



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

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

Look Inside For:

- What's New
- Filing Reminders
- Future Changes

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

## *WHAT'S NEW*

### **Record Changes**

For tax year 2025, there are no record layout changes.

### **Other Changes**

- The Social Security Wage Base for tax year 2025 is \$176,100.
- The employer and employee tax rate for Social Security will be withheld at 6.2 percent (up to \$10,918.20).
- The 2025 Social Security and Medicare coverage threshold for Household wages is \$2,800.
- **Appendix J - 18.0 – Maximum Wage and Tax Table:** This table has been modified to include tax year 2025 Social Security wage amount changes, including Household wages.
- Some editorial changes and corrections for clarification have also been made.
- Submitter Contact E-Nail/Internet, Employer Delivery Address, City, State Abbreviation, Zip Code, Contact Name, Phone Number, and E-Mail/Internet are now **Required Fields**.

### **How to Complete the Social Security Number (SSN) Fields When Correcting an SSN**

If the Employee's Originally Reported SSN is entered in the RCW (Employee) Record (positions 4-12), then the Employee's Correct SSN (positions 13-21) must also be entered.

### **How to Complete Money Fields When Correcting the Money Field**

- If either the Originally Reported or Correct iteration of a money field is **numeric**, both must be numeric.
- If either the Originally Reported or Correct iteration of a money field is **blank**, both must be blank.
- This applies to all money fields on either the RCW (Employee) or RCO (Employee Optional) Records.

### **Special Instructions for Medical Teaching Hospitals**

If submitting corrections pursuant to the Internal Revenue Service (IRS) resolution for medical teaching hospitals, please contact your Social Security Wage Reporting contact.

### **Common Conditions That Will Cause the Social Security Administration (SSA) to Reject an Electronic Wage File**

SSA will reject **electronic files** if the following conditions are present.

#### **Medicare Qualified Government Employment Errors**

- If the Employer's **Correct** Employment Code is Medicare Qualified Government Employment (MQGE) (Q), the report must not contain Correct Social Security Wages, Correct Social Security Tips and Correct Social Security Tax.

#### **Railroad Errors**

- If the Employer's **Correct** Employment Code is Railroad (X), the report must not contain a W-2c with Correct Social Security Wages, Correct Social Security Tips, Correct Social Security Tax, Correct Medicare Wages and Tips and/or Correct Medicare Tax greater than zero.

#### **Empty Reports**

- If all employee W-2c's in the report are empty, SSA will reject the wage file. However, the following are exceptions to this rule for processing:

- ✓ If the Originally Reported SSN and Name is entered in the RCW Record, the Correct SSN and Name must also be entered.
- ✓ If one or more employee indicators (Statutory Employee, Third Party Sick Pay and Retirement Plan) are being corrected, then the Correct SSN and Name must be entered.
- ✓ The Correct SSN and Name must be entered if correcting a money field (both Originally Reported and Correct numeric money amounts must be entered).

### **Incorrect Tax Year Reporting for “Deferred Compensation Combined” Money Field**

- If the RCE (Employer) Record Tax Year is **not 1987 – 2005**, do **not** use the Total Deferred Compensation Contributions money field (positions 446 – 460) in the RCT (Total) Record to summarize any of the Deferred Compensation money fields such as 401(k), 403(B), 408(K)(6), 457(b), 501(C)(18)(D), etc.
  - ✓ The Originally Reported and Correct Total Deferred Compensation Contributions money fields in the RCW (Employee) and RCT (Total) Record are only valid if the tax year reported is **1987 – 2005**; and
  - ✓ You were trying to correct this money field reported in the former Technical Information Bulletin (**TIB**) format.
  - ✓ Please see Section 2.6.1 (Correcting Deferred Compensation Originally Reported in TIB Format) for additional information.

### **Common Conditions That Will Cause SSA to Reject an Electronic or Paper Wage File**

SSA will **reject electronic and paper** wage files if the following conditions are not met.

### **Household Reporting**

- If the tax year is 1994 and later and the Employer’s **Correct** Employment Code is Household (H), the **sum of W-2c Originally Reported** Social Security Wages and **Originally Reported** Social Security Tips is greater than zero and less than the yearly Social Security minimum covered amount for Household earnings.
- Additionally, if the tax year is 1994 and later and the Employer’s **Correct** Employment Code is Household (H), the **sum of W-2c Correct** Social Security Wages and **Correct** Social Security Tips is greater than zero and less than the yearly Social Security minimum covered amount for Household earnings.
- Please see Internal Revenue Service (IRS) Publication 926, Household Employer’s Tax Guide, for additional information.

### **Reports with Social Security Wages and/or Tips and Medicare Wages and Tips - Relational Edits for Tax Years 1983 to 1990 or Greater Than 1990**

- If the W-2c Correct Medicare Wages and Tips, W-2c Correct Social Security Wages and W-2c Correct Social Security Tips fields are numeric (all three money fields must be present) then:
  - ✓ For tax years 1983 to 1990, Correct Medicare Wages and Tips should be equal to the **sum of** Correct Social Security Wages and Correct Social Security Tips.
  - ✓ For tax years greater than 1990, Correct Medicare Wages and Tips should be equal to or greater than the **sum of** Correct Social Security Wages and Correct Social Security Tips.
- If the W-2c Correct Medicare Wages and Tips is numeric, W-2c Correct Social Security Wages is numeric, or blank or W-2c Correct Social Security Tips is numeric or blank then:
  - ✓ For tax years 1983 to 1990, Correct Medicare Wages and Tips should be equal to the **sum of** Correct Social Security Wages and Correct Social Security Tips.

- ✓ For tax years greater than 1990, Correct Medicare Wages and Tips should be equal to or greater than the **sum of** Correct Social Security Wages and Correct Social Security Tips. (Please refer to the example in Section 2.2.1.)

**What Happens if SSA Rejects My Electronic or Paper Wage File?**

If the above conditions occur in an **electronic wage file**, SSA will notify the submitter by E-Mail or postal mail to correct their wage file, retest in AccuWage Online and resubmit the wage file to SSA. To ensure prompt notification, please verify that your E-Mail address in the RCA (Submitter) Record is correct and complete.

If the above conditions occur in a **paper wage file**, SSA will notify the employer by E-Mail or postal mail to correct the wage file and resubmit a wage file to SSA.

If you wish to view your errors online via Business Services Online (BSO), please visit [www.socialsecurity.gov/employer/](http://www.socialsecurity.gov/employer/) and follow the instructions to log in or register to use the online suite of services.

## ***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 **2025**, BSO filers may upload their files beginning on **December 8, 2025**.
- For tax year **2025**, Electronic Data Transfer (EDT) filers may transmit their files beginning on **December 8, 2025**.

### **Other Filing Reminders**

- SSA will not accept SSNs that only show the last four digits (xxx-xxx-1234).
- SSA's BSO no longer accepts incorrectly formatted W-2c files. Please test your wage file through AccuWage Online (within BSO) before uploading your wage file. For additional information, please visit SSA's AccuWage Online website [www.socialsecurity.gov/employer/accuwage](http://www.socialsecurity.gov/employer/accuwage).
- SSA encourages the use of AccuWage Online to test your correction files. (See Section 7.)
- SSA is not able to process multiple data files in a .ZIP file. Upload and send only one wage file at a time. Please see Section 8.3 (Data Requirements) for additional information.
- If you are running anti-spam software, be sure to configure it so that SSA correspondence is not identified as spam.
- Make sure that your data file is in text format.
- Make sure each data file submitted is complete (RCA through RCF Records).
- All submitters must obtain a BSO User Identification (ID) through our registration process (see Section (6) and must enter that BSO User ID in the RCA Record.
- Make sure the BSO User ID assigned to the employee who is attesting to the accuracy of the W-2c data is included in the RCA Submitter Record. See Section 6 (User Identification (User ID)/Password Registration Information) 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 10 or more informational returns 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.)
- If your organization files on behalf of multiple employers, include no more than 500,000 RCW (Employee) Records or 25,000 RCE (Employer) 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 (Employer) Record for the next employer in the submission; or
  - An RCF (Final) Record if this is the last report in the submission.
- If no RCS (State) Records are prepared, do not prepare an RCV (State Total) Record.
- Do not create a file that contains any data recorded after the RCF (Final) Record. Your submission will not be processed if it contains any data after the RCF (Final) Record.

- Be sure to confirm that the tax year in the RCE (Employer) Record is correct.
- Be sure the Employer Identification Number (EIN) is entered correctly in the RCE (Employer) Record. This is especially important for Agents; make sure the Employer EIN is entered in the correct positions. Please see Section 2.1 for additional information on Agent reporting. *Note: This is the EIN SSA will use to post the W-2c data.*
- Third-Party sick pay recap reports cannot be filed electronically. For further information, refer to IRS Publication 15-A (Employer's Supplemental Tax Guide). (See Section 2.9.)
- For general information about employer wage reporting, visit SSA's employer website at [www.socialsecurity.gov/employer/accuwage/employer](http://www.socialsecurity.gov/employer/accuwage/employer).
- For "Resubmission" wage files must be in the same wage file format that you originally submitted to SSA.

### ***FUTURE CHANGES***

## TABLE OF CONTENTS

1.0	General Information.....	1
1.1	Filing Requirements.....	1
1.2	Processing a File and Resubmission Files .....	3
1.2.1	Examples of Resubmission File Formats .....	5
1.3	Assistance .....	5
2.0	SPECIAL SITUATIONS .....	6
2.1	Agent Determination .....	6
2.1.1	Special Instructions for 2678 Agents.....	6
2.1.2	RCE (Employer) Record Reporting for 2678 Agents, 3504 Agents and Common Paymasters .....	6
2.2	Correcting Either Social Security Wages and/or Social Security Tips or Medicare Wages and Tips Only .....	7
2.2.1	Example of How to Correct Social Security Wages and/or Social Security Tips .....	7
2.2.2	Example of How to Correct Medicare Wages and Tips Only .....	8
2.3	Correcting Tax Year, EIN and Employment Code.....	8
2.3.1	Example 1 – Tax Year Correction .....	9
2.3.2	Example 2 – EIN Correction.....	10
2.4	Correcting Money That Was Reported Under a Previous EIN .....	10
2.5	Correcting Employee Name and Social Security Number (SSN).....	10
2.5.1	Completing the RCW (Employee) Record for an Employee Name and SSN Correction .....	11
2.5.2	Exceptions for Using the EFW2C Format for Employee Name and SSN Corrections .....	11
2.6	Special Instructions for Correcting Deferred Compensation for Employees with More Than One Type of Deferred Compensation.....	12
2.6.1	Correcting Deferred Compensation Originally Reported in TIB (Technical Information Bulletin) Format .....	12
2.6.2	Correcting Deferred Compensation Originally Reported in EFW2 Format or in Paper Format .....	12
2.6.3	Example 1: Correcting Deferred Compensation for Tax Years 1987 Through 2003 .....	13
2.6.4	Example 2: Correcting Deferred Compensation for Tax Year 2004 and Later.....	14
2.7	Household Employees for Tax Year 1994 and Later .....	15
2.7.1	Household Employees Without Social Security Tips .....	15
2.7.2	Household Employees With Social Security Tips.....	15
2.7.3	Household Reporting Examples .....	16
2.8	Self-Employed Submitter .....	18
2.9	Third-Party Sick Pay Recap Reporting .....	18
2.10	Predecessor/Successor Agent Reporting.....	18
2.10.1	Example: Correcting a W-2 that Represents Only Part of the Employee’s Earnings .....	18
2.11	Reporting Money Amounts that Exceed the Field Length .....	19
2.12	Assistance .....	19
3.0	MAKING CORRECTIONS .....	20
3.1	Correcting a Processed File .....	20
3.2	How to Make Wage Corrections.....	21
3.2.1	Correcting Puerto Rico Wages.....	21
3.2.2	Correcting Wages for Virgin Islands, Guam, American Samoa, or Northern Mariana Islands .....	22
3.3	Assistance .....	22
4.0	File Description.....	23
4.1	General .....	23
4.2	File Requirements.....	23
4.2.1	RCA (Submitter) Record.....	23

4.2.2	RCE (Employer) Record .....	24
4.2.3	RCW (Employee) Record and RCO (Employee Optional) Record .....	24
4.2.4	RCS (State) Record .....	24
4.2.5	RCT (Total) Record and RCU (Total Optional) Record .....	24
4.2.6	RCV (State Total) Record .....	25
4.2.7	RCF (Final) Record .....	25
4.3	Assistance .....	25
5.0	Record Specifications .....	26
5.1	General .....	26
5.2	Rules .....	26
5.2.1	Example of EFW2C Fields Correctly Populated for a Domestic Address .....	27
5.2.2	Example of EFW2C Fields Correctly Populated for an International Address .....	27
5.2.3	Examples of Incorrectly Formed E-Mail Addresses .....	28
5.3	Purpose .....	29
5.4	Assistance .....	30
5.5	RCA (Submitter) Record .....	31
5.6	RCE (Employer) Record .....	37
5.7	RCW (Employee) Record .....	45
5.8	RCO (Employee Optional) Record .....	62
5.9	RCS (State) Record .....	67
5.10	RCT (Total) Record .....	74
5.11	RCU (Total Optional) Record .....	89
5.12	RCV (State Total) Record .....	96
5.13	RCF (Final) Record .....	97
6.0	User Identification (user id)/Password Registration Information .....	98
6.1	Obtaining a BSO User ID/Password .....	98
6.2	Using a User ID/Password .....	99
6.3	Assistance .....	100
7.0	AccuWage ONLINE .....	101
7.1	General .....	101
7.2	Assistance .....	101
8.0	Business services online (BSO) ELECTRONIC FILE UPLOAD .....	102
8.1	General .....	102
8.2	Accessing the BSO .....	102
8.3	Data Requirements .....	102
8.4	Additional Information .....	103
8.5	Assistance .....	103
9.0	ELECTRONIC DATA TRANSFER (EDT) Filing .....	104
9.1	General .....	104
9.2	Data Requirements .....	104
9.3	Assistance .....	104
10.0	APPENDIX A - RESOURCES .....	105
10.1	Social Security Wage Reporting Contacts .....	106
11.0	APPENDIX B - CORRECTABLE EFW2 FIELDS THROUGH An EFW2C FILE .....	108
11.1	RE (Employer) Record .....	108
11.2	RW (Employee) Record .....	110
11.3	RO (Employee Optional) Record .....	113
12.0	APPENDIX C - CORRECTABLE EFW2C FIELDS .....	115
12.1	RCE (Employer) Record .....	115
12.2	RCW (Employee) Record .....	117

12.3 RCO (Employee Optional) Record .....	121
13.0 APPENDIX D - EXAMPLE OF REPORTING W-2C INFORMATION.....	123
14.0 APPENDIX E - RECORD SEQUENCING EXAMPLES .....	124
14.1 Record Sequencing Examples .....	124
15.0 APPENDIX F - ACCEPTABLE CHARACTER SETS.....	125
15.1 Examples of Commonly Used Characters .....	125
16.0 APPENDIX g – PAPER FORM W-3C/W-2C BOXES AND EFW2C FORMAT FIELDS .....	126
CROSS REFERENCE.....	126
16.1 Paper Form W-3c Boxes and EFW2C Format Cross Reference Chart.....	126
16.2 Paper Form W-2c Boxes and EFW2C Format Cross Reference Chart.....	130
17.0 APPENDIX h - POSTAL ABBREVIATIONS AND NUMERIC CODES .....	137
17.1 U.S. States.....	137
17.2 U.S. Territories and Possessions and Military Post Offices .....	138
18.0 APPENDIX I - COUNTRY CODES .....	139
18.1 Country Code Chart.....	139
19.0 APPENDIX J – MAXIMUM WAGE AND TAX TABLE .....	141
20.0 APPENDIX K - GLOSSARY .....	144

## 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.

*Who must use these instructions?*

- Employers submitting 10 or more informational returns such as W-2 or 1099 Forms.
- If you are required to file 10 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.
- 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.
- Obtain the IRS Form 8508 by:
  - Sending a request by FAX at 877-477-0572 or
  - Sending a request via U.S. Postal Service to:

INTERNAL REVENUE SERVICE  
ATTN: EXTENSION OF TIME COORDINATOR  
240 MURALL DRIVE, MAIL STOP 4360  
KEARNEYSVILLE, WV 25430

**Note:**

- ***If you file fewer than 10 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 (BSO) at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer)***
- ***If you are reporting 25 or fewer W-2c's, W-2C Online may be an alternative, located at SSA's BSO suite of services. You can direct key up to 25 W-2c's.***

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

SSA will not be able to accept the file for processing. Please use AccuWage Online to ensure that your wage file is properly formatted.

*What clarifications do I need before I read this publication?*

- The term “W-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 and W-3cPR.

*What records are forwarded to the IRS?*

All data on the RCE (Employer), RCW (Employee), RCO (Employee Optional), RCT (Total) and RCU (Total Optional) Records are forwarded to the IRS.

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

- Wages, Tips and Other Compensation
- Social Security Wages
- Medicare Wages and Tips
- Social Security Tips
- Total Deferred Compensation Contributions
- Deferred Compensation Contributions to Section 401(k)
- Deferred Compensation Contributions to Section 403(b)
- Deferred Compensation Contributions to Section 408(k)(6)
- Deferred Compensation Contributions to Section 457(b)
- Deferred Compensation Contributions to Section 501(c)(18)(D)
- Nonqualified Plan Section 457 Distributions or Contributions
- Nonqualified Plan Not Section 457 Distributions or Contributions
- Employer Contributions to a Health Savings Account
- Simple Retirement Account
- Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year

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

- Federal Income Tax Withheld
- Social Security Tax Withheld
- Medicare Tax Withheld
- Dependent Care Benefits
- Income from the Exercise of Nonstatutory Stock Options
- Allocated Tips
- Medical Savings Account
- Qualified Adoption Expenses
- Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000
- Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000
- Employer Cost of Premiums for Group Term Life Insurance Over \$50,000
- Uncollected Employee Tax on Tips
- Non-Taxable Combat Pay
- Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan
- Income Under a Nonqualified Deferred Compensation Plan That Fails to Satisfy Section 409A
- Designated Roth Contributions to a Section 401(k) Plan
- Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement
- Designated Roth Contributions Under a Governmental Section 457(b) Plan
- Cost of Employer-Sponsored Health Coverage
- Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement
- Income from Qualified Equity Grants Under Section 83(i)
- Income from Total Income from Exclusion Of Medicaid Waiver Payments

***Note: These fields are still forwarded to the IRS.***

*Are there any money types not reportable in the EFW2C format?*

Yes, there are no money fields in the EFW2C format to report Box 12 Codes J, K, L or P.

- Code J: Nontaxable Sick Pay
- Code K: 20% Excise Tax on Excess Golden Parachute Payments
- Code L: Substantiated Employee Business Expense Reimbursements
- Code P: Excludable Moving Expense Reimbursements Paid Directly to a Member of the U.S. Armed Services

*What records are forwarded to the State?*

- None. You will need to file with the State separately.
- The IRS has a helpful website for State contacts at [www.irs.gov/businesses/small-businesses-self-employed/state-government-websites](http://www.irs.gov/businesses/small-businesses-self-employed/state-government-websites).

*Do I have to send a paper W-3c/W-2c in addition to my electronic file upload?*

If you submitted a wage file electronically, do not send us the same information on paper forms.

*Do I have to register to get a BSO 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 AccuWage Online information.

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

- 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 RCS (State) 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 RCS (State) Record or the RCV (State Total) Record data.

## **1.2 Processing a File and Resubmission Files**

*How long does it take to process my file?*

Generally, within a few days, at most 30 days. Failure to include correct and complete submitter contact information, including an E-Mail address in the RCA (Submitter) Record may, in some cases, significantly increase the time required to process your file.

*Will you notify me when the file is processed?*

No; but for all submissions other than paper reports, you can view the status on BSO (see Section 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/bsowelcome.htm](http://www.socialsecurity.gov/bsowelcome.htm) with your active BSO User Identification (User ID) and password.
- If you do not have an active BSO User ID and password, please see Section 6.0 (User ID/Password Registration Information).
- Make corrections to the wage file, save, retest through AccuWage Online and send the entire file back to SSA.

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

- Follow the instructions in the **Resubmission Notice** you receive.
- Submitters can view their submission status in BSO to find which records need correction.
  - Correct the record(s) within your EFW2C file, save, retest in AccuWage Online and then resend the entire wage file as a “Resubmission” through BSO.
  - When SSA rejects your file, this means that we have not processed any of the wage file data.
  - To ensure prompt notification, please verify that your E-Mail address in the RCA (Submitter) Record is correct and complete.
- See Appendix A for additional resources.
- For assistance call **1-800-772-6270**, Monday through Friday, 7:00 a.m. to 5:30 p.m. Eastern Time.

