



**Department of
Taxation**

W-2 Upload Specifications

W-2 Upload Specifications

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

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 record layout changes. RO (Employee Optional) Record & RU (Total Optional) Record were updated to add BOX 12 code II Income from Exclusion of Medicaid Waiver Payments (IEMWP-II).

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 Upload Income Statement feature on OH|TAX eServices.**
- The Social Security Wage Base for tax year 2024 is \$168,600.
- The employer and employee tax rate for Social Security will be withheld at 6.2 percent (up to \$10,453.20).
- The 2024 Social Security and Medicare coverage threshold for Household wages is \$2,700.
- 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 telephone number and e-mail address 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, 2025.**
- **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. 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 W-2 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

Reminders:

The file(s) must be in a text format. All files 5 MB or larger must be zipped (do not password protect the file). The maximum file size is 50 MB.

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.

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

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:

Example	
RA	DATA SERVICES
RE	MOORE INC
RW	
RS	
RT	
RE	RIDGELY ROCK AND GRAVEL
RW	
RS	
RW	
RO	
RS	

RW	
RO	
RS	
RT	
RU	
RE	STATE PRINTING
RW	
RS	
RT	
RF	

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	<p>This is a required field.</p> <p>Enter the submitter's EIN.</p> <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.
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	<p>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.</p> <p>If you entered "99 (Off-the-Shelf Software)" in the Software Code field in positions 36-37, enter the Software Vendor Code. Otherwise, fill with blanks.</p>
24-28	Blanks	5	Fill with blanks. Reserved for SSA use.
29	Resub Indicator	1	<p>Enter "1" if this file is being resubmitted.</p> <p>Otherwise, enter "0" (zero).</p>
30-35	Resub Wage File Identifier (WFID)	6	<p>If you entered a "1" in the Resub Indicator field (position 29), enter the WFID displayed on the notice SSA sent you.</p> <p>Otherwise, fill with blanks.</p>

RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
36-37	Software Code	2	Enter one of the following codes to indicate the software used to create your file: <ul style="list-style-type: none"> • 98 (In-House Program) • 99 (Off-the-Shelf Software)
38-94	Company Name	57	Enter the company name. Left justify and fill with blanks.
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 State/Province	23	If applicable, enter the company's foreign State/province. Left justify and fill with blanks. Otherwise, fill with blanks.

RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
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: <ul style="list-style-type: none"> • 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).
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.

RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
340-341	State Abbreviation	2	<p>This is a required field.</p> <p>Enter the submitter's State or commonwealth/territory.</p> <p>Use a postal abbreviation as shown in Appendix A.</p> <p>For a foreign address, fill with blanks.</p>
342-346	ZIP Code	5	<p>This is a required field.</p> <p>Enter the submitter's ZIP code.</p> <p>For a foreign address, fill with blanks.</p>
347-350	ZIP Code Extension	4	<p>Enter the submitter's four-digit extension of the ZIP code.</p> <p>If not applicable, fill with blanks.</p>
351-355	Blank	5	Fill with blanks. Reserved for SSA use.
<p>IMPORTANT NOTE: If using a foreign address, the Foreign State/Province (positions 356-378), Foreign Postal Code (positions 379-393) and the Country Code (positions 394-395) are required to be completed.</p>			
356-378	Foreign State/Province	23	<p>If applicable, enter the submitter's foreign State/province. Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>
379-393	Foreign Postal Code	15	<p>If applicable, enter the submitter's foreign postal code. Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>

RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
394-395	Country Code	2	<p>If one of the following applies, fill with blanks:</p> <ul style="list-style-type: none"> • 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 <p>Otherwise, enter the applicable Country Code (see Appendix B).</p>
396-422	Contact Name	27	<p>This is a required field.</p> <p>Enter the name of the person to be contacted by SSA concerning processing problems.</p> <p>Left justify and fill with blanks.</p>
423-437	Contact Phone Number	15	<p>This is a required field.</p> <p>Enter the contact's telephone number with numeric values only (including area code). Do not use any special characters.</p> <p>Example: 1232345678</p> <p>Left justify and fill with blanks.</p> <p>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.</p>
438-442	Contact Phone Extension	5	<p>Enter the contact's telephone extension.</p> <p>Left justify and fill with blanks.</p>
443-445	Blank	3	<p>Fill with blanks. Reserved for SSA use.</p>

RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
446-485	Contact E-Mail/ Internet	40	<p>This is a required field.</p> <p>Enter the contact's E-Mail/Internet address. This field may be upper and lower case.</p> <p>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: (~!#\$%^&* _+{} ?'-= / `) <p>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.</p>

RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
486-488	Blank	3	Fill with blanks. Reserved for SSA use.
489-498	Contact Fax	10	<p>If applicable, enter the contact's fax number (including area code).</p> <p>Otherwise, fill with blanks.</p> <p>For U.S. and U.S. territories only.</p>
499	Blank	1	Fill with blanks. Reserved for SSA use.
500	Preparer Code	1	<p>Enter one of the following codes to indicate who prepared this file:</p> <ul style="list-style-type: none"> • A (Accounting Firm) • L (Self-Prepared) • S (Service Bureau) • P (Parent Company) • O (Other) <p>Note: If more than one code applies, use the code that best describes who prepared this file.</p>
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	<p>This is a required field.</p> <p>Enter the tax year for this report (CCYY).</p> <p>This field is valid from 1978 through the current tax year.</p>
7	Agent Indicator Code	1	<p>If applicable, enter one of the following codes:</p> <ul style="list-style-type: none"> • "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 <p>Otherwise, fill with a blank.</p>

RE POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
8-16	Employer /Agent Identification Number (EIN)	9	<p>This is a required field.</p> <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. • Enter the EIN under which tax payments were submitted to the IRS under Form 941, 943, 944, CT-1 or Schedule H. <ul style="list-style-type: none"> ○ If employer tax payments were deposited under the EIN of the Agent, enter the EIN of the Agent. ○ 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. <p>See “Other EIN” (positions 31- 39) if taxes were deposited under more than one EIN during the year.</p>
17-25	Agent for EIN	9	<p>If you entered a "1" in the Agent Indicator Code field (position 7), enter the Employer’s EIN for which you are an Agent.</p> <p>Otherwise, fill with blanks</p>
26	Terminating Business Indicator	1	<p>If this is the last tax year that W-2s will be filed under this EIN, enter "1."</p> <p>Otherwise, enter "0" (zero).</p>

RE POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
27-30	Establishment Number	4	<p>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.</p> <p>Otherwise, fill with blanks.</p>
31-39	Other EIN	9	<p>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.</p> <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. <p>Otherwise, fill with blanks.</p>
<p>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.</p>			
40-96	Employer Name	57	<p>This is a required field.</p> <p>Enter the name associated with the EIN entered in positions 8 -16.</p> <p>Left justify and fill with blanks.</p>
97-118	Location Address	22	<p>Enter the employer's location address (Attention, Suite, Room Number, etc.).</p> <p>Example: 2nd Floor, Suite 234</p> <p>Left justify and fill with blanks.</p>

RE POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
119-140	Delivery Address	22	<p>Enter the employer's delivery address (Street or Post Office Box).</p> <p>Example: 123 Main Street</p> <p>Left justify and fill with blanks.</p>
141-162	City	22	<p>Enter the employer's city.</p> <p>Left justify and fill with blanks</p>
163-164	State Abbreviation	2	<p>Enter the employer's State or commonwealth/territory. Use a postal abbreviation shown in Appendix A.</p> <p>For a foreign address, fill with blanks</p>
165-169	ZIP Code	5	<p>Enter the employer's ZIP code.</p> <p>For a foreign address, fill with blanks.</p>
170-173	ZIP Code Extension	4	<p>Enter the employer's four-digit extension of the ZIP code.</p> <p>If not applicable, fill with blanks.</p>

RE POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
174	Kind of Employer	1	<p>This is a required field.</p> <p>Enter the appropriate kind of employer:</p> <p>F = Federal govt. <i>(Federal government entity or instrumentality)</i></p> <p>S = State/local non-501c. <i>(State or local government or instrumentality (this includes cities, townships, counties, special-purpose districts or other publicly owned entities with governmental authority))</i></p> <p>T = 501c non-govt. <i>(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))</i></p> <p>Y = State/local 501c. <i>(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))</i></p> <p>N = None Apply</p> <p>Note: Leave blank if the Tax Jurisdiction Code in position 220 of the RE Record is P (Puerto Rico).</p>
175-178	Blank	4	Fill with blanks. Reserved for SSA use.
179-201	Foreign State/ Province	23	<p>If applicable, enter the employer's foreign State/province. Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>

