

**Commonwealth of Puerto Rico
Department of the Treasury**

PUBLICATION 16-04

**FORM 499R-2/W-2PR (COPY A)
ELECTRONIC FILING REQUIREMENTS
FOR TAX YEAR 2016**

**Analysis and Programming Division
November, 2016
MMW2PR-1**



WHAT'S NEW

New Field

1. Date of Birth (RS State Record, positions 501-508).
2. Exempt Salaries (Box 16A), (RS State Record, positions 488-498).
3. Exempt Salaries Code (Box 16A), (RS State Record, positions 499-500).

Modified Fields

1. Exempt Salaries Code (Box 16), (RS State Record, position 442-442).
2. Exempt Salaries (RV State Total Record, positions 63-77). The sum of the Exempt Salaries (Box 16), (RS State Record, positions 431-441) and Exempt Salaries (Box 16A), (RS State Record, positions 488-498) fields.

Other Changes


1. **Exempt Salaries [(RS State Record, positions 431-441) and (RV State Total Record, positions 63-77)] paid for any of the following concepts indicated in Exempt Salaries Code (RS State Record, positions 442-442) must be informed with the applicable code(s):**
 - A. **Public employees' wages for overtime worked during emergency situations under Act 324-2004;**
 - B. **Income from overtime worked by a Puerto Rico Police member under Section 1031.02(a)(34) of the Code;**
 - C. **Stipends received by certain physicians during the internship period under Section 1031.02(a)(9) of the Code;**
 - D. **Compensation paid to an eligible researcher or scientist for services rendered under Section 1031.02(a)(26) of the Code;**
 - E. **Salary not over \$40,000 per year under Section 1031.02(a)(36) of the Code (Employees between ages of 16 and 26); or**
 - F. **Vacation and sick leave liquidation payment under Act 211-2015 (Early retirement), (For PR Governmental employees only).**

2. **The Contributions to CODA PLANS cannot exceed \$24,000.**
3. **The “Notification to Employers and Withholding Agents - Access Code and Control Numbers” is available on our website www.hacienda.pr.gov. Under “Hacienda Virtual” access “Colecturía Virtual” or “Sistema de Formularios Electrónicos (E-forms)”. This letter will no longer be sent by regular mail.**
4. There are some editorial changes and corrections for clarification purposes.

FILING REMINDERS

- ✓ The Department of the Treasury (Department) has established as a requirement, to include on every form a confirmation number given by the system after the electronic submission which consists of six digits starts with one letter. This will guarantee that every printed form had already been filed effectively.

Example of Confirmation:



Estado Libre Asociado de Puerto Rico
Departamento de Hacienda

Confirmación de Transferencia Electrónica

Año Contributivo: 2016

Nombre:

Data INC.

Número de Identificación Patronal:

555667777

Identificación Patronal	Tipo de Formulario	Cantidad	Original	Enmendadas	Fecha y Hora de Radicación	Número de Confirmación	Estatus
555667777	W2	204	204	0	1/15/2017 0:51:42 AM	W456809	OK
499 R-3		1	1		1/15/2017 10:51:42 AM	W456809	OK

- ✓ The Department will not accept Form 499R-2/W-2PR printed without the confirmation number (handwritten or typed confirmation numbers on the forms will automatically invalidate the forms).

Example of Electronic Filing Confirmation Number Box on Form 499R-2/W-2PR:

Formulario Form 499R-2/W-2PR Rev. 08.16		ESTADO LIBRE ASOCIADO DE PUERTO RICO - COMMONWEALTH OF PUERTO RICO DEPARTAMENTO DE HACIENDA - DEPARTMENT OF THE TREASURY		INFORMACIÓN PARA EL DEPARTAMENTO DE HACIENDA - DEPARTMENT OF THE TREASURY INFORMATION	INFORMACIÓN PARA EL SEGURO SOCIAL SOCIAL SECURITY INFORMATION
222		COMPROBANTE DE RETENCIÓN - WITHHOLDING STATEMENT			
1. Nombre - First Name		3. Núm. Seguro Social Social Security No.		7. Sueldos - Wages	
Apellido(s) - Surname(s)		4. Núm. de Ident. Patronal Employer Ident. No. (EIN)		8. Comisiones - Commissions	
Dirección Postal del Empleado - Employee's Mailing Address		5. Costo de cubierta de salud auspiciada por el patrono - Cost of employer- sponsored health coverage		9. Concesiones - Allowances	
Fecha de Nacimiento: Día Mes Año Date of Birth: Day Month Year		6. Donativos Charitable Contributions		10. Propinas - Tips	
2. Nombre y Dirección Postal del Patrono Employer's Name and Mailing Address		Patrono: - Employer: • Envíe a: - Send to: Social Security Administration Data Operations Center Wilkes-Barre, PA 18769-0001 Con la With the W-3PR • Envíe al Departamento de Hacienda electrónicamente Send to Department of the Treasury electronically (www.hacienda.pr.gov) • Entregue dos copias al empleado Deliver two copies to employee • Conserve copia para sus records Keep copy for your records		11. Total = 7 + 8 + 9 + 10	
Número de Teléfono del Patrono Employer's Telephone Number				12. Gastos Reemb. y Beneficios Marginales Reimb. Expenses and Fringe Benefits	
Fecha Cese de Operaciones: Día Mes Año Cease of Operations Date: Day Month Year		13. Cont. Retenida - Tax Withheld		17. Total Sueldos Seguro Social Social Security Wages	
Número Confirmación de Radicación Electrónica Electronic Filing Confirmation Number		14. Fondo de Retiro Gubernamental Governmental Retirement Fund		18. Seguro Social Retenido Social Security Tax Withheld	
Número Control - Control Number		15. Aportaciones a Planes Cualific. Contributions to CODA PLANS		19. Total Sueldos y Pro. Medicare Medicare Wages and Tips	
		Salarios Exentos (Ver instrucciones) Exempt Salaries (See instructions)		20. Contrib. Medicare Retenida Medicare Tax Withheld	
		16. Código/Code		21. Propinas Seguro Social Social Security Tips	
		16A. Código/Code		22. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips	
		Año: 2016 Year: 2016		23. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips	
		16B. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Save and Double your Money Program			
Fecha de radicación: 31 de enero - Filing date: January 31					

- ✓ The same design of printed Form 499R-2/W-2PR will be used for all purposes: to keep a copy for your records and to deliver two copies to the employee.
- ✓ The Social Security Wage Base for Tax Year 2016 is \$118,500.
- ✓ The Contributions to CODA PLANS cannot exceed \$24,000.
- ✓ Data filed through a representative must be authorized by the employer in order to upload the file through our website www.hacienda.pr.gov, by accessing "Hacienda Virtual" and then "Sistema de Formularios Electrónicos (E-forms)".

