSA use.
396-397	State Code	2	Enter the appropriate postal numeric code. (See Appendix G.) **Applies to Income Tax reporting.**

RCS POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
398-408	Originally Reported State Taxable Wages	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. **Applies to Income Tax reporting.**
409-419	Correct State Taxable Wages	11	Right justify and zero fill. No negative amounts. **Applies to Income Tax reporting.**
420-430	Originally Reported State Income Tax Withheld	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. **Applies to Income Tax reporting.**
431-441	Correct State Income Tax Withheld	11	Right justify and zero fill. No negative amounts. **Applies to Income Tax reporting.**
442-461	Other State Data	20	To be defined by State/local agency. **Applies to Income Tax reporting.**
462	Originally Reported Tax Type Code	1	Enter the incorrectly reported data. **Applies to Income Tax reporting.**
463	Correct Tax Type Code	1	Enter the correct code: • C = City Income Tax • D = County Income Tax • E = School District Income Tax • F = Other Income Tax **Applies to Income Tax reporting.**
464-474	Originally Reported Local Taxable Wages	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. **Applies to Income Tax reporting.**
475-485	Correct Local Taxable Wages	11	Right justify and zero fill. No negative amounts. **Applies to Income Tax reporting.**

RCS POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
486-492	Originally Reported State Control Number	7	Enter the incorrectly reported data. **Applies to Income Tax reporting.**
493-499	Correct State Control Number	7	Enter the correct Control Number. **Applies to Income Tax reporting.**
500-649	Supplemental Data 1	150	To be defined by user.
650-799	Supplemental Data 2	150	To be defined by user.
800-1024	Blank	225	Fill with blanks. Reserved for SSA use.

5.10 RCT Record – Total Record

Field Name	Record Identifier	Total Number of RCW Records	Total Originally Reported Wages, Tips and Other Compensation	Total Correct Wages, Tips and Other Compensation	Total Originally Reported Federal Income Tax Withheld	Total Correct Federal Income Tax Withheld
Position	1-3	4-10	11-25	26-40	41-55	56-70
Length	3	7	15	15	15	15

Field Name	Total Originally Reported Social Security Wages	Total Correct Social Security Wages	Total Originally Reported Social Security Tax Withheld	Total Correct Social Security Tax Withheld	Total Originally Reported Medicare Wages and Tips	Total Correct Medicare Wages and Tips
Position	71-85	86-100	101-115	116-130	131-145	146-160
Length	15	15	15	15	15	15

Field Name	Total Originally Reported Medicare Tax Withheld	Total Correct Medicare Tax Withheld	Total Originally Reported Social Security Tips	Total Correct Social Security Tips	Total Originally Reported Advance Earned Income Credit	Total Correct Advance Earned Income Credit
Position	161-175	176-190	191-205	206-220	221-235	236-250
Length	15	15	15	15	15	15

Field Name	Total Originally Reported Dependent Care Benefits	Total Correct Dependent Care Benefits	Total Originally Reported Deferred Compensation Contributions to Section 401(k)	Total Correct Deferred Compensation Contributions to Section 401(k)	Total Originally Reported Deferred Compensation Contributions to Section 403(b)	Total Correct Deferred Compensation Contributions to Section 403(b)
Position	251-265	266-280	281-295	296-310	311-325	326-340
Length	15	15	15	15	15	15

Field Name	Total Originally Reported Deferred Compensation Contributions to Section 408(k)(6)	Total Correct Deferred Compensation Contributions to Section 408(k)(6)	Total Originally Reported Deferred Compensation Contributions to Section 457(b)	Total Correct Deferred Compensation Contributions to Section 457(b)	Total Originally Reported Deferred Compensation Contributions to Section 501(c)(18)(D)	Total Correct Deferred Compensation Contributions to Section 501(c)(18)(D)
Position	341-355	356-370	371-385	386-400	401-415	416-430
Length	15	15	15	15	15	15

Field Name	Total Originally Reported Total Deferred Compensation Contributions	Total Correct Total Deferred Compensation Contributions	Blank	Total Originally Reported Non-qualified Plan Section 457 Distributions or Contributions	Total Correct Non-qualified Plan Section 457 Distributions or Contributions	Total Originally Reported Employer Contributions to a Health Savings Account
Position	431-445	446-460	461-490	491-505	506-520	521-535
Length	15	15	30	15	15	15

Field Name	Total Correct Employer Contributions to a Health Savings Account	Total Originally Reported Non-qualified Plan Not Section 457 Distributions or Contributions	Total Correct Non-qualified Plan Not Section 457 Distributions or Contributions	Total Originally Reported Nontaxable Combat Pay	Total Correct Nontaxable Combat Pay	Blank
Position	536-550	551-565	566-580	581-595	596-610	611-640
Length	15	15	15	15	15	30

Field Name	Total Originally Reported Employer Cost of Premiums for Group Term Life Insurance Over $50,000	Total Correct Employer Cost of Premiums for Group Term Life Insurance Over $50,000	Total Originally Reported Income from the Exercise of Nonstatutory Stock Options	Total Correct Income from the Exercise of Nonstatutory Stock Options	Total Originally Reported Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	Total Correct Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan
Position	641-655	656-670	671-685	686-700	701-715	716-730
Length	15	15	15	15	15	15

Field Name	Total Originally Reported Designated Roth Contributions to a Section 401(k) Plan	Total Correct Designated Roth Contributions to a Section 401(k) Plan	Total Originally Reported Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	Total Correct Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	Total Originally Reported Cost of Employer-Sponsored Health Coverage	Total Correct Cost of Employer-Sponsored Health Coverage
Position	731-745	746-760	761-775	776-790	791-805	806-820
Length	15	15	15	15	15	15

Field Name	Blank
Position	821-1024
Length	204

RCT POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-3	Record Identifier	3	Constant "RCT".
4-10	Total Number of RCW Records	7	Enter the total number of RCW Records reported since the last Employer Record (RCE Record). Right justify and zero fill.
IMPORTANT NOTE: Positions 11 - 460, 491 - 610 and 641 - 820 of the RCT Record are for totaling money amounts reported in the RCW Record for the preceding RCE Record. Complete only those total fields that summarize money fields completed in the RCW Record and leave all other total fields blank.			
11-25	Total Originally Reported Wages, Tips and Other Compensation	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.
26-40	Total Correct Wages, Tips and Other Compensation	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
41-55	Total Originally Reported Federal Income Tax Withheld	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.
56-70	Total Correct Federal Income Tax Withheld	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
71-85	Total Originally Reported Social Security Wages	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.

RCT POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
86-100	Total Correct Social Security Wages	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). If the Employer's Correct Employment Code reported in position 223 of the preceding RCE Record is Q (MQGE) or X (Railroad) and you are correcting this field, the money amount reported must be zero. Right justify and zero fill. No negative amounts.
101-115	Total Originally Reported Social Security Tax Withheld	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.
116-130	Total Correct Social Security Tax Withheld	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). If the Employer's Correct Employment Code reported in position 223 of the preceding RCE Record is Q (MQGE) or X (Railroad) and you are correcting this field, the money amount reported must be zero. Right justify and zero fill. No negative amounts.
131-145	Total Originally Reported Medicare Wages and Tips	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.
146-160	Total Correct Medicare Wages and Tips	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). This field must equal, or exceed, the sum of the Social Security Wages and Social Security Tips. Fill with blanks if the Employment Code reported in position 223 of the RCE Employer Record is X (Railroad). Right justify and zero fill. No negative amounts.

