



**Department of
Taxation**

W-2 CSV Upload Specifications

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The specifications for tax year 2024 W-2s, submitted in calendar year 2025, are contained in this document.

Ohio law requires all employers to electronically file returns and submit income statements (W-2s & 1099s) to the Department per Ohio Revised Code 5747.07, 5747.071 and Ohio Administrative Rule 5703-7-19. All employers who file and pay their employer withholding taxes electronically will be required to upload their W-2 information electronically through the Upload Income Statement feature on OH|TAX eServices. No paper IT 3 is required to be filed; the Upload Income Statement feature creates an IT 3 from the W-2 information submitted.

The Ohio Department of Taxation (ODT) developed the Simplified W-2 method to assist employers who issue 500 or less W-2s with creating a simplified CSV file that can be used to upload their W-2 information to ODT.

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

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

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

The due date to file Ohio W-2s is **January 31, 2025**.

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 2024, there are no record layout changes.

Filing Reminders

- **Ohio does not accept files in a PDF format or files that were converted to CSV from a PDF format.**
- **The file must be saved as a .csv file.**
- **The encoding must be ANSI or UTF-8.**
- **If the file is 5MB or larger please zip the file (DO NOT password protect the zipped files).**
- **File size limit is 50 MB.**
- **Ohio is not able to process multiple data files in a .ZIP file.**
- **The character set is ASCII-1.**
- **RA Submitter Record Information: It is imperative that the submitter's telephone number and e-mail address be entered in the appropriate positions. Failure to include correct and complete submitter contact information will delay processing.**
- **RWRS Record – State Employer Account Number: The State Employer Account Number for Ohio will begin with a 51, 52, 53 or 54 and is 8 digits in length. Please omit hyphens. Only numeric characters.**
- **RWRS Record – State Wage Record: RWRS Records for school district are required if an employee resides in a taxing school district.**
- **Ohio's State Code is 39. The State Code is required to be entered two times in the RWRS Record – State Wage Record; RWRS Record- Employee Info. This State Code (39) is required on every RWRS Record in the file.**
- **The file must contain only Ohio RWRS records (state code 39). If the file contains RWRS records from other states, you will receive an error when attempting to upload the file.**
- **Be sure the Federal Employer Identification Number (FEIN) is entered correctly in the RE Employer Record.**
- **Do not use any FEINs in the naming of the W-2 CSV file.**
- **Filing due date is January 31, 2025.**
- **If you have any questions concerning the W-2 CSV Upload specifications for Ohio, please contact: IncomeStatementsEWT@tax.ohio.gov**

Submitting W-2 Information to the State of Ohio

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

gateway.ohio.gov

1. Access the Employer Withholding panel on the dashboard, click the **More** hyperlink located in the **Account** panel.
2. The **Account Services** screen displays, click the **Upload Income Statement** hyperlink located on the **Income Statement Upload** panel.
3. Select the **Type of Income Statement** (W-2) from the drop-down menu.
4. Click the **Next** button, the Upload File panel displays.
5. Click the **Upload File** button, the Select a file to attach window displays.
6. Click the **Choose File** button to browse your computer for the W2 file to be uploaded, click **Open** to upload the file.
7. Click the **OK** button. The Upload File window displays with a blue banner stating, “**There were no errors found with your file.**”
8. Click the **Next** button, the Review window displays.
9. Click the **Submit** button, the file is now submitted.
10. The Confirmation screen displays. Click the **Printable View** button to print the confirmation page or click the OK button to return to the **Account Services** screen.
11. If there are errors within the file, an **Errors** window will appear providing the following information:
 - The number of errors within the file.
 - A description of the error.
 - The row and starting position of the error.
12. Once the errors are corrected, the file can be re-uploaded. Follow steps 1-11. Assistance with troubleshooting files can be obtained by emailing: IncomeStatementsEWT@tax.ohio.gov

W-2 CSV Upload Field Specifications

The CSV (Comma Separated Value) file format is used for importing W-2 information to the Ohio Department of Taxation through the Upload Income Statement feature on OH|TAX eServices.

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

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

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

RA Record – Submitter Record (REQUIRED)

FIELD NAME	LENGTH	FIELD SPECIFICATIONS
Record Identifier	2	Constant "RA".
Submitter Record Sequence Number	1	Number of submitters in a CSV file. Constant "1".
Submitter's Employer Identification Number (EIN)	9	Enter the submitter's EIN. <ul style="list-style-type: none"> Only numeric characters Omit hyphens Do <u>not</u> begin with 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89.
Submitter Name	57	Enter the name of the organization to receive error notification if this file cannot be processed.
Address	44	Enter the submitter's delivery address (Street or Post Office Box).
City	22	Enter the submitter's city.
State Abbreviation	2	Enter the submitter's State or commonwealth/territory.
ZIP Code	5	Enter the submitter's ZIP code.
Contact Name	27	Enter the name of the person to be contacted by ODT concerning processing problems.
Contact Phone Number	14	Enter the contact's telephone number (including area code) in the below format. Example: (123) 234-5678

