



Department of  
Taxation



**Ohio Department of Taxation**  
**Simplified W-2 Upload Spreadsheet**  
**Version 1**  
**November 2022**

## SIMPLIFIED W-2 UPLOAD SPREADSHEET SPECIFICATIONS

The specifications for tax year 2022 W-2s, submitted in calendar year 2023, 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 Administrative 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, mailed to the address on the IT 3.

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.

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.

The due date to file Ohio W-2s is **January 31, 2023**.

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

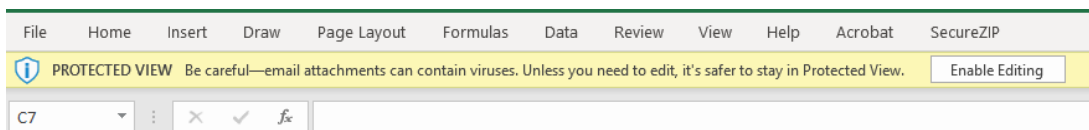
**Instructions for using the 2022 Simplified W-2 Upload spreadsheet format.**

This document is intended to guide W-2 submitters through using the 2022 Simplified W-2 Upload format spreadsheet.

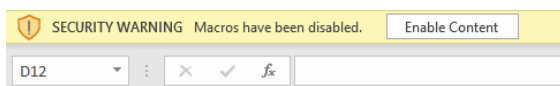
**All fields are required.** You will be unable to complete the spreadsheet if any applicable information is missing. If Ohio school district tax is not applicable, those fields are not required to be filled in.

To use the 2022 Simplified W-2 Upload format spreadsheet, follow the steps below:

- 1) Open the spreadsheet.
- 2) If the protected view warning displays across the top, click “Enable Editing”



- 3) Click “Enable Content” to enable macros if the security warning displays



- 4) Complete the RA – Submitter Record once per file with the following information:
  - **Submitter FEIN:**
    - This is the FEIN of the organization submitting the W-2s through the W-2/1099 Upload feature on the Gateway. It may or may not be the same entity as the employer
    - Only numeric characters
    - Omit hyphens
    - Do not begin with 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89
    - Maximum Length: 9
  - **Submitter Name:**
    - This is the name of the organization submitting the W-2s through the W-2/1099 Upload feature on the Gateway. This entity will receive error notification if the file cannot be processed
    - Maximum Length: 57
  - **Address:**
    - Enter the submitter’s delivery address
    - Street or Post Office Box
    - Maximum Length: 44
  - **City:**
    - Enter the submitter’s city
    - Maximum Length: 22
  - **State:**
    - Enter the submitter's State or commonwealth/territory
    - Use 2-letter postal abbreviation
    - Maximum Length: 2

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- **Zip:**
  - Enter the submitter's ZIP code
  - Maximum Length: 5
- **Submitter Contact Name:**
  - Enter the name of the person to be contacted by ODT concerning processing problems
  - Maximum Length: 27
- **Submitter Contact Phone #:**
  - Enter the contact's phone number (including area code)
  - Numeric values only
  - Do not include extension numbers
  - Maximum Length: 14
- **Submitter Contact Email:**
  - 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.**
  - Maximum Length: 40

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- 5) Complete the RE – Employer Record once per file with the following information:
- **Tax year:**
    - Prepopulated to read 2022
  - **Employer FEIN:**
    - Enter 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.
    - Maximum Length: 9
  - **Employer Name:**
    - Enter the employer’s name associated with the EIN in the previous field
    - Maximum Length: 57
  - **Address:**
    - Enter the employer’s delivery address
    - Street or Post Office Box
    - Maximum Length: 44
  - **City:**
    - Enter the employer’s city
    - Maximum Length: 22
  - **State:**
    - Enter the employer's State or commonwealth/territory
    - Use 2-letter postal abbreviation
    - Maximum Length: 2
  - **ZIP Code:**
    - Enter the employer’s ZIP code
    - Maximum Length: 5
  - **Employer Contact Name:**
    - Enter the name of the employer’s contact
    - Maximum Length: 27
  - **Employer Contact Phone:**
    - Enter the employer’s contact telephone number (including area code)
    - Numeric values only
    - Do not include extension numbers
    - Maximum Length: 14
  - **Employer Contact Email:**
    - 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
      - 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

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- 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: (~!#\$%^&\*\_{}|?`= / `)
- Maximum Length: 40

6) Complete one line of the RW – Employee Federal Wage/WH Record/RS – Employee State & School District Wage/Withholding Records per employee.