*I submitted an EFW2C wage file that had error conditions that need to be corrected. Can I submit an EFW2 file format as a “Resubmission” with the corrected wage data?*

No; your “Resubmission” wage file must be in the same wage file format that you originally submitted to SSA. For electronic wage files, please resubmit the same wage file WFID with the corrected information.

### 1.2.1 Examples of Resubmission File Formats

<i>Originally Submitted Wage File Format to SSA That Had Error Conditions and Did Not Process to “Complete” Status</i>	<i>Resubmission Wage File Format Must Be Rejected As</i>
<i>EFW2 File</i>	<i>EFW2 File (version 2 or greater)</i>
<i>EFW2C File</i>	<i>EFW2C File (version 2 or greater)</i>
<i>Paper Filer W3/W2</i>	<ul style="list-style-type: none"> <li>• <i>Resubmission wage files <b>are not</b> applicable to paper filers</i></li> <li>• <i>Use Paper W-3/W-2 forms</i></li> </ul>
<i>Paper Filer W-3c/W-2c</i>	<ul style="list-style-type: none"> <li>• <i>Resubmission wage files <b>are not</b> applicable to paper filers</i></li> <li>• <i>Use Paper W-3c/W-2c forms</i></li> </ul>

**Note:** *If you originally filed via paper media and you need to send SSA corrected wage data, you cannot send your paper corrections using the paper WFID as an EFW2 or EFW2C electronic formatted Resubmission to SSA. Your paper wage file WFID will be rejected.*

*When is it appropriate to submit a W-2c wage file?*

Only submit a W-2c correction wage file if the **original W-2 wage file** has processed to **Complete** Status. You may check the status of your original W-2 wage file on BSO’s suite of services.

*If, as an employer, I use a reporting representative to submit my file, am I responsible for the accuracy 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

*Whom should I call if I have general questions about information in this publication?*

- Call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 5:30 p.m. Eastern Time; or
- See Appendix A for additional resources and contacts.

**Note:** *For questions concerning use of the RCS (State) Record, contact your State Revenue Agency.*

## 2.0 SPECIAL SITUATIONS

### 2.1 Agent Determination

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

Agent codes in the RCE (Employer) 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](http://www.irs.gov/pub/irs-pdf/p15a.pdf).

#### 2.1.1 Special Instructions for 2678 Agents

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

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

#### 2.1.2 RCE (Employer) Record Reporting for 2678 Agents, 3504 Agents and Common Paymasters

*I am an approved 2678 Agent, Section 3504 Agent or a Common Paymaster submitting both wage reports and tax payments under the EIN of the Agent. How do I complete the RCE (Employer) Record?*

##### **2678 Agent, 3504 Agent and Common Paymaster**

- Enter the *EIN of the Agent* in RCE (Employer) Record positions 17-25 (Employer/Agent EIN).
- Enter the *EIN of the Client* (the employer for whom you are reporting) in RCE (Employer) Record positions 27-35 (Agent for EIN).
- For additional information, see IRS Publication 15 (Circular E), Employer's Tax Guide, Section 16 Third Party Payer Arrangements, at [www.irs.gov/forms-instructions](http://www.irs.gov/forms-instructions).

## 2.2 Correcting Either Social Security Wages and/or Social Security Tips or Medicare Wages and Tips Only

*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 correct the Social Security Wages and/or Social Security Tips when I do not need to correct Medicare Wages and Tips?*

In addition to correcting the Social Security Wages and/or Social Security Tips for an employee, you must show the total Medicare Wages and Tips previously reported in **both** the Originally Reported 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/or Social Security Tips

ORIGINAL EFW2 <i>(for a single W-2)</i>	
FIELD NAME	REPORTED AS
Tax Year	<b>1991 or later</b>
Social Security Wages	<b>\$700.00</b>
Social Security Tips	<b>\$100.00</b>
Medicare Wages and Tips	\$1100.00

COMPLETE EFW2C FORMAT RCW (AND RCT) RECORDS AS		
FIELD NAME	ORIGINALLY REPORTED	CORRECT
Social Security Wages	<b>\$700.00</b>	<b>\$600.00</b>
Social Security Tips	<b>\$100.00</b>	<b>\$50.00</b>
Medicare Wages and Tips	\$1100.00	\$1100.00

*I am making a correction for Medicare Wages and Tips only with the following conditions:*

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

*How do I correct the Medicare Wages and Tips only when I do not need to correct Social Security Wages and/or Social Security Tips?*

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

### 2.2.2 Example of How to Correct Medicare Wages and Tips Only

ORIGINAL EFW2 <i>(for a single W-2)</i>	
FIELD NAME	REPORTED AS
Tax Year	<b>1991 or later</b>
Social Security Wages	\$700.00
Social Security Tips	\$100.00
Medicare Wages and Tips	<b>\$1100.00</b>

COMPLETE EFW2C FORMAT RCW (AND RCT) RECORDS AS		
FIELD NAME	ORIGINALLY REPORTED	CORRECT
Social Security Wages	\$700.00	\$700.00
Social Security Tips	\$100.00	\$100.00
Medicare Wages and Tips	<b>\$1100.00</b>	<b>\$900.00</b>

### 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.

#### **IMPORTANT NOTE**

- Report blanks (not zeros) if you **do not** intend to correct an EFW2C money field.
- Report numeric if you intend to correct an EFW2C money field.
- See examples in Section 2.3.1 below.

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

- **To correct a tax year**
  - ✓ To correct an **incorrect tax year** on an EFW2 file, submit one EFW2C file showing the **incorrect tax year** and show the original amounts that were on the original submission and the corrected amounts as zero if money amounts were reported as greater than zero on the W-2. If W-2 money amounts were reported as zero or blanks, show EFW2C “Originally Reported” money and “Correct” money as blanks.
  - ✓ Additionally, a second EFW2C file will be needed showing the **correct tax year** and showing original amounts as zero and the corrected amounts.

**Note:** If *two* W-2’s was posted for the **same tax year and EIN**, one of which is for an **incorrect tax year**, please contact your ESLO before submitting the correction.

- **To correct an EIN**

- ✓ To correct an **incorrect EIN** on an EFW2 file, submit one EFW2C file showing the “Originally Reported” EIN as blanks and the **incorrect EIN** in the “**Correct**” EIN EFW2C field. Show the original money amounts that were on the original submission and the corrected money amounts as zero.
- ✓ Additionally, a second EFW2C file will be needed showing the “Originally Reported” EIN as blanks and the correct EIN in the “**Correct**” EIN EFW2C field, the original money amounts as zero and the corrected amounts as reported on the original submission.

- Any money amount reported as zero in the EFW2 format can be reported as **blanks** in the EFW2C money field.
- 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 Reported as Greater Than Zero on W-2	Amounts reported on original submission	Zeros
	ORIGINALLY REPORTED	CORRECT
Money Fields Reported as Zero or Blanks on W-2	Blanks	Blanks

#### REPORT #2

TAX YEAR	CORRECT TAX YEAR	
	ORIGINALLY REPORTED	CORRECT
Money Fields Reported as Greater Than Zero on W-2	Zeros	Amounts reported on original submission
	ORIGINALLY REPORTED	CORRECT
Money Fields Reported as Zero or Blanks on W-2	Blanks	Blanks

### 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 (Employer) Record with the old EIN in the “Employer’s/Agent’s Originally Reported Federal EIN” field (positions 8 – 16).
- Enter the new EIN in the “Employer’s/Agent’s Federal EIN” field (positions 17 – 25).
- For more information, visit the IRS website [www.irs.gov](http://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 (Employee) correction report is needed.
- Complete the RCW (Employee) 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 (Employee) 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 (Employee) Record for an Employee Name and SSN Correction**

Employee's Originally Reported Social Security Number (SSN)	Employee SSN as reported in the Social Security Number (SSN) field in the EFW2.
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 "Employee 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 SSN/Name correction.

**2.5.2.1 EFW2C Exception Examples for Employee Name and SSN Corrections****Example 1**

The original EFW2 file was reported as follows:

	<b>Name</b>	<b>SSN</b>
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:

	<b>Name</b>	<b>SSN</b>
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**.

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

In the EFW2C format RCW (Employee) 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 TIB (Technical Information Bulletin) Format

*My original submission was in TIB format. How do I make a correction in EFW2C format to Deferred Compensation for an employee with more than one type of Deferred Compensation?*

- Complete only the Originally Reported and Correct Total Deferred Compensation Contribution fields (positions 552-562 and 563-573, respectively) in the RCW (Employee) Record.
- Report blanks in positions 442-551 of the RCW Record.
- Complete the corresponding RCT (Total) Record fields in the same manner.

### 2.6.2 Correcting Deferred Compensation Originally Reported in EFW2 Format or in Paper Format

*My submission was originally reported in **EFW2** format or paper 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, AccuWage Online 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 (Employee) Record.
- Complete the corresponding RCT (Total) Record fields in the same manner.

### 2.6.3 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 (Employee) Record.
- Complete the corresponding RCT (Total) Record fields in the same manner.

**2.6.4 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.

<b>IF ORIGINALLY REPORTED IN EFW2 FORMAT AS:</b>	
<b>FIELD NAME</b>	<b>ORIGINALLY REPORTED</b>
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

<b>COMPLETE EFW2C FORMAT RCW (Employee) (AND RCT (Total)) RECORDS AS:</b>		
<b>FIELD NAME</b>	<b>ORIGINALLY REPORTED</b>	<b>CORRECT</b>
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 for Tax Year 1994 and Later

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

**IMPORTANT NOTE:** The following instructions **do not** apply if you are trying to correct Social Security Wages and/or Social Security Tips and Medicare Wages and Tips if the money amounts are **below** the Household minimum amount **but greater than zero** for the tax year. Doing so will result in your wage file being rejected. Incorrectly reported Household monies equal to or greater than the Household minimum amount can be reduced to zero.

- Household employees who earn less than the Household tax year minimum amount should not have Social Security Tax and Medicare Tax withheld.
- For additional information, please refer to IRS Publication 926, Household Employer's Tax Guide at [www.irs.gov/pub/irs-pdf/p926.pdf](http://www.irs.gov/pub/irs-pdf/p926.pdf).

### 2.7.1 Household Employees Without Social Security Tips

Effective Tax Year 2017, to correct a Household wage file:

- Prepare an RCE (Employer) Record with an "H" in the "Employer's Correct Employment Code" field, position 223.

#### Social Security Wages

- Both the "**Originally Reported**" and "**Correct**" Social Security Wages fields must be equal to or greater than the minimum Household amount for the tax year if greater than zero (see Appendix J for Household minimum amounts).
  - *Note: If either the "Originally Reported" and/or "Correct" Social Security Wages is nonzero and less than the Household tax year minimum, SSA will reject your submission.*

#### Medicare Wages and Tips

- Both the "**Originally Reported**" and "**Correct**" Medicare Wages and Tips fields must be equal to or greater than the minimum Household amount for the tax year if greater than zero (see Appendix J for Household minimum amounts).
  - *Note: If either the "Originally Reported" and/or "Correct" Medicare Wages and Tips is nonzero and less than the Household tax year minimum, SSA will reject your submission.*

### 2.7.2 Household Employees With Social Security Tips

Effective Tax Year 2017, to correct a Household wage file:

- Prepare an RCE (Employer) Record with an "H" in the "Employer's Correct Employment Code" field, position 223.

#### Social Security Wages and Tips

- The **sum of** Social Security Wages and Social Security Tips fields must be equal to or greater than the Household tax year minimum amount. Both the "Originally Reported" and "Correct" money fields must be populated and must be equal to or greater than the Household tax year minimum if greater than zero (see Appendix J for Household minimum amounts).

- *Note: If the sum of “Originally Reported Social Security Wages” and “Originally Reported Social Security Tips” and the sum of “Correct Social Security Wages” and “Correct Social Security Tips” is nonzero and less than the Household tax year minimum, SSA will reject your submission.*
- When correcting Social Security Wages and/or Social Security Tips for a Household employee with **both** “Correct Social Security Wages” and “Correct Social Security Tips”, please complete **both** Social Security Wages fields and Social Security Tips fields, even though there is no change to the originally reported amount. If a previously reported amount is correct, enter the previously reported amount in both the Originally Reported and Correct fields, but only if the amounts are equal to or greater than the Household tax year minimum amount.

### **Medicare Wages and Tips**

- Both the “Originally Reported” and “Correct” Medicare Wages and Tips fields must be equal to or greater than the minimum Household amount for the tax year if greater than zero (see Appendix J for Household minimum amounts).
  - *Note: If either the “Originally Reported” and/or “Correct” Medicare Wages and Tips is nonzero and less than the Household tax year minimum, SSA will reject your submission.*

## **2.7.3 Household Reporting Examples**

### **2.7.3.1 Example of How to Correct Social Security Wages and/or Social Security Tips for a Household Employee With the Sum of Social Security Wages and/or Social Security Tips Equal to or Greater Than the Household Tax Year Minimum**

In this example, the tax year is 2024 and Employment Code is “Household”. The yearly minimum to be covered for tax year 2024 is \$2,700.00. The W-2c is to correct Social Security Wages and Medicare Wages/Tips that were overreported by \$50.00.

<b>ORIGINAL EFW2 FORMAT RW (AND RE AND RT) RECORDS</b>	
<b>FIELD NAME</b>	<b>REPORTED AS</b>
Tax Year	<b>2024</b>
Social Security Wages	\$1,850.00
Social Security Tips	\$ 600.00
Medicare Wages and Tips	\$2,750.00

<b>COMPLETE THE EFW2C FORMAT RCW (AND RCT) RECORDS AS</b>		
<b>FIELD NAME</b>	<b>ORIGINALLY REPORTED</b>	<b>CORRECT</b>
Social Security Wages	\$1,850.00	\$1,800.00
Social Security Tips	\$ 600.00	\$ 600.00
Medicare Wages and Tips	\$2,750.00	\$2,700.00

***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](http://www.socialsecurity.gov/employer).***

### 2.7.3.2 Example of How to Correct the Sum of Social Security Wages and/or Social Security Tips and/or Medicare Wages and Tips for a Household Employee Where the Originally Reported and/or Correct Monies Are Zero

In the examples below, the tax year is 2024 and Employment Code is “Household”. The yearly minimum to be covered for tax year 2024 is \$2700.00.

- This example is a W-2c to correct Social Security Wages, Social Security Tips and Medicare Wages and Tips where Originally Reported monies were zero and the Correct monies are equal to the Household minimum amount for the tax year.

ORIGINAL EFW2 FORMAT RW ( <i>Employee</i> ) (AND RE ( <i>Employer</i> ) AND RT ( <i>Total</i> )) RECORDS	
FIELD NAME	REPORTED AS
Tax Year	2024
Social Security Wages	\$0.00
Social Security Tips	\$0.00
Medicare Wages and Tips	\$0.00

COMPLETE THE EFW2C FORMAT RCW ( <i>Employee</i> ) (AND RCT ( <i>Total</i> )) RECORDS AS		
FIELD NAME	ORIGINALLY REPORTED	CORRECT
Social Security Wages	\$0.00	\$2,700.00
Social Security Tips	\$0.00	\$ 300.00
Medicare Wages and Tips	\$0.00	\$3,000.00

- This example is a W-2c to correct Social Security Wages, Social Security Tips and Medicare Wages and Tips where the employer mistakenly reported Originally Reported monies equal to the Household yearly minimum and where it was later determined the employee earned *less than* the minimum Household amount. In this instance, wages should be reduced to zero.

ORIGINAL EFW2 FORMAT RW ( <i>Employee</i> ) (AND RE ( <i>Employer</i> ) AND RT ( <i>Total</i> )) RECORDS	
FIELD NAME	REPORTED AS
Tax Year	2024
Social Security Wages	\$2,700.00
Social Security Tips	\$ 300.00
Medicare Wages and Tips	\$3,000.00

COMPLETE THE EFW2C FORMAT RCW ( <i>Employee</i> ) (AND RCT ( <i>Total</i> )) RECORDS AS		
FIELD NAME	ORIGINALLY REPORTED	CORRECT
Social Security Wages	\$2,700.00	\$0.00
Social Security Tips	\$ 300.00	\$0.00
Medicare Wages and Tips	\$,000.00	\$0.00

## 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 (Submitter) 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](https://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) 2024. His earnings were reported by two different submitters:

#### ORIGINAL EFW2 #1:

<b>SUBMITTER</b>	Submitter A
<b>REPORTED FOR</b>	Employee A
<b>TIME PERIOD</b>	January through June of TY 2024
<b>MONEY FIELD</b>	\$50,000

#### ORIGINAL EFW2 #2:

<b>SUBMITTER</b>	Submitter B
<b>REPORTED FOR</b>	Employee A
<b>TIME PERIOD</b>	July through December of TY 2024
<b>MONEY FIELD</b>	\$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 #2 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

*Whom should I call if I have questions about a special situation?*

- Call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 5:30 p.m. Eastern Time; or
- See Appendix A for additional resources and contacts.

### 3.0 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.

*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, Tax Year, Establishment Number, Third-Party Sick Pay Indicator and the Kind of Employer.
- For more information, please refer to Section 2.3: Correcting Tax Year, EIN and Employment Code.

*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** (RCE (Employer) Record, (RCW/RCO) Employee Record(s), and (RCT/RCU) 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 and Tips 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 and Tips at any time, even after the Statute of Limitations has passed.

### 3.2 How to Make Wage 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 (Employee) and RCO (Employee Optional) 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 5:30 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.

#### 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**

*Whom should I call if I have questions about correcting my file?*

- Call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 5:30 p.m. Eastern Time; or
- See Appendix A for additional resources and contacts.

## 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. Please 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 (Employer) Record (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 C (Correctable EFW2C Fields).

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

In most correction situations, the following is true:

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

*Where can I find examples of the file layouts?*

See Appendix E (Record Sequencing Examples).

### 4.2 File Requirements

#### 4.2.1 RCA (Submitter) Record

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

#### 4.2.2 RCE (Employer) Record

- The first RCE (Employer) Record must follow the RCA (Submitter) Record.
- Following the last RCW (*Employee*)/RCO (*Employee Optional*)/RCS (*State*) Record for the employer, create an RCT (*Total*)/RCU (*Total Optional*)/RCV (*State Total*) Record and then create either the:
  - RCE (Employer) Record for the next employer in the submission; or
  - RCF (Final) 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 (Employer) Record. Unnecessary RCE (Employer) Records can cause serious processing errors or delays.

#### 4.2.3 RCW (Employee) Record and RCO (Employee Optional) Record

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

#### 4.2.4 RCS (State) Record

- The RCS (State) 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. The IRS has a helpful website for State contacts at [www.irs.gov/businesses/small-businesses-self-employed/state-links-1](http://www.irs.gov/businesses/small-businesses-self-employed/state-links-1).
- The RCS (State) Record should follow the related RCW (Employee) Record (or RCO (Employee Optional) Record).
- If there are multiple RCS (State) Records for an employee, include all of the RCS (State) Records for the employee immediately after the related RCW (Employee) or RCO (Employee Optional) Record.
- Do not generate this record if only blanks would be entered after the Record Identifier.

#### 4.2.5 RCT (Total) Record and RCU (Total Optional) Record

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

**4.2.6 RCV (State Total) Record**

- The RCV (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.
- The RCV (State Total) Record should follow the RCU (Total Optional) Record. If no RCU (Total Optional) Record is in the submission, then it should follow the RCT (Total) Record.
- If no RCS (State) Records are prepared, do not prepare an RCV (State Total) Record.
- Do not generate this record if only blanks would be entered after the Record Identifier.

**4.2.7 RCF (Final) Record**

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

**4.3 Assistance**

*Whom should I call if I have questions about the file description?*

- Call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 5:30 p.m. Eastern Time; or
- See Appendix A for additional resources and contacts.

## 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?*

Each record is 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 (Employee) Records or 25,000 RCE (Employer) Records per submission.
- Following these guidelines will help to ensure that your wage data is processed in a timely manner.

*What case letters must I use?*

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

Access the IRS Publication "General Instructions for Forms W-2 and W-3" at [www.irs.gov/pub/irs-pdf/iw2w3.pdf](http://www.irs.gov/pub/irs-pdf/iw2w3.pdf).

*The IRS Publication "General Instructions for Forms W-2 and W-3" addresses boxes on the forms. Do you have a cross-reference for the W-3c/W-2c paper boxes to the EFW2C format fields?*

Yes. See Appendix G (W-3c/W-2c Paper Boxes and EFW2C Fields Cross Reference).

