

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

**RA Record Identifier – Submitter Record**

<b>Position</b>	<b>Length/ Format</b>	<b>Field Description</b>	<b>Data Element #</b>	<b>Comments</b>
1 - 2	2	Record Identifier		RA
3 - 11	9	Submitter's Employer Identification # (EIN)		<b>This is a required field.</b>  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		<b>This is a required field.</b>  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		<b>This is a required field.</b>  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		<b>This is a required field.</b>  Campus street address  Left justify and fill with blanks (location specific).
318-339	22	City		<b>This is a required field.</b>  Campus city (location specific).  Left justify and fill with blanks (location specific).
340-341	2	State abbreviation		<b>This is a required field.</b>  Enter CA.
342-346	5	Zip code		<b>This is a required field.</b>  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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<b>Position</b>	<b>Length/ Format</b>	<b>Field Description</b>	<b>Data Element #</b>	<b>Comments</b>
379-393	15	Foreign postal code		Fill with blanks
394-395	2	Country code		Fill with blanks
396-422	27	Contact name		<b>This is a required field.</b>  Name of person to be contacted by SSA concerning processing problems  Left justify and fill with blanks (location specific)
423-437	15	Contact phone #		<b>This is a required field.</b>  Phone number of contact person (including area code)  Do not use any special characters  Example:1232345678  Left justify and fill with blanks (location specific)  <b>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.</b>
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		<b>Must not be blank for the RA Record</b>  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).  <b>N</b>

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<b>Position</b>	<b>Length/ Format</b>	<b>Field Description</b>	<b>Data Element #</b>	<b>Comments</b>
				<b><i>ote: The RA 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 he 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></b>
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**

<b>Position</b>	<b>Length/ Format</b>	<b>Field Description</b>	<b>Data Element #</b>	<b>Comments</b>
1 – 2	2	Record identifier		RE
3 – 6	4	Tax year		<b>This is a required field.</b>  Tax year for this report
7	1	Agent indicator Code		Blank
8 – 16	9	Employer/agent employer identification # (EIN)		<b>This is a required field.</b>  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		<b>This is a required field.</b>  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		<b>This is a required field.</b>

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**RE Record Identifier – Employer Record**

<b>Position</b>	<b>Length/ Format</b>	<b>Field Description</b>	<b>Data Element #</b>	<b>Comments</b>
				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		<b>This is a required field.</b>  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		<b>This is a required field.</b>  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)  
AS OF RELEASE 2288 – 02/08/2018**

**RW Record Identifier – Employee Wage Record**

<b>Position</b>	<b>Length/ Format</b>	<b>Field Description</b>	<b>Data Element #</b>	<b>Comments</b>
1 – 2	2	Record identifier		RW
3 – 11	9	Social Security Number (SSN)	EDB0111	<b>This is a required field.</b>  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	<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
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	<b>This is a required field.</b>  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

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<b>Position</b>	<b>Length/ Format</b>	<b>Field Description</b>	<b>Data Element #</b>	<b>Comments</b>
110-131	22	City	EDB0206	Employee's address – permanent city  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



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**RW Record Identifier – Employee Wage Record**

<b>Position</b>	<b>Length/ Format</b>	<b>Field Description</b>	<b>Data Element #</b>	<b>Comments</b>
				Right justify and zero fill
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

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**RW Record Identifier – Employee Wage Record**

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342-352	11	Blank		Fill with blanks. Reserved for SSA use
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.
474-484	12	Small Employer Health Reimbursement		Not applicable - Fill with Zeros
485	12	Blank		Fill with blanks. Reserved for SSA use
486	1	Statutory employee indicator		0 (zero)

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**RW Record Identifier – Employee Wage Record**

Position	Length/ Format	Field Description	Data Element #	Comments
487	1	Blank		Fill with a blank. Reserved for SSA use
488	1	Retirement plan indicator		1 = yes 0 = no See footnote below <sup>1</sup>
489	1	Third-party sick pay indicator		0 (zero)
490-512	23	Blank		Fill with blanks. Reserved for SSA use

**Federal Tape (W-2) to SSA/ IRS (PPP600)  
AS OF RELEASE 2288 – 01/18/18**

**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

<sup>1</sup> **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.

