



Ohio Department of Taxation
W-2 Upload Specifications
Version 1
October 2023

W-2 UPLOAD SPECIFICATIONS

The specifications for tax year 2023 W-2s, submitted in calendar year 2024, are contained in this document.

The Ohio Department of Taxation (ODT) follows the EFW2 layout required by the Social Security Administration (with certain modifications outlined below) for the federal W-2.

Ohio law requires <u>all</u> employers to electronically file returns and submit income statements (W-2s & 1099-Rs) to the Department per Ohio Revised Code 5747.07, 5747.071 and Ohio Adminstrative Rule 5703-7-19. Effective for tax year 2023, all employers who file and pay their employer withholding taxes electronically 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.

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 <u>only</u> 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 <u>not</u> have Ohio individual income tax or Ohio school district taxes withheld from their wages.

Do <u>not</u> 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, 2024.

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

WHAT'S NEW

Record Changes

For tax year 2023, there are no record layout changes.

Other Changes

- All employers who file and pay their employer withholding taxes electronically will be required to upload their W-2 information electronically through the W-2/1099 Upload feature on the Ohio Business Gateway.
- The Social Security Wage Base for tax year 2023 is \$160,200.
- The employer and employee tax rate for Social Security will be withheld at 6.2 percent (up to \$9,932.40).
- The 2023 Social Security and Medicare coverage threshold for Household wages is \$2,600.
- Some editorial changes and corrections for clarification have also been made.

Filing Reminders

- Make sure that your data file is in text (.txt) format.
- The .txt extension must be in lowercase.
- Ohio does not accept files in a PDF format or files that were converted to text from a PDF format.
- 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.
- All records must include an end of field distinction. This can be accomplished by inserting a Hard (Carriage) return/Line Feed at the end of the record.
- All records must have a FIXED length of 512 positions.
- Make sure each data file submitted is complete (RA through RF Records).
- RA Submitter Record Information: The National Association of Computerized Tax Processors (NACTP) code is only needed for companies that sell their software to others. Companies that develop their own software should not request a NACTP code.
- RA Submitter Record Information: It is imperative that the submitter's <u>telephone number</u> and <u>e-mail address</u>
 be entered in the appropriate positions. Failure to include correct and complete submitter contact
 information will delay processing.
- RS Record State Employer Account Number: RS Record in positions 248 267 are required. 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.
- RS Record State Wage Record: RS Record in positions 308 337 are required if an employee resides in a taxing school district. If an employee does not reside in a taxing school district, fill position 308 with a blank and fill positions 309 330 with zeros.
- Ohio's State Code is 39. The State Code is required to be entered two times in the RS Record State Wage Record; RS Record in positions 3-4 and 274-275. This State Code (39) is required on every RS Record in the file.
- The file must contain only Ohio RS records (state code 39). If the file contains RS records from other states, you will receive an error when attempting to upload the file.
- Be sure to confirm that the tax year entered in the Employer Record (RE Record) is correct.
- Be sure the Federal Employer Identification Number (FEIN) is entered correctly in the RE Employer Record.
- Do not create a file that contains any data after the RF (Final) Record.
- Do not use any FEINs in the naming of the W-2 file.
- Filing due date is January 31, 2024.
- If you have any questions concerning the W-2 Upload specifications for Ohio, please contact: IncomeStatementsEWT@tax.ohio.gov

SUBMITTING W-2 INFORMATION TO THE STATE OF OHIO

Upload W-2s in **EFW2** format using the link and instructions below.

gateway.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" (W-2) 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 text format. All files 5 MB or larger must be zipped (do <u>not</u> password protect the file). The maximum file size is 50 MB. The character set is ASCII-1. The record length is 512 fixed. 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 <u>not</u> 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.

DATA REQUIREMENTS AND RECORD DESCRIPTIONS

Your W-2 file must contain the following record types, which are described in detail in subsequent pages:

SUBMITTER RECORD:

Required.

CODE RA

The CODE RA record MUST be the FIRST data record on each file and identifies the organization submitting the file.

EMPLOYER RECORD:

Required.

CODE RE

The CODE RE record MUST be the SECOND data record on each file and identifies an employer whose employee wage and tax information are being reported. DO NOT create a CODE RE record for an employer that does not have at least one employee (CODE RW record) with monies to report.

EMPLOYEE WAGE RECORD:

Required.

CODE RW

The CODE RW record is used to report income and tax data for an employee. The CODE RW records are grouped together following each CODE RE record. There are many other requirements and restrictions for CODE RW records.

EMPLOYEE WAGE RECORD:

Optional.

CODE RO

The CODE RO record is used if one or more of the fields must be completed because the field(s) applies to an employee. Do not complete a CODE RO record if only blanks or zeros would be entered in positions 3-512.

STATE WAGE RECORD:

Required.

CODE RS

The CODE RS record is used for the state of Ohio W-2 filing requirements.

TOTAL RECORD:

Required for each CODE RE record.

CODE RT

The CODE RT record contains the totals for all CODE RW records reported since the last CODE RE record.

TOTAL RECORD:

Optional.

CODE RU

The CODE RU record is OPTIONAL but is REQUIRED if a CODE RO record is prepared.

Do not include CODE RV in the file. **STATE TOTAL RECORD:**

CODE RV

The CODE RV is not accepted by Ohio.

FINAL RECORD: Required last record on each file.

CODE RF

The CODE RF record indicates the end of the file and MUST be the last record. There can only be one for each file. The CODE RF record contains the total number of RW records in the entire file.

Transmitters of W-2 information for multiple employers can avoid creating a separate file for each employer by arranging the records as shown in the following example:

RA....DATA SERVICES RT RE....A. J.'S PIZZA RU

RE....RIDGELY ROCK AND GRAVEL

RW RS RW RS RW RW RO RS RS RW RW RS RO RS RW RT RS RU RW RS **RE....COUNTY CONSTRUCTION CO**

RW RT RO RF RS

RO RS RW RS

RW

RW RS

RA Record - Submitter Record (REQUIRED)

| RA POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|---|--------|--|
| 1-2 | Record Identifier | 2 | Constant "RA". |
| 3-11 | Submitter's Employer Identification Number (EIN) | 9 | This is a required field. Enter the submitter's EIN. Only numeric characters Omit hyphens Do not begin with 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89. |
| 12-19 | User Identification (User ID) | 8 | Enter the eight-character BSO User ID assigned to the employee who is attesting to the accuracy of this file. |
| 20-23 | Software Vendor Code | 4 | Enter the numeric four-digit Software Vendor Identification Code assigned by the National Association of Computerized Tax Processors (NACTP). To request a Vendor Identification Code, visit their website at www.nactp.org . The NACTP code is only needed for companies that sell their software to others. If you entered "99 (Off-the-Shelf Software)" in the Software Code field in positions 36-37, enter the Software |
| 24-28 | Blanks | 5 | Vendor Code. Otherwise, fill with blanks. Fill with blanks. Reserved for SSA use. |
| 29 | Resub Indicator | 1 | Enter "1" if this file is being resubmitted. |
| 23 | Nesas maleator | - | Otherwise, enter "0" (zero). |
| 30-35 | Resub Wage File Identifier (WFID) | 6 | If you entered a "1" in the Resub Indicator field (position 29), enter the WFID displayed on the notice SSA sent you. Otherwise, fill with blanks. |
| 36-37 | Software Code | 2 | Enter one of the following codes to indicate the software used to create your file: 98 (In-House Program) 99 (Off-the-Shelf Software) |
| 38-94 | Company Name | 57 | Enter the company name. Left justify and fill with blanks. |

| RA POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|---------------------|--------|---|
| 95-116 | Location Address | 22 | Enter the company's location address (Attention, Suite, Room Number, etc.). |
| | | | Example: 2 nd Floor, Suite 234 |
| | | | Left justify and fill with blanks. |
| 117-138 | Delivery Address | 22 | Enter the company's delivery address (Street or Post Office Box). |
| | | | Example: 123 Main Street |
| | | | Left justify and fill with blanks. |
| 139-160 | City | 22 | Enter the company's city. |
| | | | Left justify and fill with blanks. |
| 161-162 | State Abbreviation | 2 | Enter the company's State or commonwealth/territory. |
| | | | Use a postal abbreviation as shown in Appendix A. |
| | | | For a foreign address, fill with blanks. |
| 163-167 | ZIP Code | 5 | Enter the company's ZIP code. |
| | | | For a foreign address, fill with blanks. |
| 168-171 | ZIP Code Extension | 4 | Enter the company's four-digit extension of the ZIP code. |
| | | | If not applicable, fill with blanks. |
| 172-176 | Blank | 5 | Fill with blanks. Reserved for SSA use. |
| 177-199 | Foreign | 23 | If applicable, enter the company's foreign State/province. |
| | State/Province | | Left justify and fill with blanks. |
| | | | Otherwise, fill with blanks. |
| 200-214 | Foreign Postal Code | 15 | If applicable, enter the company's foreign postal code. |
| | | | Left justify and fill with blanks. |
| | | | Otherwise, fill with blanks. |
| 215-216 | Country Code | 2 | If one of the following applies, fill with blanks: |
| | | | One of the 50 States of the U.S.A. District of Columbia Military Post Office (MPO) American Samoa Guam Northern Mariana Islands Puerto Rico Virgin Islands Otherwise, enter the applicable Country Code (see |
| | | | Appendix B). |

