

**Federal Tape (W-2) to SSA/ IRS (PPP600)
AS OF RELEASE 2247 – 01/10/17**

RA Record Identifier – Submitter Record

| Position | Length/ Format | Field Description | Data Element # | Comments |
|-----------------|---------------------------|------------------------------------------------|---------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 - 2 | 2 | Record Identifier | | RA |
| 3 - 11 | 9 | Submitter's Employer Identification # (EIN) | | This is a required field. Campus EIN (location specific) Only numeric characters Omit hyphens Do <u>not</u> begin with 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89. |
| 12 – 19 | 8 | User Identification | | This is a required field. Enter the eight-character USER ID assigned to the employee who is attesting to the accuracy of this file. See Section 5 for further information concerning the difference in using the User ID as a signature and using the User ID to access Business Services Online (BSO). |
| 20 – 23 | 4 | Software Vendor Code | | Fill with blanks |
| 24 – 28 | 5 | Blank | | Fill with blanks. Reserved for SSA use. |
| 29 | 1 | Resub indicator | | 0 = initial file 1 = file being resubmitted (location specific) |
| 30 – 35 | 6 | Resub Wage File Identifier (WFID) | | If campus enters "1 in resub indicator field (pos. 29), enter WFID displayed on the notice sent to the campus by SSA (location specific); otherwise fill with blanks. |
| 36 – 37 | 2 | Software code | | 98 (in-house program) |
| 38 – 94 | 57 | Company name | | Campus name Left justify and fill with blanks (location specific) |
| 95-116 | 22 | Location address | | Campus address (attention, suite, room no., etc.) Left justify and fill with blanks (location specific) |
| 117-138 | 22 | Delivery address | | Campus street address Left justify and fill with blanks (location specific) |

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|-----------------|---------------------------|--------------------------|---------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| 139-160 | 22 | City | | Campus city Left justify and fill with blanks (location specific) |
| 161-162 | 2 | State abbreviation | | CA |
| 163-167 | 5 | Zip Code | | Campus zip code (location specific) |
| 168-171 | 4 | Zip code extension | | Campus 4 digit extension of zip code. If not applicable, fill with blanks (location specific) |
| 172-176 | 5 | Blank | | Fill with blanks. Reserved for SSA use |
| 177-199 | 23 | Foreign state/province | | Fill with blanks |
| 200-214 | 15 | Foreign postal code | | Fill with blanks |
| 215-216 | 2 | Country Code | | Fill with blanks |
| 217-273 | 57 | Submitter name | | This is a required field. Name of department to receive notification of unprocessable data Left justify and fill with blanks. |
| 274-295 | 22 | Location address | | Campus department address Left justify and fill with blanks (location specific). |
| 296-317 | 22 | Delivery address | | This is a required field. Campus street address Left justify and fill with blanks (location specific). |
| 318-339 | 22 | City | | This is a required field. Campus city (location specific). Left justify and fill with blanks (location specific). |
| 340-341 | 2 | State abbreviation | | This is a required field. Enter CA. |
| 342-346 | 5 | Zip code | | This is a required field. Campus zip code (location specific). |
| 347-350 | 4 | Zip code extension | | Campus zip code extension If not applicable, fill with blanks (location specific) |
| 351-355 | 5 | Blank | | Fill with blanks. Reserved for SSA use |
| 356-378 | 23 | Foreign state/province | | Fill with blanks |

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|-----------------|---------------------------|--------------------------|---------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 379-393 | 15 | Foreign postal code | | Fill with blanks |
| 394-395 | 2 | Country code | | Fill with blanks |
| 396-422 | 27 | Contact name | | This is a required field. Name of person to be contacted by SSA concerning processing problems Left justify and fill with blanks (location specific) |
| 423-437 | 15 | Contact phone # | | This is a required field. Phone number of contact person (including area code) Do not use any special characters Example:1232345678 Left justify and fill with blanks (location specific) 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 processing. |
| 438-442 | 5 | Contact phone extension | | Contact's phone extension Left justify and fill with blanks If not applicable, fill with blanks (location specific) |
| 443-445 | 3 | Blank | | Fill with blanks. Reserved for SSA use |
| 446-485 | 40 | Contact e-mail/Internet | | Must not be blank for the RA Record Enter contacts e-mail/internet address This field may be upper and lower case. Left justify and fill with blanks; otherwise, fill with blanks (location specific). Note: The RA Record E-Mail is used |

