Ohio Department of Taxation

W-2 CSV Upload Specifications

Version 2

January 2022

SIMPLIFIED W-2 UPLOAD SPECIFICATIONS

The specifications for tax year 2021 W-2s, submitted in calendar year 2022, are contained in this document.

Ohio law requires all employers to electronically file returns and submit income statements (W-2s & 1099-Rs) to the Ohio Department of Taxation per Ohio Revised Code 5747.07, 5747.071 and Ohio Adminstrative Rule 5703-7-19. All employers who issue 10 or more W-2s will be required to upload their W-2 information electronically through the W-2/1099 Upload feature on the Ohio Business Gateway. No paper IT 3 is required to be filed; the W-2/1099 Upload feature creates an IT 3 from the W-2 information submitted.

The Ohio Department of Taxation (ODT) has developed a method to create a simplified CSV file that employers who issue 500 or less W-2s can use to upload their W-2s to ODT.

Those employers who issue less than 10 W-2s who choose **not** to file their W-2 information using one of the two electronic approaches will be required to file a paper version of the IT 3 **AND** attach a copy of the W-2s that were issued to their employees.

Do not include your Federal Employer Identification Number (FEIN) in the file name. The file name will be included in the subject line and body of the email notification. The email will advise whether the file was successfully uploaded.

Tax records, including W-2 information, are required to be maintained for a period of at least four (4) years from the due date. If the information is not submitted to the agency, ODT may request W-2 information when conducting compliance programs.

The Ohio Department of Taxation, the Ohio Department of Job and Family Services, and the Social Security Administration are separate entities. The information in this booklet applies only to the Ohio Department of Taxation's requirements for filing W-2s.

Files must contain W-2 information for each employee from whom you withheld Ohio individual income tax or Ohio school district income tax during the reported year, including both Medicare-qualified and non-Medicare-qualified employees. Also include employees who were Ohio residents or performed their duties in Ohio but did not have Ohio individual income tax or Ohio school district taxes withheld from their wages.

The due date to file Ohio W-2s is **March 2, 2022**.

This document is reissued every tax year and may be updated at any time to ensure that it contains the most current information.

<p align="center" style="color:red">**WHAT'S NEW**</p>

Record Changes

- For tax year 2021, the Ohio Department of Taxation has created a W-2 CSV Upload format. The specifications below are for the new CSV format.

Filing Reminders

- **Ohio does not accept files in a PDF format or files that were converted to CSV from a PDF format.**
- **The file must be saved as a .csv file.**
- **The encoding must be ANSI or UTF-8.**
- **If the file is 5MB or larger please zip the file (DO NOT password protect the zipped files).**
- **File size limit is 50 MB.**
- **Ohio is not able to process multiple data files in a .ZIP file.**
- **The character set is ASCII-1.**
- RA 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 will delay processing.
- **RWRS Record – State Employer Account Number: The State Employer Account Number for Ohio will begin with a 51, 52, 53 or 54 and is 8 digits in length. Please omit hyphens. Only numeric characters.**
- **RWRS Record – State Wage Record: RWRS Records for school district are required if an employee resides in a taxing school district.**
- **Ohio's State Code is 39. The State Code is required to be entered two times in the RSRW Record – State Wage Record; RWRS Record- Employee Info. This State Code (39) is required on every RSRW Record in the file.**
- **The file must contain only Ohio RSRW records (state code 39). If the file contains RSRW records from other states, you will receive an error when attempting to upload the file.**
- Be sure the Federal Employer Identification Number (FEIN) is entered correctly in the RE Employer Record.
- **Do not use any FEINs in the naming of the W-2 CSV file.**
- **Filing due date is March 2, 2022.**
- **If you have any questions concerning the W-2 CSV Upload specifications for Ohio, please contact: IncomeStatementsEWT@tax.state.oh.us**

SUBMITTING W-2 INFORMATION TO THE STATE OF OHIO

Upload W-2s in **CSV Upload** format using the link and instructions below.