| RA POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|---------------------|--------|---|
| 217-273 | Submitter Name | 57 | This is a required field. |
| | | | Enter the name of the organization to receive error notification if this file cannot be processed. |
| | | | Left justify and fill with blanks. |
| 274-295 | Location Address | 22 | Enter the submitter's location address (Attention, Suite, Room Number, etc.). |
| | | | Example: 2 nd Floor, Suite 234 |
| | | | Left justify and fill with blanks. |
| 296-317 | Delivery Address | 22 | This is a required field. |
| | | | Enter the submitter's delivery address (Street or Post Office Box). |
| | | | Left justify and fill with blanks. |
| 318-339 | City | 22 | This is a required field. |
| | | | Enter the submitter's city. |
| | | | Left justify and fill with blanks. |
| 340-341 | State Abbreviation | 2 | This is a required field. |
| | | | Enter the submitter's State or commonwealth/territory. |
| | | | Use a postal abbreviation as shown in Appendix A. |
| | | | For a foreign address, fill with blanks. |
| 342-346 | ZIP Code | 5 | This is a required field. |
| | | | Enter the submitter's ZIP code. |
| | | | For a foreign address, fill with blanks. |
| 347-350 | ZIP Code Extension | 4 | Enter the submitter's four-digit extension of the ZIP code. |
| | | | If not applicable, fill with blanks. |
| 351-355 | Blank | 5 | Fill with blanks. Reserved for SSA use. |
| | | | e Foreign State/Province (positions 356-378), Foreign Postal positions 394-395) are required to be completed. |
| 356-378 | Foreign | 23 | If applicable, enter the submitter's foreign State/province. |
| | State/Province | | Left justify and fill with blanks. |
| | | | Otherwise, fill with blanks. |
| 379-393 | Foreign Postal Code | 15 | If applicable, enter the submitter's foreign postal code. |
| | | | Left justify and fill with blanks. |
| | | | Otherwise, fill with blanks. |

| RA POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|----------------|----------------------------|--------|--|
| 394-395 | Country Code | 2 | If one of the following applies, fill with blanks: One of the 50 States of the U.S.A. District of Columbia Military Post Office (MPO) American Samoa Guam Northern Mariana Islands Puerto Rico Virgin Islands Otherwise, enter the applicable Country Code (see Appendix B). |
| 396-422 | Contact Name | 27 | This is a required field. Enter the name of the person to be contacted by SSA concerning processing problems. Left justify and fill with blanks. |
| 423-437 | Contact Phone Number | 15 | This is a required field. Enter the contact's telephone number with numeric values only (including area code). Do not use any special characters. Example: 1232345678 Left justify and fill with blanks. 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 the timely processing of your file. |
| 438-442 | Contact Phone Extension | 5 | Enter the contact's telephone extension. Left justify and fill with blanks. |
| 443-445 | Blank | 3 | Fill with blanks. Reserved for SSA use. |

| RA POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|----------------------|-------------------------|-----------|---|
| RA POSITION 446-485 | Contact E-Mail/Internet | LENGTH 40 | This is a required field. 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 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 a period immediately to the left or right of the @ symbol • 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. |
| 486-488 | Blank | 3 | Fill with blanks. Reserved for SSA use. |
| 489-498 | Contact Fax | 10 | If applicable, enter the contact's fax number (including area code). Otherwise, fill with blanks. For U.S. and U.S. territories only. |
| 499 | Blank | 1 | Fill with blanks. Reserved for SSA use. |

| RA POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|---------------|--------|--|
| 500 | Preparer Code | 1 | Enter one of the following codes to indicate who prepared this file: • A (Accounting Firm) • L (Self-Prepared) • S (Service Bureau) • P (Parent Company) • O (Other) Note: If more than one code applies, use the code that best describes who prepared this file. |
| 501-512 | Blank | 12 | Fill with blanks. Reserved for SSA use. |

RE Record – Employer Record (REQUIRED)

| RE POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|---|--------|--|
| 1-2 | Record Identifier | 2 | Constant "RE". |
| 3-6 | Tax Year | 4 | This is a required field. |
| | | | Enter the tax year for this report (CCYY). |
| | | | This field is valid from 1978 through the current tax year. |
| 7 | Agent Indicator Code | 1 | If applicable, enter one of the following codes: |
| | | | "1" 2678 Agent (Approved by IRS) "2" Common Paymaster (A corporation that pays an employee who works for two or more related corporations at the same time.) "3" 3504 Agent |
| | | | Otherwise, fill with a blank. |
| 8-16 | Employer /Agent Identification Number (EIN) | 9 | 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. Enter the EIN under which tax payments were submitted to the IRS under Form 941, 943, 944, CT-1 or Schedule H. O If employer tax payments were deposited under the EIN of the Agent, enter the EIN of the Agent. O If employer tax payments were deposited under the EIN of the employer, enter the EIN of the employer. If you entered a "1", "2" or "3" in the Agent Indicator Code field (position 7); enter the EIN of the Agent. See "Other EIN" (positions 31- 39) if taxes were deposited under more than one EIN during the year. |
| 17-25 | Agent for EIN | 9 | If you entered a "1" in the Agent Indicator Code field (position 7), enter the Employer's EIN for which you are an Agent. Otherwise, fill with blanks |
| 26 | Terminating | 1 | If this is the last tax year that W-2s will be filed under this |
| | Business Indicator | | EIN, enter "1." |
| | | | Otherwise, enter "0" (zero). |

| RE POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|-------------------------|--------|---|
| 27-30 | Establishment Number | 4 | For multiple RE Records with the same EIN, you may use this field to assign a unique identifier for each RE Record (i.e., store for factory locations or types of payroll). Enter any combination of blanks, numbers, letters, or keyboard characters. Otherwise, fill with blanks. |
| 31-39 | Other EIN | 9 | For this tax year, if you submitted tax payments to the IRS under Form 941, 943, 944, CT-1 or Schedule H or W-2 data to SSA, and you used an EIN different from the EIN in positions 8 - 16, enter the other EIN. • 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. |
| | | | Otherwise, fill with blanks. |

IMPORTANT NOTE: The Employer's Name field (positions 40-96) and the Employer's Address fields (positions 97-173) should normally match the employer name and address under which tax payments were submitted to the IRS Form 941, 943, 944, 945, CT-1 or Schedule H.

| 40-96 | Employer Name | 57 | This is a required field. |
|---------|------------------|----|--|
| | | | Enter the name associated with the EIN entered in positions 8 -16. Left justify and fill with blanks. |
| 97-118 | Location Address | 22 | Enter the employer's location address (Attention, Suite, Room Number, etc.). |
| | | | Example: 2 nd Floor, Suite 234 |
| | | | Left justify and fill with blanks. |
| 119-140 | Delivery Address | 22 | Enter the employer's delivery address (Street or Post Office Box). |
| | | | Example: 123 Main Street |
| | | | Left justify and fill with blanks. |
| 141-162 | City | 22 | Enter the employer's city. |
| | | | Left justify and fill with blanks |

| RE POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|--------------------|--------|---|
| 163-164 | State Abbreviation | 2 | Enter the employer's State or commonwealth/territory. Use a postal abbreviation shown in Appendix A. |
| | | | For a foreign address, fill with blanks |
| 165-169 | ZIP Code | 5 | Enter the employer's ZIP code. |
| | | | For a foreign address, fill with blanks. |
| 170-173 | ZIP Code Extension | 4 | Enter the employer's four-digit extension of the ZIP code. |
| | | | |
| | | | If not applicable, fill with blanks. |
| 174 | Kind of Employer | 1 | This is a required field. |
| | | | Enter the appropriate kind of employer: |
| | | | F = Federal govt. |
| | | | (Federal government entity or instrumentality) |
| | | | S = State/local non-501c. |
| | | | (State or local government or instrumentality (this |
| | | | includes cities, townships, counties, special-purpose districts or other publicly-owned entities with |
| | | | governmental authority)) |
| | | | T = 501c non-govt. |
| | | | (Non-governmental tax-exempt Section 501(c) |
| | | | organization (types of 501(c) non-governmental |
| | | | organizations include private foundations, public |
| | | | charities, social and recreation clubs and veterans' organizations)) |
| | | | Y = State/local 501c. |
| | | | (State or local government or instrumentality where the |
| | | | employer received a determination letter from the IRS |
| | | | indication that they are also a tax-exempt organization |
| | | | under Section 501(c)(3)) N = None Apply |
| | | | , |
| | | | Note: Leave blank if the Tax Jurisdiction Code in |
| | | | position 220 of the RE Record is P (Puerto Rico). |
| 175-178 | Blank | 4 | Fill with blanks. Reserved for SSA use. |
| 179-201 | Foreign State/ | 23 | If applicable, enter the employer's foreign |
| | Province | | State/province. |
| | | | Left justify and fill with blanks. |
| | | | Otherwise, fill with blanks. |