- ✓ The Department has required the electronic filing of Form AS 2727 “Request for Extension of Time to File the Withholding Statement (499R-2/W-2PR) and Reconciliation Statement of Income Tax Withheld (499 R-3)”. The electronic application is available through the Department’s website www.hacienda.pr.gov under the “Hacienda Virtual” topic, and the “Patronos” and “Sistema de Formularios Electrónicos (E-forms)” subtopics. Filings in paper, via fax, mail or any other method will be considered as not filed.
- ✓ It is important to upload the data file in advance before its due date in order to avoid late filing. By doing so, you will have time to correct any error during the validation process.
- ✓ Every file received after the due date will be subject to penalties.
- ✓ The Department is not responsible for the method or program used to file the forms (programs of any service provider).
- ✓ The file must be uploaded first to obtain the confirmation number from the system.
- ✓ Handwritten or typed confirmation numbers on the forms will automatically invalidate the forms.
- ✓ The Department has established that the W-2 filing will only be accepted through electronic transfer at the Hacienda’s website www.hacienda.pr.gov. Therefore, there is only one option to file this form, by electronic transfer.
- ✓ The Department will not process diskettes, CD’s or any other magnetic media of Form W-2. Therefore, if you file such form using magnetic media, they will be considered as not filed. Do not send PDF or paper forms.
- ✓ The record length for the submission is 512 bytes.
- ✓ Make sure each data file submitted is complete. **CODE RA THROUGH CODE RF RECORDS ARE ALL REQUIRED.**
- ✓ We require that each record have a record delimiters (CR - Carriage Return followed by LF - Line Feed) at end of the record and placed immediately following character position 512.
- ✓ Do not create a file that contains any data recorded after the Final Record (Code RF record).
- ✓ All Code RE records (Employer Record) included must be for the **SAME TAX YEAR.**

- ✓ Be sure to enter in the Code RA record (Submitter Record), locations 217 to 350, the submitter's name and address and in location 396 to 442, the name and phone number of the person to be contacted regarding any processing problems. For the SSA it is imperative that the submitter's e-mail address be entered in location 446-485.
- ✓ Control Number – consists of 9 digits. Refer to the Notification to Employers and Withholding Agents Access Code and Control Numbers letter for tax year 2016 for the specific control numbers assigned to each type of form.
- ✓ If you are going to submit a copy of this file to the SSA, you need to obtain a User ID from the SSA and enter it in the Code RA record (Submitter Record).
- ✓ You must request authorization from the Forms and Publications Division to reproduce substitute forms of the W-2, no later than November 15, 2016.
- ✓ You must complete the file data upload before printing the original forms with the confirmation number.
- ✓ The confirmation number must match the confirmation number printed on Form 499R-2/W-2PR, including all information reported.
- ✓ Complete the electronic transfer before the due date in order to avoid late filing penalties.
- ✓ Email address is required at RA record, location 446-485.
- ✓ Reimbursed Expenses includes Fringe Benefits (RS State Record, location 387-397) and (RV State Total Record, location 33-47).

AVOID COMMON MISTAKES

The system will not accept to file with errors. In this case you must file early, at least one week before the due date, in order to avoid late filing penalties.

Be sure to enter the Correct Tax Year in the Code RE record (Employer Record), location 3-6.

Make sure to enter in the Code RW record (Employee Wage Record), locations 12 to 142, the complete name and address of the employee.

The "Tax Jurisdiction Code" field, location 220, in the Code RE record (Employer Record) relates to the employee's location, it is not the employer's location. Puerto Rico employees have a Tax Jurisdiction Code of "P".

All money fields must be numeric. No decimal punctuation or high and low order signs are allowed in these fields. Remember that Money Fields Must Contain Zeros If No Other Amount Is Applicable.

Be sure to enter in the Code RS record (State Record), location 356-364, the control numbers assigned by the Department of the Treasury.

Be sure to use the control numbers assigned to the EIN for tax year 2016 in order to avoid Errors or a Review Item Notification.

Remember that the tax withheld cannot be more than the wages informed on the W-2.

Remember that the contributions to CODA PLANS cannot exceed \$24,000.

If Reimbursed Expenses are detailed on the W-2, wages must also be informed.

Make sure that the amount included in the "Total Wages, Commissions, Allowances and Tips subject to Puerto Rico Tax" field, location 319-329, in the Code RO record (Employee Wage Record) equals the sum of the amounts included in locations 275-285, 286-296, 297-307 and 308-318 of such Code.

Remember that all the money fields in the Code RT record (Total Record), Code RU record (Total Record) and Code RV record (State Total Record) must be equal to the sum of all the related money fields in the Code RW record (Employee Wage Record), Code RO record (Employee Wage Record) and Code RS record (State Record).

GENERAL INFORMATION

Filing Requirements

What's in this Publication?

Instructions for filing Form 499R-2/W-2PR Copy A (W-2) information to the Department of the Treasury through electronic transfer using the **MMW2PR-1** format.

Who must use these instructions?

Employers with W-2 Forms to submit using private programs, that is, any program other than our Hacienda's web program. However, employers submitting W-2 Forms are encouraged to use it.

What if I have W-2s and I send you paper W-2s?

You will be penalized by the Department of the Treasury.

What if I do not follow the instructions in this booklet?

You will be notified that your submission was unprocessable and you will be subject to penalties.

The file will be rejected and you will be subject to penalties.

How may I send you my W-2 information using the MMW2PR-1 format?

Use electronic transfer. Remember that the Social Security Administration (SSA) **only accepts electronic transmissions** (i.e., Electronic File Upload or Electronic Data Transfer).

Is this the only alternative for the electronic filing of the W-2s?

If you have less than 250 of these forms you can use the 2016 W-2 & Informative Returns Program available on the Department of the Treasury's website. Otherwise, use the specifications provided in this publication.

Where must the file be submitted?

