

| Magnetic Tape Specifications | | Annual Federal (W-2 Copy A) Information | | Revised 03/14/17 |
|---------------------------------------|---|---|---|------------------|
| Record Name | | | | |
| Code RE-Employer/Establishment Record | | | | Length = 512 |
| LOCATION | FIELD | LENGTH | SPECIFICATIONS | |
| 1-2 | Record Identifier | 2 | Constant "RE" | |
| 3-6 | Tax Year | 4 | Enter the tax year for this report. | |
| 7 | Agent Indicator Code | 1 | If applicable, enter one of the following codes. "1" 2678 Agent "2" Common Pay Master Otherwise, fill with a blank | |
| 8-16 | Employer/Agent Employer Identification Number (EIN) | 9 | If you entered a code in the Agent Indicator Code field, (Position 7) enter your Agent EIN. Otherwise, enter your Employer EIN. | |
| 17-25 | Agent for EIN | 9 | If you entered a "1" in the Agent Indicator Code field, (Position 7) enter the Employer's EIN for which you are an Agent. Otherwise, fill with blanks. | |
| 26 | Terminating Business Indicator | 1 | Enter a "1" if you have terminated your business during this tax year. Otherwise, enter a "0". | |

| LOCATION | FIELD | LENGTH | SPECIFICATIONS |
|----------|----------------------|--------|---|
| 27-30 | Establishment Number | 4 | <p>If this file contains multiple Code RE records with the same EIN, you may use this field to designate various store or factory locations or types of payroll.</p> <p>Enter any combination of blanks, numbers or letters.</p> <p>Certain military employers must use this field.</p> <p>Otherwise, fill with blanks.</p> |
| 31-39 | Other EIN | 9 | <p>For this tax year, if you submitted a form 941 or 943 to IRS, or W-2 data to SSA and you used an EIN different from the EIN in location 8-16, enter the other EIN.</p> <p>Otherwise, fill with blanks.</p> |
| 40-96 | Employer Name | 57 | <p>Enter the name associated with the EIN entered in location 8-16.</p> <p>Left justify and fill with blanks.</p> |
| 97-118 | Location Address | 22 | <p>Enter the employer's location address (Attention, Suite, Room Number, etc.).</p> <p>Left justify and fill with blanks.</p> |
| 119-140 | Delivery Address | 22 | <p>Enter the employer's delivery address (Street or Post Office Box).</p> <p>Left justify and fill with blanks.</p> |
| 141-162 | City | 22 | <p>Enter the employer's city.</p> <p>Left justify and fill with blanks.</p> |

| LOCATION | FIELD | LENGTH | SPECIFICATIONS |
|----------|------------------------|--------|---|
| 163-164 | State Abbreviation | 2 | <p>Enter the employer's State.</p> <p>Use a postal abbreviation as shown in Appendix A.</p> <p>For foreign address, fill with blanks.</p> |
| 165-169 | Zip Code | 5 | <p>Enter the employer's zip code.</p> <p>For a foreign address, fill with blanks.</p> |
| 170-173 | Zip Code Extension | 4 | <p>Enter the employer's four-digit extension of the zip code.</p> <p>If not applicable, fill with blanks.</p> |
| 174-178 | Blank | 5 | <p>Fill with blanks.</p> <p>Reserved for SSA Use.</p> |
| 179-201 | Foreign State/Province | 23 | <p>If applicable, enter the employer's foreign state/province.</p> <p>Left justify and fill with blanks.</p> |
| 202-216 | Foreign Postal Code | 15 | <p>If applicable, enter the employer's foreign postal code.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p> |
| 217-218 | Country Code | 2 | <p>If one of the following applies, fill with blanks:</p> <ul style="list-style-type: none"> ◇ One of the 50 states of the U.S.A. ◇ District of Columbia ◇ Military Post Office (MPO) ◇ American Samoa ◇ Guam ◇ Northern Mariana Islands ◇ Puerto Rico ◇ Virgin Islands <p>Otherwise, enter the employer's applicable country code.</p> |

| LOCATION | FIELD | LENGTH | SPECIFICATIONS |
|----------|-----------------------|--------|---|
| 219 | Employment Code | 1 | Enter the appropriate Code: "A" Agriculture "H" Household "M" Military "Q" Medicare Qualified Government Employment "X" Railroad "R" Regular (All others) |
| 220 | Tax Jurisdiction Code | 1 | If applicable, enter the appropriate code: V = Virgin Islands G = Guam S = American Samoa N = Northern Mariana Islands P = Puerto Rico |
| 221-512 | Blank | 292 | Fill with blanks. Reserved for SSA Use. |

| Record Name | | | |
|----------------------|---------------------------------|--------|--|
| Code RS-STATE Record | | | Length = 512 |
| LOCATION | FIELD | LENGTH | SPECIFICATIONS |
| 1-2 | Record Identifier | 2 | Constant "RS" |
| 3-4 | State Code | 2 | Enter the appropriate postal Numeric Code. (See Appendix G) |
| 5-9 | Tax Entity Code | 5 | Defined by State/local agency. |
| 10-18 | Social Security Number (SSN) | 9 | Enter the employee's social security number as shown on the original/replacement SSN card issued by SSA. If no SSN is available, enter zeros. |
| 19-33 | Employee First Name | 15 | Enter the employee's first name as shown on the social security card. Left justify and fill with blanks. |
| 34-48 | Employee Middle Name or Initial | 15 | If applicable, enter the employee's middle name or initial as shown on the social security card. Left justify and fill with blanks. Otherwise, fill with blanks. |
| 49-68 | Employee Last Name | 20 | Enter the employee's last name as shown on the social security card. Left justify and fill with blanks. |

