

**Government of Puerto Rico
Department of the Treasury**

PUBLICATION 21-01

**DEVELOPER GUIDE
FORM 499R-2/W-2PR (COPY A)**

**ELECTRONIC FILING REQUIREMENTS
FOR TAX YEAR 2021**

**Analysis and Programming Division
Rev. October 6, 2021
EFW2PR**



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Department of the Treasury Tax System: SURI

Since December 10, 2018, all transactions related to withholding taxes are managed electronically through our Internal Revenue Integrated System, also known as SURI, for its Spanish acronym. SURI is the online tax program portal of the Department of Treasury (“Department”) that incorporates all taxes administered by the Department into an integrated system.

Following is a summary of the implementation phases of SURI:

Phase	Tax Types	Rollout Date
Rollout 1 (Completed)	<ul style="list-style-type: none"> <i>Sales and Use Tax (“SUT”)</i> <i>Subtitles D and DDD of the Puerto Rico Internal Revenue Code of 2011, as amended (“Code”)</i> 	<i>Phase completed by</i> <i>November 1, 2016</i>
Rollout 2 (Completed)	<ul style="list-style-type: none"> <i>Withholding at Source</i> <i>Subchapter B of Chapter 6 of Subtitle A of the Code</i> <i>Inheritance and Gift Tax</i> <i>Subtitle B of the Code</i> <i>Excise Tax, Alcoholic Beverage Tax and Licenses</i> <i>Subtitles C and E of the Code</i> 	<i>Phase completed by</i> <i>December 10, 2018</i>
Rollout 3 (Completed)	<ul style="list-style-type: none"> <i>Income Tax</i> <i>Subtitle A of the Code</i> 	<i>Phase completed by</i> <i>February 24, 2020</i>

IMPORTANT INFORMATION

Purpose of this Publication	To provide the electronic transfer filing instructions for Form 499R-2/W-2PR Copy A (W-2) using the EFW2PR format.
Users of this Publication	Employers submitting Form 499R-2/W-2PR by text file.
Mandatory Electronic Filing	You must file all employee wages records electronically through SURI using EFW2PR format.
Due Date	Wage records for tax year 2021 are due January 31, 2022 .
Register Online	If you do not have an account in SURI, you must register. If you do have an account, you must update your registration for withholding, if applicable. To do either, access https://suri.hacienda.pr.gov .
Multiple Form 499R-2/W-2PR	SURI will accept only one (1) original file (form) per employer, per employee, per tax year. The employer should report in one filed form all the amount paid during the same tax period to each employee. Any corrections must be reported in Form 499R-2c/W-2cPR.
Control Number	The employer will generate and assign control numbers for withholding forms. Control numbers must be 9 digits and must be unique for the employer, form type, and tax year. <i>Note: Please refer to Filing Reminders Section, Part II for more information.</i>
Provide to your Employee	The employer is responsible for providing the employee a copy of the form within the next 7 calendar days, counted from the due date established by the Code for its filing with the Department. Also, the employer has the option to provide an electronic copy, as long as the employer complies with the requirements established in Internal Revenue Circular Letter No. 16-11.
You Must Keep	You must keep one (1) record for each employee for a minimum of 10 years.
Rejected Submissions	Files will be rejected if they do not meet the technical specifications outlined in this publication.
File Early	You must submit a compliant and error free file by the due date. We suggest you file early to allow time to correct any errors should your submission be rejected.
Penalties will Apply	Penalties for each form will be applied if you fail to file by the due date.

File Processing Timeframe

Submissions are processed in batch at the end of every business day. Confirmation will be sent once processing is complete.

Confirmation Number

Once your submission has been processed (after nightly batch), you will receive a notification that the filing confirmation is ready to be viewed in SURI. You will receive a confirmation number for your submission that is 10 digits long preceded by a letter. Your confirmation number will consist of 11 characters.

WHAT IS NEW?

I. New Box on Form

1. **Box for – Employer’s E-mail;** (RE Employer Record, positions 279-318) - The email to be included in this box shall relate to the contact area responsible of preparing and/or issuing this form.

II. Modified Fields

1. **Boxes A and E indicate if the remuneration includes payments to the employee for the following services:**
 - a. **(Box A) – “Qualified physician under Act 14-2017” name changed to “Qualified physician (See instructions)”;** (RS State Record, position 150).
 - b. **(Box E) – “Health professionals under CC 20-01 (See instructions)” name changed to “Health professionals (See instructions)”;** (RS State Record, position 445).

Note: For additional information, refer to the instructions of Form 499R-2/W-2PR and the record layouts included in this publication.

2. RE - Employer Record

- a. **Agent Indicator Code;** (RE Employer Record, position 7) - Two (2) codes were added, **1= Agent** (Approved by IRS), **2= Common Paymaster** and **3= Agent**.
- b. **Employer Contact Phone Number** is required; (RE Employer Record, positions 249-263).
- c. **Employer Contact Email** is required; (RE Employer Record, positions 279-318).
- d. **Blank** (RE Employer Record, positions 319-512) - Fill with blanks.