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|-----------------|---------------------------|--------------------------|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | | | <i>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 E-Mail information may, in some cases, delay the timely processing of your file.</i> |
| 486-488 | 3 | Blank | | Fill with blanks. Reserved for SSA use |
| 489-498 | 10 | Contact fax | | If applicable, enter contact's fax number (including area code); otherwise, fill with blanks (location specific) |
| 499 | 1 | Blank | | Fill with blanks. Reserved for SSA use |
| 500 | 1 | Preparer Code | | L (self-prepared) |
| 501-512 | 12 | Blank | | Fill with blanks. Reserved for SSA use. |

**Federal Tape (W-2) to SSA/ IRS (PPP600)
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RE Record Identifier – Employer Record

| Position | Length/ Format | Field Description | Data Element # | Comments |
|-----------------|---------------------------|---------------------------------------------------|---------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 – 2 | 2 | Record identifier | | RE |
| 3 – 6 | 4 | Tax year | | This is a required field. Tax year for this report |
| 7 | 1 | Agent indicator Code | | Blank |
| 8 – 16 | 9 | Employer/agent employer identification # (EIN) | | This is a required field. Campus EIN (location specific) 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 |
| 17 – 25 | 9 | Agent for EIN | | Fill with blanks |
| 26 | 1 | Terminating business indicator | | 0 (zero) |
| 27 – 30 | 4 | Establishment # | | Fill with blanks |
| 31 – 39 | 9 | Other EIN | | Fill with blanks |
| 40 – 96 | 57 | Employer name | | This is a required field. Campus name Left justify and fill with blanks |
| 97-118 | 22 | Location address | | Campus address (attention, suite, room no., etc.) Left justify and fill with blanks (location specific) |
| 119-140 | 22 | Delivery address | | Campus street address Left justify and fill with blanks (location specific) |
| 141-162 | 22 | City | | Campus city Left justify and fill with blanks (location specific) |
| 163-164 | 2 | State abbreviation | | CA |
| 165-169 | 5 | Zip code | | Campus zip code (location specific) |
| 170-173 | 4 | Zip code extension | | Campus zip code extension If not applicable, fill with blanks (location specific) |
| 174 | 1 | Kind of Employer | | This is a required field. |

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RE Record Identifier – Employer Record

| Position | Length/ Format | Field Description | Data Element # | Comments |
|-----------------|---------------------------|----------------------------------|---------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | | | Value 'Y' (State and Local Tax exempt Employer). |
| 175-178 | 4 | Blank | | Fill with blanks. Reserved for SSA use. |
| 179-201 | 23 | Foreign state/province | | Fill with blanks |
| 202-216 | 15 | Foreign postal code | | Fill with blanks |
| 217-218 | 2 | Country code | | Fill with blanks |
| 219 | 1 | Employment code | | This is a required field. R (Regular) = EDB 0122 (H,B,U,1,P,S,O, blank) Q (Medicare Qualified Government Employment = EDB 0122 (F) |
| 220 | 1 | Tax jurisdiction code | | This is a required field. Blank = W-2 |
| 221 | 1 | Third-party sick pay indicator | | 0 (zero) |
| 222-248 | 27 | Employer contact name | | Enter the name of the employer's contact. Left justify and fill with blanks |
| 249-263 | 15 | Employer contact phone number | | Enter the employer's contact telephone number (including area code). Do not use any special characters. Example: 1232345678 Left justify and fill with blanks. |
| 264-268 | 5 | Employer contact phone extension | | Enter the employer's contact phone extension. Do not use any special characters. Example: 12345 Left justify and fill with blanks. |
| 269-278 | 10 | Employer contact fax number | | If applicable, enter the employer's contact fax number (including area code). Do not use any special characters. Example: 1232345678 Otherwise fill with blanks. |
| 279-318 | 40 | Employer contact E-Mail/Internet | | Enter the employer's contact E-Mail/Internet address. This field may be upper or lower case. |
| 319-512 | 194 | Blank | | Fill with blanks; reserved for SSA use |