RCT POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
161-175	Total Originally Reported Medicare Tax Withheld	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.
176-190	Total Correct Medicare Tax Withheld	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Fill with blanks if the Employment Code reported in position 223 of the RCE Employer Record is X (Railroad). Right justify and zero fill. No negative amounts.
191-205	Total Originally Reported Social Security Tips	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.
206-220	Total Correct Social Security Tips	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). If the Employer's Correct Employment Code reported in position 223 of the preceding RCE Record is Q (MQGE) or X (Railroad) and you are correcting this field, the money amount reported must be zero. Right justify and zero fill. No negative amounts.
221-235	Total Originally Reported Advance Earned Income Credit	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Valid for tax years 1979 – 2010 only.**

RCT POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
236-250	Total Correct Advance Earned Income Credit	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Valid for tax years 1979 – 2010 only.** **Does not apply to Puerto Rico or American Samoa employees.**
251-265	Total Originally Reported Dependent Care Benefits	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.
266-280	Total Correct Dependent Care Benefits	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
281-295	Total Originally Reported Deferred Compensation Contributions to Section 401(k)	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.
296-310	Total Correct Deferred Compensation Contributions to Section 401(k)	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to Puerto Rico employees.**

RCT POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
311-325	Total Originally Reported Deferred Compensation Contributions to Section 403(b)	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.
326-340	Total Correct Deferred Compensation Contributions to Section 403(b)	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to Puerto Rico employees.**
341-355	Total Originally Reported Deferred Compensation Contributions to Section 408(k)(6)	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.
356-370	Total Correct Deferred Compensation Contributions to Section 408(k)(6)	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to Puerto Rico employees.**
371-385	Total Originally Reported Deferred Compensation Contributions to Section 457(b)	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.
386-400	Total Correct Deferred Compensation Contributions to Section 457(b)	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to Puerto Rico employees.**

RCT POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
401-415	Total Originally Reported Deferred Compensation Contributions to Section 501(c)(18)(D)	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer (RCE Record). Right justify and zero fill. No negative amounts.
416-430	Total Correct Deferred Compensation Contributions to Section 501(c)(18)(D)	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to Puerto Rico employees.**
431-445	Total Originally Reported Total Deferred Compensation Contributions	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **See Sections 2.6 and 2.6.1 for further information.**
446-460	Total Correct Total Deferred Compensation Contributions	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **See Sections 2.6 and 2.6.1 for further information.** **Does not apply to Puerto Rico employees.**
461-490	Blank	30	Fill with blanks. Reserved for SSA use.
491-505	Total Originally Reported Non-qualified Plan Section 457 Distributions or Contributions	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.

RCT POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
506-520	Total Correct Non-qualified Plan Section 457 Distributions or Contributions	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to Puerto Rico employees.**
521-535	Total Originally Reported Employer Contributions to a Health Savings Account	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.
536-550	Total Correct Employer Contributions to a Health Savings Account	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
551-565	Total Originally Reported Non-qualified Plan Not Section 457 Distributions or Contributions	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.
566-580	Total Correct Non-qualified Plan Not Section 457 Distributions or Contributions	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to Puerto Rico employees.**
581-595	Total Originally Reported Nontaxable Combat Pay	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE). Right justify and zero fill. No negative amounts.

RCT POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
596-610	Total Correct Nontaxable Combat Pay	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
611-640	Blank	30	Fill with blanks. Reserved for SSA use.
641-655	Total Originally Reported Employer Cost of Premiums for Group Term Life Insurance Over $50,000	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.
656-670	Total Correct Employer Cost of Premiums for Group Term Life Insurance Over $50,000	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to Puerto Rico employees.**
671-685	Total Originally Reported Income From the Exercise of Nonstatutory Stock Options	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.
686-700	Total Correct Income From the Exercise of Nonstatutory Stock Options	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to Puerto Rico employees.**
701-715	Total Originally Reported Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.

RCT POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
716-730	Total Correct Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
731-745	Total Originally Reported Designated Roth Contributions to a Section 401(k) Plan	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.
746-760	Total Correct Designated Roth Contributions to a Section 401(k) Plan	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to Puerto Rico employees.**
761-775	Total Originally Reported Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.
776-790	Total Correct Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to Puerto Rico employees.**
791-805	Total Originally Reported Cost of Employer-Sponsored Health Coverage	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**

RCT POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
806-820	Total Correct Cost of Employer-Sponsored Health Coverage	15	Enter the total for all Employee Records (RCW Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
821-1024	Blank	204	Fill with blanks. Reserved for SSA use.

5.11 RCU Record – Total Record

Field Name	Record Identifier	Number of RCO Records	Total Originally Reported Allocated Tips	Total Correct Allocated Tips	Total Originally Reported Uncollected Employee Tax on Tips	Total Correct Uncollected Employee Tax on Tips
Position	1-3	4-10	11-25	26-40	41-55	56-70
Length	3	7	15	15	15	15

Field Name	Total Originally Reported Medical Savings Account	Total Correct Medical Savings Account	Total Originally Reported Simple Retirement Account	Total Correct Simple Retirement Account	Total Originally Reported Qualified Adoption Expenses	Total Correct Qualified Adoption Expenses
Position	71-85	86-100	101-115	116-130	131-145	146-160
Length	15	15	15	15	15	15

Field Name	Total Originally Reported Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000	Total Correct Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance over $50,000	Total Originally Reported Uncollected Medicare Tax on Cost of Group Term Life Insurance over $50,000	Total Correct Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000	Total Originally Reported Income Under Section 409A on a Non-qualified Deferred Compensation Plan	Total Correct Income Under Section 409A on a Non-qualified Deferred Compensation Plan
Position	161-175	176-190	191-205	206-220	221-235	236-250
Length	15	15	15	15	15	15

Field Name	Total Originally Reported HIRE Exempt Wages and Tips	Total Correct HIRE Exempt Wages and Tips	Total Originally Reported Designated Roth Contributions Under a Governmental Section 457(b) Plan	Total Correct Designated Roth Contributions Under a Governmental Section 457(b) Plan	Blank
Position	251-265	266-280	281-295	296-310	311-1024
Length	15	15	15	15	714

RCU POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-3	Record Identifier	3	Constant "RCU".
4-10	Number of RCO Records	7	Enter the total number of RCO Records reported since the last Employer Record (RCE Record). Right justify and zero fill.
IMPORTANT NOTE: Positions 11 - 310 of the RCU Record are for totaling money amounts reported in the RCO Records for the preceding RCE Record. Complete only those total fields that summarize money fields completed in the RCO Records and leave all other total fields blank.			
11-25	Total Originally Reported Allocated Tips	15	Enter the total for all Employee Records (RCO Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.
26-40	Total Correct Allocated Tips	15	Enter the total for all Employee Records (RCO Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees**
41-55	Total Originally Reported Uncollected Employee Tax on Tips	15	Enter the total for all Employee Records (RCO Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.
56-70	Total Correct Uncollected Employee Tax on Tips	15	Enter the total for all Employee Records (RCO Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.
71-85	Total Originally Reported Medical Savings Account	15	Enter the total for all Employee Records (RCO Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.

RCU POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
86-100	Total Correct Medical Savings Account	15	Enter the total for all Employee Records (RCO Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
101-115	Total Originally Reported Simple Retirement Account	15	Enter the total for all Employee Records (RCO Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.
116-130	Total Correct Simple Retirement Account	15	Enter the total for all Employee Records (RCO Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to Puerto Rico employees.**
131-145	Total Originally Reported Qualified Adoption Expenses	15	Enter the total for all Employee Records (RCO Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.
146-160	Total Correct Qualified Adoption Expenses	15	Enter the total for all Employee Records (RCO Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
161-175	Total Originally Reported Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000	15	Enter the total for all Employee Records (RCO Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.

RCU POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
176-190	Total Correct Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000	15	Enter the total for all Employee Records (RCO Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to Puerto Rico employees.**
191-205	Total Originally Reported Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000	15	Enter the total for all Employee Records (RCO Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.
206-220	Total Correct Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000	15	Enter the total for all Employee Records (RCO Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to Puerto Rico employees.**
221-235	Total Originally Reported Income Under Section 409A on a Non-qualified Deferred Compensation Plan	15	Enter the total for all Employee Records (RCO Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts.
236-250	Total Correct Income Under Section 409A on a Non-qualified Deferred Compensation Plan	15	Enter the total for all Employee Records (RCO Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
251-265	Total Originally Reported HIRE Exempt Wages and Tips	15	Enter the total for all Employee Records (RCO Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to employment type Household (H). Valid for tax year 2010 only.**

RCU POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
266-280	Total Correct HIRE Exempt Wages and Tips	15	Enter the total for all Employee Records (RCO Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to employment type Household (H). Valid for tax year 2010 only.**
281-295	Total Originally Reported Designated Roth Contributions Under a Governmental Section 457(b) Plan	15	Enter the total for all Employee Records (RCO Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
296-310	Total Correct Designated Roth Contributions Under a Governmental Section 457(b) Plan	15	Enter the total for all Employee Records (RCO Record) reported since the last Employer Record (RCE Record). Right justify and zero fill. No negative amounts. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
311-1024	Blank	714	Fill with blanks. Reserved for SSA use.