| RE POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|---------------------|--------|--|
| 202-216 | Foreign Postal Code | 15 | If applicable, enter the employer's foreign postal code. |
| | | | Left justify and fill with blanks. |
| | | | Otherwise, fill with blanks. |
| 217-218 | Country Code | 2 | If one of the following applies, fill with blanks: One of the 50 States of the U.S.A. District of Columbia Military Post Office (MPO) American Samoa Guam Northern Mariana Islands Puerto Rico Virgin Islands Otherwise, enter the employer's applicable Country Code (see Appendix B). |
| 219 | Employment Code | 1 | Enter the appropriate code. |
| | | | Enter the appropriate employment code: A = Agriculture Form 943 |
| | | | H = Household Schedule H |
| | | | M = Military Form 941 |
| | | | Q = Medicare Qualified Government Employment Form 941 X = Railroad CT-1 |
| | | | F = Regular Form 944 |
| | | | R = Regular (all others) Form 941 |
| | | | If the Tax Jurisdiction Code in position 220 of the RE Record is blank (domestic), reporting Employment Code 'Q' (MQGE) is valid for tax year 1983 through the current tax year. |
| | | | If the Tax Jurisdiction Code in position 220 of the RE Record is P, V, G, S, or N (not domestic), reporting Employment Code 'Q' (MQGE) is valid for tax years 1986 through the current tax year. |
| | | | Note: Railroad reporting is not applicable for Puerto Rico and territorial employers. |

| RE POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|-----------------------------------|--------|---|
| | | | |
| 220 | Tax Jurisdiction Code | 1 | If applicable enter the appropriate code. |
| | | | V = Virgin Islands G = Guam |
| | | | S = American Samoa |
| | | | N = Northern Mariana Islands |
| | | | P = Puerto Rico |
| 221 | Third-Party Sick Pay Indicator | 1 | Enter "1" for a sick pay indicator. |
| | | | Otherwise, enter "0" (zero). |
| 222-248 | Employer Contact Name | 27 | Enter the name of the employer's contact. |
| | | | Left justify and fill with blanks. |
| 249-263 | Employer Contact Phone Number | 15 | Enter the employer's contact telephone number with numeric values only (including area code). Do not use any special characters. |
| | | | Example: 1232345678 |
| 264.268 | Francis von Comtont | | Left justify and fill with blanks. |
| 264-268 | Employer Contact Phone Extension | 5 | Enter the employer's contact telephone extension with numeric values only. Do not use any special characters. |
| | | | Example: 12345 |
| | | | Left justify and fill with blanks. |
| 269-278 | Employer Contact Fax Number | 10 | If applicable, enter the employer's contact fax number with numeric values only (including area code). Do not use any special characters. |
| | | | Example: 1232345678 |
| | | | Otherwise, fill with blanks. |
| | | | For U.S. and U.S. territories only. |

| RE POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|--------------------------------------|--------|--|
| 279-318 | Employer Contact E- Mail/Internet | 40 | Enter the employer's contact E-Mail/Internet address. |
| | Wally internet | | 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 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 @ |
| 319-512 | Blank | 194 | symbol: (~!#\$%^&*_+{} ?'-= / `) Fill with blanks. Reserved for SSA use. |

RW Record – Employee Wage Record (REQUIRED)

| RW POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|------------------------------------|--------|--|
| 1-2 | Record Identifier | 2 | Constant "RW". |
| 3-11 | Social Security Number (SSN) | 9 | This is a required field. Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. |
| | | | Enter only numeric characters. Omit hyphens. May <u>not</u> begin with 666 or 9. If no SSN is available, enter zeros (0). |
| 12-26 | Employee First Name | 15 | 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 | Employee Middle Name or Initial | 15 | If applicable, enter the middle name or initial as shown on the Social Security card. Left justify and fill with blanks. Otherwise, fill with blanks. |
| 42-61 | Employee Last Name | 20 | This is a required field. Enter the employee's last name as shown on the Social Security card. Left justify and fill with blanks. |
| 62-65 | Suffix | 4 | If applicable, enter the employee's alphabetic suffix. For example: SR, JR Left justify and fill with blanks. Otherwise, fill with blanks |
| 66-87 | Location Address | 22 | Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks. |
| 88-109 | Delivery Address | 22 | Enter the employee's delivery address (Street or Post Office box). Left justify and fill with blanks. |

| RW POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|----------------------------|--------|--|
| 110-131 | City | 22 | Enter the employee's city. |
| | | | Left justify and fill with blanks. |
| 132-133 | State Abbreviation | 2 | Enter the employee's State or commonwealth/territory. |
| | | | Use a postal abbreviation from Appendix A. |
| | | | For a foreign address, fill with blanks. |
| 134-138 | ZIP Code | 5 | Enter the employee's ZIP code. |
| | | | For a foreign address, fill with blanks. |
| 139-142 | ZIP Code Extension | 4 | Enter the employee's four-digit extension of the ZIP code. |
| | | | If not applicable, fill with blanks. |
| 143-147 | Blank | 5 | Fill with blanks. Reserved for SSA use. |
| 148-170 | Foreign State/ Province | 23 | If applicable, enter the employee's foreign State/province. |
| | | | Left justify and fill with blanks. |
| | | | Otherwise, fill with blanks. |
| 171-185 | Foreign Postal Code | 15 | If applicable, enter the employee's foreign postal code. |
| | | | Left justify and fill with blanks. |
| | | | Otherwise, fill with blanks. |
| 186-187 | Country Code | 2 | If one of the following applies, fill with blanks: |
| | | | One of the 50 States of the U.S.A. |
| | | | District of Columbia |
| | | | Military Post Office (MPO) |
| | | | American Samoa |
| | | | • Guam |
| | | | Northern Mariana Islands |
| | | | Puerto Rico |
| | | | Virgin Islands |
| | | | Otherwise, enter the applicable Country Code (see Appendix B). |

| RW POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|------------------------------------|--------|--|
| 188-198 | Wages, Tips and Other Compensation | 11 | No negative amounts. |
| | , | | Right justify and zero fill. |
| | | | This field is valid from 1978 through the current tax year. |
| | | | Does not apply to Puerto Rico, Virgin Islands, American |
| | | | Samoa, Guam or Northern Mariana Islands employees. |
| 199-209 | Federal Income Tax Withheld | 11 | No negative amounts. |
| | | | Right justify and zero fill. |
| | | | This field is valid from 1978 through the current tax year. |
| | | | Does not apply to Puerto Rico, Virgin Islands, |
| | | | American Samoa, Guam or Northern Mariana Islands |
| | | | employees. |
| | | | C.I.Ipioyeesi |
| 210-220 | Social Security | 11 | Zero fill if the Employment Code reported in position 219 |
| 210 220 | Wages | | of the preceding RE Employer Record is Q (MGQE) or X (Railroad). |
| | | | If Free learners Code is II (II and a let IV) and the Learners in |
| | | | If Employment Code is H (Household) and the tax year is |
| | | | 1994 or later, the sum of this field and the Social Security Tips field must be equal to or greater than the |
| | | | annual Household minimum for the tax year being |
| | | | reported. Otherwise, report zeros. |
| | | | The sum of this field and the Social Security Tips field |
| | | | should not exceed the annual maximum Social Security |
| | | | wage base for the tax year (\$160,200 for tax year 2023). |
| | | | No negative amounts. |
| | | | Right justify and zero fill. |
| | | | This field is valid from 1978 through the current tax year. |

| RW POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|---------------------------------|--------|---|
| 221-231 | Social Security Tax Withheld | 11 | Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad). If the Employment Code is not Q (MQGE) or X (Railroad) and the amount in this field is greater than zero, then the Social Security Wages field and/or the Social Security Tips field must be greater than zero. |
| | | | This amount should not exceed \$9,932.40 for tax year 2023. No negative amounts. |
| | | | Right justify and zero fill. |
| | | | This field is valid from 1978 through the current tax year. |