You may file the W-2s by accessing our website www.hacienda.pr.gov. Under "Hacienda Virtual" access "Colecturía Virtual" according to the specifications provided in this publication.

Do you have a validation software that I can use to verify the accuracy of my file?

Yes, we have a validation software to verify the accuracy of the file at the time of the electronic submission (upload). You may access our website: www.hacienda.pr.gov. Under "Hacienda Virtual" access "Colecturía Virtual" for "*Validation and Transmission of W2 and W2c Files*".

In addition, you may use as guidance AccuWage, the test software provided by the SSA. To obtain it visit:

www.socialsecurity.gov/employer/accuwage/index.html

Will the AccuWage software identify all errors in the W-2 file?

This software identifies many, but not all, wage submission format errors. The likelihood that the SSA or the Department of the Treasury will reject the file, though not eliminated, is greatly reduced.

How can I obtain the 2016 layout of Form W-2?

You may contact the Forms and Publications Division at (787) 622-0123 option 8 or send an e-mail to Forms@hacienda.gobierno.pr.

Filing Deadline

When is my file due to you?

January 31, 2017.

What if I cannot file by the deadline?

You may request a 30-day extension by the due date of the report using Form AS 2727 "Request for Extension of Time to File the Withholding Statement and Reconciliation Statement of Income Tax Withheld" before the due date (January 31, 2017). After this date it will be rejected or unavailable. This extension must be filed and submitted electronically only.

Where can I file the 30-day extension?

The Department of the Treasury has required the electronic filing of Form AS 2727 "Request for Extension of Time to File the Withholding Statement (499R-2/W-2PR) and Reconciliation Statement of Income Tax Withheld (499 R-3)" starting in tax year 2015. The electronic application is available through the Department's website www.hacienda.pr.gov under the "Hacienda Virtual" topic and the "Patronos" and "Sistema de Formularios Electrónicos (E-forms)" subtopics. Filings in paper, via fax, mail or any other method will be considered as not filed.

If you have any questions regarding the request for extension, you may call (787) 622-0123 option 4.

What if I file late?

You will be subject to the penalties imposed by Sections 6041.04, 6041.08 and 6041.11 of the Puerto Rico Internal Revenue Code of 2011, as amended.

Obtaining the Access Code and Control Numbers

Do I need an Access Code and Control Numbers before I submit my file?

Yes. The Code RV record (State Total Record) must contain the Access Code and each Code RS record (State Record) must include a Control Numbers.

How do I get the 2016 Access Code and Control Numbers?

The "Notification to Employers and Withholding Agents - Access Code and Control Numbers" will be available during November 2016 on our website www.hacienda.pr.gov. Under "Hacienda Virtual" access "Colecturía Virtual" or "Sistema de Formularios Electrónicos (E-forms)". **This letter it will no longer be sent by regular mail.**

What should I do if I can't get the Notification or I'm a new employer?

This Notification can be requested by e-mail at w2info@hacienda.gobierno.pr, by fax to (787) **522-5055**, or call (787) 622-0123 option 4 Monday through Friday from 8:00 a.m. to 4:30 p.m.

Can I request additional control numbers?

Yes. You must send an e-mail requesting them to w2info@hacienda.gobierno.pr, by fax to (787) **522-5055**, or call (787) 622-0123 option 4 Monday through Friday from 8:00 a.m. to 4:30 p.m.

Where should I enter my Access Code?

In the "Access Code" field, location 13-17 in the State Total Record (Code RV record).

Where should I enter the Control Numbers?

In the "Control Number" field, location 356-364 in the State Record (Code RS record).

Processing a File

What if you can't process my file?

We have a validation software to verify the accuracy of the file at the time of the electronic submission (upload).

What should I do if the error message appears during filing?

Review and correct the error provided at the “**PUBLICACION 17-01: MANUAL DE REFERENCIA CONDICIONES DE ERROR**” available in “Colecturía Virtual” and in “Patronos y Agentes Retenedores” on Hacienda’s website home page www.hacienda.pr.gov.

If, as an employer, I use a service bureau or a reporting representative to submit my file, am I responsible for the accuracy and timeliness of the file?

Yes.

Do I need to keep a copy of the W-2 information I send you?

Yes. The Department of the Treasury requires that you retain a copy of your W-2 Copy A data, or to be able to reconstruct the data, **for at least 10 years after the due date of the report.**

How to report Exempt Salaries Code?

Reporting 1 Code:

- The Code with the correspondent amount must be reported in box 16.
- Box 16A must be left blank.

Reporting 2 Codes:

- One Code with the corresponding amount must be reported in box 16 and the other Code with the corresponding amount must be reported in box 16A (one Code with the corresponding amount in each box). Both Codes with the combined total amount cannot be reported together in any of boxes 16 or 16A.

Reporting 3 Codes:

- Box 16 must only include Code E or F with the correspondent amount. (Codes E and F cannot occur simultaneously).
- Box 16A must include the other two Codes (A and B) with the correspondent combined total amount.

Which are the options available to submit W-2 file?

- The “**ORIGINAL**” files will be accepted just **one time**, per EIN and tax year.
- The “**ADDING**” files (forms not filed or included on the original file) must include all originals from the first file and the new ones. In this situation, the summary will be the only amended form included.
- The “**AMENDED**” files to correct any W-2 must be done by filing Form 499R-2c/W-2cPR (refer to Publication 16-05).

Correcting Forms

How can I correct a W-2 information that has already been filed with the Department of the Treasury?

If you have filed the W-2s with the Department of the Treasury, via electronic transfer, and you have to make a correction of the information submitted, you must complete and file Form 499R-2c/W-2cPR according to Publication 16-05 “Form 499R-2c/W-2cPR Electronic Filing Requirements for Tax Year 2016”.

If you used the W-2 & Informative Returns Online Program developed by the Department of the Treasury to file this form, you must correct the W-2s through this Program.

The Department also developed and provides a new application available directly from our website under the “Hacienda Virtual” section. Said “Sistema de Formularios Electrónicos (E-forms)” application can be used to file Form 499R-2c/W-2cPR for 2014, 2015 and 2016 by every employer who had already filed W-2PR’s (regardless of the program used to file). This option requires to complete each form separately. For these purposes, there is no need to request control numbers for the W-2c forms, since the application will assign the numbers automatically.