5.12 RCV Record – State Total Record

Field Name	Record Identifier	Supplemental Data
Position	1-3	4-1024
Length	3	1021

RCV POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-3	Record Identifier	3	Constant "RCV".
4-1024	Supplemental Data	1021	To be defined by user.

5.13 RCF Record – Final Record

Field Name	Record Identifier	Number of RCW Records	Blank
Position	1-3	4-12	13-1024
Length	3	9	1012

RCF POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-3	Record Identifier	3	Constant "RCF".
4-12	Number of RCW Records	9	Enter the total number of RCW Records reported on the entire file. Right justify and zero fill.
13-1024	Blank	1012	Fill with blanks. Reserved for SSA use.

6.0 USER IDENTIFICATION (USER ID)/PASSWORD REGISTRATION INFORMATION

6.1 Obtaining a User ID/Password

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

Where can I find information about the User ID/Password?
Visit ***www.socialsecurity.gov/bso/bsowelcome.htm***.
– Select the *Register* button in the "Business Services Online" box.

When is the BSO available?
The BSO is available, including holidays:
- Monday through Friday, 5:00 a.m. to 1:00 a.m., Eastern Time
- Saturday, 5:00 a.m. to 11:00 p.m., Eastern Time
- Sunday, 8:00 a.m. to 11:30 p.m., Eastern Time

How do I get a User ID/Password?
Visit ***www.socialsecurity.gov/bso/bsowelcome.htm***.
– Select the *Register* button in the "Business Services Online" box.

How do I get a User ID/Password if I am unable to register using the BSO?
Call **1-800-772-6270** Monday through Friday, 7 a.m. to 7 p.m., Eastern Time for assistance.

What information do I have to provide to get a User ID?
- Your SSN.
- Your name as shown on your Social Security card (first name, middle initial or middle name and last name).
- Your date of birth.
- Your home street address, city, state, Zip code and country.
- Your daytime telephone number .
- Your E-Mail address to contact you.
- Your fax number (optional).

What information do I need to request Employer Services?
The EIN of the company you work for. If you are a third-party submitter, you need the EIN of your own company, not the EIN of the company(s) for which the wage report(s) is/are being submitted.

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

How do you approve my request?

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

6.2 Using a User ID/Password

How do I use the User ID I receive?

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

- As an Electronic Signature
  - ***Employer Submitter***: You will use the User ID as your signature for the file in the EFW2C format. Insert your User ID into the file in the User Identification (User ID) field in the RCA Record (positions 13-20). This should be the User ID of the person responsible for the file and attesting to its accuracy. It would generally be the same individual who would be signing the attestation statement on the Form W-3c. You will be attesting that "under penalties of perjury, you declare that you have examined this file's data and that to the best of your knowledge and belief, it is true, correct, and complete."
  - ***Third-Party or Payroll Practitioner Submitter***: You will use the User ID as your signature for the file in the User Identification (User ID) field in the RCA Record (positions 13-20). This should be the User ID of the person responsible for the file and attesting to its accuracy. This attestation is based on the information available and assurances provided by the client. You should include as part of your standard business practices a provision in your contractual agreement that requires your client to give assurances that the file you are attesting to is to the best of their knowledge true, correct and complete.
- To use the BSO
  - As a designated individual authorized by your company, you will use your User ID to use the BSO to access various online services. You'll need your User ID and password to upload files and to check the status of your file. The person uploading the file or checking the status of the file will use his or her own User ID and password. This does not have to be the same person whose User ID is inserted in the file as explained above.

How do I use my password?

- You must use the password with the User ID to access the BSO.
- If you try to access BSO and your password has expired, you will be prompted to change your password.

When may I start using my User ID and password?

Immediately.

How long may I use the User ID?

Indefinitely.

6.3 Assistance

Who should I call if I have problems with registration?

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

7.0 ACCUW2C SOFTWARE

7.1 General

What is AccuW2C 2013?

A free software you can download from the Internet to verify that your file complies with the EFW2C format for tax year 2013.

When and where can I find AccuW2C 2013?

Starting in October 2013, visit ***www.socialsecurity.gov/employer/accuwage/index.html***.

Will the AccuW2C software identify all errors in the file?

- This software identifies many, but not all, errors.
- AccuW2C does not verify names and SSNs.
- The likelihood that SSA will reject the file is greatly reduced if you correct the errors found by AccuW2C.

7.2 Assistance

Who should I call if I have a problem with the AccuW2C software?

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

8.0 BUSINESS SERVICES ONLINE (BSO) ELECTRONIC FILE UPLOAD

8.1 General

What is Electronic File Upload?

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

8.2 Accessing the BSO

Who can use BSO?

Anyone with access to the Internet.

Do I have to register to use BSO?

Yes. See Section 6 for registration information.

Is there a charge to use BSO?

No, except for the charges from your Internet service provider.

How do I connect to BSO?

Visit ***www.socialsecurity.gov/bso/bsowelcome.htm***.

How do I log in to BSO?

You will be prompted to enter your User ID and password.

8.3 Data Requirements

What are the data requirements for uploaded files?

- Data must be recorded in the ASCII-1 character set (see Appendix F).
- Any file name may be used. However, please ensure that the file is in text format. The file can be zipped.
- Scan the file for viruses before submitting it to SSA.
- We encourage you to file combined reports to avoid creating a separate file for each employer. Review Appendix E, example 3, to see how multiple employers can be combined into one file.
- We prefer files with record delimiters (CR - Carriage Return followed by LF -Line Feed). Please follow these guidelines for including carriage return/line feeds at the end of each record:.
  - Each record delimiter must consist of a carriage-return/line feed (CR/LF) and placed immediately following position 1024. Typically, this is accomplished by pressing the “Enter” key at the end of each record (i.e., after position 1024).

  - The ASCII-1 hexadecimal value for the carriage return character is 0D (zero and letter D); the ASCII-1 hexadecimal value for the line feed is 0A (zero and letter A). The ASCII-1 decimal values for the two characters are 13 and 10, respectively.
  - Each record should be followed immediately by a single record delimiter.
  - Do not place a record delimiter before the first record of the file.
- The file should contain only one submission, beginning with an RCA Record and ending with an RCF Record.
- The record length MUST be exactly 1024 bytes.

May I compress the file?

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

What compression software may I use?

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

When may I upload my files using BSO?

You may submit corrected files all year.

8.4 Additional Information

How can I receive additional information on the BSO?

- To view or print the handbook:
  - Visit ***www.socialsecurity.gov/employer/bsohbnew.htm***.
- Refer to the *Employer W-2 Filing Instructions & Information Page* for links such as *Frequently Asked Questions.*

8.5 Assistance

Who should I contact if I have problems using the BSO?

Call **1-888-772-2970** Monday through Friday, 8:30 a.m. to 4:00 p.m., Eastern Time or send an E-Mail message to *bso.support@ssa.gov*.

9.0 ELECTRONIC DATA TRANSFER (EDT) FILING

9.1 General

What is EDT?

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

Who can use EDT filing?

Federal and State agencies.

9.2 Data Requirements

What are the data requirements for EDT files?

Files must be named in accordance with the specifications provided in the EDT Guide, which is available at ***http://www.socialsecurity.gov/employer***.

- Select *Electronic Data Transfer Guide* under *Publications & Forms*.

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

- Data must be in the unpacked mode.
- We prefer data recorded in EBCDIC, but will accept ASCII.
- Each physical record (a block of logical records) must be a uniform length of 1024 characters.
- Physical records must not be prefixed by block descriptor words.
- The blocking factor must not exceed 27. We prefer 27 logical records per block.
- The block size must be a multiple of 1024 characters and must not exceed 27,648 characters.
- Choose the option in your system which permits you to designate record length and block size.
- Be sure to remove line feeds, carriage returns and all other record delimiters from your records.
- Do not use any internal labels.