**Federal Tape (W-2) to SSA/ IRS (PPP600)
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RW Record Identifier – Employee Wage Record

| Position | Length/ Format | Field Description | Data Element # | Comments |
|-----------------|---------------------------|---------------------------------|---------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 – 2 | 2 | Record identifier | | RW |
| 3 – 11 | 9 | Social Security Number (SSN) | EDB0111 | This is a required field. Employee's SSN Enter only numeric characters Omit hyphens May not begin with 666 or 9 If none or invalid, enter all zeroes |
| 12 – 26 | 15 | Employee first name | EDB0250 | This is a required field. Enter the employee's first name as shown on the Social Security card Left justify and fill with blanks |
| 27 – 41 | 15 | Employee middle name or initial | EDB0251 | If applicable, enter employee middle name or initial Left justify and fill with blanks Otherwise fill with blanks |
| 42 – 61 | 20 | Employee last name | EDB0252 | This is a required field. Employee's last name Left justify and fill with blanks |
| 62 – 65 | 4 | Suffix | EDB0106 | If applicable, enter the employee's alphabetic suffix For example: SR, JR Left justify and fill with blanks Otherwise, fill with blanks |
| 66 – 87 | 22 | Employee Address Line 1 | EDB0204 | Employee's permanent address – line 1 Left justify and fill with blanks |
| 88 – 109 | 22 | Employee Address Line 2 | EDB0205 | Employee's permanent address – line 2 Left justify and fill with blanks |
| 110-131 | 22 | City | EDB0206 | Employee's address – permanent city |

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| Position | Length/ Format | Field Description | Data Element # | Comments |
|-----------------|---------------------------|------------------------------------|---------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
| | | | | Left justify and fill with blanks |
| 132-133 | 2 | State abbreviation | EDB0207 | Employee's address – permanent – state If foreign address code = F, fill with blanks |
| 134-138 | 5 | Zip code | EDB0208 | Employee's address – permanent zip If foreign address code = F, fill with blanks |
| 139-142 | 4 | Zip code extension | | Enter the employee's four-digit extension of the ZIP code. If not applicable or foreign address code=F, fill with blanks |
| 143-147 | 5 | Blank | | Fill with blanks. Reserved for SSA use. |
| 148-170 | 23 | Foreign state/province | EDB1120 | If foreign address code = F Left justify and fill with blanks. Otherwise, fill with blanks |
| 171-185 | 15 | Foreign postal code | EDB1119 | If foreign address code = F Left justify and fill with blanks. Otherwise, fill with blanks |
| 186-187 | 2 | Country code | EDB1118 | If foreign address code = F Otherwise, fill with blanks |
| 188-198 | 11 | Wages, tips and other compensation | EDB5502 | FWT gross year-to-date (YTD) No negative amounts Right justify and zero fill |
| 199-209 | 11 | Federal income tax withheld | EDB6014Y | Federal tax withheld No negative amounts Right justify and zero fill |
| 210-220 | 11 | Social security wages | EDB5503 | OASDI gross This amount should not exceed \$118,500 for tax year 2016 No negative amounts Right justify and zero fill |

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RW Record Identifier – Employee Wage Record