### 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?*

- Must conform to U.S. Postal Service rules since address fields are used by SSA to prepare mail correspondence, if necessary. For more information:
  - See U.S. Postal Service Publication 28; or
  - View the U.S. Postal Service website at [pe.usps.com/BusinessMail101/Index](http://pe.usps.com/BusinessMail101/Index) ; or
  - Call the U.S. Postal Service at **800-275-8777**.
- For State, use only the two-letter abbreviations in Appendix H. (*SSA uses the U.S. Postal Service (USPS) abbreviations for States, U.S. territories and possessions and military post offices.*)

**5.2.1 Example of EFW2C Fields Correctly Populated for a Domestic Address**

Question	Field Name	Example
If the address is served by the USPS, what fields need to be completed?	Location Address (if applicable) Delivery Address City State Abbreviation Zip Code Zip Code Extension (if applicable)	2 <sup>nd</sup> Floor, Suite 234 123 Main Street Baltimore MD 12345 7890

- 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.

**5.2.2 Example of EFW2C Fields Correctly Populated for an International Address**

Question	Field Name	Example
If the address is served by the USPS, what fields need to be completed?	Location Address (if applicable) Delivery Address City Foreign State/Province Foreign Postal Code Country Code	2 <sup>nd</sup> Floor, Suite 234 1010 Clear Street Ottawa ON K1A 0B1 CA

- Please refer to Appendix F (Acceptable Character Sets) for characters acceptable for the address fields.

*What rules do you have for the submitter EIN?*

- Enter the EIN used for BSO User ID/Password registration, if you are registered (see Section 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

*How do I know if the top-level domain in my E-Mail address is acceptable?*

A complete list of acceptable top-level domains is available on the Internet Assigned Numbers Authority (IANA) website at [www.iana.org/domains/root/db](http://www.iana.org/domains/root/db). Note that all top-level domains must comply with SSA's acceptable character set (see Appendix F).

### 5.2.3 Examples of Incorrectly Formed E-Mail Addresses

Condition	Example
• Must contain only one @ symbol	John@Doe@ssa.gov
• Must not contain consecutive periods to the left or right of the @ symbol	John...Doe@ssa.gov or John.Doe@ssa...gov
• Must not contain empty spaces to the left or right of the @ symbol	John .Doe@ssa.gov or John.Doe@ ssa.gov
• Must not contain a period in the first or last	.John.Doe@ssa.gov or

Condition	Example
position	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, <a href="http://www.iana.org/domains/root/db">www.iana.org/domains/root/db</a> ). (For a complete list of acceptable characters, see Appendix F)	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[h(n.Do)e@ssa.com

What rules do you have for the **correct** Social Security Number (SSN)?

- Use the number shown on the original/replacement SSN card.
- Only numeric characters.
- Omit hyphens.
- May not begin with a 666 or 9.
- 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 are being reported. It is imperative that the tax year, Employer/Agent's Federal EIN, Employer's Name, Kind of Employer and Employer's Correct Employment Code be completed in order to properly process the file.

What is the purpose of the RCW (Employee) and RCO (Optional Employee) Records?

It corrects income and tax data for employees.

*What is the purpose of the RCS (State) Record?*

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

*What is the purpose of the RCT (Total) and RCU (Optional Total) Records?*

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

*What is the purpose of the RCV (State Total) Record?*

It summarizes totals for all RCS (State) Records reported since the last RCE (Employer) Record.

*What is the purpose of the RCF (Final) Record?*

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

## **5.4 Assistance**

*Whom should I call if I have questions about the records specifications?*

- Call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 5:30 p.m. Eastern Time; or
- See Appendix A for additional resources and contacts.

## 5.5 RCA (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 (SUBMITTER) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-3	Record Identifier	3	Constant "RCA".
4-12	Submitter's Employer Identification Number (EIN)	9	<p><b>This is a required field.</b></p> <p>Enter the Submitter's EIN.</p> <ul style="list-style-type: none"> <li>Enter the EIN used for BSO User ID/Password registration (see Section 6 for registration information).</li> <li>Only numeric characters.</li> <li>Omit hyphens.</li> <li>Do <u>not</u> begin with 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89.</li> </ul> <p>For third-party self-employed submitters, see Section 2.8.</p>
13-20	User Identification (User ID)	8	<p><b>This is a required field.</b></p> <p>Enter the BSO User ID assigned to the employee who is attesting to the accuracy of this file.</p> <p>See Section 6 for further information concerning the difference in using the BSO User ID as a signature and using the BSO User ID to access BSO.</p>
21-24	Software Vendor Code	4	<p>Enter the <b>numeric</b> 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 <a href="http://www.nactp.org">www.nactp.org</a>. The NACTP code is only needed for companies that sell their software to others.</p> <p>If you entered "99 (Off-the-Shelf Software)" in the Software Code field in positions 30-31, enter the Software Vendor Code. Otherwise, fill with blanks.</p>
25-29	Blank	5	Fill with blanks. Reserved for SSA use.
30-31	Software Code	2	<p>Enter one of the following codes to indicate the software used to create your file:</p> <ul style="list-style-type: none"> <li>98 = In-House Program</li> <li>99 = Off-the-Shelf Software</li> </ul>
32-88	Submitter Name	57	<p><b>This is a required field.</b></p> <p>Enter the name of the organization to receive error notification if this file cannot be processed.</p> <p>Left justify and fill with blanks.</p>

RCA (SUBMITTER) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
89-110	Location Address	22	Enter the location address (Attention, Suite, Room Number, etc.) for the submitter name.  If the submitter does not have a location address, then enter the delivery address in both the location and delivery fields.  Left justify and fill with blanks.
111-132	Delivery Address	22	<b>This is a required field.</b>  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	<b>This is a required field.</b>  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	<b>This is a required field.</b>  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 H.  For a foreign address, fill with blanks.
157-161	ZIP Code	5	<b>This is a required field.</b>  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.
<b>IMPORTANT NOTE:</b> <i>If using a foreign address, the Foreign State/Province (positions 172-194), Foreign Postal Code (positions 195-209) and the Country Code (positions 210-211) are required to be completed. Refer to Section 5.2.2 for Examples of a Correctly Formed International Address.</i>			
172-194	Foreign State/Province	23	If applicable, enter the foreign State/province.  Left justify and fill with blanks.  Otherwise, fill with blanks.

RCA (SUBMITTER) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
195-209	Foreign Postal Code	15	If applicable, enter the foreign postal code.  Left justify and fill with blanks.  Otherwise, fill with blanks.
210-211	Country Code	2	If one of the following applies, fill with blanks: <ul style="list-style-type: none"> <li>• One of the 50 States of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> Otherwise, enter the applicable Country Code (see Appendix I).
212-238	Contact Name	27	<b>This is a required field.</b>  Enter the name of the person to be contacted by SSA concerning processing problems.  Left justify and fill with blanks.
239-253	Contact Phone Number	15	<b>This is a required field.</b>  Enter the contact's telephone number with numeric values only (including area code). Do not use any special characters.  Example: 1232345678  Left justify and fill with blanks.  <i>Note: It is imperative that the contact's telephone number be entered in the appropriate positions. Failure to include correct and complete submitter contact information may, in some cases, delay the timely processing of your file.</i>
254-258	Contact Phone Extension	5	Enter the contact's telephone extension.  Left justify and fill with blanks.
259-261	Blank	3	Fill with blanks. Reserved for SSA use.

RCA (SUBMITTER) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
262-301	Contact E-Mail/Internet	40	<p><b>This is a required field.</b></p> <p>Enter the E-Mail/Internet for the contact's name.</p> <p>This field may be upper and lower case.</p> <p>The rules for entering a valid E-Mail address for SSA's purposes are as follows:</p> <ul style="list-style-type: none"> <li>• Must not be blank (<i>This rule only applies to the RCA (Submitter)Record Contact E-Mail/Internet field</i>)</li> <li>• Must contain only one @ symbol</li> <li>• Must not contain consecutive periods to the left or right of the @ symbol</li> <li>• Must not contain empty spaces to the left or right of the @ symbol</li> <li>• Must not contain a period in the first or last position</li> <li>• Must not contain a period immediately to the left or right of the @ symbol</li> <li>• Must not contain an @ symbol in the first or last position</li> <li>• Must contain a top-level domain approved by Internet Assigned Numbers Authority (IANA, <a href="http://www.iana.org/domains/root/db">www.iana.org/domains/root/db</a>). (For a complete list of acceptable characters, see Appendix F)</li> <li>• Must not contain characters other than alphanumeric, hyphens or periods to the right of the @ symbol</li> <li>• Must not contain hyphens immediately to the right of the @ symbol, or before or after a period</li> <li>• Must contain either alphanumeric characters, or the following keyboard characters, to the left of the @ symbol: (~!#\$%^&amp;*_{ }?'-= / `)</li> <li>• For examples, please refer to Section 5.2.3.</li> </ul> <p><b>Note: The RCA (Submitter) Record E-Mail is used to notify submitters of errors in the submission. Therefore, it is imperative that the submitter's E-Mail address not be blank and be entered in the appropriate positions. Failure to include correct and complete submitter contact information may, in some cases, delay the timely processing of your file.</b></p>
302-304	Blank	3	Fill with blanks. Reserved for SSA use.

RCA (SUBMITTER) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
305-314	Contact Fax	10	<p>If applicable, enter your fax number (including area code).</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p> <p><b>For U.S. and U.S. territories only.</b></p>
315	Blank	1	Fill with blanks. Reserved for SSA use.
316	Preparer Code	1	<p>Enter one of the following codes to indicate who prepared this file:</p> <ul style="list-style-type: none"> <li>• A = Accounting Firm</li> <li>• L = Self-prepared</li> <li>• S = Service Bureau</li> <li>• P = Parent Company</li> <li>• O = Other</li> </ul> <p><i>Note: If more than one code applies, use the code that best describes who prepared this file.</i></p>
317	Resub Indicator	1	<p>Enter "1" if this file is being resubmitted.</p> <p>Otherwise, enter "0".</p>
318-323	Resub Wage File Identifier (WFID)	6	<p>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.</p> <p>Otherwise, fill with blanks.</p>
324-1024	Blank	701	Fill with blanks. Reserved for SSA use.

## 5.6 RCE (Employer) Record

Field Name	Record Identifier	Tax Year	Employer's/ Agent's Originally Reported Federal EIN	Employer's/ Agent's Federal 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	Blank
Position	220-221	222	223	224	225	226
Length	2	1	1	1	1	1

Field Name	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 (EMPLOYER) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-3	Record Identifier	3	Constant "RCE".
4-7	Tax Year	4	<p><b>This is a required field.</b></p> <p>Enter the tax year being corrected (CCYY).</p> <p><i>Note: If attempting to correct a Tax Year, EIN, or Employment Code, please see Section 2.3. (Correcting Tax Year, EIN, and Employment Code) for additional information.</i></p>
8-16	Employer's/Agent's Originally Reported Federal EIN	9	<p><b>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.</b></p> <p><b>Do <u>not</u> use this field to make a correction when earnings were reported under an incorrect EIN. See Section 2.3 for further instructions.</b></p> <p>Otherwise, fill with blanks.</p>
17-25	Employer's/Agent's Federal EIN	9	<p><b>This is a required field.</b></p> <ul style="list-style-type: none"> <li>• Enter only numeric characters.</li> <li>• Omit hyphens.</li> <li>• Do <u>not</u> begin with 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89.</li> <li>• Enter the EIN under which tax payments were submitted to the IRS under Forms 941, 943, 944, CT-1, or Schedule H.</li> <li>• If you entered a "1", "2", or "3" in the Agent Indicator Code field (position 26), enter the EIN of the Agent.</li> </ul> <p><i>Note: If attempting to correct a Tax Year, EIN, or Employment Code, please see Section 2.3. (Correcting Tax Year, EIN, and Employment Code) for additional information.</i></p>
26	Agent Indicator Code	1	<p><b>Note: Review Section 2.1 - Agent Determination before entering a "1", "2", or "3" in this field.</b></p> <p>If applicable, enter one of the following codes:</p> <ul style="list-style-type: none"> <li>• 1 = 2678 Agent</li> <li>• 2 = Common Paymaster</li> <li>• 3 = 3504 Agent</li> </ul> <p><b>Note: If more than one code applies, use the one that best describes your status as an agent.</b></p> <p>Otherwise, fill with blanks.</p>

RCE (EMPLOYER) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
27-35	Agent for EIN	9	If you entered a "1" in the Agent Indicator Code field (position 26), enter the client-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.
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 (Employer) Records with the same EIN, you may use this field to assign a unique identifier to each RCE (Employer) Record (i.e., store or factory locations or types of payroll). Enter any combination of blanks, numbers, letters, or keyboard characters.  Otherwise, fill with blanks.
<b>IMPORTANT NOTE:</b> <i>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.</i>			
44-100	Employer's Name	57	<b>This is a required field.</b>  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	<b>This is a required field.</b>  Enter the employer's delivery address (Street or Post Office Box).  Left justify and fill with blanks.
145-166	City	22	<b>This is a required field.</b>  Enter the employer's city.  Left justify and fill with blanks.

RCE (EMPLOYER) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
167-168	State Abbreviation	2	<p><b>This is a required field.</b></p> <p>Enter the employer's State or commonwealth/territory.</p> <p>Use a postal abbreviation shown in Appendix H.</p> <p>For a foreign address, fill with blanks.</p>
169-173	ZIP Code	5	<p><b>This is a required field.</b></p> <p>Enter a valid ZIP code.</p> <p>For a foreign address, fill with blanks.</p>
174-177	ZIP Code Extension	4	<p>Enter the four-digit extension of the ZIP code.</p> <p>If this field is not applicable, fill with blanks.</p>
178-181	Blank	4	Fill with blanks. Reserved for SSA use.
182-204	Foreign State/Province	23	<p>If applicable, enter the foreign State/province.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>
205-219	Foreign Postal Code	15	<p>If applicable, enter the foreign postal code.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>
220-221	Country Code	2	<p>If one of the following applies, fill with blanks:</p> <ul style="list-style-type: none"> <li>• One of the 50 States of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> <p>Otherwise, enter the applicable Country Code (see Appendix I).</p>
222	Employer's Originally Reported Employment Code	1	<p>Enter the incorrectly reported type of employment code.</p> <p>Otherwise, fill with blanks.</p>

RCE (EMPLOYER) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS																																
223	Employer's Correct Employment Code	1	<p><b>This is a required field.</b></p> <p>Enter one of the correct types of employment codes:</p> <table> <tr> <td>A</td><td>=</td><td>Agriculture</td><td>Form 943</td></tr> <tr> <td>H</td><td>=</td><td>Household</td><td>Schedule H</td></tr> <tr> <td>M</td><td>=</td><td>Military</td><td>Form 941</td></tr> <tr> <td>Q</td><td>=</td><td>Medicare Qualified</td><td></td></tr> <tr> <td></td><td></td><td>Government Employment</td><td>Form 941</td></tr> <tr> <td>X</td><td>=</td><td>Railroad</td><td>CT-1</td></tr> <tr> <td>F</td><td>=</td><td>Regular</td><td>Form 944</td></tr> <tr> <td>R</td><td>=</td><td>Regular (all others)</td><td>Form 941</td></tr> </table> <p><i>Note: If attempting to correct a Tax Year, EIN, or Employment Code, please see Section 2.3. (Correcting Tax Year, EIN, and Employment Code) for additional information.</i></p>	A	=	Agriculture	Form 943	H	=	Household	Schedule H	M	=	Military	Form 941	Q	=	Medicare Qualified				Government Employment	Form 941	X	=	Railroad	CT-1	F	=	Regular	Form 944	R	=	Regular (all others)	Form 941
A	=	Agriculture	Form 943																																
H	=	Household	Schedule H																																
M	=	Military	Form 941																																
Q	=	Medicare Qualified																																	
		Government Employment	Form 941																																
X	=	Railroad	CT-1																																
F	=	Regular	Form 944																																
R	=	Regular (all others)	Form 941																																
224	Originally Reported Third-Party Sick Pay Indicator	1	<p>Enter the incorrectly reported indicator.</p> <p>If not making a correction, fill with a blank.</p>																																
225	Correct Third-Party Sick Pay Indicator	1	<p>Enter the correct indicator.</p> <p>Enter "1" for a sick pay indicator.</p> <p>Otherwise, enter "0".</p> <p>If not making a correction, fill with a blank.</p>																																
226	Blank	1	<p>Fill with blanks. Reserved for SSA use.</p>																																

RCE (EMPLOYER) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
227	Kind of Employer	1	<p><b>This is a required field.</b></p> <p>Enter the correct type of kind of employer:</p> <p><b>F = Federal govt.</b> (Federal government entity or instrumentality)</p> <p><b>S = State/local non-501c</b> (State or local government or instrumentality (this includes cities, townships, counties, special-purpose districts or other publicly owned entities with governmental authority))</p> <p><b>T = 501c non-govt.</b> (Non-governmental tax-exempt Section 501(c) organization (types of 501(c) non-governmental organizations include private foundations, public charities, social and recreation clubs, and veterans' organizations))</p> <p><b>Y = State/local 501c</b> (State or local government or instrumentality where the employer received a determination letter from the IRS indication that they are also a tax-exempt organization under Section 501(c)(3))</p> <p><b>N = None Apply</b></p>
228-254	Employer Contact Name	27	<p><b>This is a required field.</b></p> <p>Enter the name of the employer's contact.</p> <p>Left justify and fill with blanks.</p>
255-269	Employer Contact Phone Number	15	<p><b>This is a required field.</b></p> <p>Enter the employer's contact telephone number with numeric values only (including area code). Do not use any special characters.</p> <p>Example: 1232345678</p> <p>Left justify and fill with blanks.</p>
270-274	Employer Contact Phone Extension	5	<p>Enter the employer's contact telephone extension with numeric values only. Do not use any special characters.</p> <p>Example: 12345</p> <p>Left justify and fill with blanks.</p>

RCE (EMPLOYER) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
275-284	Employer Contact Fax Number	10	<p>If applicable, enter the employer's contact fax number with numeric values only (including area code). Do not use any special characters.</p> <p>Example: 1232345678</p> <p>Otherwise, fill with blanks.</p> <p><b>For U.S. and U.S. territories only.</b></p>
285-324	Employer Contact E-Mail/Internet	40	<p><b>This is a required field.</b></p> <p>Enter the employer's contact E-Mail/Internet address.</p> <p>This field may be upper and lower case.</p> <p>If you are providing an Employer Contact E-Mail address, then the rules for entering a valid E-Mail address for SSA's purposes are as follows:</p> <ul style="list-style-type: none"> <li>• Must contain only one @ symbol</li> <li>• Must not contain consecutive periods to the left or right of the @ symbol</li> <li>• Must not contain empty spaces to the left or right of the @ symbol</li> <li>• Must not contain a period in the first or last position</li> <li>• Must not contain a period immediately to the left or right of the @ symbol</li> <li>• Must not contain an @ symbol in the first or last position</li> <li>• Must contain a top-level domain approved by Internet Assigned Numbers Authority (IANA, <a href="http://www.iana.org/domains/root/db">www.iana.org/domains/root/db</a>). (For a complete list of acceptable characters, see Appendix F)</li> <li>• Must not contain characters other than alphanumeric, hyphens or periods to the right of the @ symbol</li> <li>• Must not contain hyphens immediately to the right of the @ symbol, or before or after a period</li> <li>• Must contain either alphanumeric characters, or the following keyboard characters, to the left of the @ symbol: (~!#\$%^&amp;* _+{} ?'-= / `)</li> <li>• For examples, please refer to Section 5.2.3</li> </ul>
325-1024	Blank	700	Fill with blanks. Reserved for SSA use.



## 5.7 RCW (Employee) 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	Blank	Originally Reported Dependent Care Benefits	Correct Dependent Care Benefits
Position	365-375	376-386	387-397	398-419	420-430	431-441
Length	11	11	11	22	11	11

Field Name	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)	Correct Deferred Compensation Contributions to Section 408(k)(6)
Position	442-452	453-463	464-474	475-485	486-496	497-507
Length	11	11	11	11	11	11

Field Name	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	Correct Total Deferred Compensation Contributions
Position	508-518	519-529	530-540	541-551	552-562	563-573
Length	11	11	11	11	11	11

Field Name	Blank	Originally Reported Nonqualified Plan Section 457 Distributions or Contributions	Correct Nonqualified Plan Section 457 Distributions or Contributions	Originally Reported Employer Contributions to a Health Savings Account	Correct Employer Contributions to a Health Savings Account	Originally Reported Nonqualified Plan Not Section 457 Distributions or Contributions
Position	574-595	596-606	607-617	618-628	629-639	640-650
Length	22	11	11	11	11	11

Field Name	Correct Nonqualified 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	Correct Employer Cost of Premiums for Group Term Life Insurance Over \$50,000
Position	651-661	662-672	673-683	684-705	706-716	717-727
Length	11	11	11	22	11	11

Field Name	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 Nonqualified Deferred Compensation Plan	Correct Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan	Originally Reported Designated Roth Contributions to a Section 401(k) Plan	Correct Designated Roth Contributions to a Section 401(k) Plan
Position	728-738	739-749	750-760	761-771	772-782	783-793
Length	11	11	11	11	11	11

Field Name	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	Originally Reported Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement	Correct Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement
Position	794-804	805-815	816-826	827-837	838-848	849-859
Length	11	11	11	11	11	11

Field Name	Blank	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
Position	860-1002	1003	1004	1005	1006	1007
Length	143	1	1	1	1	1

Field Name	Correct Third-Party Sick Pay Indicator	Blank
Position	1008	1009-1024
Length	1	16

RCW (EMPLOYEE) RECORD 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 the 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	<b>This is a required field.</b>  Enter the employee's SSN.  <ul style="list-style-type: none"> <li>• Use the number shown on the original/replacement SSN card issued to the employee by SSA.</li> <li>• Enter only numeric characters.</li> <li>• Omit hyphens.</li> <li>• May <u>not</u> begin with 666 or 9.</li> </ul> If the SSN is not available, enter "zeros" (0).
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	<b>This is a required field.</b>  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	<b>This is a required field.</b>  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.