May I compress the file I send you through EDT?

No.

9.3 Assistance

Who should I call if I have questions about EDT?

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

10.0 APPENDIX A - RESOURCES

If you have questions or need assistance, use one of the links below:

www.ssa-employer-custhelp.ssa.gov/
A repository of frequently asked questions (FAQ) for employer wage reporting. Use the search feature to find answers to common questions and issues.

www.socialsecurity.gov/bso/bsowelcome.htm
SSA's Business Services Online (BSO) home page: Use to log in or register for BSO services. Provides links to other useful information.

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

www.socialsecurity.gov/employer/accuwage/index.html
SSA's AccuWage and AccuW2C web page: Download the tools in order to check the formatting of your submission.

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

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

www.socialsecurity.gov/employer/bsotut.htm
SSA's BSO tutorial: Learn how to use the BSO to submit wage reports.

www.socialsecurity.gov/employer/pub.htm
SSA's Electronic Data Transfer (EDT) Guide: A guide on how to file a wage report using EDT.

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

www.irs.gov/taxtopics/tc803.html
The IRS web page for Waivers and Extensions via the Filing Information Returns Electronically (FIRE) system and additional information.

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

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

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

10.1 Social Security Wage Reporting Contacts

CALLS FROM	TELEPHONE	LOCATION
Alabama	(404) 562-1315	Atlanta, GA
Alaska	(206) 615-2125	Seattle, WA
American Samoa	(510) 970-8247	San Francisco, CA
Arizona	(510) 970-8247	San Francisco, CA
Arkansas	(866) 592-2802 x11213	Dallas, TX
California	(510) 970-8247	San Francisco, CA
Colorado	(303) 844-2364	Denver, CO
Connecticut	(617) 565-2895	Boston, MA
Delaware	(215) 597-4632	Philadelphia, PA
District of Columbia	(215) 597-4632	Philadelphia, PA
Florida	(404) 562-1315	Atlanta, GA
Georgia	(404) 562-1315	Atlanta, GA
Guam	(510) 970-8247	San Francisco, CA
Hawaii	(510) 970-8247	San Francisco, CA
Idaho	(206) 615-2125	Seattle, WA
Illinois	(312) 575-4244	Chicago, IL
Indiana	(312) 575-4244	Chicago, IL
Iowa	(816) 936-5657	Kansas City, MO
Kansas	(816) 936-5657	Kansas City, MO
Kentucky	(404) 562-1315	Atlanta, GA
Louisiana	(866) 592-2802 x11213	Dallas, TX
Maine	(617) 565-2895	Boston, MA
Maryland	(215) 597-4632	Philadelphia, PA
Massachusetts	(617) 565-2895	Boston, MA
Michigan	(312) 575-4244	Chicago, IL
Minnesota	(312) 575-4244	Chicago, IL
Mississippi	(404) 562-1315	Atlanta, GA
Missouri	(816) 936-5657	Kansas City, MO
Montana	(303) 844-2364	Denver, CO
Nebraska	(816) 936-5657	Kansas City, MO
Nevada	(510) 970-8247	San Francisco, CA
New Hampshire	(617) 565-2895	Boston, MA
New Jersey	(212) 264-1117	New York, NY
New Mexico	(866) 592-2802 x11213	Dallas, TX
New York	(212) 264-1117	New York, NY
North Carolina	(404) 562-1315	Atlanta, GA
North Dakota	(303) 844-2364	Denver, CO
Northern Mariana Islands	(510) 970-8247	San Francisco, CA
Ohio	(312) 575-4244	Chicago, IL
Oklahoma	(866) 592-2802 x11213	Dallas, TX

CALLS FROM	TELEPHONE	LOCATION
Oregon	(206) 615-2125	Seattle, WA
Pennsylvania	(215) 597-4632	Philadelphia, PA
Puerto Rico	(212) 264-1117	New York, NY
Rhode Island	(617) 565-2895	Boston, MA
South Carolina	(404) 562-1315	Atlanta, GA
South Dakota	(303) 844-2364	Denver, CO
Tennessee	(404) 562-1315	Atlanta, GA
Texas	(866) 592-2802 x11213	Dallas, TX
Utah	(303) 844-2364	Denver, CO
Vermont	(617) 565-2895	Boston, MA
Virgin Islands	(212) 264-1117	New York, NY
Virginia	(215) 597-4632	Philadelphia, PA
Washington	(206) 615-2125	Seattle, WA
West Virginia	(215) 597-4632	Philadelphia, PA
Wisconsin	(312) 575-4244	Chicago, IL
Wyoming	(303) 844-2364	Denver, CO

11.0 APPENDIX B - CORRECTABLE EFW2 FIELDS THROUGH AN EFW2C FILE

If any of the following records contain incorrect information, it is not necessary to correct them by filing an EFW2C correction:

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

Some EFW2 fields can be corrected with an EFW2C file. The table below identifies the EFW2 fields that **can** be corrected with an EFW2C file.

11.1 RE Record

RE RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
1-2	Record Identifier	2	Not Applicable
3-6	Tax Year	4	Yes (Requires **two** corrections; a decrease for the incorrect tax year and an increase for the correct tax year. See Section 2.3.)
7	Agent Indicator Code	1	No
8-16	Employer /Agent Identification Number (EIN)	9	Yes (Requires **two** corrections; a decrease for the incorrect EIN and an increase for the correct EIN. See Section 2.3.)
17-25	Agent for EIN	9	No
26	Terminating Business Indicator	1	No
27-30	Establishment Number	4	Yes (Although this field can be corrected, a W-3c along with a W-2c(s) must be present. A W-3c alone will not correct this field.)
31-39	Other EIN	9	No
40-96	Employer Name	57	No
97-118	Location Address	22	No
119-140	Delivery Address	22	No
141-162	City	22	No
163-164	State Abbreviation	2	No
165-169	ZIP Code	5	No
170-173	ZIP Code Extension	4	No

RE RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
174	Kind of Employer	1	Yes (Although this field can be corrected, a W-3c along with a W-2c(s) must be present. A W-3c alone will not correct this field.) **Does not apply to Puerto Rico employees.**
175-178	Blank	4	Not Applicable
179-201	Foreign State/Province	23	No
202-216	Foreign Postal Code	15	No
217-218	Country Code	2	No
219	Employment Code	1	Yes (Some situations require **two** corrections; a decrease for the incorrect Employment Code and an increase for the correct Employment Code. See Section 2.3.)
220	Tax Jurisdiction Code	1	No
221	Third-Party Sick Pay Indicator	1	Yes (Although this field can be corrected, a W-3c along with a W-2c(s) must be present. A W-3c alone will not correct this field.)
222-248	Employer Contact Name	27	No
249-263	Employer Contact Phone Number	15	No
264-268	Employer Contact Phone Extension	5	No
269-278	Employer Contact Fax Number	10	No
279-318	Employer Contact E-Mail/Internet	40	No
319-512	Blank	194	Not Applicable

11.2 RW Record

RW RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
1-2	Record Identifier	2	Not Applicable
3-11	Social Security Number (SSN)	9	Yes
12-26	Employee First Name	15	Yes
27-41	Employee Middle Name or Initial	15	Yes
42-61	Employee Last Name	20	Yes
62-65	Suffix	4	No
66-87	Location Address	22	No
88-109	Delivery Address	22	No
110-131	City	22	No
132-133	State Abbreviation	2	No
134-138	ZIP Code	5	No
139-142	ZIP Code Extension	4	No
143-147	Blank	5	Not Applicable
148-170	Foreign State/Province	23	No
171-185	Foreign Postal Code	15	No
186-187	Country Code	2	No
188-198	Wages, Tips and Other Compensation	11	Yes **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
199-209	Federal Income Tax Withheld	11	Yes **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
210-220	Social Security Wages	11	Yes
221-231	Social Security Tax Withheld	11	Yes
232-242	Medicare Wages and Tips	11	Yes
243-253	Medicare Tax Withheld	11	Yes
254-264	Social Security Tips	11	Yes
265-275	Advance Earned Income Credit	11	Yes **Valid for tax years 1979 – 2010 only.** **Does not apply to Puerto Rico or American Samoa employees.**