To cancel or eliminate an already filed W-2 form, you must file Form 499R-2c/W-2cPR indicating zero amount in “Column b” for every Box in which an amount was reported in “Column a” from the data reported on the W-2 form filed. Also, you must indicate in “Column c” the negative amount reported in “Column a”. Refer to Publication 16-05: Form 499R-2c/W-2cPR Electronic Filing Requirements for Tax Year 2016 available at www.hacienda.pr.gov.

For duplicates, just reprint the W-2 form.

SPECIAL SITUATIONS

Agent Determination

How can I determine if I am an agent?

An agent is an individual, corporation or partnership, resident or non-resident of Puerto Rico, who for remuneration prepares and files with the Department of the Treasury Form 499R-2/W-2PR on behalf of an employer.

If you are going to submit a copy of this file to the SSA, **you must comply with the Agent Determination Rules contained in the Social Security Administration Specifications for Filing Forms W-2 Electronically (EFW2) for Tax Year 2016 Publication.**

Terminating a Business

What must I do if I terminate my business?

Enter a "1" in the "Terminating Business Indicator" field, location 26 in the Employer Record (Code RE record).

Deceased Worker

Do I have to report a deceased worker's wages?

Yes.

FILE DESCRIPTION

General

What if my company has multiple locations or payroll systems using the same EIN?

If multiple payroll systems are used to create several files, you may submit more than one report with the same Employer Identification Number (EIN). In this case, make sure to enter in Code RE record (Employer Record) an "Establishment Number", location 27-30, for each file.

What records are optional in an MMW2PR-1 file and which ones are required?

ALL THE FOLLOWING RECORDS ARE REQUIRED:

Code RA	Submitter Record	Required
Code RE	Employer Record	Required
Code RW	Employee Wage Record	Required
Code RO	Employee Wage Record	Required
Code RS	State Record	Required
Code RT	Total Record	Required
Code RU	Total Record	Required
Code RV	State Total Record	Required
Code RF	Final Record	Required

File Requirements

Submitter Record: (Code RA record)

- Must be the first data record on each file.
- Make the address entries specific enough to ensure proper delivery of any communications necessary.

Employer Record: (Code RE record)

- Generate a new record each time you change an employer.

Employee Wage Records: (Code RW, RO and RS records)

- Must include a Code RW record, a Code RO record and a Code RS record for each employee after each Code RE record.

Total Records: (Code RT, RU and RV records)

- Code's RT, RU and RV records must be generated for each Code RE record.

Final Record: (Code RF record)

- Must be the last record on the file.
- Must appear only once on each file.
- Do not create a file that contains any data recorded after the Code RF record.

RECORDS SPECIFICATIONS

General

What character sets may I use?

- ASCII-1 for electronic filing submitters.
- ! % ' () * + , - . / 0 1 2 3 4 5 6 7 8 9 : ; < = > ?
A B C D E F G H I J K L M N O P Q R S T U V W X Y Z _
a b c d e f g h i j k l m n o p q r s t u v w x y z

What is the length of each record?

- 512 bytes fixed.

What case letters must I use?

- Use alphabetic upper-case letters (without accentuation) for all fields other than the "Contact E-Mail/Internet" field in the Code RA record (Submitter Record).
- For the "Contact E-Mail/Internet" field in the Code RA record (Submitter Record), location 446-485, use upper and lower case letters as needed to show the exact electronic mail address.
- For E-mail purposes, only the following characters will be allowed:

AaBbCcDdEeFfGgHhIiJjKkLlMmNnOoPpQqRrSsTtUuVvWwXxYyZz
@. - # \$ % ' * + - / = ? ^ ` { | } ~ 1 2 3 4 5 6 7 8 9 0 .

Rules

What rules do you have for alpha/numeric fields?

- Left justified and fill with blanks.
- Where the "Field" shows "Blank", all positions **must be blank, not zeros**.

What rules do you have for money fields?

- Numeric only.
- No punctuation.
- No signed amounts (high order signed or low order signed).
- Last two positions are for cents (example: \$59.60 = 00000005960).
- **DO NOT** round to the nearest dollar (example: \$5,500.99 = 00000550099).
- Right justified and zero fill to the left.
- Any money field that has no amount to be reported must be filled with zeros, not blanks.

What rules do you have for the Employer EIN?

- Only numeric characters.
- Omit hyphens, prefixes and suffixes.
- Do not begin with **00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89**.

What rules do you have for the format of the employee name?

- Must be the same name shown on the individual's social security card.
- Must be submitted in the individual name fields:
 - Employee First Name
 - Employee Middle Name or Initial (if shown on Social Security card)
 - Employee Last Name
 - Suffix (if shown on Social Security card)
- **DO NOT** include any titles.

What rules do you have for the SSN?

- Use the number shown on the original/replacement SSN card.
- Only numeric characters.
- Omit hyphens, prefixes and suffixes.
- May not begin with 666 or 9.
- Do not enter SSN with all digits repeated (for example, 111-11-1111).
- Do not enter SSN 123-45-6789 or 987-65-4321.
- May not be blanks or zeros.

What rules do you have for the address fields?

- Must conform to U.S. Postal Service rules since address fields are used by SSA and the Department of the Treasury to prepare mail correspondence, if necessary. For more information:
 - view the U.S. Postal Service website at:
<http://pe.usps.gov/text/pub28/welcome.htm>; or
 - call the U.S Postal Service at (1) (800) 275-8777.
- For State, use only the two-letter abbreviations in Appendix B. The SSA uses the United States Postal Service (USPS) abbreviations for States, U.S. territories and possessions and military post offices.

Purpose

What is the purpose of the Code RA, Submitter Record?

It identifies the organization submitting the file and the organization to be contacted by the Department of the Treasury. Describes the file.

What is the purpose of the Code RE, Employer Record?

It identifies the employer whose employee wage and tax information is being reported.

What is the purpose of the Code RW and RO, Employee Wage Records?

Both report income and tax data for employees to the Department of the Treasury.

What is the purpose of the Code RS, State Record?

It reports income and tax data for employees to the Department of the Treasury.

What is the purpose of the Code RT, RU and RV Total Records?

Each report the totals for all Code RW, RO and RS records reported since the last Code RE record.

What is the purpose of the Code RF, Final Record?

It indicates the total number of Code RW records reported on the file and the end of the file.

ELECTRONIC FILING

Data Requirements

What are the data requirements for electronic filing?