RCW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
144-165	Delivery Address	22	Enter the employee's delivery address (Street or Post Office box).  Left justify and fill with blanks.
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 H.  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: <ul style="list-style-type: none"> <li>• One of the 50 States of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> Otherwise, enter the applicable Country Code (see Appendix I).

**IMPORTANT NOTE:**

- Positions 244 - 397, 420 - 573, 596 - 683 and 706 - 859 of the RCW (Employee) 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.

RCW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
244-254	Originally Reported Wages, Tips and Other Compensation	11	Enter the incorrectly reported data.  If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 1978 through the current tax year.
255-265	Correct Wages, Tips and Other Compensation	11	If not making a correction, fill with blanks.  No negative amounts.
266-276	Originally Reported Federal Income Tax Withheld	11	Enter the incorrectly reported data.  No negative amounts.  If not making a correction, fill with blanks.  This field is valid from 1978 through the current tax year.
277-287	Correct Federal Income Tax Withheld	11	If not making a correction, fill with blanks.  No negative amounts.
288-298	Originally Reported Social Security Wages	11	Enter the incorrectly reported data.  If the Employer's Correct Employment Code is <b>H (Household)</b> and the tax year is 1994 or later, the <b>sum of</b> this field and the Social Security Tips field must be <u>zero or equal to or greater than</u> the annual Household minimum for the tax year being reported in order to make a Household money amount correction. See Appendix J.  No negative amounts.  If not making a correction, fill with blanks.  This field is valid from 1978 through the current tax year.

RCW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
299-309	Correct Social Security Wages	11	<p>If the Employer's Correct Employment Code reported in position 223 of the preceding RCE (Employer) Record is <b>Q (MQGE)</b>, fill with blanks.</p> <p>If the Employer's Correct Employment Code reported in position 223 of the preceding RCE (Employer) Record is <b>X (Railroad)</b>, fill with blanks.</p> <p>If the Employer's Correct Employment Code is <b>H (Household)</b> and the tax year is 1994 or later, the <b>sum of</b> this field and the Social Security Tips field must be <u>zero or equal to or greater than</u> the annual Household minimum for the tax year being reported in order to make a Household money amount correction. See Appendix J.</p> <p>The sum of this field and the Social Security Tips field should <b>not exceed</b> the annual maximum Social Security wage base for the tax year being corrected (\$176,100 for tax year 2025). See Appendix J.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p>This field is valid from 1978 through the current tax year.</p>
310-320	Originally Reported Social Security Tax Withheld	11	<p>Enter the incorrectly reported data.</p> <p>If the Employer's Correct Employment Code reported in position 223 of the preceding RCE (Employer) Record is <b>Q (MQGE)</b>, fill with blanks.</p> <p>If the Employer's Correct Employment Code reported in position 223 of the preceding RCE (Employer) Record is <b>X (Railroad)</b>, fill with blanks.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>

RCW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
321-331	Correct Social Security Tax Withheld	11	<p>No negative amounts.</p> <p>If the Employer's Correct Employment Code reported in position 223 of the preceding RCE (Employer) Record is <b>Q (MQGE)</b>, fill with blanks.</p> <p>If the Employer's Correct Employment Code reported in position 223 of the preceding RCE (Employer) Record is <b>X (Railroad)</b>, fill with blanks.</p> <p>This amount should not exceed \$10,918.20 for tax year 2025.</p> <p>If not making a correction, fill with blanks.</p> <p>This field is valid from 1978 through the current tax year.</p>
332-342	Originally Reported Medicare Wages and Tips	11	<p>Enter the incorrectly reported data.</p> <p>If the Employer's Correct Employment Code is <b>H (Household)</b> and the tax year is 1994 or later, this field must be <u>zero or equal to or greater than</u> the annual Household minimum for the tax year being reported in order to make a Household money amount correction. See Appendix J.</p> <p>For tax years 1983 or later, fill with blanks if the Employer's Correct Employment Code reported in position 223 of the preceding RCE (Employer) Record is <b>X (Railroad)</b>.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>

RCW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
343-353	Correct Medicare Wages and Tips	11	<p>For years prior to tax year 1983, fill with blanks for <b>all</b> Employment Codes.</p> <p>For tax years 1983 or later, fill with blanks if the Employer's Correct Employment Code reported in position 223 of the preceding RCE (Employer) Record is <b>X (Railroad)</b>.</p> <p>If the Employer's Correct Employment Code is <b>H (Household)</b> and the tax year is 1994 or later, this field must be <u>zero or equal to or greater than</u> the annual Household minimum for the tax year being reported in order to make a Household money amount correction. See Appendix J.</p> <p><u>For all other Employment Codes:</u></p> <ul style="list-style-type: none"> <li>For tax years 1983 – 1993, do <u>not</u> exceed the annual maximum Medicare wage base for the tax year being reported (see Appendix J).</li> <li>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.</li> <li>For tax year 1991 or later, this amount must equal or exceed the sum of the Social Security Wages and Social Security Tips.</li> </ul> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 1983 through the current tax year.</p>
354-364	Originally Reported Medicare Tax Withheld	11	<p>Enter the incorrectly reported data.</p> <p>For tax years 1983 or later, fill with blanks if the Employer's Correct Employment Code reported in position 223 of the preceding RCE (Employer) Record is <b>X (Railroad)</b>.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>

RCW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
365-375	Correct Medicare Tax Withheld	11	<p>For years prior to tax year 1983, fill with blanks for all Employment Codes.</p> <p>For years 1983 or later, fill with blanks if the Employer's Correct Employment Code reported in position 223 of the RCE (Employer) Record is <b>X (Railroad)</b>.</p> <p>For tax years 1991 – 1993, do <u>not</u> exceed the annual maximum Medicare wage base for the tax year, if the Employment Code is <b>not X (Railroad)</b>.</p> <p>Effective January 1, 2013, an employer is required to withhold a 0.9% <b>additional</b> Medicare Tax on any Medicare Wages and Tips or Railroad Retirement Act (RRTA) compensation it pays to an employee in excess of \$200,000 in a calendar year.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 1983 through the current tax year.</p>
376-386	Originally Reported Social Security Tips	11	<p>Enter the incorrectly reported data.</p> <p>If the Employer's Correct Employment Code is <b>H (Household)</b> and the tax year is 1994 or later, the <b>sum of</b> this field and the Social Security Wages field must be <u>zero or equal to or greater than</u> the annual Household minimum for the tax year being reported in order to make a Household money amount correction. See Appendix J.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>

RCW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
387-397	Correct Social Security Tips	11	<p>If the Employer's Correct Employment Code reported in position 223 of the preceding RCE (Employer) Record is <b>Q (MQGE)</b>, the money amount reported must be blank.</p> <p>If the Employer's Correct Employment Code reported in position 223 of the preceding RCE (Employer) Record is <b>X (Railroad)</b>, fill with blanks.</p> <p>If the Employer's Correct Employment Code is <b>H (Household)</b> and the tax year is 1994 or later, the <b>sum of</b> this field and the Social Security Wages field must be <u>zero or equal to or greater than</u> the annual Household minimum for the tax year being reported in order to make a Household money amount correction. See Appendix J.</p> <p>The <b>sum of</b> this field and the Social Security Wages field should <b>not</b> exceed the annual maximum Social Security wage base for the tax year being reported (\$176,100 for tax year 2025). See Appendix J.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 1978 through the current tax year.</p>
398-419	Blank	22	Fill with blanks. Reserved for SSA use.
420-430	Originally Reported Dependent Care Benefits	11	<p>Enter the incorrectly reported data.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>
431-441	Correct Dependent Care Benefits	11	<p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 1990 through the current tax year.</p>
442-452	Originally Reported Deferred Compensation Contributions to Section 401(k) (Code D)	11	<p>Enter the incorrectly reported data.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>

RCW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
453-463	Correct Deferred Compensation Contributions to Section 401(k) (Code D)	11	If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 1987 through the current tax year.
464-474	Originally Reported Deferred Compensation Contributions to Section 403(b) (Code E)	11	Enter the incorrectly reported data.  If not making a correction, fill with blanks.  No negative amounts.
475-485	Correct Deferred Compensation Contributions to Section 403(b) (Code E)	11	If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 1987 through the current tax year.
486-496	Originally Reported Deferred Compensation Contributions to Section 408(k)(6) (Code F)	11	Enter the incorrectly reported data.  If not making a correction, fill with blanks.  No negative amounts.
497-507	Correct Deferred Compensation Contributions to Section 408(k)(6) (Code F)	11	If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 1987 through the current tax year.
508-518	Originally Reported Deferred Compensation Contributions to Section 457(b) (Code G)	11	Enter the incorrectly reported data.  If not making a correction, fill with blanks.  No negative amounts.
519-529	Correct Deferred Compensation Contributions to Section 457(b) (Code G)	11	If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 1987 through the current tax year.
530-540	Originally Reported Deferred Compensation Contributions to Section 501(c)(18)(D) (Code H)	11	Enter the incorrectly reported data.  If not making a correction, fill with blanks.  No negative amounts.

RCW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
541-551	Correct Deferred Compensation Contributions to Section 501(c)(18)(D) (Code H)	11	If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 1987 through the current tax year.
552-562	Originally Reported Total Deferred Compensation Contributions	11	Enter the incorrectly reported data.  <b>Only populate this field if the original submission was in Technical Information Bulletin (TIB) format.</b>  If not making a correction, fill with blanks.  No negative amounts.  <b>See Sections 2.6 and 2.6.1 for further information.</b>
563-573	Correct Total Deferred Compensation Contributions	11	<b>Only populate this field if the original submission was in Technical Information Bulletin (TIB) format.</b>  If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 1987 through 2005.  <b>See Sections 2.6 and 2.6.1 for further information.</b>
574-595	Blank	22	Fill with blanks. Reserved for SSA use.
596-606	Originally Reported Nonqualified Plan Section 457 Distributions or Contributions	11	Enter the incorrectly reported data.  If not making a correction, fill with blanks.  No negative amounts.
607-617	Correct Nonqualified Plan Section 457 Distributions or Contributions	11	If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 1990 through the current tax year.
618-628	Originally Reported Employer Contributions to a Health Savings Account (Code W)	11	Enter the incorrectly reported data.  If not making a correction, fill with blanks.  No negative amounts.

RCW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
629-639	Correct Employer Contributions to a Health Savings Account (Code W)	11	If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 2004 through the current tax year.
640-650	Originally Reported Nonqualified Plan Not Section 457 Distributions or Contributions	11	Enter the incorrectly reported data.  If not making a correction, fill with blanks.  No negative amounts.
651-661	Correct Nonqualified Plan Not Section 457 Distributions or Contributions	11	If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 1990 through the current tax year.
662-672	Originally Reported Nontaxable Combat Pay (Code Q)	11	Enter the incorrectly reported data.  If not making a correction, fill with blanks.  No negative amounts.
673-683	Correct Nontaxable Combat Pay (Code Q)	11	If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 2005 through the current tax year.
684-705	Blank	22	Fill with blanks. Reserved for SSA use.
706-716	Originally Reported Employer Cost of Premiums for Group Term Life Insurance Over \$50,000 (Code C)	11	Enter the incorrectly reported data.  If not making a correction, fill with blanks.  No negative amounts.
717-727	Correct Employer Cost of Premiums for Group Term Life Insurance Over \$50,000 (Code C)	11	If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 1978 through the current tax year.
728-738	Originally Reported Income from the Exercise of Nonstatutory Stock Options (Code V)	11	Enter the incorrectly reported data.  If not making a correction, fill with blanks.  No negative amounts.

RCW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
739-749	Correct Income from the Exercise of Nonstatutory Stock Options (Code V)	11	If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 2001 through the current tax year.
750-760	Originally Reported Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan (Code Y)	11	Enter the incorrectly reported data.  If not making a correction, fill with blanks.  No negative amounts.
761-771	Correct Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan (Code Y)	11	If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 2005 through the current tax year.
772-782	Originally Reported Designated Roth Contributions to a Section 401(k) Plan (Code AA)	11	Enter the incorrectly reported data.  If not making a correction, fill with blanks.  No negative amounts.
783-793	Correct Designated Roth Contributions to a Section 401(k) Plan (Code AA)	11	If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 2006 through the current tax year.
794-804	Originally Reported Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement (Code BB)	11	Enter the incorrectly reported data.  If not making a correction, fill with blanks.  No negative amounts.
805-815	Correct Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement (Code BB)	11	If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 2006 through the current tax year.
816-826	Originally Reported Cost of Employer- Sponsored Health Coverage (Code DD)	11	Enter the incorrectly reported data.  If not making a correction, fill with blanks.  No negative amounts.

RCW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
827-837	Correct Cost of Employer-Sponsored Health Coverage (Code DD)	11	If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 2011 through the current tax year.
838-848	Originally Reported Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement (Code FF)	11	Enter the incorrectly reported data.  If not making a correction, fill with blanks.  No negative amounts.
849-859	Correct Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement (Code FF)	11	If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 2017 through the current tax year.
860-1002	Blank	143	
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.
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.

RCW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1008	Correct Third-Party Sick Pay Indicator	1	<p>Enter the correct indicator.</p> <p>Enter "1" for a sick pay indicator. Otherwise, enter "0".</p> <p>If not making a correction, fill with a blank.</p>
1009-1024	Blank	16	Fill with blanks. Reserved for SSA use.

## 5.8 RCO (Employee Optional) 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 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 a Nonqualified Deferred Compensation Plan That Fails to Satisfy Section 409A	Correct Income Under a Nonqualified Deferred Compensation Plan That Fails to Satisfy Section 409A
Position	123-133	134-144	145-155	156-166	167-177	178-188
Length	11	11	11	11	11	11

Field Name	Blank	Originally Reported Designated Roth Contributions Under a Governmental Section 457(b) Plan	Correct Designated Roth Contributions Under a Governmental Section 457(b) Plan	Originally Reported Income from Qualified Equity Grants Under Section 83(i)	Correct Income from Qualified Equity Grants Under Section 83(i)	Originally Reported Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year
Position	189-210	211-221	222-232	233-243	244-254	255-265
Length	22	11	11	11	11	11

Field Name	Correct Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year	Originally Reported Total Income from Exclusion Of Medicaid Waiver Payments	Correct Total Income from Exclusion Of Medicaid Waiver Payments	Blank
Position	266-276	277-287	288-298	299-1024
Length	11	11	11	726

RCO (EMPLOYEE OPTIONAL) RECORD 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.
<b>IMPORTANT NOTE:</b> <ul style="list-style-type: none"> <li>Positions 13 - 188 and 211 - 276 of the RCO (Employee Optional) Record are for correcting money amounts reported on the original report.</li> <li>Two money amounts, the <u>originally reported</u> amount and the <u>correct</u> amount <u>must</u> be entered for each money amount being corrected.</li> </ul>			
13-23	Originally Reported Allocated Tips	11	Enter the incorrectly reported data.  If not making a correction, fill with blanks.  No negative amounts.
24-34	Correct Allocated Tips	11	If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 1983 through the current tax year.
35-45	Originally Reported Uncollected Employee Tax on Tips (Codes A and B)	11	Enter the incorrectly reported data.  If not making a correction, fill with blanks.  No negative amounts.
46-56	Correct Uncollected Employee Tax on Tips (Codes A and B)	11	If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 1978 through the current tax year.
57-67	Originally Reported Medical Savings Account (Code R)	11	Enter the incorrectly reported data.  If not making a correction, fill with blanks.  No negative amounts.
68-78	Correct Medical Savings Account (Code R)	11	No negative amounts.  If not making a correction, fill with blanks.  This field is valid from 1997 through the current tax year.
79-89	Originally Reported Simple Retirement Account (Code S)	11	Enter the incorrectly reported data.  No negative amounts.  If not making a correction, fill with blanks.

RCO (EMPLOYEE OPTIONAL) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
90-100	Correct Simple Retirement Account (Code S)	11	No negative amounts.  If not making a correction, fill with blanks.  This field is valid from 1997 through the current tax year.
101-111	Originally Reported Qualified Adoption Expenses (Code T)	11	Enter the incorrectly reported data.  No negative amounts.  If not making a correction, fill with blanks.
112-122	Correct Qualified Adoption Expenses (Code T)	11	No negative amounts.  If not making a correction, fill with blanks.  This field is valid from 1997 through the current tax year.
123-133	Originally Reported Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000 (Code M)	11	Enter the incorrectly reported data.  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 (Code M)	11	No negative amounts.  If not making a correction, fill with blanks.  This field is valid from 2001 through the current tax year.
145-155	Originally Reported Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000 (Code N)	11	Enter the incorrectly reported data.  No negative amounts.  If not making a correction, fill with blanks.
156-166	Correct Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000 (Code N)	11	No negative amounts.  If not making a correction, fill with blanks.  This field is valid from 2001 through the current tax year.

RCO (EMPLOYEE OPTIONAL) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
167-177	Originally Reported Income Under a Nonqualified Deferred Compensation Plan That Fails to Satisfy Section 409A (Code Z)	11	Enter the incorrectly reported data.  No negative amounts.  If not making a correction, fill with blanks.
178-188	Correct Income Under a Nonqualified Deferred Compensation Plan That Fails to Satisfy Section 409A (Code Z)	11	No negative amounts.  If not making a correction, fill with blanks.  This field is valid from 2005 through the current tax year.
189-210	Blank	2	Fill with blanks. Reserved for SSA use.
211-221	Originally Reported Designated Roth Contributions Under a Governmental Section 457(b) Plan (Code EE)	11	Enter the incorrectly reported data.  No negative amounts.  If not making a correction, fill with blanks.
222-232	Correct Designated Roth Contributions Under a Governmental Section 457(b) Plan (Code EE)	11	No negative amounts.  If not making a correction, fill with blanks.  This field is valid from 2011 through the current tax year.
233-243	Originally Reported Income from Qualified Equity Grants Under Section 83(i) (Code GG)	11	Enter the incorrectly reported data.  No negative amounts.  If not making a correction, fill with blanks.
244-254	Correct Income from Qualified Equity Grants Under Section 83(i) (Code GG)	11	No negative amounts.  If not making a correction, fill with blanks.  This field is valid from 2018 through the current tax year.
255-265	Originally Reported Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year (Code HH)	11	Enter the incorrectly reported data.  No negative amounts.  If not making a correction, fill with blanks.

RCO (EMPLOYEE OPTIONAL) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
266-276	Correct Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year (Code HH)	11	No negative amounts.  If not making a correction, fill with blanks.  This field is valid from 2018 through the current tax year.
277-287	Originally Reported Total Income from Exclusion of Medicaid Waiver Payments (Code II)	11	Enter the incorrectly reported data.  No negative amounts.  If not making a correction, fill with blanks.
288-298	Correct Total Income from Exclusion of Medicaid Waiver Payments (Code II)	11	No negative amounts.  If not making a correction, fill with blanks.  This field is valid from 2024 through the current tax year.
299-1024	Blank	726	Fill with blanks. Reserved for SSA use.