- **SSN/EIN:**
  - 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)
  - Maximum Length: 9
- **First Name:**
  - Enter the employee's first name as shown on the Social Security card
  - Maximum Length: 15
- **Last Name:**
  - Enter the employee's last name as shown on the Social Security card
  - Maximum Length: 20
- **Address:**
  - Enter the employee's delivery address
  - Street or Post Office Box
  - Maximum Length: 44
- **City:**
  - Enter the employee's city
  - Maximum Length: 22
- **State:**
  - Enter the employee's State or commonwealth/territory
  - Use 2-letter postal abbreviation
  - Maximum Length: 2
- **Zip:**
  - Enter the employee's ZIP code
  - Maximum Length: 5
- **Federal Wages:**
  - No negative amounts
  - Must include decimal point to report cents
  - Maximum Length: 11
- **Federal Withholding:**
  - No negative amounts
  - Must include decimal point to report cents
  - Maximum Length: 11
- **State Code:**
  - Must be a 39 in the file for Ohio
  - Maximum Length: 2

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- **Ohio Employer Account #:**
  - The State Employer Account Number for Ohio will begin with a 51, 52, 53 or 54 and is 8 digits in length
  - Numeric characters only
  - Omit hyphens
  - Maximum Length: 8
- **Ohio Wages:**
  - No negative amounts
  - Must include decimal point to report cents
  - Applies to wages earned in Ohio
  - Maximum Length: 11
- **Ohio Withholding:**
  - No negative amounts
  - Must include decimal point to report cents
  - Applies to wages earned in Ohio
  - Maximum Length: 11
- **Code:**
  - 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 reported, leave blank and continue with Step 7.
- **School District Wages:**
  - Enter local taxable wages that corresponds to the school district code in this RWRS record.
  - Must include decimal point to report cents
- **School District Withholding:**
  - Enter local income tax withheld that corresponds to the school district code in this RWRS record.
  - Must include decimal point to report cents
- **School District #:**
  - Enter four-digit school district number.
  - Listing of school district numbers can be found at [tax.ohio.gov](http://tax.ohio.gov), in the IT 1040 booklet, or SD 100 booklet
- **Repeat Code, School District Wages, School District Withholding and School District # for up to 2 additional school districts, if applicable.**

- 7) Repeat Step 5 for each employee that has Ohio wages and withholding to report.
- 8) Click the “Save as CSV File” button.
- 9) In the pop-up File Explorer, select the location that you would like to save the file within your computer.
- 10) Type a filename that does not contain the FEIN of the Submitter or the Employer. Click “Save”.
- 11) A message appears showing the path where the file is saved. Take note of the path. Click “OK”.
- 12) A message appears asking you to please upload your file using the Ohio Business Gateway. Click “OK”.
- 13) Log into the Ohio Business Gateway using Google Chrome.
- 14) Select the *W-2/1099 Upload* transaction.
- 15) Select the “Upload a New File” button on the left-hand side of the page.

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- 16) Select the “Type of Income Statement” from the drop-down menu.
- 17) The email address associated with the OH|ID used to log into the Ohio Business Gateway automatically populates on this page. Because this email address will receive notifications on the status of the file upload, users can change the email address to a more appropriate email if necessary.
- 18) Select the “Browse” button to locate the CSV file at the path noted in the message from Step 11. Double click the file name or select the file and click “Open” to upload the file.
- 19) Click “Submit”. Additional files can be uploaded by selecting the “Type of Income Statement” and clicking “Browse” again.
- 20) Once your file(s) have been uploaded, click the “Back” button to view the pending uploads.
- 21) An email should be received no later than 24 hours from the time the file was uploaded to alert you that the file was successfully processed or that it was not.
- 22) To view the history of previously uploaded files please navigate to the W-2/1099 Upload history.

If you have any questions concerning the Simplified W-2 Upload spreadsheet, please contact:

[IncomeStatementsEWT@tax.state.oh.us](mailto:IncomeStatementsEWT@tax.state.oh.us)