| Position | Length/ Format | Field Description | Data Element # | Comments |
|-----------------|---------------------------|-------------------------------------------------------------|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| 221-231 | 11 | Social Security tax withheld | EDB6013Y | OASDI tax withheld This amount should not exceed \$7,347.00 for tax year 2016. No negative amounts Right justify and zero fill |
| 232-242 | 11 | Medicare wages and tips | EDB5510 | Medicare gross (YTD) No negative amounts Right justify and zero fill |
| 243-253 | 11 | Medicare tax withheld | EDB6009Y | Medicare tax withheld (YTD) No negative amounts Right justify and zero fill |
| 254-264 | 11 | Social Security tips | | Right justify and Zero fill |
| 265-275 | 11 | Blank | | Fill with blanks. Reserved for SSA use |
| 276-286 | 11 | Dependent care benefits | EDB6227Y | Employee Depcare YTD balance No negative amounts Right justify and zero fill |
| 287-297 | 11 | Deferred compensation contributions to Section 401(k) | | No negative amounts Right justify and zero fill |
| 298-308 | 11 | Deferred compensation contributions to Section 403(b) | GTN Set Ind = 1 | Employee 403(b) contributions YTD balance No negative amounts Right justify and zero fill |
| 309-319 | 11 | Deferred compensation contributions to Section 408(k)(6) | | Right justify and zero fill |
| 320-330 | 11 | Deferred compensation contributions to Section 457(b) | GTN Set Ind = 6 and/or 7 | Employee 457(b) contributions YTD balance No negative amounts Right justify and zero fill |
| 331-341 | 11 | Deferred compensation contributions to Section 501(c)18)(D) | | Right justify and zero fill |
| 342-352 | 11 | Blank | | Fill with blanks. Reserved for SSA use |

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RW Record Identifier – Employee Wage Record

| Position | Length/ Format | Field Description | Data Element # | Comments |
|-----------------|---------------------------|---------------------------------------------------------------------------------------|---------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| 353-363 | 11 | Non-qualified plan Section 457 distributions or contributions | 5557 | No negative amounts Right justify and zero fill |
| 364-374 | 11 | Employer Contributions to a Health Savings Account | | No negative amounts Right justify and zero fill |
| 375-385 | 11 | Non-qualified plan not Section 457 distributions or contributions | | No negative amounts Right justify and zero fill |
| 386-396 | 11 | Non-tax combat pay | | No negative amounts Right justify and zero fill |
| 397-407 | 11 | Blank | | Fill with Blanks. Reserved for SSA use |
| 408-418 | 11 | Employer cost of premiums for group term life insurance over \$50,000 | EDB5518 | Executive life insurance imputed income-YTD No negative amounts Right justify and zero fill |
| 419-429 | 11 | Income from the exercise of nonstatutory stock options | | No negative amounts Right justify and zero fill |
| 430-440 | 11 | Deferrals under a Section 409A Non-qualified Deferred Compensation Plan | EDB5559 | No negative amounts Right justify and zero fill |
| 441-451 | 11 | Designated Roth Contributions to a Section 401(k) | | No negative amounts Right justify and zero fill |
| 452-462 | 11 | Designated Roth Contributions to a Section 403(b) Salary Reduction Agreement | | No negative amounts Right justify and zero fill |
| 463-473 | 11 | Cost of Employer- sponsored Health coverage | | No negative amounts Right justify and zero fill Includes health insurance costs, StayWell costs, and EAP costs. |
| 474-485 | 12 | Blank | | Fill with blanks. Reserved for SSA use |
| 486 | 1 | Statutory employee indicator | | 0 (zero) |
| 487 | 1 | Blank | | Fill with a blank. Reserved for SSA use |
| 488 | 1 | Retirement plan indicator | | 1 = yes |

| Federal Tape (W-2) to SSA/ IRS (PPP600) AS OF RELEASE 2247 – 01/10/17 | | | | |
|--------------------------------------------------------------------------|-------------------|-----------------------------------|-------------------|-------------------------------------------|
| RW Record Identifier – Employee Wage Record | | | | |
| Position | Length/ Format | Field Description | Data Element # | Comments |
| | | | | 0 = no See footnote below ¹ |
| 489 | 1 | Third-party sick pay indicator | | 0 (zero) |
| 490-512 | 23 | Blank | | Fill with blanks. Reserved for SSA use |