- Data must be recorded in American Standard Code for Information Interchange-1 (ASCII-1) format.
- Scan the file for viruses before submitting it.
- **We require that each record have a record delimiters (CR - Carriage Return followed by LF - Line Feed) at end of the record and placed immediately following character position 512.**

Do you accept test files?

- No.

ASSISTANCE

Programming and Reporting Questions

If you have questions related to the programming and reporting, please send us an e-mail to **w2info@hacienda.gobierno.pr**.

Tax Related Questions

If you have questions regarding the rules of withholding tax on wages provided by the Puerto Rico Internal Revenue Code of 2011, as amended, you should contact the **General Consulting Section** at (787) 622-0123, option 3, Monday through Friday from 8:00 a.m. to 4:30 p.m.

RECORDS SPECIFICATIONS

Code RA - Submitter Record

Location	Field	Length	Specifications
1-2	Record Identifier	2	Constant "RA" .
3-11	Submitter's Employer Identification Number (EIN)	9	Enter the submitter's EIN.
12-19	User Identification (User ID)	8	Enter the eight-digit User ID assigned by the SSA to the employee who is attesting to the accuracy of this file. Left justified and fill with blanks.
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 Otherwise, fill with blanks. Not required by the Department of the Treasury.
24-28	Blank	5	Fill with blanks.
29	Resub Indicator	1	Enter "1" if this file is being resubmitted. Enter "2" if this file is being resubmitted with additional W-2s (Adding forms). Otherwise, enter "0".
30-35	Resub WFID	6	If you entered a "1" in the Resub Indicator field (position 29), enter the WFID (Wage File Identifier) displayed on the notice sent to you by Department of the Treasury. 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

Location	Field		Specifications
38-94	Company Name	57	Enter the name of the company. Left justified and fill with blanks.
95-116	Location Address (Address Line 1)	22	Enter the company's location address (Attention, Suite, Room Number, etc.). Left justified and fill with blanks.
117-138	Delivery Address (Address Line 2)	22	Enter the company's delivery address (Street or Post Office Box). Left justified and fill with blanks.
139-160	City	22	Enter the company's city. Left justified 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 B. 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.
177-199	Foreign State/Province	23	If applicable, enter the company's foreign state/province. Left justified and fill with blanks. Otherwise, fill with blanks.
200-214	Foreign Postal Code	15	If applicable, enter the company's foreign postal code. Left justified and fill with blanks. Otherwise, fill with blanks.
215-216	Country Code	2	Enter the applicable country code (see Appendix C).
217-273	Submitter Name	57	Enter the name of the organization to receive notification of unprocessable data. Left justified and fill with blanks.
274-295	Location Address (Address Line 1)	22	Enter the submitter's location address (Attention, Suite, Room Number, etc.). Left justified and fill with blanks.

Location	Field		Specifications
296-317	Delivery Address (Address Line 2)	22	Enter the submitter's delivery address (Street or Post Office Box). Left justified and fill with blanks.
318-339	City	22	Enter the submitter's city. Left justified and fill with blanks.
340-341	State Abbreviation	2	Enter the submitter's state or commonwealth/territory. Use a postal abbreviation as shown in Appendix B. For a foreign address, fill with blanks.
342-346	Zip Code	5	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.
356-378	Foreign State/Province	23	If applicable, enter the submitter's foreign state/province. Left justified and fill with blanks. Otherwise, fill with blanks.
379-393	Foreign Postal Code	15	If applicable, enter the submitter's foreign postal code. Left justified and fill with blanks. Otherwise, fill with blanks.
394-395	Country Code	2	Enter the applicable country code (see Appendix C).
396-422	Contact Name	27	Enter the name of the person to be contacted by Department of the Treasury concerning processing problems. Left justified and fill with blanks.

Location	Field		Specifications
423-437	Contact Phone Number	15	Enter the contact's telephone number (including the area code). Left justified and fill with blanks. NOTE: It is imperative that the submitter's telephone number be entered in the appropriate positions. Failure to include correct and complete submitter contact information may, in some cases, make it necessary for SSA to reject your submission.
438-442	Contact Phone Extension	5	Enter the contact's telephone extension. Left justified and fill with blanks.
443-445	Blank	3	Fill with blanks.
446-485	Contact E-Mail/Internet	40	Enter the contact's electronic mail / Internet address. This field may be upper and lower case letter. Left justified and fill with blanks.
486-488	Blank	3	Fill with blanks.
489-498	Contact Fax	10	Enter the contact's fax number (including area code). Otherwise, fill with blanks.
499	Preferred Method of Problem Notification Code	1	Enter "2" for U.S. Postal Service.
500	Prepares 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 one that best describes who prepared this file.
501-512	Blank	12	Fill with blanks.

Code RE - Employer Record

Location	Field	Length	Specifications
1-2	Record Identifier	2	Constant "RE" .
3-6	Tax Year	4	Enter the tax year for this report. Enter numeric characters only.
7	Agent Indicator Code	1	Enter "1" for Agent. Otherwise, fill with a blank. See page 8.
8-16	Employer / Agent Employer Identification Number (EIN)	9	If you entered a code in the Agent Indicator Code Field, (position 7) enter your Agent EIN. Otherwise, enter your EIN.
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 Business Indicator	1	Enter "1", if this is the last year that W-2s will be filed under this EIN. Otherwise, enter "0" (zero).
27-30	Establishment Number	4	If this file contains multiple Code RE records with the same EIN, you may use this field to designate various store or factory locations or types of payroll. Enter any combination of blanks, numbers or letters. Certain military employers must use this field. Otherwise, fill with blanks.
31-39	Other EIN	9	Fill with blanks.
40-96	Employer Name	57	Enter the name associated with the EIN entered in location 8-16. Left justified and fill with blanks.
97-118	Location Address (Address Line 1)	22	Enter the employer's location address (Attention, Suite, Room Number, etc.). Left justified and fill with blanks.
119-140	Delivery Address (Address Line 2)	22	Enter the employer's delivery address (Street or Post Office Box). Left justified and fill with blanks.