| RW POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|----------------------------|--------|---|
| 232-242 | Medicare Wages and Tips | 11 | For years prior to tax year 1983, zero fill for all Employment Codes. |
| | | | Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad). |
| | | | If the Employment Code is H (Household) and the tax year is 1994 or later, this field must be equal to or greater than the annual Household minimum for the tax year being reported. Otherwise, fill with zeros. |
| | | | For all other Employment Codes: For tax years 1983 – 1993, do not exceed the annual maximum Medicare wage base for the tax year. For tax years 1983 – 1990, if Social Security Wages and/or Social Security Tips are greater than zero, this amount must be equal to the sum of the Social Security Wages and Social Security Tips. For tax year 1991 and later, this amount must equal or exceed the sum of the Social Security Wages and Social Security Tips. No negative amounts. |
| | | | Right justify and zero fill. |
| | | | This field is valid from 1983 through the current tax year. |
| 243-253 | Medicare Tax Withheld | 11 | For tax years prior to 1983, zero fill for all Employment Codes. |
| | | | For tax year 1983 and later, zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad). |
| | | | Effective January 1, 2013, an employer is required to withhold a 0.9% additional Medicare Tax on any Medicare Wages and Tips or Railroad Retirement Act (RRTA) compensation it pays to an employee in excess of \$200,000 in a calendar year. |
| | | | No negative amounts. |
| | | | Right justify and zero fill. |
| | | | This field is valid from 1983 through the current tax year. |

| RW POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|--|--------|--|
| 254-264 | Social Security Tips | 11 | Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad). |
| | | | The sum of this field and Social Security Wages should not exceed the annual maximum Social Security wage base for the tax year (\$160,200 for tax year 2023). |
| | | | If Employment Code is H (Household) and the tax year is 1994 or later, the sum of this field and the Social Security Wages field must be equal to or greater than the annual Household minimum for the tax year being reported. Otherwise, report zeros. |
| | | | No negative amounts. |
| | | | Right justify and zero fill. |
| | | | This field is valid from 1978 through the current tax year. |
| 265-275 | Blank | 11 | Fill with blanks. Reserved for SSA use. |
| 276-286 | Dependent Care Benefits | 11 | No negative amounts. |
| | | | Right justify and zero fill. |
| | | | This field is valid from 1990 through the current tax year. |
| | | | Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees. |
| 287-297 | Deferred | 11 | No negative amounts. |
| | Compensation Contributions to Section 401(k) | | Right justify and zero fill. |
| | (Code D) | | This field is valid from 1987 through the current tax year. |
| | | | Does not apply to Puerto Rico employees. |
| 298-308 | Deferred Compensation | 11 | No negative amounts. |
| | Contributions to Section 403(b) | | Right justify and zero fill. |
| | (Code E) | | This field is valid from 1987 through the current tax year. |
| | | | Does not apply to Puerto Rico employees. |

| RW POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|--|--------|---|
| 309-319 | Deferred | 11 | No negative amounts. |
| | Compensation Contributions to | | Right justify and zero fill. |
| | Section 408(k)(6) (Code F) | | This field is valid from 1987 through the current tax year. |
| | | | Does not apply to Puerto Rico employees. |
| 320-330 | Deferred | 11 | No negative amounts. |
| | Compensation Contributions to Section 457(b) | | Right justify and zero fill. |
| | (Code G) | | This field is valid from 1987 through the current tax year. |
| | | | Does not apply to Puerto Rico employees. |
| 331-341 | Deferred | 11 | No negative amounts. |
| | Compensation Contributions to Section | | Right justify and zero fill. |
| | 501(c)(18)(D) (Code H) | | This field is valid from 1987 through the current tax year. |
| | | | Does not apply to Puerto Rico employees. |
| 342-352 | Blank | 11 | Fill with blanks. Reserved for SSA use. |
| 353-363 | Non-qualified Plan Section 457 | 11 | No negative amounts. |
| | Distributions or Contributions | | Right justify and zero fill. |
| | | | This field is valid from 1990 through the current tax year. |
| | | | Does not apply to Puerto Rico employees. |
| 364-374 | Employer | 11 | No negative amounts. |
| | Contributions to a Health Savings Account | | Right justify and zero fill. |
| | (Code W) | | This field is valid from 2004 through the current tax year. |
| | | | Does not apply to Puerto Rico or Northern Mariana |
| | | | Islands employees. |
| 375-385 | Non-qualified Plan Not Section 457 | 11 | No negative amounts. |
| | Distributions or Contributions | | Right justify and zero fill. |
| | | | This field is valid from 1990 through the current tax year. |
| | | | Does not apply to Puerto Rico employees. |

| RW POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|--|--------|--|
| 386-396 | Nontaxable Combat | 11 | No negative amounts. |
| | Pay (Code Q) | | Right justify and zero fill. |
| | | | This field is valid from 2005 through the current tax year. |
| | | | Does not apply to Puerto Rico or Northern Mariana Islands employees. |
| 397-407 | Blank | 11 | Fill with blanks. Reserved for SSA use. |
| | | | |
| 408-418 | Employer Cost of Premiums for Group | 11 | No negative amounts. |
| | Term Life Insurance Over \$50,000 | | Right justify and zero fill. |
| | (Code C) | | This field is valid from 1978 through the current tax year. |
| | | | Does not apply to Puerto Rico employees. |
| 419-429 | Income from the Exercise of | 11 | No negative amounts. |
| | Nonstatutory Stock Options | | Right justify and zero fill. |
| | (Code V) | | This field is valid from 2001 through the current tax year. |
| | | | Does not apply to Puerto Rico employees. |
| 430-440 | Deferrals Under a Section 409A | 11 | No negative amounts. |
| | Non-qualified Deferred | | Right justify and zero fill. |
| | Compensation Plan (Code Y) | | This field is valid from 2005 through the current tax year. |
| | | | Does not apply to Puerto Rico or Northern Mariana Islands employees. |
| 441-451 | Designated Roth Contributions to a | 11 | No negative amounts. |
| | Section 401(k) Plan (Code AA) | | Right justify and zero fill. |
| | , (| | This field is valid from 2006 through the current tax year. |
| | | | Does not apply to Puerto Rico employees. |

| RW POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|---------------------------------------|--------|---|
| | | | |
| 452-462 | Designated Roth Contributions Under | 11 | No negative amounts. |
| | a Section 403(b) Salary Reduction | | Right justify and zero fill. |
| | Agreement (Code BB) | | This field is valid from 2006 through the current tax year. |
| | | | Does not apply to Puerto Rico employees. |
| 463-473 | Cost of Employer- Sponsored Health | 11 | No negative amounts. |
| | Coverage (Code DD) | | Right justify and zero fill. |
| | , | | This field is valid from 2011 through the current tax year. |
| | | | Does not apply to Puerto Rico or Northern Mariana |
| | | | Islands employees. |
| 474-484 | Permitted Benefits Under a Qualified | 11 | No negative amounts. |
| | Small Employer | | Right justify and zero fill. |
| | Health | | |
| | Reimbursement | | |
| | Arrangement (Code FF) | | |
| 485 | Blank | 1 | Fill with blanks. Reserved for SSA use. |
| 486 | Statutory Employee Indicator | 1 | Enter "1" for a statutory employee. |
| | muicator | | Otherwise, enter "0" (zero). |
| 487 | Blank | 1 | Fill with a blank. Reserved for SSA use. |
| 488 | Retirement Plan | 1 | Enter "1" for a retirement plan. |
| | Indicator | | Otherwise, enter "0" (zero). |
| 489 | Third-Party Sick Pay | 1 | Enter "1" for a sick pay indicator. |
| | Indicator | | Otherwise, enter "0" (zero). |
| 490-512 | Blank | 23 | Fill with blanks. Reserved for SSA use. |