RW RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
276-286	Dependent Care Benefits	11	Yes **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
287-297	Deferred Compensation Contributions to Section 401(k)	11	Yes **Does not apply to Puerto Rico employees.**
298-308	Deferred Compensation Contributions to Section 403(b)	11	Yes **Does not apply to Puerto Rico employees.**
309-319	Deferred Compensation Contributions to Section 408(k)(6)	11	Yes **Does not apply to Puerto Rico employees.**
320-330	Deferred Compensation Contributions to Section 457(b)	11	Yes **Does not apply to Puerto Rico employees.**
331-341	Deferred Compensation Contributions to Section 501(c)(18)(D)	11	Yes **Does not apply to Puerto Rico employees.**
342-352	Blank	11	Not Applicable
353-363	Non-qualified Plan Section 457 Distributions or Contributions	11	Yes **Does not apply to Puerto Rico employees.**
364-374	Employer Contributions to a Health Savings Account	11	Yes **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
375-385	Non-qualified Plan Not Section 457 Distributions or Contributions	11	Yes **Does not apply to Puerto Rico employees.**
386-396	Nontaxable Combat Pay	11	Yes **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
397-407	Blank	11	Not Applicable
408-418	Employer Cost of Premiums for Group Term Life Insurance Over $50,000	11	Yes **Does not apply to Puerto Rico employees.**
419-429	Income from the Exercise of Nonstatutory Stock Options	11	Yes **Does not apply to Puerto Rico employees.**
430-440	Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	11	Yes **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
441-451	Designated Roth Contributions to a Section 401(k) Plan	11	Yes **Does not apply to Puerto Rico employees.**
452-462	Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	11	Yes **Does not apply to Puerto Rico employees.**
463-473	Cost of Employer-Sponsored Health Coverage	11	Yes **Does not apply to Puerto Rico or Northern Mariana Islands employees.**

RW RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
474-485	Blank	12	Not Applicable
486	Statutory Employee Indicator	1	Yes
487	Blank	1	Not Applicable
488	Retirement Plan Indicator	1	Yes
489	Third-Party Sick Pay Indicator	1	Yes
490-512	Blank	23	Not Applicable

11.3 RO Record

RO RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
1-2	Record Identifier	2	Not Applicable
3-11	Blank	9	Not Applicable
12-22	Allocated Tips	11	Yes **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
23-33	Uncollected Employee Tax on Tips	11	Yes
34-44	Medical Savings Account	11	Yes **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
45-55	Simple Retirement Account	11	Yes **Does not apply to Puerto Rico employees.**
56-66	Qualified Adoption Expenses	11	Yes **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
67-77	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000	11	Yes **Does not apply to Puerto Rico employees.**
78-88	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000	11	Yes **Does not apply to Puerto Rico employees.**
89-99	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	11	Yes **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
100-110	HIRE Exempt Wages and Tips	11	Yes
111-121	Designated Roth Contributions Under a Governmental Section 457(b) Plan	11	Yes **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
122-274	Blank	156	Not Applicable
275-285	Wages Subject to Puerto Rico Tax	11	No **Applies to Puerto Rico employees only.**
286-296	Commissions Subject to Puerto Rico Tax	11	No **Applies to Puerto Rico employees only.**
297-307	Allowances Subject to Puerto Rico Tax	11	No **Applies to Puerto Rico employees only.**
308-318	Tips Subject to Puerto Rico Tax	11	No **Applies to Puerto Rico employees only.**
319-329	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	11	No **Applies to Puerto Rico employees only.**
330-340	Puerto Rico Tax Withheld	11	No **Applies to Puerto Rico employees only.**
341-351	Retirement Fund Annual Contributions	11	No **Applies to Puerto Rico employees only.**

RO RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
352-362	Blank	11	Not Applicable
363-373	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax	11	No **Applies to Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.**
374-384	Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld	11	No **Applies to Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.**
385-512	Blank	128	Not Applicable

12.0 APPENDIX C - CORRECTABLE EFW2C FIELDS

If any of the following EFW2C records contain incorrect information, it is not necessary to correct them by filing an EFW2C correction.

- RCA Record- Submitter Record
- RCS Record - State Wage Record
- RCT Record - Total Record
- RCU Record - Total Record
- RCV Record - State Total Record
- RCF Record - Final Record

Some EFW2C fields can be corrected with an EFW2C file. The table below identifies the EFW2C fields that **can** be corrected with an EFW2C file.

12.1 RCE Record

RCE RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
1-3	Record Identifier	3	Not Applicable
4-7	Tax Year	4	Yes (Requires **two** corrections; a decrease for the incorrect tax year and an increase for the correct tax year. See Section 2.3.)
8-16	Employer's/Agent's Originally Reported EIN	9	No
17-25	Employer's/Agent's Correct EIN	9	Yes (Requires **two** corrections; a decrease for the incorrect EIN and an increase for the correct EIN. See Section 2.3.)
26	Agent Indicator Code	1	No
27-35	Agent for EIN	9	No
36-39	Employer's Originally Reported Establishment Number	4	No
40-43	Employer's Correct Establishment Number	4	Yes (Although this field can be corrected, a W-3c along with a W-2c(s) must be present. A W-3c alone will not correct this field.)
44-100	Employer's Name	57	No
101-122	Location Address	22	No
123-144	Delivery Address	22	No
145-166	City	22	No
167-168	State Abbreviation	2	No
169-173	ZIP Code	5	No
174-177	ZIP Code Extension	4	No
178-181	Blank	4	Not Applicable
182-204	Foreign State/Province	23	No
205-219	Foreign Postal Code	15	No

RCE RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
220-221	Country Code	2	No
222	Employer's Originally Reported Employment Code	1	No
223	Employer's Correct Employment Code	1	Yes (Requires **two** corrections; a decrease for the incorrect Employment Code and an increase for the correct Employment Code. See Section 2.3.)
224	Originally Reported Third-Party Sick Pay Indicator	1	No
225	Correct Third-Party Sick Pay Indicator	1	Yes (Although this field can be corrected, a W-3c along with a W-2c(s) must be present. A W-3c alone will not correct this field.)
226	Originally Reported Kind of Employer	1	No
227	Correct Kind of Employer	1	Yes (Although this field can be corrected, a W-3c along with a W-2c(s) must be present. A W-3c alone will not correct this field.) **Does not apply to Puerto Rico employees.**
228-254	Employer Contact Name	27	No
255-269	Employer Contact Phone Number	15	No
270-274	Employer Contact Phone Extension	5	No
275-284	Employer Contact Fax Number	10	No
285-324	Employer Contact E-Mail/Internet	40	No
325-1024	Blank	700	Not Applicable

12.2 RCW Record

RCW RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
1-3	Record Identifier	3	Not Applicable
4-12	Employee's Originally Reported Social Security Number (SSN)	9	No
13-21	Employee's Correct Social Security Number (SSN)	9	Yes
22-36	Employee's Originally Reported First Name	15	No
37-51	Employee's Originally Reported Middle Name or Initial	15	No
52-71	Employee's Originally Reported Last Name	20	No
72-86	Employee's Correct First Name	15	Yes
87-101	Employee's Correct Middle Name or Initial	15	Yes
102-121	Employee's Correct Last Name	20	Yes
122-143	Location Address	22	No
144-165	Delivery Address	22	No
166-187	City	22	No
188-189	State Abbreviation	2	No
190-194	ZIP Code	5	No
195-198	ZIP Code Extension	4	No
199-203	Blank	5	Not Applicable
204-226	Foreign State/Province	23	No
227-241	Foreign Postal Code	15	No
242-243	Country Code	2	No
244-254	Originally Reported Wages, Tips and Other Compensation	11	No
255-265	Correct Wages, Tips and Other Compensation	11	Yes **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees.**
266-276	Originally Reported Federal Income Tax Withheld	11	No
277-287	Correct Federal Income Tax Withheld	11	Yes **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees.**
288-298	Originally Reported Social Security Wages	11	No
299-309	Correct Social Security Wages	11	Yes