Location	Field	Length	Specifications
141-162	City	22	Enter the employer's city. Left justified and fill with blanks.
163-164	State Abbreviation	2	Enter the employer's state. Use a postal abbreviation as shown in Appendix B. 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.
174-178	Blank	5	Fill with blanks.
179-201	Foreign State/Province	23	If applicable, enter the employer's foreign state/province. Left justified and fill with blanks. Otherwise fill with blanks.
202-216	Foreign Postal Code	15	If applicable, enter the employer's foreign postal code. Left justified and fill with blanks. Otherwise fill with blanks.
217-218	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 USA • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands <p>Otherwise, enter the employer's applicable country code (see Appendix C).</p>

Code RW - Employee Wage Record

Location	Field	Length	Specifications
1-2	Record Identifier	2	Constant "RW" .
3-11	Social Security Number (SSN)	9	Enter the employee's social security number as shown on the original / replacement SSN card issued by SSA.
12-26	Employee First Name	15	Enter the employee's first name as shown on the social security card. Left justified and fill with blanks.
27-41	Employee Middle Name or Initial	15	If applicable, enter the employee's middle name or initial as shown on the social security card. Left justified and fill with blanks. Otherwise fill with blanks.
42-61	Employee Last Name	20	Enter the employee's last name as shown on the social security card. Left justified and fill with blanks.
62-65	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR, JR. Left justified and fill with blanks. Otherwise, fill with blanks.
66-87	Location Address (Address Line 1)	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justified and fill with blanks.
88-109	Delivery Address (Address Line 2)	22	Enter the employee's delivery address (Street or Post Office Box). Left justified and fill with blanks.
110-131	City	22	Enter the employee's city. Left justified and fill with blanks.
132-133	State Abbreviation	2	Enter the employee's state. Use a postal abbreviation as shown in Appendix B. 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.

Location	Field	Length	Specifications
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.
148-170	Foreign State/Province	23	If applicable, enter the employee's foreign state/province. Left justified and fill with blanks. Otherwise, fill with blanks.
171-185	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justified 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 USA • 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 C).
188-209	Zero	22	Fill with zeros.
210-220	Social Security Wages	11	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 (\$118,500. for Tax Year 2016). No negative amounts. Right justified and zero fill.
221-231	Social Security Tax Withheld	11	If the amount in this field is greater than zero, then the Social Security Wages field or the Social Security Tips field must be greater than zero. This amount should NOT EXCEED \$7,347.00 for Tax Year 2016 . No negative amounts. Right justified and zero fill.

Location	Field	Length	Specifications
232-242	Medicare Wages & Tips	11	The amount in this field must be equal or exceed the sum of the Social Security Wages and Social Security Tips. No negative amounts. Right justified and zero fill.
243-253	Medicare Tax Withheld	11	No negative amounts. Right justified and zero fill.
254-264	Social Security Tips	11	The sum of this field and the Social Security Wages field should NOT EXCEED the annual maximum Social Security Wage base for the tax year (\$118,500 for Tax Year 2016). No negative amounts. Right justified and zero fill.
265-396	Zero	132	Fill with zeros.
397-407	Blank	11	Fill with blanks.
408-462	Zero	55	Fill with zeros.
463-473	Cost of employer-sponsored health coverage	11	No negative amounts. Right justified and zero fill.
474-485	Blank	12	Fill with blanks.
486	Statutory Employee Indicator	1	Enter "1" for a statutory employee. Otherwise, enter "0".
487	Blank	1	Fill with a blank.
488	Retirement Plan Indicator	1	Enter "1", for a retirement plan. Otherwise, enter "0".
489	Third-Party Sick Pay Indicator	1	Enter "1", for a sick pay indicator. Otherwise, enter "0".
490-512	Blank	23	Fill with blanks.

Code RO - Employee Wage Record

Location	Field	Length	Specifications
1-2	Record Identifier	2	Constant "RO" (Alphabetic O).
3-11	Blank	9	Fill with blanks.
12-22	Zero	11	Fill with zeros.
23-33	Uncollected Employee Tax on Tips	11	Combine the Uncollected Social Security Tax (amount shown on box 22 of Form 499R-2/W-2PR) and the Uncollected Medicare Tax (amount shown on box 23 of Form 499R-2/W-2PR) in this field. No negative amounts. Right justified and zero fill.
34-99	Zero	66	Fill with zeros.
100-110	Blank	11	Fill with blanks.
111-274	Blank	164	Fill with blanks.
275-285	Wages Subject to Puerto Rico Tax	11	Enter the amount shown on box 7 of Form 499R-2/W-2PR. No negative amounts. Right justified and zero fill.
286-296	Commissions Subject to Puerto Rico Tax	11	Enter the amount shown on box 8 of Form 499R-2/W-2PR. No negative amounts. Right justified and zero fill.
297-307	Allowances Subject to Puerto Rico Tax	11	Enter the amount shown on box 9 of Form 499R-2/W-2PR. No negative amounts. Right justified and zero fill.
308-318	Tips Subject to Puerto Rico Tax	11	Enter the amount shown on box 10 of Form 499R-2/W-2PR. No negative amounts. Right justified and zero fill.
319-329	Total Wages, Commissions, Allowances and Tips Subject to Puerto Rico Tax	11	Enter the amount shown on box 11 of Form 499R-2/W-2PR. No negative amounts. Right justified and zero fill.
330-340	Puerto Rico Tax Withheld	11	Enter the amount shown on box 13 of Form 499R-2/W-2PR. No negative amounts. Right justified and zero fill.

Location	Field	Length	Specifications
341-351	Governmental Retirement Fund	11	Enter the amount shown on box 14 of Form 499R-2/W-2PR. No negative amounts. Right justified and zero fill.
352-362	Blank	11	Fill with blanks.
363-384	Zero	22	Fill with zeros.
385-512	Blank	128	Fill with blanks.

Code RS - State Record

Location	Field	Length	Specifications
1-2	Record Identifier	2	Constant "RS" .
3-4	State Code	2	Fill with zeros.
5-9	Taxing Entity Code	5	Fill with zeros.
10-18	Employee Social Security Number	9	Enter the employee's social security number as shown on the original / replacement SSN card issued by SSA.
19-33	Employee First Name	15	Enter the employee's first name as shown on the social security card. Left justified 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 social security card. Left justified and fill with blanks. Otherwise, fill with blanks.
49-68	Employee Last Name	20	Enter the employee's last name as shown on the social security card. Left justified and fill with blanks.
69-72	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR, JR. Left justified and fill with blanks. Otherwise, fill with blanks.
73-94	Location Address (Address Line 1)	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justified and fill with blanks.
95-116	Delivery Address (Address Line 2)	22	Enter the employee's delivery address. Left justified and fill with blanks.
117-138	City	22	Enter the employee's city. Left justified 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 B. For a foreign address, fill with blanks.