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|--------------------------------------------------------------------------|-------------------|---------------------------------------|-------------------|-------------------------------------------------------------------------------------------------------------------------------------|
| RT Record Identifier – Total Record | | | | |
| Position | Length/ Format | Field Description | Data Element # | Comments |
| 1 – 2 | 2 | Record identifier | | RT |
| 3 – 9 | 7 | Number of RW records | | Enter total number of RW records reported since the last Employer Record (RE) Right justify and zero fill |
| 10 – 24 | 15 9(13)v99 | Wages, tips and other compensation | | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE) Right justify and zero fill |
| 25 – 39 | 15 9(13)v99 | Federal income tax withheld | | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE) Right justify and zero fill |
| 40 – 54 | 15 9(13)v99 | Social security wages | | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE) Right justify and zero fill |
| 55 – 69 | 15 9(13)v99 | Social security tax withheld | | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE) Right justify and zero fill |
| 70 – 84 | 15 9(13)v99 | Medicare wages and tips | | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE) |

¹ **Note:** set to 1 if: 403(b) gross (EDB 6008Y) > 0; or Safe Harbor gross (EDB 5544) > 0; or Retirement gross (EDB 5505) > 0; or Retirement Code (EDB 0122) = U, W, T, C, B, A, D, P, 1, 6, 7, 8, X, F, S or O; otherwise, set to 0 (zero). The value should not be set to 1 if Retirement Code (EDB 0122) = U, W, T, C, B, A, D, P, 1, 6, 7, 8, X, F, S or O and the HFSA amount in Box 14 is the only amount reported in Box 1.

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RT Record Identifier – Total Record

| Position | Length/ Format | Field Description | Data Element # | Comments |
|-----------------|---------------------------|---------------------------------------------------------------|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | | | The amount in this field must equal, or exceed, the sum in the fields for Social Security Wages and Social Security Tips Right justify and zero fill |
| 85 – 99 | 15 9(13)v99 | Medicare tax withheld | | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE) Right justify and zero fill |
| 100-114 | 15 9(13)v99 | Social security tips | | Zero fill |
| 115-129 | 15 9(13)v99 | Blank | | Fill with blanks. Reserved for SSA use. |
| 130-144 | 15 9(13)v99 | Dependent care benefits | | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE) Right justify and zero fill |
| 145-159 | 15 9(13)v99 | Deferred compensation contributions to Section 401(k) | | Zero fill |
| 160-174 | 15 9(13)v99 | Deferred compensation contributions to Section 403(b) | | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE) Right justify and zero fill |
| 175-189 | 15 9(13)v99 | Deferred compensation contributions to Section 408(k)(6) | | Zero fill |
| 190-204 | 15 9(13)v99 | Deferred compensation contributions to Section 457(b) | | Zero fill |
| 205-219 | 15 9(13)v99 | Deferred compensation contributions to Section 501©(18)(D) | | Zero fill |
| 220-234 | 15 9(13)v99 | Blank | | Fill with blanks. Reserved for SSA use |
| 235-249 | 15 9(13)v99 | Non-qualified plan Section 457 distributions or contributions | | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE) Right justify and zero fill |
| 250-264 | 15 | Employer Contributions to a Health Savings Account | | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE) |

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RT Record Identifier – Total Record

| Position | Length/ Format | Field Description | Data Element # | Comments |
|-----------------|---------------------------|---------------------------------------------------------------------------------------|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| | | | | No negative amounts Right justify and zero fill |
| 265-279 | 15 9(13)v99 | Non-qualified plan not Section 457 distributions or contributions | | Zero fill |
| 280-294 | 15 9(13)v99 | Nontaxable combat pay | | Zero fill |
| 295-309 | 15 | Cost of Employer – sponsored Health coverage (Code DD) | | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE) Right justify and zero fill |
| 310-324 | 15 9(13)v99 | Employer cost of premiums for group term life insurance over \$50,000 | | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE) Right justify and zero fill |
| 325-339 | 15 9(13)v99 | Income tax withheld by third-party payer | | Zero fill |
| 340-354 | 15 9(13)v99 | Income from the exercise of nonstatutory stock options | | Zero fill |
| 355-369 | 15 9(13)v99 | Deferrals under a Section 409A Non-qualified Deferred Compensation Plan | EDB5559 | Enter the total for all Employee records (RW) reported since the last Employer Record (RE). Right justify and zero fill. |
| 370-384 | 15 | Designated Roth Contributions to a Section 401(k) | | Zero fill |
| 385-399 | 15 | Designated Roth Contributions to a Section 403(b) Salary Reduction Agreement | | Zero fill |
| 400-512 | 113 | Blank | | Fill with blanks. Reserved for SSA use |