## 5.9 RCS (State) 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 Unemployment 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 (STATE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-3	Record Identifier	3	Constant "RCS".
4-5	State Code	2	Enter the appropriate postal <b>NUMERIC</b> Code (see Appendix H).
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	<b>This is a required field.</b>  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).
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 (STATE) RECORD 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 H.  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.  <b>Applies to unemployment reporting.</b>
256-257	Country Code	2	If one of the following applies, fill with blanks: <ul style="list-style-type: none"> <li>• One of the 50 States of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> Otherwise, enter the applicable Country Code (see Appendix I).
258-263	Originally Reported Reporting Period	6	Enter the incorrectly reported data.  <b>Applies to unemployment reporting.</b>

RCS (STATE) RECORD 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.  <b>Applies to unemployment reporting.</b>
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.  <b>Applies to unemployment reporting.</b>
287-297	Correct State Quarterly Unemployment Insurance Total Wages	11	Right justify and zero fill.  No negative amounts.  <b>Applies to unemployment reporting.</b>
298-299	Originally Reported Number of Weeks Worked	2	Enter the incorrectly reported data.  <b>Applies to unemployment reporting.</b>
300-301	Correct Number of Weeks Worked	2	Enter the correct number of weeks worked.  <b>Applies to unemployment reporting.</b>
302-309	Originally Reported Date First Employed	8	Enter the incorrectly reported data.  <b>Applies to unemployment reporting.</b>
310-317	Correct Date First Employed	8	Enter the correct date.  <b>Applies to unemployment reporting.</b>
318-325	Originally Reported Date of Separation	8	Enter the incorrectly reported data.  <b>Applies to unemployment reporting.</b>
326-333	Correct Date of Separation	8	Enter the correct date.  <b>Applies to unemployment reporting.</b>
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.  <b>Applies to unemployment reporting.</b>
364-383	Correct State Employer Account Number	20	Enter the correct account number.  <b>Applies to unemployment reporting.</b>
384-395	Blank	12	Fill with blanks. Reserved for SSA use.
396-397	State Code	2	Enter the appropriate postal numeric code (see Appendix H).  <b>Applies to Income Tax reporting.</b>

RCS (STATE) RECORD 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.  <b>Applies to Income Tax reporting.</b>
409-419	Correct State Taxable Wages	11	Right justify and zero fill.  No negative amounts.  <b>Applies to Income Tax reporting.</b>
420-430	Originally Reported State Income Tax Withheld	11	Enter the incorrectly reported data.  Right justify and zero fill.  No negative amounts.  <b>Applies to Income Tax reporting.</b>
431-441	Correct State Income Tax Withheld	11	Right justify and zero fill.  No negative amounts.  <b>Applies to Income Tax reporting.</b>
442-461	Other State Data	20	To be defined by State/local agency.  <b>Applies to Income Tax reporting.</b>
462	Originally Reported Tax Type Code	1	Enter the incorrectly reported data.  <b>Applies to Income Tax reporting.</b>
463	Correct Tax Type Code	1	Enter the correct code:  <ul style="list-style-type: none"> <li>• C = City Income Tax</li> <li>• D = County Income Tax</li> <li>• E = School District Income Tax</li> <li>• F = Other Income Tax</li> </ul> <b>Applies to Income Tax reporting.</b>
464-474	Originally Reported Local Taxable Wages	11	Enter the incorrectly reported data.  If not making a correction, fill with blanks.  No negative amounts.  <b>Applies to Income Tax reporting.</b>

RCS (STATE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
475-485	Correct Local Taxable Wages	11	If not making a correction, fill with blanks.  No negative amounts.  <b>Applies to Income Tax reporting.</b>
486-492	Originally Reported State Control Number	7	Enter the incorrectly reported data.  <b>Applies to Income Tax reporting.</b>
493-499	Correct State Control Number	7	Enter the correct Control Number.  <b>Applies to Income Tax reporting.</b>
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 (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	Blank	Total Originally Reported Dependent Care Benefits
Position	161-175	176-190	191-205	206-220	221-250	251-265
Length	15	15	15	15	30	15

Field Name	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)	Total Originally Reported Deferred Compensation Contributions to Section 408(k)(6)
Position	266-280	281-295	296-310	311-325	326-340	341-355
Length	15	15	15	15	15	15

Field Name	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)	Total Originally Reported Total Deferred Compensation Contributions
Position	356-370	371-385	386-400	401-415	416-430	431-445
Length	15	15	15	15	15	15

	Total Correct Total Deferred Compensation Contributions	Blank	Total Originally Reported Nonqualified Plan Section 457 Distributions or Contributions	Total Correct Nonqualified Plan Section 457 Distributions or Contributions	Total Originally Reported Employer Contributions to a Health Savings Account	Total Correct Employer Contributions to a Health Savings Account
<b>Field Name</b>						
<b>Position</b>	446-460	461-490	491-505	506-520	521-535	536-550
<b>Length</b>	15	30	15	15	15	15

	Total Originally Reported Nonqualified Plan Not Section 457 Distributions or Contributions	Total Correct Nonqualified Plan Not Section 457 Distributions or Contributions	Total Originally Reported Nontaxable Combat Pay	Total Correct Nontaxable Combat Pay	Blank	Total Originally Reported Employer Cost of Premiums for Group Term Life Insurance Over \$50,000
<b>Field Name</b>						
<b>Position</b>	551-565	566-580	581-595	596-610	611-640	641-655
<b>Length</b>	15	15	15	15	30	15

	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 Nonqualified Deferred Compensation Plan	Total Correct Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan	Total Originally Reported Designated Roth Contributions to a Section 401(k) Plan
<b>Field Name</b>						
<b>Position</b>	656-670	671-685	686-700	701-715	716-730	731-745
<b>Length</b>	15	15	15	15	15	15

	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	Total Originally Reported Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement
<b>Field Name</b>						
<b>Position</b>	746-760	761-775	776-790	791-805	806-820	821-835
<b>Length</b>	15	15	15	15	15	15

	Total Correct Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement	
<b>Field</b>	Blank	
<b>Name</b>	836-850	851-1024
<b>Position</b>	15	174
<b>Length</b>		

RCT (TOTAL) RECORD 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 (Employee) Records reported since the last RCE (Employer) Record.  If not making a correction, fill with blanks.
<b>IMPORTANT NOTE: Positions 11 - 220, 251 - 460, 491 - 610 and 641 - 850 of the RCT (Total) Record are for totaling money amounts reported in the RCW (Employee) Record for the preceding RCE (Employer) Record. Complete only those total fields that summarize money fields completed in the RCW (Employee) Record and leave all other total fields blank.</b>			
11-25	Total Originally Reported Wages, Tips and Other Compensation	15	Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.  If not making a correction, fill with blanks.  No negative amounts.
26-40	Total Correct Wages, Tips and Other Compensation	15	Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.  If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 1978 through the current tax year.
41-55	Total Originally Reported Federal Income Tax Withheld	15	Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.  If not making a correction, fill with blanks.  No negative amounts.
56-70	Total Correct Federal Income Tax Withheld	15	Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.  If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 1978 through the current tax year.

RCT (TOTAL) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
71-85	Total Originally Reported Social Security Wages	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If the Employer's Correct Employment Code is <b>H (Household)</b> and the tax year is 1994 or later, this field must be <u>zero or equal to or greater than</u> the annual Household minimum for the tax year being reported (see Appendix J).</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>
86-100	Total Correct Social Security Wages	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If the Employer's Correct Employment Code reported in position 223 of the preceding RCE (Employer) Record is <b>Q (MQGE)</b>, fill with blanks.</p> <p>If the Employer's Correct Employment Code reported in position 223 of the preceding RCE (Employer) Record is <b>X (Railroad)</b>, fill with blanks.</p> <p>If the Employer's Correct Employment Code is <b>H (Household)</b> and the tax year is 1994 or later, this field must be <u>zero or equal to or greater than</u> the annual Household minimum for the tax year being reported (see Appendix J).</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 1978 through the current tax year.</p>
101-115	Total Originally Reported Social Security Tax Withheld	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If the Employer's Correct Employment Code reported in position 223 of the preceding RCE (Employer) Record is <b>Q (MQGE)</b>, fill with blanks.</p> <p>If the Employer's Correct Employment Code reported in position 223 of the preceding RCE (Employer) Record is <b>X (Railroad)</b>, fill with blanks.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>

RCT (TOTAL) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
116-130	Total Correct Social Security Tax Withheld	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If the Employer's Correct Employment Code reported in position 223 of the preceding RCE (Employer) Record is <b>Q (MQGE)</b>, fill with blanks.</p> <p>If the Employer's Correct Employment Code reported in position 223 of the preceding RCE (Employer) Record is <b>X (Railroad)</b>, fill with blanks.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 1978 through the current tax year.</p>
131-145	Total Originally Reported Medicare Wages and Tips	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If the Employer's Correct Employment Code is <b>H (Household)</b> and the tax year is 1994 or later, this field must be <u>zero or equal to or greater than</u> the annual Household minimum for the tax year being reported (see Appendix J).</p> <p>For tax years 1983 or later, fill with blanks if the Employer's Correct Employment Code reported in position 223 of the preceding RCE (Employer) Employer Record is <b>X (Railroad)</b>.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>

RCT (TOTAL) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
146-160	Total Correct Medicare Wages and Tips	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>This field must equal, or exceed, the <b>sum of</b> the Social Security Wages and Social Security Tips.</p> <p>If the Employer's Correct Employment Code is <b>H (Household)</b> and the tax year is 1994 or later, this field must be <u>zero or equal to or greater than</u> the annual Household minimum for the tax year being reported (see Appendix J).</p> <p>For tax years 1983 or later, fill with blanks if the Employment Code reported in position 223 of the RCE (Employer) Record is <b>X (Railroad)</b>.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 1983 through the current tax year.</p>
161-175	Total Originally Reported Medicare Tax Withheld	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>For tax years 1983 or later, fill with blanks if the Employment Code reported in position 223 of the RCE (Employer) Record is <b>X (Railroad)</b>.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>
176-190	Total Correct Medicare Tax Withheld	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>For tax years 1983 or later, fill with blanks if the Employment Code reported in position 223 of the RCE (Employer) Record is <b>X (Railroad)</b>.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 1983 through the current tax year.</p>

RCT (TOTAL) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
191-205	Total Originally Reported Social Security Tips	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If the Employer's Correct Employment Code reported in position 223 of the preceding RCE (Employer) Record is <b>Q (MQGE)</b>, fill with blanks.</p> <p>If the Employer's Correct Employment Code reported in position 223 of the preceding RCE (Employer) Record is <b>X (Railroad)</b>, fill with blanks.</p> <p>If the Employer's Correct Employment Code is <b>H (Household)</b> and the tax year is 1994 or later, this field must be <u>zero or equal to or greater than</u> the annual Household minimum for the tax year being reported (see Appendix J).</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>
206-220	Total Correct Social Security Tips	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If the Employer's Correct Employment Code reported in position 223 of the preceding RCE (Employer) Record is <b>Q (MQGE)</b>, fill with blanks.</p> <p>If the Employer's Correct Employment Code reported in position 223 of the preceding RCE (Employer) Record is <b>X (Railroad)</b>, fill with blanks.</p> <p>If the Employer's Correct Employment Code is <b>H (Household)</b> and the tax year is 1994 or later, this field must be <u>zero or equal to or greater than</u> the annual Household minimum for the tax year being reported (see Appendix J).</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 1978 through the current tax year.</p>
221-250	Blank	30	Fill with blanks. Reserved for SSA use.

RCT (TOTAL) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
251-265	Total Originally Reported Dependent Care Benefits	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>
266-280	Total Correct Dependent Care Benefits	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 1990 through the current tax year.</p>
281-295	Total Originally Reported Deferred Compensation Contributions to Section 401(k) (Code D)	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>
296-310	Total Correct Deferred Compensation Contributions to Section 401(k) (Code D)	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 1987 through the current tax year.</p>
311-325	Total Originally Reported Deferred Compensation Contributions to Section 403(b) (Code E)	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>
326-340	Total Correct Deferred Compensation Contributions to Section 403(b) (Code E)	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 1987 through the current tax year.</p>

RCT (TOTAL) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
341-355	Total Originally Reported Deferred Compensation Contributions to Section 408(k)(6) (Code F)	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>
356-370	Total Correct Deferred Compensation Contributions to Section 408(k)(6) (Code F)	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 1987 through the current tax year.</p>
371-385	Total Originally Reported Deferred Compensation Contributions to Section 457(b) (Code G)	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>
386-400	Total Correct Deferred Compensation Contributions to Section 457(b) (Code G)	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 1987 through the current tax year.</p>
401-415	Total Originally Reported Deferred Compensation Contributions to Section 501(c)(18)(D) (Code H)	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>
416-430	Total Correct Deferred Compensation Contributions to Section 501(c)(18)(D) (Code H)	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 1987 through the current tax year.</p>

RCT (TOTAL) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
431-445	Total Originally Reported Total Deferred Compensation Contributions	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p><b>Only use this field if the original submission was reported in Technical Information Bulletin (TIB) format.</b></p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p><b>See Sections 2.6 and 2.6.1 for further information.</b></p>
446-460	Total Correct Total Deferred Compensation Contributions	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p><b>Only use this field if the original submission was reported in Technical Information Bulletin (TIB) format.</b></p> <p><b><u>IMPORTANT NOTE</u></b>  <i>Do <u>not</u> use this field to summarize any of the Deferred Compensation money fields such as 401(K), 403(B), 408(K)(6), 457(B), 501(C)(18)(D), etc.). This field is only valid if the tax year reported is <b>1987 to 2005</b> and you were trying to correct this money field reported in the former Technical Information Bulletin (TIB) format.</i></p> <p><b>See Sections 2.6 and 2.6.1 for further information.</b></p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 1987 through 2005.</p>
461-490	Blank	30	Fill with blanks. Reserved for SSA use.
491-505	Total Originally Reported Nonqualified Plan Section 457 Distributions or Contributions	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>

RCT (TOTAL) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
506-520	Total Correct Nonqualified Plan Section 457 Distributions or Contributions	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 1990 through the current tax year.</p>
521-535	Total Originally Reported Employer Contributions to a Health Savings Account (Code W)	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>
536-550	Total Correct Employer Contributions to a Health Savings Account (Code W)	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 2004 through the current tax year.</p>
551-565	Total Originally Reported Nonqualified Plan Not Section 457 Distributions or Contributions	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>
566-580	Total Correct Nonqualified Plan Not Section 457 Distributions or Contributions	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 1990 through the current tax year.</p>
581-595	Total Originally Reported Nontaxable Combat Pay (Code Q)	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>

RCT (TOTAL) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
596-610	Total Correct Nontaxable Combat Pay (Code Q)	15	Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.  If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 2005 through the current tax year.
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 (Code C)	15	Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.  If not making a correction, fill with blanks.  No negative amounts.
656-670	Total Correct Employer Cost of Premiums for Group Term Life Insurance Over \$50,000 (Code C)	15	Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.  If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 1978 through the current tax year.
671-685	Total Originally Reported Income from the Exercise of Nonstatutory Stock Options (Code V)	15	Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.  If not making a correction, fill with blanks.  No negative amounts.
686-700	Total Correct Income from the Exercise of Nonstatutory Stock Options (Code V)	15	Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.  If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 2001 through the current tax year.
701-715	Total Originally Reported Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan (Code Y)	15	Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.  If not making a correction, fill with blanks.  No negative amounts.

RCT (TOTAL) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
716-730	Total Correct Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan (Code Y)	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 2005 through the current tax year.</p>
731-745	Total Originally Reported Designated Roth Contributions to a Section 401(k) Plan (Code AA)	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>
746-760	Total Correct Designated Roth Contributions to a Section 401(k) Plan (Code AA)	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 2006 through the current tax year.</p>
761-775	Total Originally Reported Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement (Code BB)	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>
776-790	Total Correct Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement (Code BB)	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 2006 through the current tax year.</p>
791-805	Total Originally Reported Cost of Employer-Sponsored Health Coverage (Code DD)	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>

RCT (TOTAL) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
806-820	Total Correct Cost of Employer-Sponsored Health Coverage (Code DD)	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 2011 through the current tax year.</p>
821-835	Total Originally Reported Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement (Code FF)	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>
836-850	Total Correct Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement (Code FF)	15	<p>Enter the total for all RCW (Employee) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 2017 through the current tax year.</p>
851-1024	Blank	174	Fill with blanks. Reserved for SSA use.

## 5.11 RCU (Total Optional) 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 a Nonqualified Deferred Compensation Plan That Fails to Satisfy Section 409A	Total Correct Income Under a Nonqualified Deferred Compensation Plan That Fails to Satisfy Section 409A
Position	161-175	176-190	191-205	206-220	221-235	236-250
Length	15	15	15	15	15	15

Field Name	Blank	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	Total Originally Reported Income from Qualified Equity Grants Under Section 83(i)	Total Correct Income from Qualified Equity Grants Under Section 83(i)	Total Originally Reported Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year
Position	251-280	281-295	296-310	311-325	326-340	341-355
Length	30	15	15	15	15	15

	Total Correct Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year	Total Originally Reported Total Income from Exclusion Of Medicaid Waiver Payments	Total Correct Total Income from Exclusion Of Medicaid Waiver Payments	Blank
<b>Field Name</b>				
<b>Position</b>	356-370	371-385	386-400	401-1024
<b>Length</b>	15	15	15	624

RCU (TOTAL OPTIONAL) RECORD 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 (Employee Optional) Records reported since the last RCE (Employer) Record.
<b>IMPORTANT NOTE: Positions 11 - 250 and 281 - 370 of the RCU (Total Optional) Record are for totaling money amounts reported in the RCO (Employee Optional) Records for the preceding RCE (Employer) Record. Complete only those total fields that summarize money fields completed in the RCO (Employee Optional) Records and leave all other total fields blank.</b>			
11-25	Total Originally Reported Allocated Tips	15	Enter the total for all RCO (Employee Optional) Records reported since the last RCE (Employer) Record.  If not making a correction, fill with blanks.  No negative amounts.
26-40	Total Correct Allocated Tips	15	Enter the total for all RCO (Employee Optional) Records reported since the last RCE (Employer) Record.  If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 1983 through the current tax year.
41-55	Total Originally Reported Uncollected Employee Tax on Tips (Codes A and B)	15	Enter the total for all RCO (Employee Optional) Records reported since the last RCE (Employer) Record.  If not making a correction, fill with blanks.  No negative amounts.
56-70	Total Correct Uncollected Employee Tax on Tips (Codes A and B)	15	Enter the total for all RCO (Employee Optional) Records reported since the last RCE (Employer) Record.  If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 1978 through the current tax year.

RCU (TOTAL OPTIONAL) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
71-85	Total Originally Reported Medical Savings Account (Code R)	15	<p>Enter the total for all RCO (Employee Optional) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>
86-100	Total Correct Medical Savings Account (Code R)	15	<p>Enter the total for all RCO (Employee Optional) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 1997 through the current tax year.</p>
101-115	Total Originally Reported Simple Retirement Account (Code S)	15	<p>Enter the total for all RCO (Employee Optional) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>
116-130	Total Correct Simple Retirement Account (Code S)	15	<p>Enter the total for all RCO (Employee Optional) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 1997 through the current tax year.</p>
131-145	Total Originally Reported Qualified Adoption Expenses (Code T)	15	<p>Enter the total for all RCO (Employee Optional) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>

RCU (TOTAL OPTIONAL) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
146-160	Total Correct Qualified Adoption Expenses (Code T)	15	<p>Enter the total for all RCO (Employee Optional) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 1997 through the current tax year.</p>
161-175	Total Originally Reported Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000 (Code M)	15	<p>Enter the total for all RCO (Employee Optional) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>
176-190	Total Correct Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000 (Code M)	15	<p>Enter the total for all RCO (Employee Optional) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 2001 through the current tax year.</p>
191-205	Total Originally Reported Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000 (Code N)	15	<p>Enter the total for all RCO (Employee Optional) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p>
206-220	Total Correct Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000 (Code N)	15	<p>Enter the total for all RCO (Employee Optional) Records reported since the last RCE (Employer) Record.</p> <p>If not making a correction, fill with blanks.</p> <p>No negative amounts.</p> <p>This field is valid from 2001 through the current tax year.</p>

RCU (TOTAL OPTIONAL) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
221-235	Total Originally Reported Income Under a Nonqualified Deferred Compensation Plan That Fails to Satisfy Section 409A (Code Z)	15	Enter the total for all RCO (Employee Optional) Records reported since the last RCE (Employer) Record.  If not making a correction, fill with blanks.  No negative amounts.
236-250	Total Correct Income Under a Nonqualified Deferred Compensation Plan That Fails to Satisfy Section 409A (Code Z)	15	Enter the total for all RCO (Employee Optional) Records reported since the last RCE (Employer) Record.  If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 2005 through the current tax year.
251-280	Blank	30	Fill with blanks. Reserved for SSA use.
281-295	Total Originally Reported Designated Roth Contributions Under a Governmental Section 457(b) Plan (Code EE)	15	Enter the total for all RCO (Employee Optional) Records reported since the last RCE (Employer) Record.  If not making a correction, fill with blanks.  No negative amounts.
296-310	Total Correct Designated Roth Contributions Under a Governmental Section 457(b) Plan (Code EE)	15	Enter the total for all RCO (Employee Optional) Records reported since the last RCE (Employer) Record.  If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 2001 through the current tax year.
311-325	Total Originally Reported Income from Qualified Equity Grants Under Section 83(i) (Code GG)	15	Enter the total for all RCO (Employee Optional) Records reported since the last RCE (Employer) Record.  If not making a correction, fill with blanks.  No negative amounts.