FIELD NAME	LENGTH	FIELD SPECIFICATIONS
Contact E-Mail/ Internet	40	<p>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:</p> <ul style="list-style-type: none"> • Must not be blank (<i>This rule only applies to the RA Record Contact E-Mail/Internet field</i>) • 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: (~!#\$%^&* _+{} ?'-= / `) • <i>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.</i>

RE Record – Employer Record (REQUIRED)

FIELD NAME	LENGTH	FIELD SPECIFICATIONS
Record Identifier	2	Constant "RE".
Employer Record Sequence Number	1	Number of employers in a CSV file. Constant "1".
Tax Year	4	Enter the tax year for this report (CCYY). Currently, this field is valid for 2024 only.
Employer /Agent Identification Number (EIN)	9	<ul style="list-style-type: none"> Enter only numeric characters. Omit hyphens. Do <u>not</u> begin with 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89.
Employer Name	57	Enter the employer's name associated with the EIN entered in previous field.
Address	44	Enter the employer's delivery address (Street or Post Office Box).
City	22	Enter the employer's city.
State Abbreviation	2	Enter the employer's State or commonwealth/territory.
ZIP Code	5	Enter the employer's ZIP code.
Employer Contact Name	27	Enter the name of the employer's contact.
Employer Contact Phone Number	14	Enter the contact's telephone number (including area code) in the below format. Example: (123) 234-5678

FIELD NAME	LENGTH	FIELD SPECIFICATIONS
Employer Contact E-Mail/Internet	40	<p>Enter the employer's contact E-Mail/Internet address.</p> <p>This field may be upper and lower case.</p> <p>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:</p> <ul style="list-style-type: none"> • 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 <p>Must contain either alphanumeric characters, or the following keyboard characters, to the left of the @ symbol: (~!#\$%^&* _+{} ?'-= / `)</p>

RWRS Record – Employee Wage Record (REQUIRED)

FIELD NAME	LENGTH	FIELD SPECIFICATIONS
Record Identifier	4	Constant "RWRS".
Employee (RWRS) Record Sequence Number	1 to 3 (1 to 500)	Enter the number of the record as it appears within the file. The first employee record (RWRS) will always be one (1). Each record thereafter must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc.
Social Security Number (SSN)	9	<p>Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA.</p> <ul style="list-style-type: none"> • Enter only numeric characters. • Omit hyphens. • May <u>not</u> begin with 666 or 9. <p>If no SSN is available, enter zeros (0).</p>
Employee First Name	15	Enter the employee's first name as shown on the Social Security card.
Employee Last Name	20	Enter the employee's last name as shown on the Social Security card.
Address	44	Enter the employee's delivery address.
City	22	Enter the employee's city.
State Abbreviation	2	Enter the employee's State or commonwealth/territory.
ZIP Code	5	Enter the employee's ZIP code.
Federal Wages	11	No negative amounts. Must include decimal point to report cents.

FIELD NAME	LENGTH	FIELD SPECIFICATIONS
Federal Withholding	11	No negative amounts. Must include decimal point to report cents.
State Code	2	Must be a 39 in the file for Ohio.
Social Security Number (SSN)	9	<p>Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA.</p> <ul style="list-style-type: none"> • Enter only numeric characters. • Omit hyphens. • May <u>not</u> begin with 666 or 9. <p>If no SSN is available, enter zeros (0).</p>
Employee First Name	15	Enter the employee's first name as shown on the Social Security card.
Employee Last Name	20	Enter the employee's last name as shown on the Social Security card.
Ohio Employer Account Number	8	The State Employer Account Number for Ohio will begin with a 51, 52, 53 or 54. Numeric characters only. Omit hyphens.
State Code	2	Must be a 39 in the file for Ohio.
Ohio Wages	11	<p>No negative amounts. Must include decimal point to report cents.</p> <p>Applies to WAGES EARNED IN OHIO.</p>
Ohio Withholding	11	<p>No negative amounts. Must include decimal point to report cents.</p> <p>Applies to WAGES EARNED IN OHIO.</p>

FIELD NAME	LENGTH	FIELD SPECIFICATIONS
Code	1	If the employee being reported has school district wages and withholding to report insert an “E”. If no school district wages or withholding are being reported, leave blank.
School District Wages	11	Enter local taxable wages that corresponds to the appropriate code in this RWRS record. Must include decimal point to report cents.
School District Tax Withholding	11	Enter local income tax withheld that corresponds to the appropriate code in this RWRS record. Must include decimal point to report cents.
School District Number	7	Enter four-digit school district number. Listing of school district numbers can be found at tax.ohio.gov , in the IT 1040 booklet, or SD 100 booklet.
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