RCW RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
310-320	Originally Reported Social Security Tax Withheld	11	No
321-331	Correct Social Security Tax Withheld	11	Yes
332-342	Originally Reported Medicare Wages and Tips	11	No
343-353	Correct Medicare Wages and Tips	11	Yes
354-364	Originally Reported Medicare Tax Withheld	11	No
365-375	Correct Medicare Tax Withheld	11	Yes
376-386	Originally Reported Social Security Tips	11	No
387-397	Correct Social Security Tips	11	Yes
398-408	Originally Reported Advance Earned Income Credit	11	No
409-419	Correct Advance Earned Income Credit	11	Yes **Valid for tax years 1979 – 2010 only.** **Does not apply to Puerto Rico or American Samoa employees.**
420-430	Originally Reported Dependent Care Benefits	11	No
431-441	Correct Dependent Care Benefits	11	Yes **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees.**
442-452	Originally Reported Deferred Compensation Contributions to Section 401(k)	11	No
453-463	Correct Deferred Compensation Contributions to Section 401(k)	11	Yes **Does not apply to Puerto Rico employees.**
464-474	Originally Reported Deferred Compensation Contributions to Section 403(b)	11	No
475-485	Correct Deferred Compensation Contributions to Section 403(b)	11	Yes **Does not apply to Puerto Rico employees.**
486-496	Originally Reported Deferred Compensation Contributions to Section 408(k)(6)	11	No
497-507	Correct Deferred Compensation Contributions to Section 408(k)(6)	11	Yes **Does not apply to Puerto Rico employees.**
508-518	Originally Reported Deferred Compensation Contributions to Section 457 (b)	11	No

RCW RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
519-529	Correct Deferred Compensation Contributions to Section 457 (b)	11	Yes **Does not apply to Puerto Rico employees.**
530-540	Originally Reported Deferred Compensation Contributions to Section 501(c)(18)(D)	11	No
541-551	Correct Deferred Compensation Contributions to Section 501(c)(18)(D)	11	Yes **Does not apply to Puerto Rico employees.**
552-562	Originally Reported Total Deferred Compensation Contributions	11	No
563-573	Correct Total Deferred Compensation Contributions	11	Yes **See Sections 2.6 and 2.6.1 for further information.** **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
574-595	Blank	22	Not Applicable
596-606	Originally Reported Non-qualified Plan Section 457 Distributions or Contributions	11	No
607-617	Correct Non-qualified Plan Section 457 Distributions or Contributions	11	Yes **Does not apply to Puerto Rico employees.**
618-628	Originally Reported Employer Contributions to a Health Savings Account	11	No
629-639	Correct Employer Contributions to a Health Savings Account	11	Yes **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
640-650	Originally Reported Non-qualified Plan Not Section 457 Distributions or Contributions	11	No
651-661	Correct Non-qualified Plan Not Section 457 Distributions or Contributions	11	Yes **Does not apply to Puerto Rico employees.**
662-672	Originally Reported Nontaxable Combat Pay	11	No
673-683	Correct Nontaxable Combat Pay	11	Yes **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
684-705	Blank	22	Not Applicable
706-716	Originally Reported Employer Cost of Premiums for Group Term Life Insurance Over $50,000	11	No
717-727	Correct Employer Cost of Premiums for Group Term Life Insurance Over $50,000	11	Yes **Does not apply to Puerto Rico employees.**

RCW RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
728-738	Originally Reported Income from the Exercise of Non-statutory Stock Options	11	No
739-749	Correct Income from the Exercise of Non-statutory Stock Options	11	Yes **Does not apply to Puerto Rico employees.**
750-760	Originally Reported Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	11	No
761-771	Correct Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	11	Yes **Does not apply to Puerto Rico or Northern Mariana employees.**
772-782	Originally Reported Designated Roth Contributions to a Section 401(k) Plan	11	No
783-793	Correct Designated Roth Contributions to a Section 401(k) Plan	11	Yes **Does not apply to Puerto Rico employees.**
794-804	Originally Reported Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	11	No
805-815	Correct Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	11	Yes **Does not apply to Puerto Rico employees.**
816-826	Originally Reported Cost of Employer-Sponsored Health Coverage	11	No **Does not apply to Puerto Rico or Northern Mariana employees.**
827-837	Correct Cost of Employer-Sponsored Health Coverage	11	Yes **Does not apply to Puerto Rico or Northern Mariana employees.**
838-1002	Blank	165	Not Applicable
1003	Originally Reported Statutory Employee Indicator	1	No
1004	Correct Statutory Employee Indicator	1	Yes
1005	Originally Reported Retirement Plan Indicator	1	No
1006	Correct Retirement Plan Indicator	1	Yes
1007	Originally Reported Third-Party Sick Pay Indicator	1	No
1008	Correct Third-Party Sick Pay Indicator	1	Yes
1009-1024	Blank	16	Not Applicable

12.3 RCO Record

RCO RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
1-3	Record Identifier	3	Not Applicable
4-12	Blank	9	Not Applicable
13-23	Originally Reported Allocated Tips	11	No
24-34	Correct Allocated Tips	11	Yes **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
35-45	Originally Reported Uncollected Employee Tax on Tips	11	No
46-56	Correct Uncollected Employee Tax on Tips	11	Yes
57-67	Originally Reported Medical Savings Account	11	No
68-78	Correct Medical Savings Account	11	Yes **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
79-89	Originally Reported Simple Retirement Account	11	No
90-100	Correct Simple Retirement Account	11	Yes **Does not apply to Puerto Rico employees.**
101-111	Originally Reported Qualified Adoption Expenses	11	No
112-122	Correct Qualified Adoption Expenses	11	Yes **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
123-133	Originally Reported Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000	11	No
134-144	Correct Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000	11	Yes **Does not apply to Puerto Rico employees.**
145-155	Originally Reported Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000	11	No
156-166	Correct Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000	11	Yes **Does not apply to Puerto Rico employees.**
167-177	Originally Reported Income Under Section 409A on a Non-qualified Deferred Compensation Plan	11	No

RCO RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
178-188	Correct Income Under Section 409A on a Non-qualified Deferred Compensation Plan	11	Yes **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
189-199	Originally Reported HIRE Exempt Wages and Tips	11	Yes
200-210	Correct HIRE Exempt Wages and Tips	11	Yes
211-221	Originally Reported Designated Roth Contributions Under a Governmental Section 457(b) Plan	11	No **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
222-231	Correct Designated Roth Contributions Under a Governmental Section 457(b) Plan	11	Yes **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
233-1024	Blank	792	Not Applicable

13.0 APPENDIX D - EXAMPLE OF REPORTING W-2C INFORMATION

Background
The ABC Corporation issued two W-2s to an employee with an SSN of 999-55-8888. The amount of Social Security Wages on the second W-2 was incorrect and needs to be corrected to $3,000.00.

Original W-2s Submitted	**W-2 (#1)**	**W-2 (#2)**
Social Security Wages	9000.00	5000.00
Social Security Tax	675.00	225.00
Wages, Tips and Other Compensation	9000.00	3000.00
Federal Income Tax Withheld	1800.00	600.00

Correction Techniques
This problem can be corrected by (1) preparing and submitting a W-2c for the incorrect W-2, *or* (2) preparing and submitting a W-2c that combines and corrects the data reported on both W-2s. Examples of these correction techniques are shown below.

Method #1:
- Prepare and submit a W-2c for the incorrect W-2, where:

	Original	**Correct**
Social Security Wages	5000.00	3000.00

Method #2:
- Prepare and submit a W-2c that combines the data reported on both W-2s:

First, compute combined originally reported Social Security Wages:

	9000.00	(Social Security Wages originally reported on W-2 #1)
	+ 5000.00	(Social Security Wages originally reported on W-2 #2)
A	14000.00	(combined Social Security Wages originally reported)

Second, compute the combined correct amount of Social Security Wages C by subtracting the difference B between originally reported and correct Social Security Wages from the originally reported combined Social Security Wages A.

