EFW2 Reporting for Municipal Income Tax (Formerly MMREF-1)

The file submitted for municipal income tax must include all of the records that are submitted to the Social Security Administration for W2 wage reporting in the EFW2 format (formerly MMREF-1). This file in the EFW2 format must meet the same requirements as the Social Security Administration. The file must include all of the following record types:

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

<u>In addition to the above records</u> required by the Social Security Administration, the file <u>must</u> contain a supplemental record for each employee having local municipal income taxes reported. The description of this supplemental record can be found in the Social Security Administration Publication No. 42-007 (Specifications for Filing Forms W2 Electronically (EFW2) for Tax Year 2007). The following are required fields in the supplemental record (RS) used for reporting local municipal income tax.

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

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

CODE RS - State Record

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	Taxing 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. 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.
69-72	Suffix	4	If applicable, enter the employee's alphabetic suffix. Left justify and fill with blanks. For example: SR, JR
73-94	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
95-116	Delivery Address	22	Enter the employee's delivery address. Left justify and fill with blanks.
117-138	City	22	Enter the employee's city. Left justify and fill with blanks.
139-140	State Abbreviation	2	Enter the employee's state. Use a postal abbreviation as shown in Appendix F. For a foreign address, fill with blanks.
141-145	Zip Code	5	Enter the employee's zip code. For a foreign address, fill with blanks.

CODE RS - State Record (Continued)

LOCATION	State Record (Continued) FIELD	LENGTH	SPECIFICATIONS
146-149	Zip Code Extension	4	Enter the employee's four-digit extension for
140-149	Zip Code Extension		the zip code.
			If not applicable, fill with blanks.
			if not applicable, ini with blanks.
150-154	Blank	5	Fill with blanks.
150 154			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.
102 104	C	2	If any of the following and the fill said
193-194	Country Code	2	If one of the following applies, fill with blanks:
			• One of the 50 states of the U.S.A.
			 District of Columbia
			Military Post Office (MPO)
			American Samoa
			◆ Guam
			Northern Mariana Islands
			◆ Puerto Rico
			Virgin Islands Otherwise automate applicable
			Otherwise, enter the employee's applicable Country Code (See Appendix G).
			Country Code (See Appendix O).
LOC	CATIONS 195 TO 267 Al	PPLY TO U	JNEMPLOYMENT REPORTING
195-196	Optional Code	2	Defined by State / Local agency.
107 202	Danautina Davia d	(Entantha last month and found is to your fauth.
197-202	Reporting Period	6	Enter the last month and four digit year for the
			calendar quarter for which this report applied;
			e.g., "032001" for January-March of 2001.
203-213	State Quarterly	11	Right justify and zero fill.
203-213	Unemployment	11	Right Justify and Zero IIII.
	Insurance Total Wages		
	msurance rotal wages		
214-224	State Quarterly	11	Right justify and zero fill.
	Unemployment		
	Insurance Total Taxable		
	Wages		
225 225	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		D C 11
225-226	Number of Weeks	2	Defined by state / local agency.
	Worked		
227 224	Data First Employed	8	Enter the month day and four digit year a
227-234	Date First Employed	0	Enter the month, day and four digit year, e.g., "01312007".
			01312007 .

CODE RS - State Record (Continued)

	tate Record (Continued		CDECIFICATIONS					
LOCATION	FIELD	LENGTH	SPECIFICATIONS The state of th					
235-242	Date of Separation	8	Enter the month, day and four digit year e.g., "01312007".					
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.					
LOCATIONS 274 TO 337 APPLY TO INCOME TAX								
274-275	State Code	2	Enter the appropriate postal NUMERIC code. (See Appendix F).					
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 309-319 and 320-330: • C – City Income Tax • D – County Income Tax • E – School District Tax • F – Other Income Tax					
309-319	Local Taxable Wages	11	To be defined by state / local agency.					
320-330	Local Income Tax Withheld	11	To be defined by state / local agency.					
331-337	State Control Number	7	Optional					
338-412	Supplemental Data 1	75	To be defined by user.					
413-487	Supplemental Data 2	75	To be defined by user.					
488-512	Blank	25	Fill with blanks. Reserved for SSA use.					

Employers!

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

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