RO Record – Employee Wage Record (OPTIONAL)

| RO POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|--|--------|--|
| 1-2 | Record Identifier | 2 | Constant "RO" (alphabetic O). |
| 3-11 | Blank | 9 | Fill with blanks. Reserved for SSA use. |
| 12-22 | Allocated Tips | 11 | No negative amounts. |
| | | | Right justify and zero fill. |
| | | | This field is valid from 1983 through the current tax year. |
| | | | Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees. |
| 23-33 | Uncollected Employee Tax on Tips | 11 | Combine the uncollected Social Security tax and the uncollected Medicare tax in this field. |
| | (Codes A and B) | | No negative amounts. |
| | | | Right justify and zero fill. |
| | | | This field is valid from 1978 through the current tax year. |
| 34-44 | Medical Savings Account | 11 | No negative amounts. |
| | (Code R) | | Right justify and zero fill. |
| | | | This field is valid from 1997 through the current tax year. |
| | | | Does not apply to Puerto Rico or Northern Mariana Islands employees. |
| 45-55 | Simple Retirement Account | 11 | No negative amounts. |
| | (Code S) | | Right justify and zero fill. |
| | | | This field is valid from 1997 through the current tax year. |
| | | | Does not apply to Puerto Rico employees. |
| 56-66 | Qualified Adoption Expenses | 11 | No negative amounts. |
| | (Code T) | | Right justify and zero fill. |
| | | | This field is valid from 1997 through the current tax year. |
| | | | Does not apply to Puerto Rico or Northern Mariana Islands employees. |

| RO POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|--|--------|--|
| 67-77 | Uncollected Social | 11 | No negative amounts. |
| | Security or RRTA Tax on Cost of Group Term Life Insurance | | Right justify and zero fill. |
| | Over \$50,000 (Code M) | | This field is valid from 2001 through the current tax year. |
| | | | Does not apply to Puerto Rico employees. |
| 78-88 | Uncollected Medicare | 11 | No negative amounts. |
| | Tax on Cost of Group Term Life Insurance | | Right justify and zero fill. |
| | Over \$50,000 (Code N) | | This field is valid from 2001 through the current tax year. |
| | (5555) | | Does not apply to Puerto Rico employees. |
| 89-99 | Income Under a | 11 | No negative amounts. |
| | Nonqualified Deferred Compensation Plan | | Right justify and zero fill. |
| | That Fails to Satisfy Section 409A | | This field is valid from 2005 through the current tax year. |
| | (Code Z) | | Does not apply to Puerto Rico or Northern Mariana Islands employees. |
| 100-110 | Blank | 11 | Fill with blanks. Reserved for SSA use. |
| 111-121 | Designated Roth | 11 | No negative amounts. |
| | Contributions Under a Governmental Section 457(b) Plan | | Right justify and zero fill. |
| | (Code EE) | | This field is valid from 2011 through the current tax year. |
| | | | Does not apply to Puerto Rico or Northern Mariana Islands employees. |
| 122-132 | Income from Qualified Equity | 11 | No negative amounts. |
| | Grants Under Section 83(i) | | Right justify and zero fill. |
| | (Code GG) | | This field is valid from 2018 through the current tax year. |
| 133-143 | Aggregate Deferrals Under Section 83(i) | 11 | No negative amounts. |
| | Elections as of the Close of the Calendar | | Right justify and zero fill. |
| | Year (Code HH) | | This field is valid from 2018 through the current tax year. |

| RO POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|--|--------|---|
| 144-274 | Blank | 131 | Fill with blanks. Reserved for SSA use. |
| 275-285 | Wages Subject to Puerto Rico Tax | 11 | No negative amounts. |
| | r deres mos rax | | Right justify and zero fill. |
| | | | This field is valid from 1978 through the current tax year. |
| | | | For Puerto Rico employees only. |
| 286-296 | Commissions Subject to Puerto Rico Tax | 11 | No negative amounts. |
| | to racito nico rax | | Right justify and zero fill. |
| | | | This field is valid from 1978 through the current tax year. |
| | | | For Puerto Rico employees only. |
| 297-307 | Allowances Subject | 11 | No negative amounts. |
| | to Puerto Rico Tax | | Right justify and zero fill. |
| | | | This field is valid from 1998 through the current tax year. |
| | | | For Puerto Rico employees only. |
| 308-318 | Tips Subject to | 11 | No negative amounts. |
| | Puerto Rico Tax | | Right justify and zero fill. |
| | | | This field is valid from 1998 through the current tax year. |
| | | | For Puerto Rico employees only. |
| 319-329 | Total Wages, | 11 | No negative amounts. |
| | Commissions, Tips and Allowances | | Right justify and zero fill. |
| | Subject to Puerto Rico Tax | | This field is valid from 1978 through the current tax year. |
| | | | For Puerto Rico employees only. |
| 330-340 | Puerto Rico Tax Withheld | 11 | No negative amounts. |
| | | | Right justify and zero fill. |
| | | | This field is valid from 1978 through the current tax year. |
| | | | For Puerto Rico employees only. |

| RO POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|--|--------|---|
| 341-351 | Retirement Fund Annual Contributions | 11 | No negative amounts. |
| | | | Right justify and zero fill. |
| | | | This field is valid from 1978 through the current tax year. |
| | | | For Puerto Rico employees only. |
| 352-362 | Blank | 11 | Fill with blanks. Reserved for SSA use. |
| 363-373 | Total Wages, Tips and Other | 11 | No negative amounts. |
| | Compensation | | Right justify and zero fill. |
| | Subject to Virgin | | |
| | Islands, Guam, American Samoa or | | This field is valid from 1978 through the current tax year. |
| | Northern Mariana | | For Virgin Islands, American Samoa, Guam or Northern |
| | Islands Income Tax | | Mariana Islands employees only. |
| 374-384 | Virgin Islands, Guam, American Samoa or | 11 | No negative amounts. |
| | Northern Mariana | | Right justify and zero fill. |
| | Islands Income Tax | | right justify and zero him |
| | Withheld | | This field is valid from 1978 through the current tax year. |
| | | | For Virgin Islands, American Samoa, Guam or Northern |
| | | | Mariana Islands employees only. |
| 385-512 | Blank | 128 | Fill with blanks. Reserved for SSA use. |

RS Record – State Wage Record (REQUIRED)

| RS POSITION | Wage Record (REQUIR | LENGTH | FIELD SPECIFICATIONS |
|-------------|------------------------------------|--------|---|
| 1-2 | Record Identifier | 2 | Constant "RS". |
| 3-4 | State Code | 2 | This field is required. |
| | | | Must be a 39 in the file for Ohio. |
| 5-9 | Taxing Entity Code | 5 | Not applicable. Fill with blanks. |
| 10-18 | Social Security Number (SSN) | 9 | Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. |
| | | | If no SSN is available, enter zeros. |
| 19-33 | Employee First Name | 15 | Enter the employee's first name as shown on the SSN card. |
| | | | Left justify and fill with blanks. |
| 34-48 | Employee Middle Name or Initial | 15 | If applicable, enter the employee's middle name or initial as shown on the SSN card. |
| | | | Left justify and fill with blanks. |
| | | | Otherwise, fill with blanks. |
| 49-68 | Employee Last Name | 20 | Enter the employee's last name as shown on the SSN card. |
| | | | Left justify and fill with blanks. |
| 69-72 | Suffix | 4 | If applicable, enter the employee's alphabetic suffix. For example: SR, JR |
| | | | Left justify and fill with blanks. |
| | | | Otherwise, fill with blanks. |
| 73-94 | Location Address | 22 | Enter the employee's location address (Attention, Suite, Room Number, etc.). |
| | | | Left justify and fill with blanks. |
| 95-116 | Delivery Address | 22 | Enter the employee's delivery address. |
| | | | Left justify and fill with blanks. |
| 117-138 | City | 22 | Enter the employee's city. |
| | | | Left justify and fill with blanks. |
| 139-140 | State Abbreviation | 2 | Enter the employee's State or commonwealth/territory. |
| | | | Use a postal abbreviation as shown in Appendix A. |
| | | | For a foreign address, fill with blanks. |

| RS POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|------------------------------------|--------|---|
| 141-145 | ZIP Code | 5 | Enter the employee's ZIP code. |
| | | | For a foreign address, fill with blanks. |
| 146-149 | ZIP Code Extension | 4 | Enter the employee's four-digit extension of the ZIP code. |
| | | | If not applicable, fill with blanks. |
| 150-154 | Blank | 5 | Fill with blanks. Reserved for SSA use. |
| 155-177 | Foreign State/ Province | 23 | If applicable, enter the employee's foreign State/province. |
| | | | Left justify and fill with blanks. |
| | | | Otherwise, fill with blanks. |
| 178-192 | Foreign Postal Code | 15 | If applicable, enter the employee's foreign postal code. |
| | | | Left justify and fill with blanks. |
| | | | Otherwise, fill with blanks. |
| 193-194 | Country Code | 2 | If one of the following applies, fill with blanks: |
| | | | One of the 50 States of the U.S.A. District of Columbia Military Post Office (MPO) American Samoa Guam Northern Mariana Islands Puerto Rico Virgin Islands |
| | | | Otherwise, enter the employee's applicable Country Code (see Appendix B). |
| 195-196 | Optional Code | 2 | Not applicable. Fill with blanks. |
| | | | Applies to unemployment reporting. |
| 197-202 | Reporting Period | 6 | Enter the last month and four-digit year for the calendar quarter for which this report applies, e.g., "032023" for January through March of 2023. Applies to unemployment reporting. |
| 203-213 | State Quarterly | 11 | Right justify and zero fill. |
| | Unemployment Insurance Total Wages | | Applies to unemployment reporting. |