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

<b>Position</b>	<b>Length/ Format</b>	<b>Field Description</b>	<b>Data Element #</b>	<b>Comments</b>
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)  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

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

<b>Position</b>	<b>Length/ Format</b>	<b>Field Description</b>	<b>Data Element #</b>	<b>Comments</b>
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)  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
400-414	15	Small Employer Health Reimbursement Total		Not applicable - Fill with Zeros
415-512	98	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**

<b>Position</b>	<b>Length/ Format</b>	<b>Field Description</b>	<b>Data Element #</b>	<b>Comments</b>
1 - 2	2	Record identifier		RS
3 - 4	2	State Code		Enter the appropriate postal <b>NUMERIC</b> 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**

<b>Position</b>	<b>Length/ Format</b>	<b>Field Description</b>	<b>Data Element #</b>	<b>Comments</b>
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		<b>Applies to unemployment reporting</b>
197 – 202	6	Reporting Period		<b>Applies to unemployment reporting</b>
202 – 213	11	State Quarterly Unemployment Insurance Total Wages		<b>Applies to unemployment reporting</b>
214 – 224	11	State Quarterly Unemployment Insurance Total Taxable Wages		<b>Applies to unemployment reporting</b>
225 – 226	2	Number of Weeks Worked		<b>Applies to unemployment reporting</b>
227 – 234	8	Date First Employed		<b>Applies to unemployment reporting</b>
235 – 242	8	Date of Separation		<b>Applies to unemployment reporting</b>
243 – 247	5	Blank		Fill with blanks. Reserved for SSA use
248 – 267	20	State Employer Account Number		<b>Applies to unemployment reporting</b>
268 – 273	6	Blank		Fill with blanks. Reserved for SSA use
274 – 275	2	State Code		Enter the appropriate postal <b>NUMERIC</b> Code  <b>Applies to income tax reporting</b>
276 – 286	11	State Taxable Wages		Right justify and zero fill  <b>Applies to income tax reporting</b>
287 – 297	11	State Income Tax Withheld		Right justify and zero fill  <b>Applies to income tax reporting</b>
298 – 307	10	Other State Data		Defined by State/local agency  <b>Applies to income tax reporting</b>
308	1	Tax Type Code		<b>Not applicable</b>

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**RS Record Identifier – State Wage Record**

<b>Position</b>	<b>Length/ Format</b>	<b>Field Description</b>	<b>Data Element #</b>	<b>Comments</b>
309 – 319	11	Local Taxable Wages		<b>Not applicable</b>
320 – 330	11	Local Income Tax Withheld		<b>Not applicable</b>
331 – 337	7	State Control Number		<b>Optional</b>
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



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

<b>Position</b>	<b>Length/ Format</b>	<b>Field Description</b>	<b>Data Element #</b>	<b>Comments</b>
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**

<b>Position</b>	<b>Length/ Format</b>	<b>Field Description</b>	<b>Data Element #</b>	<b>Comments</b>
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 . <b>For Puerto Rico employees only.</b>
286-296	11	Commissions Subject		No negative amounts

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

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

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

<b>Position</b>	<b>Length/ Format</b>	<b>Field Description</b>	<b>Data Element #</b>	<b>Comments</b>
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**

<b>Position</b>	<b>Length/ Format</b>	<b>Field Description</b>	<b>Data Element #</b>	<b>Comments</b>
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.  <b>For Puerto Rico employees only.</b>
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.  <b>For Puerto Rico employees only.</b>
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.  <b>For Puerto Rico employees only.</b>
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.  <b>For Puerto Rico employees only.</b>
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.  <b>For Puerto Rico employees only.</b>
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.  <b>For Puerto Rico employees only.</b>

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

**RU Record Identifier – Total Record**

<b>Position</b>	<b>Length/ Format</b>	<b>Field Description</b>	<b>Data Element #</b>	<b>Comments</b>
445-459	15	Retirement Fund Annual Contributions		Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).  Right justify and zero fill.  <b>For Puerto Rico employees only.</b>
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.  <b>For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.</b>
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.  <b>For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.</b>
490-512	23	Blank		Fill with blanks. Reserved for SSA use.