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: <ul style="list-style-type: none"> • 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	<p>Enter the appropriate code.</p> <p>Enter the appropriate employment code:</p> <p>A = Agriculture Form 943 H = Household Schedule H M = Military Form 941 Q = Medicare Qualified Form 941 X = Railroad CT-1 F = Regular Form 941 R = Regular (all others) Form 941</p> <p>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.</p> <p>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.</p> <p>Note: Railroad reporting is not applicable for Puerto Rico and territorial employers.</p>

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

RE POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
279-318	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>
319-512	Blank	194	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	<p>This is a required field.</p> <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>
12-26	Employee First Name	15	<p>This is a required field.</p> <p>Enter the employee's first name as shown on the Social Security card.</p> <p>Left justify and fill with blanks.</p>
27-41	Employee Middle Name or Initial	15	<p>If applicable, enter the middle name or initial as shown on the Social Security card.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>
42-61	Employee Last Name	20	<p>This is a required field.</p> <p>Enter the employee's last name as shown on the Social Security card.</p> <p>Left justify and fill with blanks.</p>

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
62-65	Suffix	4	<p>If applicable, enter the employee's alphabetic suffix. For example: SR, JR</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks</p>
66-87	Location Address	22	<p>Enter the employee's location address (Attention, Suite, Room Number, etc.).</p> <p>Left justify and fill with blanks.</p>
88-109	Delivery Address	22	<p>Enter the employee's delivery address (Street or Post Office box).</p> <p>Left justify and fill with blanks.</p>
110-131	City	22	<p>Enter the employee's city.</p> <p>Left justify and fill with blanks.</p>
132-133	State Abbreviation	2	<p>Enter the employee's State or commonwealth/territory.</p> <p>Use a postal abbreviation from Appendix A.</p> <p>For a foreign address, fill with blanks.</p>
134-138	ZIP Code	5	<p>Enter the employee's ZIP code.</p> <p>For a foreign address, fill with blanks.</p>
139-142	ZIP Code Extension	4	<p>Enter the employee's four-digit extension of the ZIP code.</p> <p>If not applicable, fill with blanks.</p>
143-147	Blank	5	<p>Fill with blanks. Reserved for SSA use.</p>

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
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: <ul style="list-style-type: none"> • 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	<p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p> <p>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</p>
199-209	Federal Income Tax Withheld	11	<p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p> <p>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</p>

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
210-220	Social Security Wages	11	<p>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad).</p> <p>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.</p> <p>The sum of this field and the Social Security Tips field should <u>not</u> exceed the annual maximum Social Security wage base for the tax year (\$168,600 for tax year 2024).</p> <p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p>

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
221-231	Social Security Tax Withheld	11	<p>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad).</p> <p>If the Employment Code is <u>not</u> 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.</p> <p>This amount should not exceed \$10,453.20 for tax year 2024.</p> <p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p>

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
232-242	Medicare Wages and Tips	11	<p>For years prior to tax year 1983, zero fill for all Employment Codes.</p> <p>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).</p> <p>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.</p> <p><u>For all other Employment Codes:</u></p> <ul style="list-style-type: none"> • 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. <p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1983 through the current tax year.</p>

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
243-253	Medicare Tax Withheld	11	<p>For tax years prior to 1983, zero fill for all Employment Codes.</p> <p>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).</p> <p>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.</p> <p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1983 through the current tax year.</p>

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
254-264	Social Security Tips	11	<p>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).</p> <p>The sum of this field and Social Security Wages should <u>not</u> exceed the annual maximum Social Security wage base for the tax year (\$168,600 for tax year 2024).</p> <p>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.</p> <p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p>
265-275	Blank	11	Fill with blanks. Reserved for SSA use.
276-286	Dependent Care Benefits	11	<p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1990 through the current tax year.</p> <p>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</p>

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
287-297	Deferred Compensation Contributions to Section 401(k) (Code D)	11	No negative amounts. Right justify and zero fill. This field is valid from 1987 through the current tax year. Does not apply to Puerto Rico employees.
298-308	Deferred Compensation Contributions to Section 403(b) (Code E)	11	No negative amounts. Right justify and zero fill. This field is valid from 1987 through the current tax year. Does not apply to Puerto Rico employees.
309-319	Deferred Compensation Contributions to Section 408(k)(6) (Code F)	11	No negative amounts. Right justify and zero fill. This field is valid from 1987 through the current tax year. Does not apply to Puerto Rico employees.
320-330	Deferred Compensation Contributions to Section 457(b) (Code G)	11	No negative amounts. Right justify and zero fill. 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
331-341	Deferred Compensation Contributions to Section 501(c)(18)(D) (Code H)	11	No negative amounts. Right justify and zero fill. 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 Distributions or Contributions	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 employees.
364-374	Employer Contributions to a Health Savings Account (Code W)	11	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 Islands employees.