| LOCATION | FIELD | LENGTH | SPECIFICATIONS |
|----------|--------------------|--------|--|
| 69-72 | Suffix | 4 | <p>If applicable, enter the employee's alphabetic suffix.</p> <p>For example: Sr., Jr.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p> |
| 73-94 | Location Address | 22 | <p>Enter the employee's location address (Attention, Suite, Room Number, etc.).</p> <p>Left justify and fill with blanks.</p> |
| 95-116 | Delivery Address | 22 | <p>Enter the employee's delivery address.</p> <p>Left justify and fill with blanks.</p> |
| 117-138 | City | 22 | <p>Enter the employee's city.</p> <p>Left justify and fill with blanks.</p> |
| 139-140 | State Abbreviation | 2 | <p>Enter the employee's state.</p> <p>Use a postal abbreviate as shown in Appendix G.</p> <p>For foreign Address, fill with blanks.</p> |
| 141-145 | Zip Code | 5 | <p>Enter the employee's zip code.</p> <p>For a foreign address, fill with blanks.</p> |
| 146-149 | Zip Code Extension | 4 | <p>Enter the employee's four-digit extension of the Zip Code.</p> <p>If not applicable, fill with blanks.</p> |

| LOCATION | FIELD | LENGTH | SPECIFICATIONS |
|----------|------------------------|--------|---|
| 150-154 | Blank | 5 | Fill with blanks. Reserved for SSA use. |
| 155-177 | Foreign State/Province | 23 | If applicable, enter the employee's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks. |
| 178-192 | Foreign Postal Code | 15 | If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks. |
| 193-194 | Country Code | 2 | If one of the following applies, fill with blanks: <ul style="list-style-type: none"> ◇ One of the 50 states of the U.S.A. ◇ District of Columbia ◇ Military Post Office (MPO) ◇ American Samoa ◇ Guam ◇ Northern Mariana Islands ◇ Puerto Rico ◇ Virgin Islands Otherwise, enter the employer's applicable country code. |
| 195-196 | Optional Code | 2 | Defined by State/local agency |
| 197-202 | Reporting Period | 6 | Enter the last month and 4 digit year for the calendar quarter for which this report applies; e.g., "032001" for January-March of 2001. |

| LOCATION | FIELD | LENGTH | SPECIFICATIONS |
|----------|---|--------|---|
| 203-213 | State Quarterly Unemployment Insurance Total Wages | 11 | Right justify and zero fill. |
| 214-224 | State Quarterly Unemployment Instance Total Taxable Wages | 11 | Right justify and zero fill. |
| 225-226 | Number of Weeks Worked | 2 | Defined by State/local agency |
| 227-234 | Date First Employed | 8 | Enter the month, day, and four digit year, e.g., "01312001". |
| 235-242 | Date of Separation | 8 | Enter the month, day, and four digit year, e.g., "01312001". |
| 243-247 | Blank | 5 | Fill with blanks. Reserved for SSA use. |
| 248-267 | State Employer Account Number | 20 | See Glossary, Appendix I. |
| 268-273 | Blank | 6 | Fill with blanks. Reserved for SSA use. |
| 274-275 | State Code | 2 | Enter the appropriate Postal NUMERIC code. (See Appendix G). |
| 276-286 | State Taxable Wages | 11 | Right justify and zero fill. |
| 287-297 | State Income Tax Withheld | 11 | Right justify and zero fill. |
| 298-307 | Other State Data | 10 | Defined by State/local agency. |
| 308 | Tax Type Code | 1 | Enter the appropriate Code for entries in fields 309-219 and 320-330: C – City Income Tax D – County Income Tax E – School District Income Tax F – Other Income Tax |

| LOCATION | FIELD | LENGTH | SPECIFICATIONS |
|----------|---------------------------|--------|--|
| 309-319 | Local Taxable Wages | 11 | Defined by State/local agency. |
| 320-330 | Local Income Tax Withheld | 11 | Defined by State/local agency. |
| 331-337 | State Control Number | 7 | Optional |
| 338-341 | Employee Hours Paid | 4 | <p>Enter the employee's total quarterly hours paid.</p> <p>Include regular, vacation, and sick hours paid.</p> <p>Up to four digits between 0 – 9999.</p> <p>Right justify and zero fill.</p> <p>Optional. If not applicable, zero fill.</p> |
| 342-466 | Employee Job Title | 125 | <p>Enter the employee's primary job title.</p> <p>Optional. If not applicable, fill with blanks.</p> |
| 467-487 | Supplemental Data | 21 | |
| 488-512 | Blank | 25 | <p>Fill with blanks.</p> <p>Reserved for SSA use.</p> |