A	14000.00	(combined Social Security Wages originally reported)
B	- 2000.00	(difference between reported and correct Social Security Wages)
C	12000.00	(combined correct Social Security Wages)

Finally, prepare and submit the W-2c, with the combined correct Social Security Wages:

	Original	**Correct**
Social Security Wages	14000.00	12000.00

14.0 APPENDIX E - RECORD SEQUENCING EXAMPLES

Each example makes use of only a small number of employees and employers. Actual EFW2C files may contain many more employees and employers than these examples. If only a small number of corrections to a previously filed W-2 data or EFW2 file is being made, they are not required to be filed electronically; however, doing so will enhance the timeliness and accuracy of the corrections process.

14.1 Record Sequencing Examples

EXAMPLE 1 A company needs to submit form W-2c information for three of its employees. The company has one EIN, no Establishments and only one employment code. The file should be sequenced as follows:	**EXAMPLE 2** A local government agency needs to submit Form W-2c information for four of its employees. One employee works in employment code "R" (Regular) and the other three employees work in employment code "Q" - Medicare Qualified Government Employment (MQGE). The file should be sequenced as follows:
RCA (ACE TRUCKERS) RCE (Ace Truckers) RCW RCW RCW RCT RCF	RCA (COUNTY PAYROLL) RCE (County DPW – Regular Employee) RCW RCT RCE (County DPW – MQGE Employees) RCW RCW RCW RCT RCF

EXAMPLE 3 The SMF Corporation needs to submit form W-2c information for one of its employees in Establishment 0001, for two of its employees in Establishment 0002 and for three employees in a subsidiary corporation with a different EIN. The file should be sequenced as follows:	**EXAMPLE 4** The ABC company needs to submit Form W-2c information for two of its employees correcting information on the RCW and RCO Records. The ABC Company is also required by the State to submit correction information on the RCS Record. The file should be sequenced as follows:
RCA (SMF CORPORATION) RCE (SMF Corporation - Establishment 0001) RCW RCT RCE (SMF Corporation - Establishment 0002) RCW RCW RCT RCE (SMF Industries, Inc – a Subsidiary) RCW RCW RCT RCF	RCA (ABC COMPANY) RCE (ABC Company) RCW RCO RCS RCW RCO RCS RCT RCU RCV RCF

15.0 APPENDIX F - ACCEPTABLE CHARACTER SETS

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

15.1 Examples of Commonly Used Characters

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

16.0 APPENDIX G - POSTAL ABBREVIATIONS AND NUMERIC CODES

16.1 U.S. States

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

Use on RCS State Wage Records only

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

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

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

17.0 APPENDIX H - COUNTRY CODES

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

17.1 Country Code Chart

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

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

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

COUNTRY	CODE
Liberia	LI
Libya	LY
Liechtenstein	LS
Lithuania	LH
Luxembourg	LU
Macau	MC
Macedonia	MK
Madagascar	MA
Malawi	MI
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Man, Isle of	IM
Marshall Islands	RM
Martinique	MB
Mauritania	MR
Mauritius	MP
Mayotte	MF
Mexico	MX
Micronesia, Federated States of	FM
Midway Islands	MQ
Moldova	MD
Monaco	MN
Mongolia	MG
Montenegro	MJ
Montserrat	MH
Morocco	MO
Mozambique	MZ
Namibia	WA
Nauru	NR
Navassa Island	BQ
Nepal	NP
Netherlands	NL
New Caledonia	NC
New Zealand	NZ
Nicaragua	NU
Niger	NG
Nigeria	NI
Niue	NE
No Man's Land	NM
Norfolk Island	NF
Northern Ireland	UK
Norway	NO
Oman	MU
Pakistan	PK
Palau	PS
Palmyra Atoll	LQ
Panama	PM
Papua New Guinea	PP
Paracel Islands	PF
Paraguay	PA

COUNTRY	CODE
Peru	PE
Philippines	RP
Pitcairn Island	PC
Poland	PL
Portugal	PO
Qatar	QA
Reunion	RE
Romania	RO
Russia	RS
Rwanda	RW
St Barthelemy	TB
St Helena	SH
St Kitts and Nevis	SC
St Lucia	ST
St Martin	RN
St Pierre and Miquelon	SB
St Vincent and the Grenadines	VC
Samoa	WS
San Marino	SM
Sao Tome and Principe	TP
Saudi Arabia	SA
Scotland	UK
Senegal	SG
Serbia	RI
Seychelles	SE
Sierra Leone	SL
Singapore	SN
Sint Maarten	NN
Slovakia	LO
Slovenia	SI
Solomon Islands	BP
Somalia	SO
South Africa	SF
South Georgia and South Sandwich Islands	SX
South Sudan	OD
Spain	SP
Spratly Islands	PG
Sri Lanka	CE
Sudan	SU
Suriname	NS
Svalbard	SV
Swaziland	WZ
Sweden	SW
Switzerland	SZ
Syria	SY
Taiwan	TW
Tajikistan	TI
Tanzania, United Republic of	TZ
Thailand	TH
Timor-Leste	TT
Togo	TO

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

18.0 APPENDIX I – MAXIMUM WAGE AND TAX TABLE

YEAR	SOCIAL SECURITY				MEDICARE		
	Employer and Employee Tax Rate	Maximum Amount of Taxed Earnings	Employee Maximum Annual Tax	Minimum Household Covered Wages	Employer and Employee Tax Rate	Maximum Amount of Taxed Earnings	Employee Maximum Annual Tax
2013	6.200 %	$113,700.00	$7,049.40	$1,800.00	1.450%	No Maximum *0.9% tax increase in excess of $200,000	No Maximum
2012 -------- 2012	6.200 % Employer ---------- 4.200 % Employee	$110,100.00 ---------- $110,100.00	$6,826.20 ---------- $4,624.20	$1,800.00 ---------- $1,800.00	1.450% ---------- 1.450%	No Maximum ---------- No Maximum	No Maximum ---------- No Maximum
2011 -------- 2011	6.200 % Employer ---------- 4.200 % Employee	$106,800.00 ---------- $106,800.00	$6,621.60 ---------- $4,485.60	$1,700.00 ---------- $1,700.00	1.450% ---------- 1.450%	No Maximum ---------- No Maximum	No Maximum ---------- No Maximum
2010	6.200 %	$106,800.00	$6,621.60	$1,700.00	1.450%	No Maximum	No Maximum
2009	6.200 %	$106,800.00	$6,621.60	$1,700.00	1.450%	No Maximum	No Maximum
2008	6.200%	$102,000.00	$6,324.00	$1,600.00	1.450%	No Maximum	No Maximum
2007	6.200%	$97,500.00	$6,045.00	$1,500.00	1.450%	No Maximum	No Maximum
2006	6.200 %	$94,200.00	$5,840.40	$1,500.00	1.450%	No Maximum	No Maximum
2005	6.200 %	$90,000.00	$5,580.00	$1,400.00	1.450%	No Maximum	No Maximum
2004	6.200 %	$87,900.00	$5,449.80	$1,400.00	1.450 %	No Maximum	No Maximum
2003	6.200 %	$87,000.00	$5,394.00	$1,400.00	1.450 %	No Maximum	No Maximum
2002	6.200 %	$84,900.00	$5,263.80	$1,300.00	1.450 %	No Maximum	No Maximum
2001	6.200 %	$80,400.00	$4,984.80	$1,300.00	1.450 %	No Maximum	No Maximum
2000	6.200 %	$76,200.00	$4,724.40	$1,200.00	1.450 %	No Maximum	No Maximum
1999	6.200 %	$72,600.00	$4,501.20	$1,100.00	1.450 %	No Maximum	No Maximum
1998	6.200 %	$68,400.00	$4,240.80	$1,100.00	1.450 %	No Maximum	No Maximum
1997	6.200 %	$65,400.00	$4,054.80	$1,000.00	1.450 %	No Maximum	No Maximum
1996	6.200 %	$62,700.00	$3,887.40	$1,000.00	1.450 %	No Maximum	No Maximum