http://business.ohio.gov

1. Log into the appropriate Ohio Business Gateway account.
2. Select the W-2/1099 Upload feature located on the Dashboard in the Employer Withholding service area.
3. Select the "Upload a New File" button.
4. Select the "Type of Income Statement" from the dropdown menu.
5. Review and update the default email address; an email will be sent to this address after the file is submitted.
6. Browse your computer for the W-2 file to be uploaded.
7. Once the W-2 file is selected, submit the file.
8. When the W-2 file is processed, you will be notified via email whether the W-2 file was successfully uploaded.
9. If the W-2 file is not successfully uploaded, log back into the Ohio Business Gateway. Using the W-2/1099 Upload feature, select the "W-2/1099 Upload File History" and review the file that was not successfully uploaded. Correct the W-2 file and resubmit following steps 3-7. Assistance with troubleshooting files can be obtained by emailing: IncomeStatementsEWT@tax.ohio.gov

Reminders:

The file(s) must be in a CSV format. All files 5 MB or larger must be zipped (do not password protect the file). The maximum file size is 50 MB. It is not necessary to obtain filing administrator access for a client prior to uploading a data file on their behalf via the Ohio Business Gateway. Clients will not be able to view the history of any uploads submitted by software vendors or payroll service providers. The Ohio Business Gateway and W-2/1099 Upload are Google Chrome friendly. Attempts to upload using other browsers may lead to complications or inability to access the upload feature.

W-2 CSV Upload Field Specifications

The CSV (Comma Separated Value) file format is use for importing W-2 information to the Ohio Department of Taxation through the W-2/1099 Upload feature on the Ohio Business Gateway.

The W-2 CSV Upload is recommended for users who have software that can create a file in CSV format. Do not enter dollar signs or commas.

All fields are required. Please note that the RWRS fields of Code, School District Wages, School District Withholding, and School District Number are required for each record. Even if the employee does not have any School District Wages or Withholding the field are still required in the CSV format. If no School District, then just insert a comma for each field that is blank. An example would be no School District for the employee the final 12 fields would just be commas ("„„„„„„").

RA Record - Submitter Record (REQUIRED)

FIELD NAME	LENGTH	FIELD SPECIFICATIONS
Record Identifier	2	Constant "RA".
Submitter Record Sequence Number	1	Number of submitters in a CSV file. Constant "1".
Submitter's Employer Identification Number (EIN)	9	Enter the submitter's EIN. • 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.
Submitter Name	57	Enter the name of the organization to receive error notification if this file cannot be processed.
Address	44	Enter the submitter's delivery address (Street or Post Office Box).
City	22	Enter the submitter's city.
State Abbreviation	2	Enter the submitter's State or commonwealth/territory.
ZIP Code	5	Enter the submitter's ZIP code.
Contact Name	27	Enter the name of the person to be contacted by SSA concerning processing problems.
Contact Phone Number	14	Enter the contact's telephone number (including area code) in the below format. Example: (123) 234-5678
Contact E-Mail/ Internet	40	Enter the contact's E-Mail/Internet address. This field may be upper and lower case. The rules for entering a valid E-Mail address for SSA's purposes are as follows: • Must not be blank *(This rule only applies to the RA Record Contact E-Mail/Internet field)* • Must contain only one @ symbol

		- Must not contain consecutive periods to the left or right of the @ symbol - Must not contain empty spaces to the left or right of the @ symbol - Must not contain a period in the first or last position - Must not contain a period immediately to the left or right of the @ symbol - Must not contain an @ symbol in the first or last position - Must contain a top-level domain approved by Internet Assigned Numbers Authority (IANA). - Must not contain characters other than alphanumeric, hyphens or periods to the right of the @ symbol - Must not contain hyphens immediately to the right of the @ symbol, or before or after a period - Must contain either alphanumeric characters, or the following keyboard characters, to the left of the @ symbol: (~!#$%^&*_+{}|?'-= / `) ***Note: 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 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.***