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
375-385	Non-qualified Plan Not Section 457 Distributions or Contributions	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 employees.
386-396	Nontaxable Combat Pay (Code Q)	11	No negative amounts. 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 Term Life Insurance Over \$50,000 (Code C)	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 employees.

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
419-429	Income from the Exercise of Nonstatutory Stock Options (Code V)	11	No negative amounts. Right justify and zero fill. 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 Non-qualified Deferred Compensation Plan (Code Y)	11	No negative amounts. 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.
441-451	Designated Roth Contributions to a Section 401(k) Plan (Code AA)	11	No negative amounts. Right justify and zero fill. This field is valid from 2006 through the current tax year. Does not apply to Puerto Rico employees.
452-462	Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement (Code BB)	11	No negative amounts. 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
463-473	Cost of Employer-Sponsored Health Coverage (Code DD)	11	No negative amounts. 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 Small Employer Health Reimbursement Arrangement (Code FF)	11	No negative amounts. Right justify and zero fill.
485	Blank	1	Fill with blanks. Reserved for SSA use.
486	Statutory Employee Indicator	1	Enter "1" for a statutory employee. Otherwise, enter "0" (zero).
487	Blank	1	Fill with a blank. Reserved for SSA use.
488	Retirement Plan Indicator	1	Enter "1" for a retirement plan. Otherwise, enter "0" (zero).
489	Third-Party Sick Pay Indicator	1	Enter "1" for a sick pay 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	<p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1983 through the current tax year.</p> <p>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</p>
23-33	Uncollected Employee Tax on Tips (Codes A and B)	11	<p>Combine the uncollected Social Security tax and the uncollected Medicare tax in this field.</p> <p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p>
34-44	Medical Savings Account (Code R)	11	<p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1997 through the current tax year.</p> <p>Does not apply to Puerto Rico or Northern Mariana Islands employees.</p>

RO POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
45-55	Simple Retirement Account (Code S)	11	No negative amounts. 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 (Code T)	11	No negative amounts. 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.
67-77	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000 (Code M)	11	No negative amounts. Right justify and zero fill. This field is valid from 2001 through the current tax year. Does not apply to Puerto Rico employees.
78-88	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000 (Code N)	11	No negative amounts. Right justify and zero fill. This field is valid from 2001 through the current tax year. Does not apply to Puerto Rico employees.

RO POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
89-99	Income Under a Nonqualified Deferred Compensation Plan That Fails to Satisfy Section 409A (Code Z)	11	No negative amounts. 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.
100-110	Blank	11	Fill with blanks. Reserved for SSA use.
111-121	Designated Roth Contributions Under a Governmental Section 457(b) Plan (Code EE)	11	No negative amounts. 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.
122-132	Income from Qualified Equity Grants Under Section 83(i) (Code GG)	11	No negative amounts. Right justify and zero fill. This field is valid from 2018 through the current tax year.
133-143	Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year (Code HH)	11	No negative amounts. Right justify and zero fill. This field is valid from 2018 through the current tax year.

RO POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
144-154	Income from Exclusion of Medicaid Waiver Payments (Code II)	11	No negative amounts. Right justify and zero fill. This field is valid from 2024 through the current tax year.
155-274	Blank	120	Fill with blanks. Reserved for SSA use.
275-285	Wages Subject to Puerto Rico Tax	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.
286-296	Commissions Subject to Puerto Rico Tax	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.
297-307	Allowances Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. This field is valid from 1998 through the current tax year. For Puerto Rico employees only.

RO POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
308-318	Tips Subject to Puerto Rico Tax	11	<p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1998 through the current tax year.</p> <p>For Puerto Rico employees only.</p>
319-329	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	11	<p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p> <p>For Puerto Rico employees only.</p>
330-340	Puerto Rico Tax Withheld	11	<p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p> <p>For Puerto Rico employees only.</p>
341-351	Retirement Fund Annual Contributions	11	<p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p> <p>For Puerto Rico employees only.</p>
352-362	Blank	11	Fill with blanks. Reserved for SSA use.

RO POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
363-373	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax	11	No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year. For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.
374-384	Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld	11	No negative amounts. Right justify and zero fill. 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 – Employee Wage Record (REQUIRED)

RS POSITION	FIELD NAME	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.