| RS POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|--|--------|---|
| 214-224 | State Quarterly Unemployment Insurance Total | 11 | Right justify and zero fill. |
| 225-226 | Taxable Wages Number of Weeks | 2 | Applies to unemployment reporting. Enter number of weeks as a two-digit number. If less |
| 223-220 | Worked | 2 | than 10, use a leading zero. |
| | | | Applies to unemployment reporting. |
| 227-234 | Date First Employed | 8 | Enter the month, day and four-digit year, e.g., "01312023." |
| | | | Applies to unemployment reporting. |
| 235-242 | Date of Separation | 8 | Enter the month, day and four-digit year, e.g., "01312023." |
| | | | Applies to unemployment reporting. |
| 243-247 | Blank | 5 | Fill with blanks. Reserved for SSA use. |
| 248-267 | State Employer Account Number | 20 | Required field. 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. Left justify and fill with blanks. |
| | | | Applies to WAGES EARNED IN OHIO. |
| 268-273 | Blank | 6 | Fill with blanks. Reserved for SSA use. |
| 274-275 | State Code | 2 | This field is required. |
| | | | Must be a 39 in the file for Ohio. |
| | | | Applies to WAGES EARNED IN OHIO. |
| 276-286 | State Taxable Wages | 11 | Right justify and zero fill. |
| | | | Applies to WAGES EARNED IN OHIO. |
| 287-297 | State Income Tax Withheld | 11 | Right justify and zero fill. Applies to WAGES EARNED IN OHIO. |
| 298-307 | Wages, Tips and Other Compensation | 10 | Enter employee's total annual Wages, Tips and Other Compensation. Right justify and zero fill. |

| RS POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|------------------------------|--------|--|
| 308 | Tax Type Code | 1 | Enter the appropriate code for entries in fields 309 – 330: C = City Income Tax D = County Income Tax E = School District Income Tax F = Other Income Tax If codes do not apply fill with a blank. Applies to required SCHOOL DISTRICT INCOME TAX if an employee resides in a taxing school district. |
| 309-319 | Local Taxable Wages | 11 | Enter local taxable wages that corresponds to the appropriate code in this RS record position 308. Right justify and zero fill. Applies to required SCHOOL DISTRICT INCOME TAX if an employee resides in a taxing school district. |
| 320-330 | Local Income Tax Withheld | 11 | Enter local income tax withheld that corresponds to the appropriate code in this RS record position 308. Right justify and zero fill. Applies to required SCHOOL DISTRICT INCOME TAX if an employee resides in a taxing school district. |
| 331-337 | School District Number | 7 | Required if filing School District Income Tax. Enter four-digit school district number. Right justify and fill with blanks. Listing of school district numbers can be found at tax.ohio.gov, in the IT 1040 booklet, or SD 100 booklet. Applies to required SCHOOL DISTRICT INCOME TAX if an employee resides in a taxing school district. |
| 338-412 | Supplemental Data 1 | 75 | Fill with blanks. |
| 413-487 | Supplemental Data 2 | 75 | Fill with blanks. |
| 488-512 | Blank | 25 | Fill with blanks. Reserved for SSA use. |

RT Record – Total Record (REQUIRED)

| RT POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|---------------------------------------|--------|--|
| 1-2 | Record Identifier | 2 | Constant "RT". |
| 3-9 | Number of RW Records | 7 | Enter the total number of Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. |
| 10-24 | Wages, Tips and Other Compensation | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. This field is valid from 1978 through the current tax year. |
| | | | Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees. |
| 25-39 | Federal Income Tax Withheld | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. This field is valid from 1978 through the current tax year. |
| | | | Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees. |
| 40-54 | Social Security Wages | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. This field is valid from 1978 through the current tax |
| | | | Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad). |

| RT POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|---------------------------------|--------|--|
| 55-69 | Social Security Tax Withheld | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). |
| | | | Right justify and zero fill. |
| | | | This field is valid from 1978 through the current tax year. |
| | | | Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad). |
| 70-84 | Medicare Wages and Tips | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). |
| | | | Right justify and zero fill. |
| | | | The amount in this field must equal, or exceed, the sum in the fields for Social Security Wages and Social Security Tips. |
| | | | Do <u>not</u> use this field to report data prior to tax year 1983. |
| | | | This field is valid from 1983 through the current tax year. |
| | | | Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad). |
| 85-99 | Medicare Tax Withheld | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). |
| | | | Right justify and zero fill. |
| | | | This field is valid from 1983 through the current tax year. |
| | | | Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad). |

| RT POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|---|--------|--|
| 100-114 | Social Security Tips | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. This field is valid from 1978 through the current tax year. |
| | | | Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad). |
| 115-129 | Blank | 15 | Fill with blanks. Reserved for SSA use. |
| 130-144 | Dependent Care Benefits | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). |
| | | | Right justify and zero fill. |
| | | | This field is valid from 1990 through the current tax year. |
| | | | Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees. |
| 145-159 | Deferred Compensation Contributions to Section 401(k) | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. |
| | (Code D) | | This field is valid from 1987 through the current tax year. |
| | | | Does not apply to Puerto Rico employees. |
| 160-174 | Deferred Compensation Contributions to | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). |
| | Section 403(b) (Code E) | | Right justify and zero fill. |
| | | | This field is valid from 1987 through the current tax year. |
| | | | Does not apply to Puerto Rico employees. |

| RT POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|--|--------|--|
| 175-189 | Deferred Compensation Contributions to Section 408(k)(6) (Code F) | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. This field is valid from 1987 through the current tax year. Does not apply to Puerto Rico employees. |
| 190-204 | Deferred Compensation Contributions to Section 457(b) (Code G) | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. This field is valid from 1987 through the current tax year. Does not apply to Puerto Rico employees. |
| 205-219 | Deferred Compensation Contributions to Section 501(c)(18)(D) (Code H) | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. This field is valid from 1987 through the current tax year. Does not apply to Puerto Rico employees. |
| 220-234 | Blank | 15 | Fill with blanks. Reserved for SSA use. |
| 235-249 | Non-qualified Plan Section 457 Distributions or Contributions | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. This field is valid from 1990 through the current tax year. Does not apply to Puerto Rico employees. |

| RT POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|--|--------|--|
| 250-264 | Employer Contributions to a Health Savings Account (Code W) | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). No negative amounts. Right justify and zero fill. This field is valid from 2004 through the current tax year. Does not apply to Puerto Rico or Northern Mariana employees. |
| 265-279 | Non-qualified Plan Not Section 457 Distributions or Contributions | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. This field is valid from 1990 through the current tax year. Does not apply to Puerto Rico employees. |
| 280-294 | Nontaxable Combat Pay (Code Q) | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. This field is valid from 2005 through the current tax year. Does not apply to Puerto Rico or Northern Mariana Islands employees. |
| 295-309 | Cost of Employer- Sponsored Health Coverage (Code DD) | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. This field is valid from 2011 through the current tax year. Does not apply to Puerto Rico or Northern Mariana Islands employees. |

| RT POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|---|--------|--|
| 310-324 | Employer Cost of Premiums for Group Term Life Insurance Over \$50,000 (Code C) Income Tax Withheld by Payer of Third- party Sick Pay | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. This field is valid from 1978 through the current tax year. Does not apply to Puerto Rico employees. Enter the total Federal Income Tax withheld by third parties (generally insurance companies) from sick or disability payments made to your employees. Right justify and zero fill. This field is valid from 1994 through the current tax |
| | | | year. Does not apply to Puerto Rico employees. |
| 340-354 | Income from the Exercise of Nonstatutory Stock Options (Code V) | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. This field is valid from 2001 through the current tax year. |
| | | | Does not apply to Puerto Rico employees. |
| 355-369 | Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan (Code Y) | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. This field is valid from 2005 through the current tax year. Does not apply to Puerto Rico or Northern Mariana employees. |
| 370-384 | Designated Roth Contributions to a Section 401(k) Plan (Code AA) | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. This field is valid from 2006 through the current tax year. Does not apply to Puerto Rico employees. |

| RT POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|--|--------|--|
| 385-399 | Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement (Code BB) | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. This field is valid from 2006 through the current tax year. Does not apply to Puerto Rico employees. |
| 400-414 | Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement (Code FF) | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. This field is valid from 2017 through the current tax year. |
| 415-512 | Blank | 98 | Fill with blanks. Reserved for SSA use. |