RCU (TOTAL OPTIONAL) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
326-340	Total Correct Income from Qualified Equity Grants Under Section 83(i) (Code GG)	15	Enter the total for all RCO (Employee Optional) Records reported since the last RCE (Employer) Record.  If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 2018 through the current tax year.
341-355	Total Originally Reported Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year (Code HH)	15	Enter the total for all RCO (Employee Optional) Records reported since the last RCE (Employer) Record.  If not making a correction, fill with blanks.  No negative amounts.
356-370	Total Correct Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year (Code HH)	15	Enter the total for all RCO (Employee Optional) Records reported since the last RCE (Employer) Record.  If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 2018 through the current tax year.
371-385	Total Originally Reported Total Income from Exclusion Of Medicaid Waiver Payments (Code II)	15	Enter the total for all RCO (Employee Optional) Records reported since the last RCE (Employer) Record.  If not making a correction, fill with blanks.  No negative amounts.
386-400	Total Correct Total Income from Exclusion Of Medicaid Waiver Payments (Code II)	15	Enter the total for all RCO (Employee Optional) Records reported since the last RCE (Employer) Record.  If not making a correction, fill with blanks.  No negative amounts.  This field is valid from 2024 through the current tax year.
401-1024	Blank	624	Fill with blanks. Reserved for SSA use.

**5.12 RCV (State Total) Record**

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

RCV (STATE TOTAL) RECORD 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 (Final) Record**

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

RCF (FINAL) RECORD 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 (Employee) 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 BSO User ID/Password

*Must I get a BSO User ID before I submit my file?*

Yes. Each person in your company who is using BSO should register for his or her own BSO User ID.

*Where can I find information about the BSO User ID/Password?*

Visit [www.socialsecurity.gov/bsowelcome.htm](http://www.socialsecurity.gov/bsowelcome.htm) .

- Select the *Register* button in the “Business Services Online” box.

*When is the BSO available?*

The BSO is available, including holidays:

- Monday through Friday, 5:00 a.m. to 1:00 a.m., Eastern Time
- Saturday, 5:00 a.m. to 11:00 p.m., Eastern Time
- Sunday, 8:00 a.m. to 11:30 p.m., Eastern Time

*How do I get a BSO User ID/Password?*

Visit [www.socialsecurity.gov/bsowelcome.htm](http://www.socialsecurity.gov/bsowelcome.htm) .

- Select the *Register* button in the “Business Services Online” box.

*How do I get a BSO User ID/Password if I am unable to register using the BSO?*

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

*What information do I have to provide to get a BSO User ID?*

- Your name as shown on your Social Security card (first name, middle initial or middle name and last name)
- Your SSN
- Your date of birth
- Your home street address, city, State, Zip code and country
- Your daytime telephone number
- Your E-Mail address to contact you
- Your fax number (optional)

***Note: BSO User ID’s are assigned to and stay with a person. If you leave and go to a different company, please update your employer information.***

*What information do I need to request Employer Services?*

- The EIN of the company you work for.
- If you are a third-party submitter, you need the EIN of your own company, not the EIN of the company(s) for which the wage 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 BSO.
- We will assign a BSO User ID.

## 6.2 Using a User ID/Password

*How do I use the BSO User ID I receive?*

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

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

*How do I use my password?*

- You must use the password with the BSO User ID to access the BSO (see Section 8).
- If you try to access BSO and your password has expired, you will be prompted to change your password.

*When may I start using my BSO User ID and password?*

Immediately.

*How long may I use the BSO User ID?*

Indefinitely.

### **6.3 Assistance**

*Whom should I call if I have problems with registration?*

- Call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 5:30 p.m. Eastern Time or
- See Appendix A for additional resources.

## 7.0 ACCUWAGE ONLINE

### 7.1 General

#### *What is AccuWage Online?*

AccuWage Online is a free internet application offered by SSA that enables you to check EFW2 (W-2 Wage and Tax Statement) and EFW2C (W-2C Corrected Wage and Tax Statement) formatted wage files for format correctness before submitting them to SSA.

- In order to use AccuWage Online to test your wage files, you must have a valid BSO User ID and password with the Employer Services profile.
- You can access AccuWage Online by logging into your BSO account and going to the Employer Wage Reporting (EWR) application homepage.

#### *When and where can I find AccuWage Online for 2025?*

Starting in September 2022, visit [www.socialsecurity.gov/employer/accuwage/index.html](http://www.socialsecurity.gov/employer/accuwage/index.html).

#### *Will AccuWage Online identify all errors in the file?*

AccuWage Online is available for testing wage files in the current year EFW2/EFW2C formats.

- AccuWage Online identifies many, but not all, errors.
- AccuWage Online does not verify names and SSNs. Consider using Social Security Number Verification Service (SSNVS) by visiting [www.socialsecurity.gov/employer/ssnvs\\_handbk.htm](http://www.socialsecurity.gov/employer/ssnvs_handbk.htm).
- The likelihood that SSA will reject the file is greatly reduced, if you correct the errors found by AccuWage Online.

### 7.2 Assistance

#### *Whom should I call if I have a problem with AccuWage Online?*

- For general assistance using either version, including navigation or results, call Employer Reporting Assistance at 1-800-772-6270 (toll free). For TTY, call 1-800-325-0778 Monday – Friday 7:00 a.m. to 5:30 p.m. Eastern Time.
- If you experience problems running AccuWage Online and need technical assistance, call 1-888-772-2970 (toll free).
- See Appendix A for additional resources and contacts.

## 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/bsowelcome.htm](http://www.socialsecurity.gov/bsowelcome.htm) .

#### *How do I log in to BSO?*

You will be prompted to enter your BSO 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 (Submitter) Record and ending with an RCF (Final) 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.

*Can I compress multiple data files in a single .ZIP file?*

- No. SSA will not process multiple data files in a .ZIP file. Please refer to Appendix E (Record Sequencing Examples) for adding multiple reports in one wage file.
- Please use AccuWage Online to ensure that your wage file can be processed.

*When may I upload my files using BSO?*

You may submit 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](http://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**

*Whom should I contact if I have problems using the BSO?*

- Call **1-888-772-2970** Monday through Friday, 7:00 a.m. to 5:30 p.m., Eastern Time; or
- Send an E-Mail message to [bso.support@ssa.gov](mailto: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 Service 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 [www.socialsecurity.gov/employer](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

*Whom should I call if I have questions about EDT?*

- Call **1-888-772-2970** Monday through Friday, 7:00 a.m. to 5:30 p.m., Eastern Time, or send an E-Mail to [edt@ssa.gov](mailto:edt@ssa.gov) .
- See Appendix A for additional resources and contacts.

## 10.0 APPENDIX A - RESOURCES

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

**[faq.socialsecurity.gov/en-US/topic/?id=CAT-01150](http://faq.socialsecurity.gov/en-US/topic/?id=CAT-01150)**

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

**[www.socialsecurity.gov/bso/bsowelcome.htm](http://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](http://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](http://www.socialsecurity.gov/employer/accuwage/index.html)**

SSA's AccuWage Online website: Access the tool via the Employer Wage Reporting webpage in order to check the formatting of your submission.

**[www.irs.gov/formspubs/index.html](http://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](http://www.socialsecurity.gov/employer/bsohbnew.htm)**

SSA's BSO User Handbook: A user guide that describes internet services that are available for wage reporting.

**[www.socialsecurity.gov/employer/bsotut.htm](http://www.socialsecurity.gov/employer/bsotut.htm)**

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

**[www.socialsecurity.gov/employer/EDTGuide.doc](http://www.socialsecurity.gov/employer/EDTGuide.doc)**

SSA's Electronic Data Transfer (EDT) Guide: A guide on how to file a wage file using EDT.

**[www.nactp.org](http://www.nactp.org)**

National Association of Computerized Tax Processors (NACTP) website: Membership to NACTP and useful links and information for the wage reporting community.

**[www.irs.gov/taxtopics/tc803.html](http://www.irs.gov/taxtopics/tc803.html)**

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

**[www.socialsecurity.gov/employer/empcontacts.htm](http://www.socialsecurity.gov/employer/empcontacts.htm)**

SSA's Customer Support: If the above links did not answer your question(s), use the contact information listed for additional help.

**[www.irs.gov/businesses/small-businesses-self-employed/state-government-websites](http://www.irs.gov/businesses/small-businesses-self-employed/state-government-websites)**

The IRS website for State contact information for small businesses to find information on doing business in a State, taxation, links for employers and more.

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

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

<b>CALLS FROM</b>	<b>TELEPHONE</b>	<b>LOCATION</b>
Northern Mariana Islands	(510) 970-8247	San Francisco, CA
Ohio	(866) 530-7818 ext 10854	Chicago, IL
Oklahoma	(214) 767-1528	Dallas, TX
Oregon	(206) 615-2133	Seattle, WA
Pennsylvania	(212) 264-3455	Philadelphia, PA
Puerto Rico	(212) 264-3455	New York, NY
Rhode Island	(617) 565-2895	Boston, MA
South Carolina	(404) 562-1305	Atlanta, GA
South Dakota	(206) 615-2133	Denver, CO
Tennessee	(404) 562-1305	Atlanta, GA
Texas	(214) 767-1528	Dallas, TX
Utah	(206) 615-2133	Denver, CO
Vermont	(617) 565-2895	Boston, MA
Virgin Islands	(212) 264-3455	New York, NY
Virginia	(212) 264-3455	Philadelphia, PA
Washington	(206) 615-2133	Seattle, WA
West Virginia	(212) 264-3455	Philadelphia, PA
Wisconsin	(866) 530-7818 ext 10854	Chicago, IL
Wyoming	(206) 615-2133	Denver, CO

**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 (Submitter) Record
- RS (State) Record
- RT (Total) Record
- RU (Total Optional) Record
- RV (State Total) Record
- RF (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 (Employer) Record**

<b>RE (EMPLOYER) RECORD POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>CORRECTABLE?</b>
1-2	Record Identifier	2	Not Applicable
3-6	Tax Year	4	Yes (A tax year change requires <b>two</b> corrections; a decrease for the incorrect tax year and an increase for the correct tax year.) Please see Section 2.3 for additional information.
7	Agent Indicator Code	1	No
8-16	Employer /Agent Identification Number (EIN)	9	Yes (An EIN change requires <b>two</b> corrections; a decrease for the incorrect EIN and an increase for the correct EIN.) Please see Section 2.3 for additional information.
17-25	Agent for EIN	9	No
26	Terminating Business Indicator	1	No
27-30	Establishment Number	4	Yes (Although this field can be corrected, a W-3c along with a W-2c(s) must be present. A W-3c alone will not correct this field.)
31-39	Other EIN	9	No
40-96	Employer Name	57	No
97-118	Location Address	22	No
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 (EMPLOYER) 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.) <b>Does not apply to Puerto Rico employees.</b>
175-178	Blank	4	Not Applicable
179-201	Foreign State/Province	23	No
202-216	Foreign Postal Code	15	No
217-218	Country Code	2	No
219	Employment Code	1	Yes (An Employment Code change requires <b>two</b> corrections; a decrease for the incorrect Employment Code and an increase for the correct Employment Code.) Please see Section 2.3 for additional information.
220	Tax Jurisdiction Code	1	No
221	Third-Party Sick Pay Indicator	1	Yes (Although this field can be corrected, a W-3c along with a W-2c(s) must be present. A W-3c alone will not correct this field.)
222-248	Employer Contact Name	27	No
249-263	Employer Contact Phone Number	15	No
264-268	Employer Contact Phone Extension	5	No
269-278	Employer Contact Fax Number	10	No
279-318	Employer Contact E-Mail/Internet	40	No
319-512	Blank	194	Not Applicable

## 11.2 RW (Employee) Record

For additional reporting requirements, refer to Section 4.7 RW (Employee) Record in the EFW2 publication.

RW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
1-2	Record Identifier	2	Not Applicable
3-11	Social Security Number (SSN)	9	Yes
12-26	Employee First Name	15	Yes
27-41	Employee Middle Name or Initial	15	Yes
42-61	Employee Last Name	20	Yes
62-65	Suffix	4	No
66-87	Location Address	22	No
88-109	Delivery Address	22	No
110-131	City	22	No
132-133	State Abbreviation	2	No
134-138	ZIP Code	5	No
139-142	ZIP Code Extension	4	No
143-147	Blank	5	Not Applicable
148-170	Foreign State/Province	23	No
171-185	Foreign Postal Code	15	No
186-187	Country Code	2	No
188-198	Wages, Tips and Other Compensation	11	Yes <i>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees.</i>
199-209	Federal Income Tax Withheld	11	Yes <i>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees.</i>
210-220	Social Security Wages	11	Yes
221-231	Social Security Tax Withheld	11	Yes
232-242	Medicare Wages and Tips	11	Yes
243-253	Medicare Tax Withheld	11	Yes
254-264	Social Security Tips	11	Yes
265-275	Blank	11	Not Applicable
276-286	Dependent Care Benefits	11	Yes <i>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees.</i>

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

<b>RW (EMPLOYEE) RECORD POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>CORRECTABLE?</b>
474-484	Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement	11	Yes
485	Blank	1	Not Applicable
486	Statutory Employee Indicator	1	Yes
487	Blank	1	Not Applicable
488	Retirement Plan Indicator	1	Yes
489	Third-Party Sick Pay Indicator	1	Yes
490-512	Blank	23	Not Applicable

**11.3 RO (Employee Optional) Record**

<b>RO (EMPLOYEE OPTIONAL) RECORD POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>CORRECTABLE?</b>
1-2	Record Identifier	2	Not Applicable
3-11	Blank	9	Not Applicable
12-22	Allocated Tips	11	Yes <i>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees.</i>
23-33	Uncollected Employee Tax on Tips	11	Yes
34-44	Medical Savings Account	11	Yes <i>Does not apply to Puerto Rico or Northern Mariana Islands employees.</i>
45-55	Simple Retirement Account	11	Yes <i>Does not apply to Puerto Rico employees.</i>
56-66	Qualified Adoption Expenses	11	Yes <i>Does not apply to Puerto Rico or Northern Mariana Islands employees.</i>
67-77	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000	11	Yes <i>Does not apply to Puerto Rico employees.</i>
78-88	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000	11	Yes <i>Does not apply to Puerto Rico employees.</i>
89-99	Income Under a Nonqualified Deferred Compensation Plan That Fails to Satisfy Section 409A	11	Yes <i>Does not apply to Puerto Rico or Northern Mariana Islands employees.</i>
100-110	Blank	11	Not Applicable
111-121	Designated Roth Contributions Under a Governmental Section 457(b) Plan	11	Yes <i>Does not apply to Puerto Rico or Northern Mariana Islands employees.</i>
122-132	Income from Qualified Equity Grants Under Section 83(i)	11	Yes
133-143	Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year	11	Yes
144-154	Income from Exclusion of Medicaid Waiver Payment	11	Yes
155-274	Blank	120	Not Applicable
275-285	Wages Subject to Puerto Rico Tax	11	No <i>Applies to Puerto Rico employees only.</i>
286-296	Commissions Subject to Puerto Rico Tax	11	No <i>Applies to Puerto Rico employees only.</i>
297-307	Allowances Subject to Puerto Rico Tax	11	No <i>Applies to Puerto Rico employees only.</i>

RO (EMPLOYEE OPTIONAL) RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
308-318	Tips Subject to Puerto Rico Tax	11	No <i>Applies to Puerto Rico employees only.</i>
319-329	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	11	No <i>Applies to Puerto Rico employees only.</i>
330-340	Puerto Rico Tax Withheld	11	No <i>Applies to Puerto Rico employees only.</i>
341-351	Retirement Fund Annual Contributions	11	No <i>Applies to Puerto Rico employees only.</i>
352-362	Blank	11	Not Applicable
363-373	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa, or Northern Mariana Islands Income Tax	11	No <i>Applies to Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees only.</i>
374-384	Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld	11	No <i>Applies to Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees only.</i>
385-512	Blank	128	Not Applicable

## 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 (Submitter) Record
- RCS (State) Record
- RCT (Total) Record
- RCU (Total Optional) Record
- RCV (State Total) Record
- RCF (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 (Employer) Record

RCE (EMPLOYER) RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
1-3	Record Identifier	3	Not Applicable
4-7	Tax Year	4	Yes (A tax year correction requires <b>two</b> corrections; a decrease for the incorrect tax year and an increase for the correct tax year.) Please see Section 2.3 for additional information.
8-16	Employer's/Agent's Originally Reported Federal EIN	9	No
17-25	Employer's/Agent's Federal EIN	9	Yes (An EIN correction requires <b>two</b> corrections; a decrease for the incorrect EIN and an increase for the correct EIN.) Please see Section 2.3 for additional information.
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

RCE (EMPLOYER) RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
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
220-221	Country Code	2	No
222	Employer's Originally Reported Employment Code	1	No
223	Employer's Correct Employment Code	1	Yes (An Employment Code correction requires <b>two</b> corrections; a decrease for the incorrect Employment Code and an increase for the correct Employment Code.) Please see Section 2.3 for additional information.
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	Blank	1	Not Applicable
227	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.)
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 (Employee) Record**

<b>RCW (EMPLOYEE) RECORD POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>CORRECTABLE?</b>
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
266-276	Originally Reported Federal Income Tax Withheld	11	No
277-287	Correct Federal Income Tax Withheld	11	Yes
288-298	Originally Reported Social Security Wages	11	No
299-309	Correct Social Security Wages	11	Yes
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

RCW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
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
398-419	Blank	22	Not applicable
420-430	Originally Reported Dependent Care Benefits	11	No
431-441	Correct Dependent Care Benefits	11	Yes
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
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
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
508-518	Originally Reported Deferred Compensation Contributions to Section 457 (b)	11	No
519-529	Correct Deferred Compensation Contributions to Section 457 (b)	11	Yes
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
552-562	Originally Reported Total Deferred Compensation Contributions	11	No
563-573	Correct Total Deferred Compensation Contributions	11	Yes Only use this field if the original submission reported in TIB format. <b>Please see Sections 2.6 and 2.6.1 for further information.</b>
574-595	Blank	22	Not Applicable
596-606	Originally Reported Nonqualified Plan Section 457 Distributions or Contributions	11	No
607-617	Correct Nonqualified Plan Section 457 Distributions or Contributions	11	Yes
618-628	Originally Reported Employer Contributions to a Health Savings Account	11	No

RCW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
629-639	Correct Employer Contributions to a Health Savings Account	11	Yes
640-650	Originally Reported Nonqualified Plan Not Section 457 Distributions or Contributions	11	No
651-661	Correct Nonqualified Plan Not Section 457 Distributions or Contributions	11	Yes
662-672	Originally Reported Nontaxable Combat Pay	11	No
673-683	Correct Nontaxable Combat Pay	11	Yes
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
728-738	Originally Reported Income from the Exercise of Nonstatutory Stock Options	11	No
739-749	Correct Income from the Exercise of Nonstatutory Stock Options	11	Yes
750-760	Originally Reported Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan	11	No
761-771	Correct Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan	11	Yes
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
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
816-826	Originally Reported Cost of Employer-Sponsored Health Coverage	11	No
827-837	Correct Cost of Employer-Sponsored Health Coverage	11	Yes
838-848	Originally Reported Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement	11	No
849-859	Correct Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement	11	Yes
860-1002	Blank	143	Not Applicable

<b>RCW (EMPLOYEE) RECORD POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>CORRECTABLE?</b>
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 (Employee Optional) Record**

<b>RCO (EMPLOYEE OPTIONAL) RECORD POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>CORRECTABLE?</b>
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
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
79-89	Originally Reported Simple Retirement Account	11	No
90-100	Correct Simple Retirement Account	11	Yes
101-111	Originally Reported Qualified Adoption Expenses	11	No
112-122	Correct Qualified Adoption Expenses	11	Yes
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
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
167-177	Originally Reported Income Under a Nonqualified Deferred Compensation Plan That Fails to Satisfy Section 409A	11	No
178-188	Correct Income Under a Nonqualified Deferred Compensation Plan That Fails to Satisfy Section 409A	11	Yes
189-210	Blank	22	Not Applicable
211-221	Originally Reported Designated Roth Contributions Under a Governmental Section 457(b) Plan	11	No
222-232	Correct Designated Roth Contributions Under a Governmental Section 457(b) Plan	11	Yes
233-243	Originally Reported Income from Qualified Equity Grants Under Section 83(i)	11	No
244-254	Correct Income from Qualified Equity Grants Under Section 83(i)	11	Yes

RCO (EMPLOYEE OPTIONAL) RECORD POSITION	FIELD NAME	LENGTH	CORRECTABLE?
255-265	Originally Reported Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year	11	No
266-276	Correct Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year	11	Yes
277-287	Originally Reported Total Income from Exclusion Of Medicaid Waiver Payments	11	No
288-298	Correct Total Income from Exclusion Of Medicaid Waiver Payments	11	Yes
299-1024	Blank	724	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.