RE Record – Employer Record (REQUIRED)

FIELD NAME	LENGTH	FIELD SPECIFICATIONS
Record Identifier	2	Constant "RE".
Employer Record Sequence Number	1	Number of employers in a CSV file. Constant "1".
Tax Year	4	Enter the tax year for this report (CCYY). Currently, this field is valid for 2021 only.
Employer /Agent Identification Number (EIN)	9	• Enter only numeric characters. • Omit hyphens. • Do <u>not</u> begin with 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89.
Employer Name	57	Enter the employer's name associated with the EIN entered in previous field.
Address	44	Enter the employer's delivery address (Street or Post Office Box).
City	22	Enter the employer's city.
State Abbreviation	2	Enter the employer's State or commonwealth/territory.
ZIP Code	5	Enter the employer's ZIP code.
Employer Contact Name	27	Enter the name of the employer's contact.
Employer Contact Phone Number	14	Enter the contact's telephone number (including area code) in the below format. Example: (123) 234-5678
Employer Contact E-Mail/Internet	40	Enter the employer's contact E-Mail/Internet address. This field may be upper and lower case. 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: • Must contain only one @ symbol • Must not contain consecutive periods to the left or right of the @ symbol • Must not contain empty spaces to the left or right of the @ symbol • Must not contain a period in the first or last position • Must not contain a period immediately to the left or right of the @ symbol

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RWRS Record – Employee Wage Record (REQUIRED)

FIELD NAME	LENGTH	FIELD SPECIFICATIONS
Record Identifier	4	Constant "RWRS".
Employee (RWRS) Record Sequence Number	1 to 3 (1 to 500)	Enter the number of the record as it appears within the file. The first employee record (RWRS) will always be one (1). Each record thereafter must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc.
Social Security Number (SSN)	9	Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. • Enter only numeric characters. • Omit hyphens. • May not begin with 666 or 9. **If no SSN is available, enter zeros (0).**
Employee First Name	15	Enter the employee's first name as shown on the Social Security card.
Employee Last Name	20	Enter the employee's last name as shown on the Social Security card.
Address	44	Enter the employee's delivery address.
City	22	Enter the employee's city.
State Abbreviation	2	Enter the employee's State or commonwealth/territory.
ZIP Code	5	Enter the employee's ZIP code.
Federal Wages	11	No negative amounts. Must include decimal point to report cents.
Federal Withholding	11	No negative amounts. Must include decimal point to report cents.
State Code	2	Must be a 39 in the file for Ohio.
Social Security Number (SSN)	9	Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. • Enter only numeric characters. • Omit hyphens. • May not begin with 666 or 9. **If no SSN is available, enter zeros (0).**

FIELD NAME	LENGTH	FIELD SPECIFICATIONS
Employee First Name	15	Enter the employee's first name as shown on the Social Security card.
Employee Last Name	20	Enter the employee's last name as shown on the Social Security card.
Ohio Employer Account Number	8	The State Employer Account Number for Ohio will begin with a 51, 52, 53 or 54. Numeric characters only. Omit hyphens.
State Code	2	Must be a 39 in the file for Ohio.
Ohio Wages	11	No negative amounts. Must include decimal point to report cents. **Applies to WAGES EARNED IN OHIO.**
Ohio Withhold	11	No negative amounts. Must include decimal point to report cents. **Applies to WAGES EARNED IN OHIO.**
Code	1	If the employee being reported has school district wages and withholding to report insert an "E". If no school district wages or withholding are being report, leave blank.
School District Wages	11	Enter local taxable wages that corresponds to the appropriate code in this RWRS record. Must include decimal point to report cents.
Local Income Tax Withheld	11	Enter local income tax withheld that corresponds to the appropriate code in this RWRS record. Must include decimal point to report cents.
School District Number	7	Enter four-digit school district number. Listing of school district numbers can be found at tax.ohio.gov, in the IT 1040 booklet, or SD 100 booklet.
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