Location	Field	Length	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 4 digit extension of the zip code. If not applicable, fill with blanks.
150-194	Blank	45	Fill with blanks.
195-205	Charitable Contributions	11	Enter the amount shown on box 6 of Form 499R-2/W-2PR. No negative amount. Right justified and zero fill.
206-216	Contributions to the Save and Double your Money Program	11	Enter the amount shown on box 16B of Form 499R-2/W-2PR. No negative amount. Right justified and zero fill.
217-242	Zero	26	Fill with zeros.
243-273	Blank	31	Fill with blanks.
274-307	Zero	34	Fill with zeros.
308	Blank	1	Fill with a blank.
309-330	Zero	22	Fill with zeros.
331-347	Blank	17	Fill with blanks.
348-355	Cease of Operations Date	8	If you have terminated your business during this tax year, enter the month, day and 4 digit year, e.g., "01312008". Right justified and zero fill.
356-364	Control Number	9	Enter the Control Number assigned by the Department of the Treasury for Form 499R-2/W-2PR. Right justified and zero fill.
365-375	Blank	11	Fill with blanks or zeros.
376-386	Contributions to Qualified Plans (CODA PLANS)	11	Enter the amount shown on box 15 of Form 499R-2/W-2PR. This amount should NOT EXCEED \$24,000 for Tax Year 2016 . No negative amount. Right justified and zero fill.

Location	Field	Length	Specifications
387-397	Reimbursed Expenses and Fringe Benefits	11	Enter the amount shown on box 12 of Form 499R-2/W-2PR. No negative amount. Right justified and zero fill.
398-403	Blank	6	Fill with blanks.
404-414	Uncollected Social Security Tax on Tips	11	Enter the amount shown on box 22 of Form 499R-2/W-2PR. No negative amount. Right justified and zero fill.
415-425	Uncollected Medicare Tax on Tips	11	Enter the amount shown on box 23 of Form 499R-2/W-2PR. No negative amount. Right justified and zero fill.
426-430	Specialist's Register Number	5	If you are a Returns, Declarations or Refund Claims Specialist, enter the Register Number assigned by the Tax Practitioner and Education Division of the Department of the Treasury. Right justified and zero fill.
431-441	Exempt Salaries	11	Enter the amount shown on box 16 of Form 499R-2/W-2PR. No negative amount. Right justified and zero fill.
442-442	Exempt Salaries Code	1	Enter one single Code A, B, C, D, E or F where it is required if an amount is reported in box 16 (shown in box 16 of Form 499R-2/W-2PR). If not applicable, fill with blanks.
443-449	Blank	7	Fill with blanks or zeros.
450-487	Supplemental Data 2	38	To be defined by user.
488-498	Exempt Salaries A (Box 16A of Form)	11	Enter the amount shown on box 16A of Form 499R-2/W-2PR. No negative amount. Right justified and zero fill.
499-500	Exempt Salaries Code A (Box 16A of Form)	2	Enter the Code (required if an amount is reported in box 16A) shown in box 16A of Form 499R-2/W-2PR, A, B, C, D or E. For combined Codes, only AB. If not applicable, fill with blanks.

Location	Field	Length	Specifications
501-508	Date of Birth	8	Enter the Date of Birth shown in box 1 of Form 499R-2/W-2PR. Format YYYYMMDD. If Code E is used in box 16 or 16A, this field is required. No negative amount. Right justified and zero fill.
509-512	Blank	4	Fill with blanks

Code RT - Total Record

Location	Field	Length	Specifications
1-2	Record Identifier	2	Constant "RT".
3-9	Number of RW Records	7	Enter the total number of RW records reported since the last Employer Record (Code RE). Right justified and zero fill.
10-39	Zero	30	Fill with zeros.
40-54	Social Security Wages	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justified and zero fill.
55-69	Social Security Tax Withheld	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justified and zero fill.
70-84	Medicare Wages and Tips	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justified and zero fill. The amount in this field must be equal or exceed the sum in the fields for Social Security Wages and Social Security Tips.
85-99	Medicare Tax Withheld	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justified and zero fill.
100-114	Social Security Tips	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justified and zero fill.
115-294	Zero	180	Fill with zeros.
295-309	Cost of employer-sponsored health coverage	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justified and zero fill.
310-399	Zero	90	Fill with zeros.

Location	Field	Length	Specifications
400-512	Blank	113	Fill with blanks.

Code RU - Total Record

Location	Field	Length	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 (Code RE). Right justified and zero fill.
10-24	Zero	15	Fill with zeros.
25-39	Uncollected Employee Tax on Tips	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justified and zero fill.
40-129	Zero	90	Fill with zeros.
130-144	Blank	15	Fill with blanks.
145-354	Blank	210	Fill with blanks.
355-369	Wages Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justified and zero fill.
370-384	Commissions Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justified and zero fill.
385-399	Allowances Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justified and zero fill.
400-414	Tips Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justified and zero fill.
415-429	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justified and zero fill.

Location	Field	Length	Specifications
430-444	Puerto Rico Tax Withheld	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justified and zero fill.
445-459	Governmental Retirement Fund	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justified and zero fill.
460-489	Zero	30	Fill with zeros.
490-512	Blank	23	Fill with blanks.

Code RV - State Total Record

Location	Field	Length	Specifications
1-2	Record Identifier	2	Constant "RV" .
3-12	Employer Phone Number	10	Enter the employer phone number, e.g., "7879999999". Otherwise, fill with zeros.
13-17	Access Code	5	Enter the Access Code assigned by the Department of the Treasury to the employer. Left justified and fill with blanks.
18-32	Blank	15	Fill with blanks or zeros.
33-47	Reimbursed Expenses and Fringe Benefits	15	Enter the total for all State Records (Code RS) reported since the last Employer Record (Code RE). Right justified and zero fill.
48-62	Contributions to Qualified Plans (CODA PLANS)	15	Enter the total for all State Records (Code RS) reported since the last Employer Record (Code RE). Right justified and zero fill.
63-77	Exempt Salaries	15	The sum of the Exempt Salaries field (Box 16), (RS State Record, positions 431-441) and Exempt Salaries field (Box 16A), (RS State Record, positions 488-498). Right justified and zero fill.
78-92	Uncollected Social Security Tax on Tips	15	Enter the total for all State Records (Code RS) reported since the last Employer Record (Code RE). Right justified and zero fill.
93-107	Uncollected Medicare Tax on Tips	15	Enter the total for all State Records (Code RS) reported since the last Employer Record (Code RE). Right justified and zero fill.
108-122	Charitable Contributions	15	Enter the total for all State Records (Code RS) reported since the last Employer Record (Code RE). Right justified and zero fill.