**Federal Tape (W-2) to SSA/ IRS (PPP600)
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RS Record Identifier – State Wage Record

| Position | Length/ Format | Field Description | Data Element # | Comments |
|-----------------|---------------------------|---------------------------------|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 - 2 | 2 | Record identifier | | RS |
| 3 - 4 | 2 | State Code | | Enter the appropriate postal NUMERIC Code |
| 5-9 | 5 | Taxing Entity Code | | Defined by State/local agency |
| 10 - 18 | 9 | Social Security Number (SSN) | | Enter the employee's SSN If none or invalid, enter all zeroes |
| 19 - 33 | 15 | Employee First Name | | Enter the employee's first name Left justify and fill with blanks |
| 34 – 48 | 15 | Employee Middle Name or Initial | | If applicable, enter the employee's middle name or initial Left justify and fill with blanks Otherwise, fill with blanks |
| 49 – 68 | 20 | Employee Last Name | | Enter the employee's last name Left justify and fill with blanks |
| 69 – 72 | 4 | Suffix | | If applicable, enter the employee's alphabetic suffix For example: SR, JR Left justify and fill with blanks Otherwise fill with blanks |
| 73 - 94 | 22 | Location Address | | Enter the employee's location address Left justify and fill with blanks |
| 95 – 116 | 22 | Delivery Address | | Enter the employee's delivery address Left justify and fill with blanks |
| 117 - 138 | 22 | City | | Enter the employee's city Left justify and fill with blanks |
| 139 - 140 | 2 | State Abbreviation | | Enter the employee's State Use a postal abbreviation For a foreign address, fill with blanks. |
| 141 – 145 | 5 | Zip Code | | Enter the employee's Zip code For a foreign address, fill with blanks |
| 146 – 149 | 4 | ZIP Code Extension | | Enter the employee's four-digit extension of the ZIP code If not applicable, fill with blanks |

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RS Record Identifier – State Wage Record

| Position | Length/ Format | Field Description | Data Element # | Comments |
|-----------------|---------------------------|------------------------------------------------------------|---------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| 150 – 154 | 5 | Blank | | Fill with blanks. Reserved for SSA use |
| 155 – 177 | 23 | Foreign State/Province | | If applicable, enter the employee's foreign state/province Left justify and fill with blanks Otherwise, fill with blanks |
| 178 – 192 | 15 | Foreign Postal Code | | If applicable, enter the employee's foreign postal code Left justify and fill with blanks Otherwise, fill with blanks |
| 193 – 194 | 2 | Country Code | | If foreign address code = F Otherwise, fill with blanks |
| 195 – 196 | 2 | Optional Code | | Applies to unemployment reporting |
| 197 – 202 | 6 | Reporting Period | | Applies to unemployment reporting |
| 202 – 213 | 11 | State Quarterly Unemployment Insurance Total Wages | | Applies to unemployment reporting |
| 214 – 224 | 11 | State Quarterly Unemployment Insurance Total Taxable Wages | | Applies to unemployment reporting |
| 225 – 226 | 2 | Number of Weeks Worked | | Applies to unemployment reporting |
| 227 – 234 | 8 | Date First Employed | | Applies to unemployment reporting |
| 235 – 242 | 8 | Date of Separation | | Applies to unemployment reporting |
| 243 – 247 | 5 | Blank | | Fill with blanks. Reserved for SSA use |
| 248 – 267 | 20 | State Employer Account Number | | Applies to unemployment reporting |
| 268 – 273 | 6 | Blank | | Fill with blanks. Reserved for SSA use |
| 274 – 275 | 2 | State Code | | Enter the appropriate postal NUMERIC Code Applies to income tax reporting |
| 276 – 286 | 11 | State Taxable Wages | | Right justify and zero fill Applies to income tax reporting |
| 287 – 297 | 11 | State Income Tax Withheld | | Right justify and zero fill Applies to income tax reporting |
| 298 – 307 | 10 | Other State Data | | Defined by State/local agency Applies to income tax reporting |
| 308 | 1 | Tax Type Code | | Not applicable |