RS POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
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.
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.

RS POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
193-194	Country Code	2	<p>If one of the following applies, fill with blanks:</p> <ul style="list-style-type: none"> • 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 <p>Otherwise, enter the employee's applicable Country Code (see Appendix B).</p>
195-196	Optional Code	2	<p>Not applicable. Fill with blanks.</p> <p>Applies to unemployment reporting.</p>
197-202	Reporting Period	6	<p>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.</p> <p>Applies to unemployment reporting.</p>
203-213	State Quarterly Unemployment Insurance Total Wages	11	<p>Right justify and zero fill.</p> <p>Applies to unemployment reporting.</p>
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	<p>Right justify and zero fill.</p> <p>Applies to unemployment reporting.</p>
225-226	Number of Weeks Worked	2	<p>Enter number of weeks as a two-digit number. If less than 10, use a leading zero.</p> <p>Applies to unemployment reporting.</p>

RS POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
227-234	Date First Employed	8	Enter the month, day and four-digit year, e.g., "01312024." Applies to unemployment reporting.
235-242	Date of Separation	8	Enter the month, day and four-digit year, e.g., "01312024." 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: <ul style="list-style-type: none"> • 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. <p>Applies to required SCHOOL DISTRICT INCOME TAX if an employee resides in a taxing school district.</p>
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. <p>Applies to required SCHOOL DISTRICT INCOME TAX if an employee resides in a taxing school district.</p>
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. <p>Applies to required SCHOOL DISTRICT INCOME TAX if an employee resides in a taxing school district.</p>
331-337	School District Number	7	<p>Required if filing School District Income Tax.</p> 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. <p>Applies to required SCHOOL DISTRICT INCOME TAX if an employee resides in a taxing school district.</p>

RS POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
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	<p>Enter the total number of Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p>
10-24	Wages, Tips and Other Compensation	15	<p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p> <p>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</p>
25-39	Federal Income Tax Withheld	15	<p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p> <p>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</p>

RT POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
40-54	Social Security Wages	15	<p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p> <p>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).</p>
55-69	Social Security Tax Withheld	15	<p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p> <p>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).</p>

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

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

RT POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
160-174	Deferred Compensation Contributions to Section 403(b) (Code E)	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.
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.

RT POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
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.
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.

RT POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
280-294	Nontaxable Combat Pay (Code Q)	15	<p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p>This field is valid from 2005 through the current tax year.</p> <p>Does not apply to Puerto Rico or Northern Mariana Islands employees.</p>
295-309	Cost of Employer- Sponsored Health Coverage (Code DD)	15	<p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p>This field is valid from 2011 through the current tax year.</p> <p>Does not apply to Puerto Rico or Northern Mariana Islands employees.</p>
310-324	Employer Cost of Premiums for Group Term Life Insurance Over \$50,000 (Code C)	15	<p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p> <p>Does not apply to Puerto Rico employees.</p>

RT POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
325-339	Income Tax Withheld by Payer of Third-party Sick Pay	15	<p>Enter the total Federal Income Tax withheld by third parties (generally insurance companies) from sick or disability payments made to your employees.</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1994 through the current tax year.</p> <p>Does not apply to Puerto Rico employees.</p>
340-354	Income from the Exercise of Nonstatutory Stock Options (Code V)	15	<p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p>This field is valid from 2001 through the current tax year.</p> <p>Does not apply to Puerto Rico employees.</p>
355-369	Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan (Code Y)	15	<p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p>This field is valid from 2005 through the current tax year.</p> <p>Does not apply to Puerto Rico or Northern Mariana employees.</p>

RT POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
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.
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 Tips (Codes A and B)	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.
40-54	Medical Savings Account (Code R)	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 1997 through the current tax year. Does not apply to Puerto Rico or Northern Mariana Islands employees.

RU POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
55-69	Simple Retirement Account (Code S)	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 1997 through the current tax year. Does not apply to Puerto Rico employees.
70-84	Qualified Adoption Expenses (Code T)	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 1997 through the current tax year. Does not apply to Puerto Rico or Northern Mariana Islands employees.
85-99	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000 (Code M)	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 2001 through the current tax year. Does not apply to Puerto Rico employees.

RU POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
100-114	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000 (Code N)	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 2001 through the current tax year. Does not apply to Puerto Rico employees.
115-129	Income Under a Nonqualified Deferred Compensation Plan That Fails to Satisfy Section 409A (Code Z)	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 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 Section 457(b) Plan (Code EE)	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 2011 through the current tax year. Does not apply to Puerto Rico or Northern Mariana Islands employees.