<b>Original W-2s Submitted</b>	<b>W-2 (#1)</b>	<b>W-2 (#2)</b>
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:

	<b>Original</b>	<b>Correct</b>
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)
<b>[A]</b>	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]**.

<b>[A]</b>	14000.00	(combined Social Security Wages originally reported)
<b>[B]</b>	- 2000.00	(difference between reported and correct Social Security Wages)
<b>[C]</b>	12000.00	(combined correct Social Security Wages)

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

	<b>Original</b>	<b>Correct</b>
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

<p style="text-align: center;"><b>EXAMPLE 1</b></p> <p>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:</p>	<p style="text-align: center;"><b>EXAMPLE 2</b></p> <p>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:</p>
<p>RCA (ACE TRUCKERS) RCE (Ace Truckers) RCW RCW RCW RCT RCF</p>	<p>RCA (COUNTY PAYROLL) RCE (County DPW – Regular Employee) RCW RCT RCE (County DPW – MQGE Employees) RCW RCW RCW RCT RCF</p>
<p style="text-align: center;"><b>EXAMPLE 3</b></p> <p>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:</p>	<p style="text-align: center;"><b>EXAMPLE 4</b></p> <p>The ABC company needs to submit Form W-2c information for two of its employees correcting information on the RCW (Employee) and RCO (Employee Optional) Records. The ABC Company is also required by the State to submit correction information on the RCS (State) Record. The file should be sequenced as follows:</p>
<p>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</p>	<p>RCA (ABC COMPANY) RCE (ABC Company) RCW RCO RCS RCW RCO RCS RCT RCU RCV RCF</p>

## 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

\*See note below for allowable keyboard characters.

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

**Note:** Do not include any character that cannot be produced by the keyboard. Examples of allowable characters include: ~!@#\$%^&\*( )\_+{}|:"<>?`-=[\];',./). Including any other characters may cause SSA to be unable to process your file.

## 16.0 APPENDIX G – PAPER FORM W-3C/W-2C BOXES AND EFW2C FORMAT FIELDS CROSS REFERENCE

Use this guide to locate the EFW2C record, field name and position(s) to report data required in IRS' Publication "General Instructions for Forms W-2 and W-3". To obtain the IRS instructions, visit the IRS website at [www.irs.gov/pub/irs-pdf/iw2w3.pdf](http://www.irs.gov/pub/irs-pdf/iw2w3.pdf). Information that is required on the paper form but not in the EFW2C report is shown as "Not a required EFW2C field" or "Does not relate to an EFW2C field."

### 16.1 Paper Form W-3c Boxes and EFW2C Format Cross Reference Chart

PAPER FORM W-3c BOX	EFW2C FILE RECORD/FIELD/POSITION
Control number	Does not relate to an EFW2C field
a Tax year/Form corrected	RCE Record / Tax Year/4-7
b Employer's name, address, and ZIP code	RCE Record/Employer's Name/44-100 RCE Record /Location Address/101-122 RCE Record /Delivery Address/123-144 RCE Record /City/145-166 RCE Record /State Abbreviation/167-168 RCE Record /Zip Code/169-173 RCE Record /ZIP Code Extension/174-177 RCE Record /Foreign State/Province/182-204 RCE Record /Foreign Postal Code/205-219 RCE Record /Country Code/220-221
c. <b>Kind of Payer</b> <ul style="list-style-type: none"> <li>941/941-SS</li> <li>Military</li> <li>943</li> <li>944</li> <li>CT-1</li> <li>Hshld. Emp.</li> <li>Medicare govt. emp.</li> </ul> <p>-----</p> <p><b>Kind of Employer</b></p> <ul style="list-style-type: none"> <li>None apply</li> <li>Federal govt.</li> <li>State/local non-501c</li> <li>501c non-govt.</li> <li>State/local 501c</li> </ul> <p>-----</p> <p>Third-party sick pay</p>	RCE Record /Employer's Correct Employment Code /223 <ul style="list-style-type: none"> <li>R = Regular (all others) (Form 941)</li> <li>M = Military (Form 941)</li> <li>A = Agriculture (Form 943)</li> <li>F = Regular (Form 944)</li> <li>X = Railroad (CT-1)</li> <li>H = Household (Schedule H)</li> <li>Q = Medicare Qualified Government Employment (Form 941)</li> </ul> <p>-----</p> <p>RCE Record /Kind of Employer /227</p> <ul style="list-style-type: none"> <li>N = None Apply</li> <li>F = Federal govt. (Federal Government)</li> <li>S = State/local non-501c (State or Local Governmental Employer)</li> <li>T = 501c non-govt. (Non-govt. Tax Exempt Employer)</li> <li>Y = State/local 501c (State or Local Tax-Exempt Employer)</li> </ul> <p>-----</p> <p>RCE Record /Correct Third-Party Sick Pay Indicator/225</p>
d Number of Forms W-2c	RCT Record /Total Number of RCW Records/4-10
e Employer's Federal EIN	RCE Record /Employer's/Agent Federal EIN/17-25

PAPER FORM W-3c BOX	EFW2C FILE RECORD/FIELD/POSITION
f Establishment number	RCE Record /Employer's Correct Establishment Number/40-43
g Employer's state ID number	Not a required EFW2c field; may be used in an RCS Record for State filing
h Employer's originally reported Federal EIN	RCE Record/ Employer's/Agent's Originally Reported Federal EIN/8-16
i Incorrect establishment number	RCE Record/Employer's Originally Reported Establishment Number/36-39
j Employer's incorrect state ID number	Not a required EFW2C field; may be used in an RCS Record for State filing
<b>Total of amounts previously reported as shown on enclosed Forms W-2c</b>	
1 Wages, tips, other compensation	RCT Record /Total Originally Reported Wages, Tips and Other Compensation/11-25
2 Federal income tax withheld	RCT Record /Total Originally Reported Federal Income Tax Withheld/41-55
3 Social security wages	RCT Record /Total Originally Reported Social Security Wages/ 71-85
4 Social security tax withheld	RCT Record /Total Originally Reported Social Security Tax Withheld/101-115
5 Medicare wages and tips	RCT Record /Total Originally Reported Medicare Wages and Tips/131-145
6 Medicare tax withheld	RCT Record /Total Originally Reported Medicare Tax Withheld/161-175
7 Social security tips	RCT Record /Total Originally Reported Social Security Tips/ 191-205
8 Allocated tips	RCU Record /Total Originally Reported Allocated Tips/11-25
9	
10 Dependent care benefits	RCT Record /Total Originally Reported Dependent Care Benefits/251-265
11 Nonqualified plans	<b>Sum of EFW2C RCW Record fields:</b> Total Originally Reported Nonqualified Plan Section 457 <b>and</b> Total Originally Reported Nonqualified Plan Not Section 457

PAPER FORM W-3c BOX	EFW2C FILE RECORD/FIELD/POSITION
12a Deferred compensation	<b>Sum of EFW2C RCW/RCO Record fields:</b> <ul style="list-style-type: none"> <li>Originally Reported Deferred Compensation Contributions to Section 401(k) (<i>Code D</i>)</li> <li>Originally Reported Deferred Compensation Contributions to Section 403(b) (<i>Code E</i>)</li> <li>Originally Reported Deferred Compensation Contributions to Section 408(k)(6) (<i>Code F</i>)</li> <li>Originally Reported Deferred Compensation Contributions to Section 457(b) (<i>Code G</i>)</li> <li>Originally Reported Deferred Compensation Contributions to Section 501(c)(18)(D) (<i>Code H</i>)</li> <li>Originally Reported Simple Retirement Account (<i>Code S</i>)</li> <li>Originally Reported Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan (<i>Code Y</i>)</li> <li>Originally Reported Designated Roth Contributions Under a Section 401(k) Plan (<i>Code AA</i>)</li> <li>Originally Reported Designated Roth Contributions Under a Section 403(b) Plan Salary Reduction Agreement (<i>Code BB</i>) <b>and</b></li> <li>Originally Reported Designated Roth Contributions Under a Governmental Section 457(b) Plan (<i>Code EE</i>)</li> </ul>
12b	
14 Inc. tax w/h by third-party sick pay payer	Does not relate to an EFW2C field
16 State wages, tips, etc.	Not a required EFW2C field; may be used in an RCS Record for State filing
17 State income tax	Not a required EFW2C field; may be used in an RCS Record for State filing
18 Local wages, tips, etc.	Not a required EFW2C field; may be used in an RCS Record for State filing
19 Local income tax	Not a required EFW2C field; may be used in an RCS Record for State filing
<b>Total of corrected amounts as shown on enclosed Forms W-2c</b>	
1 Wages, tips, other compensation	RCT Record /Total Correct Wages, Tips and Other Compensation/26-40
2 Federal income tax withheld	RCT Record /Total Correct Federal Income Tax Withheld/ 56-70
3 Social security wages	RCT Record /Total Correct Social Security Wages/86-100
4 Social security tax withheld	RCT Record /Total Correct Social Security Tax Withheld/116-130
5 Medicare wages and tips	RCT Record /Total Correct Medicare Wages and Tips/146-160
6 Medicare tax withheld	RCT Record /Total Correct Medicare Tax Withheld/176-190
7 Social security tips	RCT Record /Total Correct Social Security Tips/206-220
8 Allocated tips	RCU Record /Total Correct Allocated Tips/26-40
9	
10 Dependent care benefits	RCT Record /Total Correct Dependent Care Benefits/266-280
11 Nonqualified plans	<b>Sum of EFW2C RCW Record fields:</b> Correct Nonqualified Plan Section 457 <b>and</b> Correct Nonqualified Plan Not Section 457

PAPER FORM W-3c BOX	EFW2C FILE RECORD/FIELD/POSITION
12a Deferred compensation	<b>Sum of EFW2C RCW/RCO Record fields:</b> <ul style="list-style-type: none"> <li>▪ Correct Deferred Compensation Contributions to Section 401(k) (<i>Code D</i>)</li> <li>▪ Correct Deferred Compensation Contributions to Section 403(b) (<i>Code E</i>)</li> <li>▪ Correct Deferred Compensation Contributions to Section 408(k)(6) (<i>Code F</i>)</li> <li>▪ Correct Deferred Compensation Contributions to Section 457(b) (<i>Code G</i>)</li> <li>▪ Correct Deferred Compensation Contributions to Section 501(c)(18)(D) (<i>Code H</i>)</li> <li>▪ Correct Simple Retirement Account (<i>Code S</i>)</li> <li>▪ Correct Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan (<i>Code Y</i>)</li> <li>▪ Correct Designated Roth Contributions Under a Section 401(k) Plan (<i>Code AA</i>)</li> <li>▪ Correct Designated Roth Contributions Under a Section 403(b) Plan Salary Reduction Agreement (<i>Code BB</i>)</li> </ul> <b>and</b> <ul style="list-style-type: none"> <li>▪ Correct Designated Roth Contributions Under a Governmental Section 457(b) Plan (<i>Code EE</i>)</li> </ul>
12b	
14. Inc. tax w/h by third-party sick pay payer	Does not relate to an EFW2C field
16. State wages, tips, etc.	Not a required EFW2C field; may be used in an RCS Record for State filing
17. State income tax	Not a required EFW2C field; may be used in an RCS Record for State filing
18. Local wages, tips, etc.	Not a required EFW2C field; may be used in an RCS Record for State filing
19. Local income tax	Not a required EFW2C field; may be used in an RCS Record for State filing
<i>Explain decreases here:</i>	Does not relate to an EFW2C field
Has an adjustment been made on an employment tax return filed with the Internal Revenue Service? Yes                      No	Does not relate to an EFW2C field
If 'Yes', give date the return was filed	Does not relate to an EFW2C field
Under penalties of perjury, I declare that I have examined this return, including accompanying documents, and, to the best of my knowledge and belief, it is true, correct, and complete. <ul style="list-style-type: none"> <li>• Signature</li> <li>• Title</li> <li>• Date</li> </ul>	RCA Record/User ID/13-20 <i>(This field equates to the electronic signature of the BSO User ID assigned to the person responsible for the file and attesting to its accuracy.)</i>

PAPER FORM W-3c BOX	EFW2C FILE RECORD/FIELD/POSITION
Employer's contact person	RCE Record /Employer Contact Name/228-254
Employer's telephone number	RCE Record / Employer Contact Phone Number/255-269
Employer's fax number	RCE Record / Employer Contact Fax Number/275-284
Employer's email address	RCE Record / Employer Contact E-Mail/Internet/ 285-324

## 16.2 Paper Form W-2c Boxes and EFW2C Format Cross Reference Chart

PAPER FORM W-2c BOX	EFW2C FILE RECORD/FIELD/POSITION
Control number	Does not relate to an EFW2C field
a Employer's name, address, and ZIP code	RCE Record/Employer's Name/44-100 RCE Record /Location Address/101-122 RCE Record /Delivery Address/123-144 RCE Record /City/145-166 RCE Record /State Abbreviation/167-168 RCE Record /ZIP Code/169-173 RCE Record /ZIP Code Extension/174-177 RCE Record /Foreign State/Province/182-204 RCE Record /Foreign Postal Code/205-219 RCE Record /Country Code/220-221
b Employer's Federal EIN	RCE Record /Employer's/Agent's Federal EIN/17-25
c Tax year/Form corrected	RCE Record /Tax-Year/4-7
d Employee's correct SSN	RCW Record /Employee's Correct Social Security Number (SSN)/13-21
e Corrected SSN and/or name ( <i>Check this box and complete boxes f and/or g if incorrect on form previously filed.</i> )	
<b>Complete boxes f and/or g only if incorrect on form previously filed</b>	
f Employee's previously reported SSN	RCW Record / Employee's Originally Reported Social Security Number (SSN) /4-12
g Employee's previously reported name	RCW Record /Employee's Originally Reported First Name/22-36 RCW Record /Employee's Originally Reported Middle Name or Initial/37-51 RCW Record /Employee's Originally Reported Last Name/52-71
h Employee's first name and initial Last name Suff.	RCW Record /Employee's Correct First Name/72-86 RCW Record /Employee's Correct Middle Name or Initial/87-101 RCW Record /Employee's Correct Last Name/102-121

PAPER FORM W-2c BOX	EFW2C FILE RECORD/FIELD/POSITION
i Employee's address and ZIP Code	RCW Record /Location Address/122-143 RCW Record /Delivery Address/144-165 RCW Record /City/166-187 RCW Record /State Abbreviation/188-189 RCW Record /ZIP Code/190-194 RCW Record /ZIP Code Extension/195-198 RCW Record /Foreign State/Province/204-226 RCW Record /Foreign Postal Code/227-241 RCW Record /Country Code/242-243
<b>Previously reported</b>	
1 Wages, tips, other compensation	RCW Record /Originally Reported Wages, Tips and Other Compensation/244-254
2 Federal income tax withheld	RCW Record /Originally Reported Federal Income Tax Withheld/266-276
3 Social security wages	RCW Record /Originally Reported Social Security Wages/288-298
4 Social security tax withheld	RCW Record /Originally Reported Social Security Tax Withheld/310-320
5 Medicare wages and tips	RCW Record /Originally Reported Medicare Wages and Tips/ 332-342
6 Medicare tax withheld	RCW Record /Originally Reported Medicare Tax Withheld/354-364
7 Social security tips	RCW Record /Originally Reported Social Security Tips/376-386
8 Allocated tips	RCO Record /Originally Reported Allocated Tips/13-23
9	
10 Dependent care benefits	RCW Record /Originally Reported Dependent Care Benefits/ 420-430
11 Nonqualified plans	<ul style="list-style-type: none"> <li>• RCW Record/Originally Reported Nonqualified Plan Section 457 Distributions or Contributions/596-606</li> <li>• RWC Record/Originally Reported Nonqualified Plan Not Section 457 Distributions or Contributions/640-650</li> </ul>
12a <i>See instructions for box 12</i>	
12b	
12c	
12d	
<b>Code A:</b> Uncollected social security or RRTA tax on tips	RCO Record /Originally Reported Uncollected Employee Tax on Tips/35-45
<b>Code B:</b> Uncollected Medicare tax on tips	RCO Record /Originally Reported Uncollected Employee Tax on Tips/35-45
<b>Code C:</b> Taxable cost of group-term life insurance over \$50,000	RCW Record /Originally Reported Employer Cost of Premiums for Group Term Life Insurance Over \$50,000/706-716
<b>Code D:</b> Elective deferrals to a Section 401(k) cash or deferred arrangement	RCW Record /Originally Reported Deferred Compensation Contributions to Section 401(k)/442-452

PAPER FORM W-2c BOX	EFW2C FILE RECORD/FIELD/POSITION
<b>Code E:</b> Elective deferrals under a Section 403(b) salary reduction arrangement	RCW Record /Originally Reported Deferred Compensation Contributions to Section 403(b)/464-474
<b>Code F:</b> Elective deferrals under a Section 408(k)(6) salary reduction SEP	RCW Record /Originally Reported Deferred Compensation Contributions to Section 408(k)(6)/486-496
<b>Code G:</b> Elective deferrals and employer contributions (including non-elective deferrals) to a Section 457(b) deferred compensation plan	RCW Record /Originally Reported Deferred Compensation Contributions to Section 457(b)/508-518
<b>Code H:</b> Elective deferrals to a Section 501(c)(18)(D) tax-exempt organization plan	RCW Record /Originally Reported Deferred Compensation Contributions to Section 501(c)(18)(D)/530-540
<b>Code J:</b> Nontaxable sick pay	Does not relate to an EFW2C field
<b>Code K:</b> 20% excise tax on excess golden parachute payments	Does not relate to an EFW2C field
<b>Code L:</b> Substantiated employee business expense reimbursements	Does not relate to an EFW2C field
<b>Code M:</b> Uncollected social security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only)	RCO Record /Originally Reported Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000/123-133
<b>Code N:</b> Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only)	RCO Record /Originally Reported Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000/145-155
<b>Code P:</b> Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Services	Does not relate to an EFW2C field
<b>Code Q:</b> Nontaxable combat pay	RCW Record /Originally Reported Nontaxable Combat Pay/662-672
<b>Code R:</b> Employer contributions to your Archer MSA	RCO Record /Originally Reported Medical Savings Account/57-67
<b>Code S:</b> Employee salary reduction contributions under a Section 408(p) SIMPLE	RCO Record /Originally Reported Simple Retirement Account/79-89
<b>Code T:</b> Adoption benefits	RCO Record /Originally Reported Qualified Adoption Expenses/101-111
<b>Code V:</b> Income from exercise of nonstatutory stock option(s)	RCW Record /Originally Reported Income from the Exercise of Nonstatutory Stock Options/728-738
<b>Code W:</b> Employer contributions to your Health Savings Account	RCW Record /Originally Reported Employer Contributions to a Health Savings Account/618-628
<b>Code Y:</b> Deferrals under a Section 409A nonqualified deferred compensation plan	RCW Record /Originally Reported Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan/750-760

PAPER FORM W-2c BOX	EFW2C FILE RECORD/FIELD/POSITION
<b>Code Z:</b> Income under a nonqualified deferred compensation plan that fails to satisfy Section 409A	RCO Record /Originally Reported Income Under a Nonqualified Deferred Compensation Plan That Fails to Satisfy Section 409A/167-177
<b>Code AA:</b> Designated Roth contributions under a Section 401(k) plan	RCW Record /Originally Reported Designated Roth Contributions to a Section 401(k) Plan/772-782
<b>Code BB:</b> Designated Roth contributions under a Section 403(b) salary reduction agreement	RCW Record /Originally Reported Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement/794-804
<b>Code CC:</b> HIRE exempt wages and tips	Does not relate to an EFW2C field
<b>Code DD:</b> Cost of employer-sponsored health coverage	RCW Record/Originally Reported Cost of Employer-Sponsored Health Coverage/816-826
<b>Code EE:</b> Designated Roth contributions under a governmental Section 457(b) plan	RCO Record /Originally Reported Designated Roth Contributions Under a Governmental Section 457(b) Plan/211-221
<b>Code FF:</b> Permitted benefits under a qualified small employer health reimbursement arrangement	RCW Record /Originally Reported Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement/ 838-848
<b>Code GG:</b> Income from qualified equity grants under section 83(i)	RCO Record / Originally Reported Income from Qualified Equity Grants Under Section 83(i) /233-243
<b>Code HH:</b> Aggregate deferrals under section 83(i) elections as of the close of the calendar year	RCO Record / Originally Reported Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar year /255-265
<b>Code II:</b> Total Income from Exclusion of Medicaid Waiver Payments	RCO Record / Originally Reported Total Income from Exclusion of Medicaid Waiver Payments /277-287
13 Statutory employee Retirement plan Third-party sick pay	RCW Record /Originally Reported Statutory Employee Indicator/ 1003 RCW Record /Originally Reported Retirement Plan Indicator/1005 RCW Record /Originally Reported Third-Party Sick Pay Indicator/ 1007
14 Other (see instructions)	Does not relate to an EFW2C field
<b>Correct information</b>	
1 Wages, tips, other compensation	RCW Record /Correct Wages, Tips and Other Compensation/ 255-265
2 Federal income tax withheld	RCW Record /Correct Federal Income Tax Withheld/277-287
3 Social security wages	RCW Record /Correct Social Security Wages/299-309
4 Social security tax withheld	RCW Record /Correct Social Security Tax Withheld/321-331
5 Medicare wages and tips	RCW Record /Correct Medicare Wages and Tips/343-353
6 Medicare tax withheld	RCW Record /Correct Medicare Tax Withheld/365-375
7 Social security tips	RCW Record /Correct Social Security Tips/387-397
8 Allocated tips	RCO Record /Correct Allocated Tips/24-34
9	