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RS Record Identifier – State Wage Record

| Position | Length/ Format | Field Description | Data Element # | Comments |
|-----------------|---------------------------|------------------------------|---------------------------|----------------------------------------|
| 309 – 319 | 11 | Local Taxable Wages | | Not applicable |
| 320 – 330 | 11 | Local Income Tax Withheld | | Not applicable |
| 331 – 337 | 7 | State Control Number | | Optional |
| 338 – 412 | 75 | Supplemental Data 1 | | To be defined by user |
| 413 – 487 | 75 | Supplemental Data 2 | | To be defined by user |
| 488 – 512 | 25 | Blank | | Fill with blanks. Reserved for SSA use |

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RF Record Identifier – Total Record

| Position | Length/ Format | Field Description | Data Element # | Comments |
|-----------------|---------------------------|--------------------------|---------------------------|-------------------------------------------------------------------------------------------------------|
| 1 – 2 | 2 | Record identifier | | RF |
| 3 – 7 | 5 | Blank | | Fill with blanks; reserved for SSA |
| 8 – 16 | 9 | Number of RW records | | Enter total number of code RW records reported on the entire file; Right justify and zero fill |
| 17-512 | 496 | Blank | | Fill with blanks; reserved for SSA |

**Federal Tape (W-2) to SSA/ IRS (PPP600)
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RO Record Identifier – Employee Wage Record

| Position | Length/ Format | Field Description | Data Element # | Comments |
|-----------------|---------------------------|--------------------------------------------------------------------------------------------------------|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 – 2 | 2 | Record identifier | | RO |
| 3 – 11 | 9 | Blank | | Fill with blanks. Reserved for SSA use. |
| 12 – 22 | 11 | Allocated Tips | | No negative amounts. Right justify and zero fill. |
| 23-33 | 11 | Uncollected Employee Tax on Tips | | Combine the uncollected Social Security tax and the uncollected Medicare tax in this field. No negative amounts . Right justify and zero fill. |
| 34-44 | 11 | Medical Savings Account | | No negative amounts. Right justify and zero fill. |
| 45-55 | 11 | Simple Retirement Account | | No negative amounts. Right justify and zero fill. |
| 56-66 | 11 | Qualified Adoption Expenses | | No negative amounts. Right justify and zero fill. |
| 67-77 | 11 | Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000 | | No negative amounts. Right justify and zero fill. |
| 78-88 | 11 | Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000 | | No negative amounts . Right justify and zero fill |
| 89-99 | 11 | Income Under a Nonqualified Deferred Compensation Plan that Fails to Satisfy Section 409A | EDB5560 | No negative amounts . Right justify and zero fill . |
| 100-110 | 11 | Blank | | Fill with blanks. Reserved for SSA use |
| 111-121 | 11 | Designated Roth contribution under a governmental section 457(b) plan | | Value zeroes. Does not apply to UC. |
| 122-274 | 153 | Blank | | Fill with blanks. Reserved for SSA use. |
| 275-285 | 11 | Wages Subject to Puerto Rico Tax | | No negative amounts . Right justify and zero fill . For Puerto Rico employees only. |
| 286-296 | 11 | Commissions Subject | | No negative amounts |