RU POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
160-174	Income from Qualified Equity Grants Under Section 83(i) (Code GG)	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 2018 through the current tax year.
175-189	Aggregate Deferrals Under Section 83(i) Elections as of the Close of the Calendar Year (Code HH)	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 2018 through the current tax year.
190-204	Income from Exclusion of Medicaid Waiver Payments (Code II)	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 2018 through the current tax year.
205-354	Blanks	150	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.

RU POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
370-384	Commissions Subject to Puerto Rico Tax	15	<p>Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p> <p>For Puerto Rico employees only.</p>
385-399	Allowances Subject to Puerto Rico Tax	15	<p>Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1998 through the current tax year.</p> <p>For Puerto Rico employees only.</p>
400-414	Tips Subject to Puerto Rico Tax	15	<p>Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1998 through the current tax year.</p> <p>For Puerto Rico employees only.</p>
415-429	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	15	<p>Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p> <p>For Puerto Rico employees only.</p>

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

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	FIELD 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

STATE	ABBREVIATION	NUMERIC CODE*	STATE	ABBREVIATION	NUMERIC 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	CO	08	New Mexico	NM	35
Connecticut	CT	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	OH	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
Iowa	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	BA
Baker Island	FQ
Bangladesh	BG
Barbados	BB
Bassas da India	BS
Belarus	BO
Belgium	BE
Belize	BH
Benin	BN
Bermuda	BD

COUNTRY	CODE
Bhutan	BT
Bolivia	BL
Bosnia-Herzegovina	BK
Botswana	BC
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
Brunei	BX
Bulgaria	BU
Burkina Faso	UV
Burma	BM
Burundi	BY
Cambodia	CB
Cameroon	CM
Canada	CA
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

COUNTRY	CODE
Estonia	EN
Ethiopia	ET
Europa Island	EU
Falkland Islands (Islas Malvinas)	FK
Faroe Islands	FO
Fiji	FJ
Finland	FI
France	FR
French Guiana	FG
French Polynesia	FP
French Southern and Antarctic Lands	FS
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	HM

COUNTRY	CODE
Honduras	HO
Hong Kong	HK
Howland Island	HQ
Hungary	HU
Iceland	IC
India	IN
Indonesia	ID
Iran	IR
Iraq	IZ
Ireland	EI
Israel	IS
Italy	IT
Jamaica	JM
Jan Mayan	JN
Japan	JA
Jarvis Island	DQ
Jersey	JE
Johnston Atoll	JQ
Jordan	JO
Juan de Nova Island	JU
Kazakhstan	KZ
Kenya	KE
Kingman Reef	KQ
Kiribati	KR
Korea, Democratic People's Republic of (North)	KN
Korea, Republic of (South)	KS
Kosovo	KV
Kuwait	KU
Kyrgyzstan	KG
Laos	LA

COUNTRY	CODE
Latvia	LG
Lebanon	LE
Lesotho	LT
Liberia	LI
Libya	LY
Liechtenstein	LS
Lithuania	LH
Luxembourg	LU
Macau	MC
Macedonia	MK
Madagascar	MA
Malawi	MI
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Man, Isle of	IM
Marshall Islands	RM
Martinique	MB
Mauritania	MR
Mauritius	MP
Mayotte	MF
Mexico	MX
Micronesia, Federated States of	FM
Midway Islands	MQ
Moldova	MD
Monaco	MN
Mongolia	MG
Montenegro	MJ
Montserrat	MH

COUNTRY	CODE
Morocco	MO
Mozambique	MZ
Namibia	WA
Nauru	NR
Navassa Island	BQ
Nepal	NP
Netherlands	NL
New Caledonia	NC
New Zealand	NZ
Nicaragua	NU
Niger	NG
Nigeria	NI
Niue	NE
No Man's Land	NM
Norfolk Island	NF
Northern Ireland	UK
Norway	NO
Oman	MU
Pakistan	PK
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

COUNTRY	CODE
Qatar	QA
Reunion	RE
Romania	RO
Russia	RS
Rwanda	RW
St Barthelemy	TB
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	BP
Somalia	SO
South Africa	SF
South Georgia and South Sandwich Islands	SX
South Sudan	OD

COUNTRY	CODE
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	TT
Togo	TO
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

COUNTRY	CODE
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