Location	Field	Length	Specifications
123-137	Contributions to the Save and Double your Money Program	15	Enter the total for all State Record (Code RS) reported since the last Employer Record (Code RE). Right justified and zero fill.
138-512	Blank	375	Fill with blanks.

Code RF - Final Record

Location	Field	Length	Specifications
1-2	Record Identifier	2	Constant "RF" .
3-7	Blank	5	Fill with blanks.
8-16	Number of RW Records	9	Enter the total number of Code RW records reported on the entire file. Right justified and zero fill.
17-512	Blank	496	Fill with blanks.

APPENDIX A: EXAMPLES OF RECORD SEQUENCE

Example 1: Submitter with 1 Employer

RA	Submitter	
RE	Employer	
RW	Employee	#1
RO	Employee	#1
RS	Employee	#1
RW	Employee	#2
RO	Employee	#2
RS	Employee	#2
RT	Total Record-	Employer
RU	Total Record-	Employer
RV	Total Record-	Employer
RF	Final Record	

Example 2: Submitter with 3 Employers

RA	Submitter	
RE	Employer	#1
RW	Employee	#1
RO	Employee	#1
RS	Employee	#1
RW	Employee	#2
RO	Employee	#2
RS	Employee	#2
RT	Total Record-	Employer #1
RU	Total Record-	Employer #1
RV	Total Record-	Employer #1
RE	Employer	#2
RW	Employee	#1
RO	Employee	#1
RS	Employee	#1
RW	Employee	#2
RO	Employee	#2
RS	Employee	#2
RT	Total Record-	Employer #2
RU	Total Record-	Employer #2
RV	Total Record-	Employer #2
RE	Employer	#3
RW	Employee	#1

RA	Submitter	
RO	Employee	#1
RS	Employee	#1
RW	Employee	#2
RO	Employee	#2
RS	Employee	#2
RT	Total Record-	Employer #3
RU	Total Record-	Employer #3
RV	Total Record-	Employer #3
RF	Final Record	

APPENDIX B: POSTAL ABBREVIATIONS AND NUMERIC CODES

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 México	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 Code RS State Wage Record only**

I. Territories and Possessions	II. Abbreviation	III. Military Post Offices (Formerly APO and FPO)	IV. Abbreviation
American Samoa	AS	Alaska and 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 Island	VI		

APPENDIX C: COUNTRY CODES

Country	Code
Afghanistan	AF
Akrotiri Sovereign Base Area	AX
Albania	AL
Algeria	AG
Andorra	AN
Angola	AO
Anguilla	AV
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
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

Country	Code
Canada	CA
Cape Verde	CV
Cayman Islands	CJ
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)	CF
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 Island	EU
Falkland Islands (Islas Malvinas)	FK
Faroe Islands	FO
Fiji	FJ

Country	Code
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
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

Country	Code
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
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

Country	Code
Monaco	MN
Mongolia	MG
Montenegro	MJ
Montserrat	MH
Morocco	MO
Mozambique	MZ
Nambia	WA
Nauru	NR
Navassa Island	BQ
Nepal	NP
Netherlands	NL
New Caledonia	NC
New Zealand	NZ
Nicaragua	NU
Níger	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
Qatar	QA
Reunion	RE
Romania	RO
Russia	RS
Rwanda	RW
St Barthelemy	TB
St Helena	SH
St Kitts and Nevis	SC

Country	Code
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	RB
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 the South Sandwich Islands	SX
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	TT
Togo	TO
Tokelau	TL
Tonga	TN
Trinidad and Tobago	TD
Tromelin Island	TE

Country	Code
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
Uzbekistán	UZ
Vanuatu	NH
Vatican City	VT

Country	Code
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

APPENDIX D: GLOSSARY

ASCII (American Standard Code for Information Interchange) - One of the acceptable character sets used for electronic processing of data.

BYTE - A computer unit of measure; one byte contains eight bits and can store one character.

CHARACTER - A letter, number or punctuation symbol.

CHARACTER SET - A group of unique electronic definitions for all letters, numbers and punctuation symbols; example: ASCII.

EIN - Employer Identification Number.

ESTABLISHMENT NUMBER - A four-position identifier which further distinguishes the employer reported in a Code RE record determined by the employer. It may be used to designate various store or factory locations or types of payroll when a file contains multiple Code RE records with the same EIN.

EXEMPT SALARIES CODES – **A.** Public employees' wages for overtime worked during emergency situations under Act 324-2004; **B.** Income from overtime worked by a Puerto Rico Police member under Section 1031.02(a)(34) of the Code; **C.** Stipends received by certain physicians during the internship period under Section 1031.02(a)(9) of the Code; **D.** Compensation paid to an eligible researcher or scientist for services rendered under Section 1031.02(a)(26) of the Code; **E.** Salary not over \$40,000 per year under Section 1031.02(a)(36) of the Code (Employees between ages of 16 and 26); or **F.** Vacation and sick leave liquidation payment under Act 211-2015 (Early retirement), (For PR Governmental employees only).

FILE - Each file must begin with a Code RA record and end with a Code RF record.

FORM 499R-2/W-2PR - Withholding Statement.

FORM 499R-2c/W-2cPR - Corrected Withholding Statement.

IRS - Internal Revenue Service.

MMW2PR-1 - Specifications for Electronic Filing Reporting of Annual Puerto Rico W-2 Information.

SSA - Social Security Administration.

SSN - Social Security Number.

SUBMITTER - Person, organization, or reporting representative submitting a file to the Department of the Treasury.

STATUTORY EMPLOYEE INDICATOR - An indicator used whenever an employee's remuneration is subject to Social Security and Medicare withholding but not to Federal income tax withholding.

THIRD-PARTY SICK PAY INDICATOR - An indicator used whenever a third-party sick pay payers files a W-2 for an insured's employee or an employer reporting sick pay payments made by a third party.