**Federal Tape (W-2) to SSA/ IRS (PPP600)
AS OF RELEASE 2247 – 01/10/17**

RO Record Identifier – Employee Wage Record

| Position | Length/ Format | Field Description | Data Element # | Comments |
|-----------------|---------------------------|---------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| | | to Puerto Rico Tax | | . Right justify and zero fill . For Puerto Rico employees only. |
| 297-307 | 11 | Allowances Subject to Puerto Rico Tax | | No negative amounts . Right justify and zero fill. For Puerto Rico employees only. |
| 308-318 | 11 | Tips Subject to Puerto Rico Tax | | No negative amounts. Right justify and zero fill. For Puerto Rico employees only. |
| 319-329 | 11 | Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax | | No negative amounts. Right justify and zero fill. For Puerto Rico employees only. |
| 330-340 | 11 | Puerto Rico Tax Withheld | | No negative amounts. Right justify and zero fill. For Puerto Rico employees only. |
| 341-351 | 11 | Retirement Fund Annual Contributions | | No negative amounts. Right justify and zero fill. For Puerto Rico employees only. |
| 352-362 | 11 | Blank | | Fill with blanks. Reserved for SSA use. |
| 363-373 | 11 | Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax | | No negative amounts. Right justify and zero fill. For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only. |
| 374-384 | 11 | Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld | | No negative amounts. Right justify and zero fill. For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only. |
| 385-512 | 128 | Blank | | Fill with blanks. Reserved for SSA use. |

**Federal Tape (W-2) to SSA/ IRS (PPP600)
AS OF RELEASE 2247 – 01/10/17**

RU Record Identifier – Total Record

| Position | Length/ Format | Field Description | Data Element # | Comments |
|-----------------|---------------------------|--------------------------------------------------------------------------------------------|---------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| 1 – 2 | 2 | Record identifier | | RU |
| 3 – 9 | 7 | Number of RO Records | | Enter the total number of RO records reported since the last Employer Record (RE). Right justify and zero fill. |
| 10 – 24 | 15 | Allocated Tips | | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. |
| 25-39 | 15 | Uncollected Employee Tax on Tips | | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. |
| 40-54 | 15 | Medical Savings Account | | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill |
| 55-69 | 15 | Simple Retirement Account | | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill |
| 70-84 | 15 | Qualified Adoption Expenses | | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill |
| 85-99 | 15 | Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000 | | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill |
| 100-114 | 15 | Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000 | | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. |
| 115-129 | 15 | Income Under a Nonqualified Deferred Compensation Plan that Fails to Satisfy Section 409A | EDB5560 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill |
| 130-144 | 15 | Blank | | Fill with blanks. Reserved for SSA use. |

**Federal Tape (W-2) to SSA/ IRS (PPP600)
AS OF RELEASE 2247 – 01/10/17**

RU Record Identifier – Total Record

| Position | Length/ Format | Field Description | Data Element # | Comments |
|-----------------|---------------------------|--------------------------------------------------------------------------|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 145-159 | 15 | Designated Roth contribution under a governmental section 457(b) plan | | Zero Fill |
| 160-354 | 195 | Blank | | Fill with blanks. Reserved for SSA use. |
| 355-369 | 15 | Wages Subject to Puerto Rico Tax | | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. For Puerto Rico employees only. |
| 370-384 | 15 | Commissions Subject to Puerto Rico Tax | | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. For Puerto Rico employees only. |
| 385-399 | 15 | Allowances Subject to Puerto Rico Tax | | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. For Puerto Rico employees only. |
| 400-414 | 15 | Tips Subject to Puerto Rico Tax | | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. For Puerto Rico employees only. |
| 415-429 | 15 | Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax | | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. For Puerto Rico employees only. |
| 430-444 | 15 | Puerto Rico Tax Withheld | | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. For Puerto Rico employees only. |
| 445-459 | 15 | Retirement Fund | | Enter the total for all Employee Records |

**Federal Tape (W-2) to SSA/ IRS (PPP600)
AS OF RELEASE 2247 – 01/10/17**

RU Record Identifier – Total Record

| Position | Length/ Format | Field Description | Data Element # | Comments |
|-----------------|---------------------------|---------------------------------------------------------------------------------------------------------------------------------|---------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | Annual Contributions | | (RO) reported since the last Employer Record (RE). Right justify and zero fill. For Puerto Rico employees only. |
| 460-474 | 15 | Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax | | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only. |
| 475-489 | 15 | Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld | | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only. |
| 490-512 | 23 | Blank | | Fill with blanks. Reserved for SSA use. |