PAPER FORM W-2c BOX	EFW2C FILE RECORD/FIELD/POSITION
10 Dependent care benefits	RCW Record /Correct Dependent Care Benefits/431-441
11 Nonqualified plans	<ul style="list-style-type: none"> <li>RCW Record/Correct Nonqualified Plan Section 457 Distributions or Contributions/607-617</li> <li>RWC Record/Correct Nonqualified Plan Not Section 457 Distributions or Contributions/651-661</li> </ul>
12a <i>See instructions for box 12</i>	
12b	
12c	
12d	
<b>Code A:</b> Uncollected social security or RRTA tax on tips	RCO Record /Correct Uncollected Employee Tax on Tips/46-56
<b>Code B:</b> Uncollected Medicare tax on tips	RCO Record /Correct Uncollected Employee Tax on Tips/46-56
<b>Code C:</b> Taxable cost of group-term life insurance over \$50,000	RCW Record /Correct Employer Cost of Premiums for Group Term Life Insurance Over \$50,000/717-727
<b>Code D:</b> Elective deferrals to a Section 401(k) cash or deferred arrangement	RCW Record /Correct Deferred Compensation Contributions to Section 401(k)/453-463
<b>Code E:</b> Elective deferrals under a Section 403(b) salary reduction arrangement	RCW Record /Correct Deferred Compensation Contributions to Section 403(b)/475-485
<b>Code F:</b> Elective deferrals under a Section 408(k)(6) salary reduction SEP	RCW Record /Correct Deferred Compensation Contributions to Section 408(k)(6)/497-507
<b>Code G:</b> Elective deferrals and employer contributions (including non-elective deferrals) to a Section 457(b) deferred compensation plan	RCW Record /Correct Deferred Compensation Contributions to Section 457(b)/519-529
<b>Code H:</b> Elective deferrals to a Section 501(c)(18)(D) tax-exempt organization plan	RCW Record /Correct Deferred Compensation Contributions to Section 501(c)(18)(D)/541-551
<b>Code J:</b> Nontaxable sick pay	Does not relate to an EFW2C field
<b>Code K:</b> 20% excise tax on excess golden parachute payments	Does not relate to an EFW2C field
<b>Code L:</b> Substantiated employee business expense reimbursements	Does not relate to an EFW2C field
<b>Code M:</b> Uncollected social security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only)	RCO Record /Correct Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000/134-144
<b>Code N:</b> Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only)	RCO Record /Correct Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000/156-166

PAPER FORM W-2c BOX	EFW2C FILE RECORD/FIELD/POSITION
<b>Code P:</b> Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Services	Does not relate to an EFW2C field
<b>Code Q:</b> Nontaxable combat pay	RCW Record /Correct Nontaxable Combat Pay/673-683
<b>Code R:</b> Employer contributions to your Archer MSA	RCO Record /Correct Medical Savings Account/68-78
<b>Code S:</b> Employee salary reduction contributions under a Section 408(p) SIMPLE	RCO Record /Correct Simple Retirement Account/90-100
<b>Code T:</b> Adoption benefits	RCO Record /Correct Qualified Adoption Expenses/112-122
<b>Code V:</b> Income from exercise of nonstatutory stock option(s)	RCW Record /Correct Income from the Exercise of Nonstatutory Stock Options/739-749
<b>Code W:</b> Employer contributions to your Health Savings Account	RCW Record /Correct Employer Contributions to a Health Savings Account/629-639
<b>Code Y:</b> Deferrals under a Section 409A nonqualified deferred compensation plan	RCW Record /Correct Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan/761-771
<b>Code Z:</b> Income under a nonqualified deferred compensation plan that fails to satisfy Section 409A	RCO Record /Correct Income Under a Nonqualified Deferred Compensation Plan That Fails to Satisfy Section 409A/178-188
<b>Code AA:</b> Designated Roth contributions under a Section 401(k) plan	RCW Record /Correct Designated Roth Contributions to a Section 401(k) Plan/783-793
<b>Code BB:</b> Designated Roth contributions under a Section 403(b) salary reduction agreement	RCW Record /Correct Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement/805-815
<b>Code CC:</b> HIRE exempt wages and tips	Does not relate to an EFW2C field
<b>Code DD:</b> Cost of employer-sponsored health coverage	RCW Record /Correct Cost of Employer-Sponsored Health Coverage/827-837
<b>Code EE:</b> Designated Roth contributions under a governmental Section 457(b) plan	RCO Record /Correct Designated Roth Contributions Under a Governmental Section 457(b) Plan/222-232
<b>Code FF:</b> Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement	RCW Record /Correct Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement/849-859
<b>Code GG:</b> Income from qualified equity grants under section 83(i)	RCO Record / Correct Income from Qualified Equity Grants Under Section 83(i) /244-254
<b>Code HH:</b> Aggregate deferrals under section 83(i) elections as of the close of the calendar year	RCO Record / Correct Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar year /266-276

PAPER FORM W-2c BOX	EFW2C FILE RECORD/FIELD/POSITION
<b>Code II:</b> Total Income from Exclusion of Medicaid Waiver Payments	RCO Record / Correct Total Income from Exclusion of Medicaid Waiver Payments /288-298
13 Statutory employee Retirement plan Third-party sick pay	RCW Record /Correct Statutory Employee Indicator/1004 RCW Record /Correct Retirement Plan Indicator/1006 RCW Record /Correct Third-Party Sick Pay Indicator/1008
14 Other (see instructions)	Does not relate to an EFW2C field
<b>State Correction Information – Previously reported</b>	
15 State Employer’s state ID number	Not a required EFW2C field; may be used in an RCS Record for State filing
16 State wages, tips, etc.	Not a required EFW2C field; may be used in an RCS Record for State filing
17 State income tax	Not a required EFW2C field; may be used in an RCS Record for State filing
<b>Locality Correction Information – Previously reported</b>	
18 Local wages, tips, etc.	Not a required EFW2C field; may be used in an RCS Record for State filing
19 Local income tax	Not a required EFW2C field; may be used in an RCS Record for State filing
20 Locality name	Not a required EFW2C field; may be used in an RCS Record for State filing
<b>State Correction Information – Correct information</b>	
15 State Employer’s state ID number	Not a required EFW2C field; may be used in an RCS Record for State filing
16 State wages, tips, etc.	Not a required EFW2C field; may be used in an RCS Record for State filing
17 State income tax	Not a required EFW2 field; may be used in an RCS Record for State filing.
<b>Locality Correction Information – Correct information</b>	
18 Local wages, tips, etc.	Not a required EFW2C field; may be used in an RCS Record for State filing
19 Local income tax	Not a required EFW2C field; may be used in an RCS Record for State filing
20 Locality name	Not a required EFW2C field; may be used in an RCS Record for State filing

**17.0 APPENDIX H - POSTAL ABBREVIATIONS AND NUMERIC CODES****17.1 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) Record only*

**17.2 U.S. Territories and Possessions and Military Post Offices**

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

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

**18.0 APPENDIX I - COUNTRY CODES**

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

**18.1 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

COUNTRY	CODE
Lesotho	LT
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

COUNTRY	CODE
Paracel Islands	PF
Paraguay	PA
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

COUNTRY	CODE
Suriname	NS
Svalbard	SV
Swaziland	WZ
Sweden	SW
Switzerland	SZ
Syria	SY
Taiwan	TW
Tajikistan	TI
Tanzania, United Republic of	TZ
Thailand	TH
Timor-Leste	TT
Togo	TO
Tokelau	TL
Tonga	TN
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

**19.0 APPENDIX J – MAXIMUM WAGE AND TAX TABLE**

YEAR	SOCIAL SECURITY				MEDICARE		
	Employer and Employee Tax Rate	Maximum Amount of Taxed Earnings	Employee Maximum Annual Tax	Minimum Household Covered Wages	Employer and Employee Tax Rate	Maximum Amount of Taxed Earnings	Employee Maximum Annual Tax
2025	6.200%	\$176,100.00	\$10,918.20	\$2,800.00	1.450%	No Maximum *0.9% tax increase in excess of \$200,000	No Maximum
2024	6.200 %	\$168,600.00	\$10,453.20	\$2,700.00	1.450%	No Maximum *0.9% tax increase in excess of \$200,000	No Maximum
2023	6.200 %	\$160,200.00	\$9,932.40	\$2,600.00	1.450%	No Maximum *0.9% tax increase in excess of \$200,000	No Maximum
2022	6.200 %	\$147,000.00	\$9,114.00	\$2,400.00	1.450%	No Maximum *0.9% tax increase in excess of \$200,000	No Maximum
2021	6.200 %	\$142,800.00	\$8,853.60	\$2,300.00	1.450%	No Maximum *0.9% tax increase in excess of \$200,000	No Maximum
2020	6.200 %	\$137,700.00	\$8,537.40	\$2,200.00	1.450%	No Maximum *0.9% tax increase in excess of \$200,000	No Maximum
2019	6.200 %	\$132,900.00	\$8,239.80	\$2,100.00	1.450%	No Maximum *0.9% tax increase in excess of \$200,000	No Maximum
2018	6.200 %	\$128,400.00	\$7,960.80	\$2,100.00	1.450%	No Maximum *0.9% tax increase in excess of \$200,000	No Maximum
2017	6.200 %	\$127,200.00	\$7,886.40	\$2,000.00	1.450%	No Maximum *0.9% tax increase in excess of \$200,000	No Maximum
2016	6.200 %	\$118,500.00	\$7,347.00	\$2,000.00	1.450%	No Maximum *0.9% tax increase in excess of \$200,000	No Maximum
2015	6.200 %	\$118,500.00	\$7,347.00	\$1,900.00	1.450%	No Maximum *0.9% tax increase in excess of \$200,000	No Maximum
2014	6.200 %	\$117,000.00	\$7,254.00	\$1,900.00	1.450%	No Maximum *0.9% tax increase in excess of \$200,000	No Maximum
2013	6.200 %	\$113,700.00	\$7,049.40	\$1,800.00	1.450%	No Maximum *0.9% tax increase in excess of \$200,000	No Maximum

YEAR	SOCIAL SECURITY				MEDICARE		
	Employer and Employee Tax Rate	Maximum Amount of Taxed Earnings	Employee Maximum Annual Tax	Minimum Household Covered Wages	Employer and Employee Tax Rate	Maximum Amount of Taxed Earnings	Employee Maximum Annual Tax
2012	6.200 % Employer	\$110,100.00	\$6,826.20	\$1,800.00	1.450%	No Maximum	No Maximum
-----	-----	-----	-----	-----	-----	-----	-----
2012	4.200 % Employee	\$110,100.00	- \$4,624.20	- \$1,800.00	- 1.450%	-- No Maximum	-- No Maximum
2011	6.200 % Employer	\$106,800.00	\$6,621.60	\$1,700.00	1.450%	No Maximum	No Maximum
-----	-----	-----	-----	-----	-----	-----	-----
2011	4.200 % Employee	\$106,800.00	- \$4,485.60	- \$1,700.00	- 1.450%	- No Maximum	- No Maximum
2010	6.200 %	\$106,800.00	\$6,621.60	\$1,700.00	1.450%	No Maximum	No Maximum
2009	6.200 %	\$106,800.00	\$6,621.60	\$1,700.00	1.450%	No Maximum	No Maximum
2008	6.200%	\$102,000.00	\$6,324.00	\$1,600.00	1.450%	No Maximum	No Maximum
2007	6.200%	\$97,500.00	\$6,045.00	\$1,500.00	1.450%	No Maximum	No Maximum
2006a	6.200 %	\$94,200.00	\$5,840.40	\$1,500.00	1.450%	No Maximum	No Maximum
2005	6.200 %	\$90,000.00	\$5,580.00	\$1,400.00	1.450%	No Maximum	No Maximum
2004	6.200 %	\$87,900.00	\$5,449.80	\$1,400.00	1.450 %	No Maximum	No Maximum
2003	6.200 %	\$87,000.00	\$5,394.00	\$1,400.00	1.450 %	No Maximum	No Maximum
2002	6.200 %	\$84,900.00	\$5,263.80	\$1,300.00	1.450 %	No Maximum	No Maximum
2001	6.200 %	\$80,400.00	\$4,984.80	\$1,300.00	1.450 %	No Maximum	No Maximum
2000	6.200 %	\$76,200.00	\$4,724.40	\$1,200.00	1.450 %	No Maximum	No Maximum
1999	6.200 %	\$72,600.00	\$4,501.20	\$1,100.00	1.450 %	No Maximum	No Maximum
1998	6.200 %	\$68,400.00	\$4,240.80	\$1,100.00	1.450 %	No Maximum	No Maximum
1997	6.200 %	\$65,400.00	\$4,054.80	\$1,000.00	1.450 %	No Maximum	No Maximum
1996	6.200 %	\$62,700.00	\$3,887.40	\$1,000.00	1.450 %	No Maximum	No Maximum
1995	6.200 %	\$61,200.00	\$3,794.40	\$1,000.00	1.450 %	No Maximum	No Maximum
1994	6.200 %	\$60,600.00	\$3,757.20	--	1.450 %	No Maximum	No Maximum
1993	6.200 %	\$57,600.00	\$3,571.20	--	1.450 %	\$135,000.00	\$1,957.50
1992	6.200 %	\$55,500.00	\$3,441.00	--	1.450 %	\$130,200.00	\$1,887.90
1991	6.200 %	\$53,400.00	\$3,310.80	--	1.450 %	\$125,000.00	\$1,812.50
1990	7.650 %	\$51,300.00	\$3,924.45	--	--	\$51,300.00	--
1989	7.510 %	\$48,000.00	\$3,604.80	--	--	\$48,000.00	--
1988	7.510 %	\$45,000.00	\$3,379.50	--	--	\$45,000.00	--
1987	7.150 %	\$43,800.00	\$3,131.70	--	--	\$43,800.00	--

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
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	--

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

**20.0 APPENDIX K - GLOSSARY**

<b>TERM</b>	<b>DESCRIPTION</b>
<b>AccuWage Online</b>	AccuWage Online is a free internet application offered by SSA that enables you to check EFW2 (W-2 Wage and Tax Statement) and EFW2C (W-2C Corrected Wage and Tax Statement) formatted wage files for format correctness before submitting them to SSA.
<b>Agent</b>	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").
<b>ASCII</b>	American Standard Code for Information Interchange. One of the acceptable character sets used for electronic processing of data.
<b>Block</b>	A number of logical records grouped and written together as a single unit for EDT transmissions.
<b>BSO</b>	Business Services Online. A suite of business services for companies to conduct business with the Social Security Administration.
<b>Byte</b>	A computer unit of measure; one byte contains eight bits and stores one character.
<b>Character</b>	A letter, number, or punctuation symbol.
<b>Character set</b>	A group of unique electronic definitions for all letters, numbers, and punctuation symbols; example: EBCDIC, ASCII.
<b>Common paymaster</b>	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).
<b>Decimal value</b>	A character's equivalent in a numbering system using base 10.
<b>EBCDIC</b>	Extended Binary Coded Decimal Interchange Code. One of the acceptable character sets used for electronic processing of data.
<b>EDT</b>	Electronic Data Transfer. A system that connects SSA's National Service Center with various States, Federal agencies and SSA sites via a dedicated telecommunication line.
<b>EFW2</b>	Specifications for Filing Forms W-2 Electronically (EFW2). Specifications for submitting Annual W-2 Copy A information to SSA.

TERM	DESCRIPTION
<b>EFW2C</b>	Specifications for Filing Forms W-2C Electronically (EFW2C). Specifications for submitting W-2c (Correction) Copy A information to SSA.
<b>EIN</b>	Employer Identification Number. A nine-digit number assigned by the IRS to an organization for Federal tax reporting purposes.
<b>ESLO</b>	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.
<b>EWR</b>	Electronic Wage Reporting. A suite of applications within BSO that allows businesses the capability to interact electronically with SSA using the BSO website.
<b>Establishment number</b>	A four-position identifier determined by the employer, which further distinguishes the employer, reported in an RCE (Employer) Record. The establishment number can be either alpha, numeric or alphanumeric.
<b>File (or Wage File)</b>	Wage data in the EFW2C format that begins with an RCA (Submitter) Record and ends with an RCF (Final) Record. (An electronic equivalent to the paper Form W-3c with its associated paper Form(s) W-2c.)
<b>FIRE</b>	Filing Information Returns Electronically (FIRE). An IRS system set up for financial institutions and others to file a variety of forms electronically.
<b>Form 2678</b>	Employer Appointment of Agent. An IRS form used to request an agent.
<b>Form 499R-2/W-2PR</b>	A bilingual form sent to SSA, used to report wage and tax data for employees in Puerto Rico.
<b>Form 499R-2c/W-2cPR</b>	A bilingual form sent to SSA used to correct a previously filed form 499R-2/W-2PR.
<b>Form 8508</b>	An IRS form used to request from IRS a waiver from filing W-2c reports electronically.
<b>Form W-2</b>	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees.
<b>Form W-2AS</b>	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in American Samoa.
<b>Form W-2c</b>	Corrected Wage and Tax Statement. An IRS form sent to SSA used to correct W-2 Copy A information.
<b>Form W-2CM</b>	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in Northern Mariana Islands.
<b>Form W-2GU</b>	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in Guam.
<b>Form W-2VI</b>	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in the Virgin Islands.
<b>Form W-3</b>	Transmittal of Wage and Tax Statements. An IRS form sent to SSA with Forms W-2.

TERM	DESCRIPTION
<b>Form W-3c</b>	Transmittal of Corrected Wage and Tax Statements. An IRS form sent to SSA with Forms W-2c.
<b>Form W-3cPR</b>	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.
<b>Form W-3SS</b>	Transmittal of Wage and Tax Statements. An IRS transmittal form sent to SSA with Forms W-2GU, W-2AS, W-2VI and W-2CM.
<b>Hexadecimal</b>	A numbering system using base 16 rather than base 10.
<b>IANA</b>	Internet Assigned Numbers Authority. The entity that oversees Internet Protocol (IP) addresses, top-level domain, and Internet protocol code point allocations.
<b>IRS</b>	Internal Revenue Service
<b>Logical record</b>	For the purpose of this publication, any of the required or optional records defined in Section 4.
<b>MQGE</b>	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.
<b>NACTP</b>	National Association of Computerized Tax Processors. The NACTP issues a four-digit numeric vendor code to identify software vendors.
<b>Physical record</b>	A number of logical records grouped and written together as a single unit for electronic or EDT submissions.
<b>Report (or Wage Report) (See File (or Wage File))</b>	A single W-3/W-3c that includes its associated W-2/W-2cs.
<b>Reporting representative</b>	An individual or organization authorized to submit wage and tax reports for one or more employers.
<b>Retirement plan indicator</b>	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.
<b>SSA</b>	Social Security Administration
<b>SSN</b>	Social Security Number. A nine-digit number assigned by the Social Security Administration.
<b>SSNVS</b>	Social Security Number (SSN) Verification Service. A service offered by SSA's BSO. This service allows registered users (employers and certain third-party submitters) to verify the names and SSN's of employees against SSA records.
<b>State employer account number</b>	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.

TERM	DESCRIPTION
<b>Statute of Limitations</b>	The legal requirements in section 205 (c) of the Social Security Act that govern when an earnings record may be revised and the exceptions which permit correction after the time limitations expire.
<b>Statutory employee indicator</b>	An indicator used when employee wages are subject to Social Security and Medicare withholding but not to Federal income tax withholding.
<b>Submitter</b>	Person, organization, or reporting representative submitting a file to SSA.
<b>Third-party sick pay indicator</b>	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.
<b>TIB</b>	Technical Information Bulletin. An obsolete file format specification that was used prior to the EFW2 and EFW2C formats.
<b>Top-level domain</b>	The right-most label (everything after the last dot) in the E-Mail address.
<b>User ID</b>	User Identification, formerly Personal Identification Number (PIN). The equivalent of one's electronic signature to access BSO Internet services.
<b>USPS</b>	United States Postal Service
<b>WFID</b>	Wage File Identifier. A unique number assigned by SSA to a submission.



Securing today  
and tomorrow

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