

EFW2 Reporting for Municipal Income Tax (2012)

The file submitted for municipal income tax must include all of the records that are submitted to the Social Security Administration for W2 wage reporting in the EFW2 format. This file in the EFW2 format must meet the same requirements as the Social Security Administration. The file must include all of the following record types:

- RA - Submitter Record
- RE - Employer Record
- RW - Wage Record
- RT - Total Record
- RF - Final Record

In addition to the above records required by the Social Security Administration, the file must contain a supplemental record for each employee having local municipal income taxes reported. The description of this supplemental record can be found in the Social Security Administration Publication No. 42-007 (Specifications for Filing Forms W2 Electronically (EFW2) for Tax Year 2012). The following are required fields in the supplemental record (RS) used for reporting local municipal income tax.

1. Record Identification must be 'RS'
2. Taxing Entity Code must contain the description or code of the locality where taxes were withheld.
THIS CAN BE THE FIRST FIVE LETTERS OF THE CITY NAME.
3. Employee Social Security Number
4. Employee First Name
5. Employee Middle Name or Initial (optional)
6. Employee Last Name
7. Employee Name Suffix (optional)
8. Location Address (optional)
9. Delivery Address
10. City
11. State
12. Zip Code
13. Zip Code Extension (optional)
14. Foreign State/Province (optional)
15. Foreign Postal Code (optional)
16. Country Code (optional)
- 17. Tax Type Code (must contain 'C' for City Income Tax)**
18. Local Taxable Wages (zero fill and right justify with no negative amounts or decimals)
19. Local Income Tax (zero fill and right justify with no negative amounts or decimals)

The following is a copy of the EFW2 record definition for the 'RS' (state record) record type taken from the Social Security Administration publication.

CODE RS - State Record

RS POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RS".
3-4	State Code	2	Enter the appropriate postal NUMERIC Code (see Appendix F).
5-9	Taxing Entity Code	5	Defined by State/local agency.
10-18	Social Security Number (SSN)	9	Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. If no SSN is available, enter zeros.
19-33	Employee First Name	15	Enter the employee's first name as shown on the SSN card. Left justify and fill with blanks.
34-48	Employee Middle Name or Initial	15	If applicable, enter the employee's middle name or initial as shown on the SSN card. Left justify and fill with blanks. Otherwise, fill with blanks.
49-68	Employee Last Name	20	Enter the employee's last name as shown on the SSN card. Left justify and fill with blanks.
69-72	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR, JR Left justify and fill with blanks. Otherwise, fill with blanks.
73-94	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
95-116	Delivery Address	22	Enter the employee's delivery address. Left justify and fill with blanks.
117-138	City	22	Enter the employee's city. Left justify and fill with blanks.
139-140	State Abbreviation	2	Enter the employee's State or commonwealth/territory. Use a postal abbreviation as shown in Appendix F. For a foreign address, fill with blanks.
141-145	ZIP Code	5	Enter the employee's ZIP code. For a foreign address, fill with blanks.
146-149	ZIP Code Extension	4	Enter the employee's four-digit extension of the ZIP code. If not applicable, fill with blanks.

CODE RS - State Record (Continued)

RS POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
150-154	Blank	5	Fill with blanks. Reserved for SSA use.
155-177	Foreign State/ Province	23	If applicable, enter the employee's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
178-192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
193-194	Country Code	2	If one of the following applies, fill with blanks: <ul style="list-style-type: none"> • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands <p>Otherwise, enter the employee's applicable Country Code (see Appendix G).</p>
195-196	Optional Code	2	Defined by State/local agency. Applies to unemployment reporting.
197-202	Reporting Period	6	Enter the last month and four-digit year for the calendar quarter for which this report applies; e.g., "032012" for January through March of 2012. Applies to unemployment reporting.
203-213	State Quarterly Unemployment Insurance Total Wages	11	Right justify and zero fill. Applies to unemployment reporting.
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Right justify and zero fill. Applies to unemployment reporting.
225-226	Number of Weeks Worked	2	Defined by State/local agency. Applies to unemployment reporting.
227-234	Date First Employed	8	Enter the month, day and four-digit year; e.g., "01312012." Applies to unemployment reporting.

CODE RS - State Record (Continued)

RS POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
235-242	Date of Separation	8	Enter the month, day and four-digit year; e.g., "01312012." Applies to unemployment reporting.
243-247	Blank	5	Fill with blanks. Reserved for SSA use.
248-267	State Employer Account Number	20	See Glossary, Appendix I. Applies to unemployment reporting.
268-273	Blank	6	Fill with blanks. Reserved for SSA use.
274-275	State Code	2	Enter the appropriate postal NUMERIC Code (see Appendix F). Applies to income tax reporting.
276-286	State Taxable Wages	11	Right justify and zero fill. Applies to income tax reporting.
287-297	State Income Tax Withheld	11	Right justify and zero fill. Applies to income tax reporting.
298-307	Other State Data	10	Defined by State/local agency. Applies to income tax reporting.
308	Tax Type Code	1	Enter the appropriate code for entries in fields 309 – 330: • C = City Income Tax • D = County Income Tax • E = School District Income Tax • F = Other Income Tax Applies to income tax reporting.
309-319	Local Taxable Wages	11	To be defined by State/local agency. Applies to income tax reporting.
320-330	Local Income Tax Withheld	11	To be defined by State/local agency. Applies to income tax reporting.
331-337	State Control Number	7	Optional. Applies to income tax reporting.
338-412	Supplemental Data 1	75	To be defined by user.
413-487	Supplemental Data 2	75	To be defined by user.
488-512	Blank	25	Fill with blanks. Reserved for SSA use.

Employers!

Before submitting your file to the municipality, ask yourself these questions:

- Is there an RW record for every RS record?
- Is there a "C" in position 308 for each RS record?
- Does your file have all additional required records? (RA, RE, RT, RF)