RU Record – Total Record (OPTIONAL)

| RU POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|--------------------------------|--------|---|
| 1-2 | Record Identifier | 2 | Constant "RU". |
| 3-9 | Number of RO Records | 7 | Enter the total number of RO Records reported since the last Employer Record (RE). Right justify and zero fill. |
| 10-24 | Allocated Tips | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). |
| | | | Right justify and zero fill. |
| | | | This field is valid from 1983 through the current tax year. |
| | | | Does not apply to Puerto Rico, Virgin Islands, American |
| | | | Samoa, Guam or Northern Mariana Islands employees. |
| 25-39 | Uncollected Employee Tax on | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). |
| | Tips (Codes A and B) | | Right justify and zero fill. |
| | | | This field is valid from 1978 through the current tax year. |
| 40-54 | Medical Savings Account | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). |
| | (Code R) | | Right justify and zero fill. |
| | | | This field is valid from 1997 through the current tax year. |
| | | | Does not apply to Puerto Rico or Northern Mariana Islands employees. |
| 55-69 | Simple Retirement Account | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). |
| | (Code S) | | Right justify and zero fill. |
| | | | This field is valid from 1997 through the current tax year. |
| | | | Does not apply to Puerto Rico employees. |
| 70-84 | Qualified Adoption Expenses | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). |
| | (Code T) | | Right justify and zero fill. |
| | | | This field is valid from 1997 through the current tax year. |
| | | | Does not apply to Puerto Rico or Northern Mariana Islands employees. |

| RU POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|---|--------|---|
| 85-99 | Uncollected Social Security or RRTA Tax on Cost of Group Term Life | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. |
| | Insurance Over \$50,000 (Code M) | | This field is valid from 2001 through the current tax year. |
| 100-114 | Uncollected | 15 | Does not apply to Puerto Rico employees. Enter the total for all Employee Records (RO) reported |
| | Medicare Tax on Cost of Group Term Life Insurance Over \$50,000 (Code N) | | since the last Employer Record (RE). Right justify and zero fill. This field is valid from 2001 through the current tax year. |
| | | | Does not apply to Puerto Rico employees. |
| 115-129 | Income Under a Nonqualified Deferred | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). |
| | Compensation Plan That Fails to Satisfy | | Right justify and zero fill. |
| | Section 409A (Code Z) | | This field is valid from 2005 through the current tax year. |
| | | | Does not apply to Puerto Rico or Northern Mariana Islands employees. |
| 130-144 | Blank | 15 | Fill with blanks. Reserved for SSA use. |
| 145-159 | Designated Roth Contributions Under a Governmental | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). |
| | Section 457(b) Plan (Code EE) | | Right justify and zero fill. |
| | | | This field is valid from 2011 through the current tax year. |
| | | | Does not apply to Puerto Rico or Northern Mariana Islands employees. |
| 160-174 | Income from Qualified Equity Grants Under Section | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). |
| | 83(i) (Code GG) | | Right justify and zero fill. |
| | (1330000) | | This field is valid from 2018 through the current tax year. |

| RU POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|--|--------|---|
| 175-189 | Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. |
| 100 254 | (Code HH) | 1.05 | This field is valid from 2018 through the current tax year. |
| 190-354 | Blanks | 165 | Fill with blanks. Reserved for SSA use. |
| 355-369 | Wages Subject to Puerto Rico Tax | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). |
| | | | Right justify and zero fill. |
| | | | This field is valid from 1978 through the current tax year. |
| | | | For Puerto Rico employees only. |
| 370-384 | Commissions Subject to Puerto Rico Tax | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). |
| | | | Right justify and zero fill. |
| | | | This field is valid from 1978 through the current tax year. |
| | | | For Puerto Rico employees only. |
| 385-399 | Allowances Subject to Puerto Rico Tax | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). |
| | | | Right justify and zero fill. |
| | | | This field is valid from 1998 through the current tax year. |
| | | | For Puerto Rico employees only. |
| 400-414 | Tips Subject to Puerto Rico Tax | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). |
| | | | Right justify and zero fill. |
| | | | This field is valid from 1998 through the current tax year. |
| | | | For Puerto Rico employees only. |

| RU POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|--|--------|--|
| 415-429 | Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. This field is valid from 1978 through the current tax |
| | | | year. For Puerto Rico employees only. |
| 430-444 | Puerto Rico Tax Withheld | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). |
| | | | Right justify and zero fill. |
| | | | This field is valid from 1978 through the current tax year. |
| | | | For Puerto Rico employees only. |
| 445-459 | Retirement Fund Annual Contributions | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. |
| | | | This field is valid from 1978 through the current tax year. |
| | | | For Puerto Rico employees only. |
| 460-474 | Total Wages, Tips and Other Compensation | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). |
| | Subject to Virgin Islands, Guam, | | Right justify and zero fill. |
| | American Samoa or Northern Mariana Islands Income Tax | | This field is valid from 1978 through the current tax year. |
| | isianus income Tax | | For Virgin Island, American Samoa, Guam or Northern Mariana Islands employees only. |

| RU POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
|-------------|---|--------|---|
| 475-489 | Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. This field is valid from 1978 through the current tax year. For Virgin Island, American Samoa, Guam or Northern |
| | | | Mariana Islands employees only. |
| 490-512 | Blank | 23 | Fill with blanks. Reserved for SSA use. |

RF Record – Final Record (REQUIRED)

| RF POSITION | FIELD NAME | LENGTH | SPECIFICATIONS |
|-------------|-------------------------|--------|--|
| 1-2 | Record Identifier | 2 | Constant "RF". |
| 3-7 | Blank | 5 | Fill with blanks. Reserved for SSA use. |
| 8-16 | Number of RW Records | 9 | Enter the total number of RW Records reported on the entire file. Right justify and zero fill. |
| 17-512 | Blank | 496 | Fill with blanks. Reserved for SSA use. |

APPENDIX A – POSTAL ABBREVIATIONS AND NUMERIC CODES

U.S. States

| o.s. states | | NUMERIC | | | NUMERIC |
|----------------------|--------------|---------|----------------|--------------|---------|
| STATE | ABBREVIATION | CODE* | STATE | ABBREVIATION | CODE* |
| Alabama | AL | 01 | Montana | MT | 30 |
| Alaska | AK | 02 | Nebraska | NE | 31 |
| Arizona | AZ | 04 | Nevada | NV | 32 |
| Arkansas | AR | 05 | New Hampshire | NH | 33 |
| California | CA | 06 | New Jersey | NJ | 34 |
| Colorado | СО | 08 | New Mexico | NM | 35 |
| Connecticut | СТ | 09 | New York | NY | 36 |
| Delaware | DE | 10 | North Carolina | NC | 37 |
| District of Columbia | DC | 11 | North Dakota | ND | 38 |
| Florida | FL | 12 | Ohio | ОН | 39 |
| Georgia | GA | 13 | Oklahoma | OK | 40 |
| Hawaii | HI | 15 | Oregon | OR | 41 |
| Idaho | ID | 16 | Pennsylvania | PA | 42 |
| Illinois | IL | 17 | Rhode Island | RI | 44 |
| Indiana | IN | 18 | South Carolina | SC | 45 |
| lowa | IA | 19 | South Dakota | SD | 46 |
| Kansas | KS | 20 | Tennessee | TN | 47 |
| Kentucky | KY | 21 | Texas | TX | 48 |
| Louisiana | LA | 22 | Utah | UT | 49 |
| Maine | ME | 23 | Vermont | VT | 50 |
| Maryland | MD | 24 | Virginia | VA | 51 |
| Massachusetts | MA | 25 | Washington | WA | 53 |
| Michigan | MI | 26 | West Virginia | WV | 54 |
| Minnesota | MN | 27 | Wisconsin | WI | 55 |
| Mississippi | MS | 28 | Wyoming | WY | 56 |
| Missouri | MO | 29 | | | |

^{*}Use on RS State Wage Record only

U.S. Territories and Possessions and Military Post Offices

| TERRITORIES AND POSSESSIONS | ABBREVIATION | MILITARY POST OFFICES formerly APO and FPO | ABBREVIATION |
|-----------------------------|--------------|--|--------------|
| American Samoa | AS | The Pacific | AP |
| Guam | GU | Canada, Europe, Africa and Middle East | AE |
| Northern Mariana Islands | MP | Central and South America | AA |
| Puerto Rico | PR | | |
| Virgin Islands | VI | | |