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

YEAR	SOCIAL SECURITY				MEDICARE		
	Employer and Employee Tax Rate	Maximum Amount of Taxed Earnings	Employee Maximum Annual Tax	Minimum Household Covered Wages	Employer and Employee Tax Rate	Maximum Amount of Taxed Earnings	Employee Maximum Annual Tax
1995	6.200 %	$61,200.00	$3,794.40	$1,000.00	1.450 %	No Maximum	No Maximum
1994	6.200 %	$60,600.00	$3,757.20	--	1.450 %	No Maximum	No Maximum
1993	6.200 %	$57,600.00	$3,571.20	--	1.450 %	$135,000.00	$1,957.50
1992	6.200 %	$55,500.00	$3,441.00	--	1.450 %	$130,200.00	$1,887.90
1991	6.200 %	$53,400.00	$3,310.80	--	1.450 %	$125,000.00	$1,812.50
1990	7.650 %	$51,300.00	$3,924.45	--	--	$51,300.00	--
1989	7.510 %	$48,000.00	$3,604.80	--	--	$48,000.00	--
1988	7.510 %	$45,000.00	$3,379.50	--	--	$45,000.00	--
1987	7.150 %	$43,800.00	$3,131.70	--	--	$43,800.00	--
1986	7.150 %	$42,000.00	$3,003.00	--	--	$42,000.00	--
1985	7.050 %	$39,600.00	$2,791.80	--	--	$39,600.00	--
1984	7.000 %	$37,800.00	$2,646.00	--	--	$37,800.00	--
1983	6.700 %	$35,700.00	$2,391.90	--	--	$35,700.00	--
1982	6.700 %	$32,400.00	$2,170.80	--	--	Not applicable	--
1981	6.650 %	$29,700.00	$1,975.05	--	--	Not applicable	--
1980	6.130 %	$25,900.00	$1,587.67	--	--	Not applicable	--
1979	6.130 %	$22,900.00	$1,403.77	--	--	Not applicable	--
1978	6.050 %	$17,700.00	$1,070.85	--	--	Not applicable	--

19.0 APPENDIX J – ACCEPTABLE TOP-LEVEL E-MAIL DOMAINS

Refer to Section 5.0 Record Specifications for correctly formatting an E-Mail address for SSA's purposes.

AC	BJ	CX	GI	IT	MD	NI	SA	TM
AD	BM	CY	GL	JE	ME	NL	SB	TN
AE	BN	CZ	GM	JM	MG	NO	SC	TO
AERO	BO	DE	GN	JO	MH	NP	SD	TP
AF	BR	DJ	GOV	JOBS	MIL	NR	SE	TR
AG	BS	DK	GP	JP	MK	NU	SG	TRAVEL
AI	BT	DM	GQ	KE	ML	NZ	SH	TT
AL	BV	DO	GR	KG	MM	OM	SI	TV
AM	BW	DZ	GS	KH	MN	ORG	SJ	TW
AN	BY	EC	GT	KI	MO	PA	SK	TZ
AO	BZ	EDU	GU	KM	MOBI	PE	SL	UA
AQ	CA	EE	GW	KN	MP	PF	SM	UG
AR	CAT	EG	GY	KP	MQ	PG	SN	UK
ARPA	CC	ER	HK	KR	MR	PH	SO	US
AS	CD	ES	HM	KW	MS	PK	SR	UY
ASIA	CF	ET	HN	KY	MT	PL	ST	UZ
AT	CG	EU	HR	KZ	MU	PM	SU	VA
AU	CH	FI	HT	LA	MUSEUM	PN	SV	VC
AW	CI	FJ	HU	LB	MV	PR	SX	VE
AX	CK	FK	ID	LC	MW	PRO	SY	VG
AZ	CL	FM	IE	LI	MX	PS	SZ	VI
BA	CM	FO	IL	LK	MY	PT	TC	VN
BB	CN	FR	IM	LR	MZ	PW	TD	VU
BD	CO	GA	IN	LS	NA	PY	TEL	WF
BE	COM	GB	INFO	LT	NAME	QA	TF	WS
BF	COOP	GD	INT	LU	NC	RE	TG	YE
BG	CR	GE	IO	LV	NE	RO	TH	YT
BH	CU	GF	IQ	LY	NET	RS	TJ	ZA
BI	CV	GG	IR	MA	NF	RU	TK	ZM
BIZ	CW	GH	IS	MC	NG	RW	TL	ZW

20.0 APPENDIX K - GLOSSARY

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

TERM	DESCRIPTION
EFW2C	Specifications for Filing Forms W-2C Electronically (EFW2C). Specifications for submitting W-2c (Correction) Copy A information to SSA.
EIN	Employer Identification Number. A nine digit number assigned by the IRS to an organization for Federal tax reporting purposes.
ESLO	Employer Services Liaison Officer. SSA's wage reporting specialists located in regional offices across the country to assist with a variety of wage reporting issues.
Establishment number	A four-position identifier determined by the employer which further distinguishes the employer reported in an RCE Record.
File (or wage file)	Wage data in the EFW2C format that begins with an RCA Record and ends with an RCF Record.
Form 2678	Employer Appointment of Agent. An IRS form used to request an agent.
Form 499R-2/W-2PR	A bilingual form sent to SSA, used to report wage and tax data for employees in Puerto Rico.
Form 499R-2c/W-2cPR	A bilingual form sent to SSA used to correct a previously filed form 499R-2/W-2PR.
Form 8508	An IRS form used to request from IRS a waiver from filing W-2c reports electronically.
Form W-2	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees.
Form W-2AS	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in American Samoa.
Form W-2c	Corrected Wage and Tax Statement. An IRS form sent to SSA used to correct W-2 Copy A information.
Form W-2CM	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in Northern Mariana Islands.
Form W-2GU	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in Guam.
Form W-2VI	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in the Virgin Islands.
Form W-3	Transmittal of Wage and Tax Statements. An IRS form sent to SSA with Forms W-2.
Form W-3c	Transmittal of Corrected Wage and Tax Statements. An IRS form sent to SSA with Forms W-2c.
Form W-3cPR	Transmittal of Corrected Income and Tax Statements. An IRS transmittal form sent to SSA with Forms 499-2c/W-2cPR for employees in Puerto Rico.
Form W-3SS	Transmittal of Wage and Tax Statements. An IRS transmittal form sent to SSA with Forms W-2GU, W-2AS, W-2VI and W-2CM.
Hexadecimal	A numbering system using base 16 rather than base 10.

TERM	DESCRIPTION
IANA	Internet Assigned Numbers Authority. The entity that oversees Internet Protocol (IP) addresses, top-level domain and Internet protocol code point allocations.
IRS	Internal Revenue Service
Logical record	For the purpose of this publication, any of the required or optional records defined in Section 4.
MQGE	Medicare Qualified Government Employment. This applies to Federal, State and local employees who have wages that are subject to ONLY the health insurance tax but not Social Security.
NACTP	National Association of Computerized Tax Processors. The NACTP issues a four-digit numeric vendor code to identify software vendors.
Physical record	A number of logical records grouped and written together as a single unit for electronic or EDT submissions.
Reporting representative	An individual or organization authorized to submit wage and tax reports for one or more employers.
Retirement plan indicator	An indicator used when an employee has participated in an employer maintained retirement plan or a collectively bargained plan; this indicator is not applicable for nonqualified plan or section 457 plan contributions.
SSA	Social Security Administration
SSN	Social Security Number. A nine-digit number assigned by the Social Security Administration.
State employer account number	A number assigned by a State to an employer for the purpose of filing wage and tax reports to State or local government taxing agencies.
Statutory employee indicator	An indicator used when employee wages are subject to Social Security and Medicare withholding but not to Federal income tax withholding.
Submitter	Person, organization, or reporting representative submitting a file to SSA.
Third-party sick pay indicator	An indicator used when a third-party sick pay payer files a W-2 for an insured's employee or an employer reporting sick pay payments made by a third party.
Top-level domain	The right-most label (everything after the last dot) in the E-Mail address.
User ID	User Identification, formerly Personal Identification Number (PIN). The equivalent of one's electronic signature to access BSO Internet services.
USPS	United States Postal Service
Wage report (or report)	An electronic equivalent to the paper Form W-3c with its associated paper Form(s) W-2c.
WFID	Wage File Identifier. A unique number assigned by SSA to a submission.

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