APPENDIX B – COUNTRY CODES

Country Code Chart

| COUNTRY | CODE |
|--------------------------------|------|
| Afghanistan | AF |
| Akrotiri Sovereign Base Area | AX |
| Albania | AL |
| Algeria | AG |
| Andorra | AN |
| Angola | AO |
| Anguilla | AV |
| Antarctica | AY |
| Antigua and Barbuda | AC |
| Argentina | AR |
| Armenia | AM |
| Aruba | AA |
| Ashmore and Cartier Islands | AT |
| Australia | AS |
| Austria | AU |
| Azerbaijan | AJ |
| Bahamas, The | BF |
| Bahrain | ВА |
| Baker Island | FQ |
| Bangladesh | BG |
| Barbados | BB |
| Bassas da India | BS |
| Belarus | ВО |
| Belgium | BE |
| Belize | ВН |
| Benin | BN |
| Bermuda | BD |
| Bhutan | ВТ |
| Bolivia | BL |
| Bosnia-Herzegovina | BK |
| Botswana | ВС |
| Bouvet Island | BV |
| Brazil | BR |
| British Indian Ocean Territory | 10 |
| Brunei | ВХ |
| Bulgaria | BU |
| Burkina Faso | UV |
| Burma | BM |
| Burundi | BY |
| Cambodia | СВ |
| Cameroon | CM |
| Canada | CA |

| Cape Verde Cayman Islands CJ Central African Republic Chiad CD Chile Cli China, People's Republic of Christmas Island (Indian Ocean) Clipperton Island Cocos (Keeling) Islands Comoros Comoros Comgo (Democratic Republic of) Coal Islands Cocos (Republic of) Coral Sea Islands Territory Costa Rica Cote d'ivoire (Ivory Coast) Curacao Curacao Cyprus Cy Czech Republic Daminica Do Dominican Republic Ez Egypt Eg El Salvador Es England Entriev Ex Estonia Ethiopia ET Europa Islands (Islas Malvinas) FK Faroe Islands FG French Guiana FG French Guiana FG | COUNTRY | CODE |
|--|-----------------------------------|------|
| Central African Republic CT Chad CD Chile CI China, People's Republic of CH Christmas Island (Indian Ocean) KT Clipperton Island IP Cocos (Keeling) Islands CK Colombia CO Comoros CN Congo (Democratic Republic of) CG Congo (Republic of) CF Cook Islands CW Coral Sea Islands Territory CR Costa Rica CS Cote d'ivoire (Ivory Coast) IV Croatia HR Cuba CU Curacao UC Cyprus CY Czech Republic EZ Denmark DA Dhekelia Sovereign Base Area DX Djibouti DJ Dominica DO Dominican Republic DR Ecuador EC Egypt EG El Salvador ES England UK Equatorial Guinea EK Eritrea ER Estonia EN Ethiopia ET Europa Islands (Islas Malvinas) FK Faroe Islands FO Fiji FJ Finland FI France FR | Cape Verde | CV |
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| Coral Sea Islands Territory Costa Rica Cote d'ivoire (Ivory Coast) IV Croatia HR Cuba CU Curacao UC Cyprus Czech Republic Denmark DA Dhekelia Sovereign Base Area DX Djibouti DJ Dominica DO Dominican Republic EC Egypt EG EI Salvador ES England UK Equatorial Guinea EK Eritrea ER Estonia Ethiopia ET Europa Island FI Farnce FR | Congo (Republic of) | CF |
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| Equatorial Guinea EK Eritrea ER Estonia EN Ethiopia ET Europa Island EU Falkland Islands (Islas Malvinas) FK Faroe Islands FO Fiji FJ Finland FI France FR | | ES |
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| French Polynesia FP French Southern and Antarctic Lands Gabon GB Gambia, The GA Gaza Strip GZ Georgia GG Germany GM Ghana GH Gibraltar GI Glorioso Islands GO Greece GR Greenland GL Grenada GJ Guadeloupe GP Guatemala GT Guernsey GK Guinea GV Guinea-Bissau PU Guyana GY Haiti HA Heard Island and McDonald Island Honduras HO Hong Kong HK Howland Island HQ Hungary HU Iceland IC India IN Indonesia ID Iran IR Iraq IZ Ireland EI Israel IS Isapan JA Jan Mayan JN Japan JA Jarvis Island DQ Jersey JE | COUNTRY | CODE |
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| Norway Oman MU Pakistan PK Palau Palau Ps Palmyra Atoll LQ Panama Pm Papua New Guinea PP Paracel Islands PF Paraguay PA Peru Pet Philippines RP Pitcairn Island PC Poland Pc Portugal Portugal Po Qatar Reunion RE Romania RO Russia RS Rwanda | Norfolk Island | NF |
| OmanMUPakistanPKPalauPSPalmyra AtollLQPanamaPMPapua New GuineaPPParacel IslandsPFParaguayPAPeruPEPhilippinesRPPitcairn IslandPCPolandPLPortugalPOQatarQAReunionRERomaniaRORussiaRSRwandaRW | Northern Ireland | UK |
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| Palau PS Palmyra Atoll LQ Panama PM Papua New Guinea PP Paracel Islands PF Paraguay PA Peru PE Philippines RP Pitcairn Island PC Poland PL Portugal PO Qatar QA Reunion RE Romania RO Russia RS Rwanda RW | Oman | MU |
| Palmyra Atoll Panama PM Papua New Guinea PP Paracel Islands PF Paraguay Peru PE Philippines RP Pitcairn Island PC Poland Portugal Po Qatar Reunion RE Romania RO Russia RS Rwanda | Pakistan | PK |
| Panama PM Papua New Guinea PP Paracel Islands PF Paraguay PA Peru PE Philippines RP Pitcairn Island PC Poland PL Portugal PO Qatar QA Reunion RE Romania RO Russia RS Rwanda RW | Palau | PS |
| Papua New Guinea PP Paracel Islands PF Paraguay PA Peru PE Philippines RP Pitcairn Island PC Poland PL Portugal PO Qatar QA Reunion RE Romania RO Russia RS Rwanda RW | Palmyra Atoll | LQ |
| Paracel Islands PF Paraguay PA Peru PE Philippines RP Pitcairn Island PC Poland PL Portugal PO Qatar QA Reunion RE Romania RO Russia RS Rwanda RW | Panama | PM |
| Paraguay PA Peru PE Philippines RP Pitcairn Island PC Poland PL Portugal PO Qatar QA Reunion RE Romania RO Russia RS Rwanda RW | Papua New Guinea | PP |
| Peru PE Philippines RP Pitcairn Island PC Poland PL Portugal PO Qatar QA Reunion RE Romania RO Russia RS Rwanda RW | Paracel Islands | PF |
| Philippines RP Pitcairn Island PC Poland PL Portugal PO Qatar QA Reunion RE Romania RO Russia RS Rwanda RW | Paraguay | PA |
| Pitcairn Island PC Poland PL Portugal PO Qatar QA Reunion RE Romania RO Russia RS Rwanda RW | Peru | PE |
| Poland PL Portugal PO Qatar QA Reunion RE Romania RO Russia RS Rwanda RW | Philippines | RP |
| Portugal PO Qatar QA Reunion RE Romania RO Russia RS Rwanda RW | Pitcairn Island | PC |
| QatarQAReunionRERomaniaRORussiaRSRwandaRW | Poland | PL |
| ReunionRERomaniaRORussiaRSRwandaRW | Portugal | PO |
| Romania RO Russia RS Rwanda RW | Qatar | QA |
| Russia RS Rwanda RW | Reunion | RE |
| Rwanda RW | Romania | RO |
| | Russia | RS |
| St Barthelemy TB | Rwanda | RW |
| | St Barthelemy | ТВ |

| COUNTRY | CODE |
|-------------------------------|------|
| St Helena | SH |
| St Kitts and Nevis | SC |
| St Lucia | ST |
| St Martin | RN |
| St Pierre and Miquelon | SB |
| St Vincent and the Grenadines | VC |
| Samoa | WS |
| San Marino | SM |
| Sao Tome and Principe | TP |
| Saudi Arabia | SA |
| Scotland | UK |
| Senegal | SG |
| Serbia | RI |
| Seychelles | SE |
| Sierra Leone | SL |
| Singapore | SN |
| Sint Maarten | NN |
| Slovakia | LO |
| Slovenia | SI |
| Solomon Islands | ВР |
| Somalia | SO |
| South Africa | SF |
| South Georgia and South | SX |
| Sandwich Islands | |
| South Sudan | OD |
| Spain | SP |
| Spratly Islands | PG |
| Sri Lanka | CE |
| Sudan | SU |
| Suriname | NS |
| Svalbard | SV |
| Swaziland | WZ |
| Sweden | SW |
| Switzerland | SZ |
| Syria | SY |
| Taiwan | TW |
| Tajikistan | TI |
| Tanzania, United Republic of | TZ |
| Thailand | TH |
| Timor-Leste | Π |
| Togo | TO |

| COUNTRY | CODE |
|--------------------------|------|
| Tokelau | TL |
| Tonga | TN |
| Trinidad and Tobago | TD |
| Tromelin Island | TE |
| Tunisia | TS |
| Turkey | TU |
| Turkmenistan | TX |
| Turks and Caicos Islands | TK |
| Tuvalu | TV |
| Uganda | UG |
| Ukraine | UP |
| United Arab Emirates | AE |
| United Kingdom | UK |
| Uruguay | UY |
| Uzbekistan | UZ |
| Vanuatu | NH |
| Vatican City | VT |
| Venezuela | VE |
| Vietnam | VM |
| Virgin Islands (British) | VI |
| Wake Island | WQ |
| Wales | UK |
| Wallis and Futuna | WF |
| West Bank | WE |
| Western Sahara | WI |
| Yemen | YM |
| Zambia | ZA |
| Zimbabwe | ZI |
| Other Countries | OC |