3. RS – State Record

- a. **Others - Indicator;** (RS Employer Record, position 152) – Modified to three (3) codes,
 - i. **Code “1”** Services rendered by an employee outside the course of the employer's trade or business, in any calendar quarter, and whose remuneration is more than \$875 and such services are rendered by an

individual who is regularly employed by said employer to render such services,

- ii. **Code “2”** Compensation or indemnification received by an employee due to dismissal, without the need to determine their just cause, up to a maximum amount equivalent to the compensation that the employee could receive under Act No. 80 of May 30, 1976, or under a dismissal compensation agreement between the employer and employee, and
- iii. **Code “3”** Any other service required by the Department through regulations, administrative determination or circular letter, in which case you must indicate the salary payment concept.

- b. **Others - Concept Description;** (RS Employer Record, positions 153-192) - If Code “3” is entered for Payment for Other Service Indicator field, use this field to indicate the payment concept.

III. Additions and Changes

- 1. **Box F “Indicates if the remuneration includes payments to the employee for”:**

- **(Box F) Others - Indicator (additional instructions information for indicator included);** For purposes of item (F) - Others, you must select from the following options:
 - **(1)** services rendered by an employee outside the course of the employer's trade or business, in any calendar quarter, and whose remuneration is **more than \$875 and such services are rendered by an individual who is regularly employed by said employer to render such services;**
 - **(2)** compensation or indemnification received by an employee due to dismissal, without the need to determine their just cause, up to a maximum amount equivalent to the compensation that the employee could receive under Act No. 80 of May 30, 1976, or under a dismissal compensation agreement between the employer and employee; or
 - **(3)** any other service required by the Department through regulations, administrative determination or circular letter, in which case you must indicate the salary payment concept.

2. Exempt Salaries:

- **Code J – (additional instructions information included);** Payments to professionals regarding hard-to-fill positions under Section 2022.03(a) of the Puerto Rico Incentives Code. **On the other hand, payments reported under Code J correspond to the salaries and benefits paid to a Professional Regarding Hard-to-Fill Positions in excess of \$100,000 that are totally exempt from the payment of income tax, including the alternate basic tax. To report payments under this Code J, the professional regarding hard-to-fill positions will have to fill a full-time position in an Exempt Business with a valid Decree, as provided by the Puerto Rico Incentives Code. In addition, to qualify for this benefit, the professional regarding hard-to-fill positions will not be able to benefit from the provisions of Sections 2022.01 and 2022.02 of the Puerto Rico Incentives Code, nor hold a decree under Act 22-2012, as amended.**

3. The **Social Security Wage** Base for Tax Year 2021 **cannot exceed \$142,800.**
4. The **Contributions to CODA PLANS** cannot exceed **\$26,000.**

IV. Filing for Previous Years

Filings from 2014 to 2020 must be made in SURI using the appropriate filing requirements for the specific tax year of the submission. Publications for each tax year are available on Hacienda's website (www.hacienda.pr.gov) in the "*Patronos y Agentes Retenedores*" section. Control numbers for previous year submissions must be assigned by the employer. Control numbers should consist of nine (9) digits and cannot be repeated for the same employer, form type, and tax year.

FILING REMINDERS

The Department is not responsible for the method or program used to file the forms (programs of any service provider).

I. Confirmation Number

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). The file must first be uploaded, submitted and processed to obtain the confirmation number from SURI.

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

Formulario Form 499R-2/W-2PR Rev. 06.21		GOBIERNO DE PUERTO RICO - GOVERNMENT 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			7. Sueldos - Wages	20. Total Sueldos Seguro Social Social Security Wages
1. Nombre - First Name			8. Comisiones - Commissions	21. Seguro Social Retenido Social Security Tax Withheld
Apellido(s) - Last Name(s)			9. Concesiones - Allowances	22. Total Sueldos y Pro. Medicare Medicare Wages and Tips
Dirección Postal del Empleado - Employee's Mailing Address			10. Propinas - Tips	23. Contrib. Medicare Retenida Medicare Tax Withheld
Fecha de Nacimiento: Día ____ Mes ____ Año ____ Date of Birth: Day ____ Month ____ Year ____			11. Total = 7 + 8 + 9 + 10	24. Propinas Seguro Social Social Security Tips
2. Nombre y Dirección Postal del Patrono Employer's Name and Mailing Address			12. Gastos Reemb. y Beneficios Marginales Reimb. Expenses and Fringe Benefits	25. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips
Número de Teléfono del Patrono Employer's Telephone Number			13. Cont. Retenida - Tax Withheld	26. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips
Correo Electrónico del Patrono Employer's E-mail			14. Fondo de Retiro Gubernamental Governmental Retirement Fund	
Fecha Cese de Operaciones: Día ____ Mes ____ Año ____ Cease of Operations Date: Day ____ Month ____ Year ____			15. Aportaciones a Planes Calificados Contributions to CODA PLANS	
Número Confirmación de Radicación Electrónica Electronic Filing Confirmation Number			16. Salarios Exentos (Ver instrucciones) Exempt Salaries (See instructions) Código/Code	
Número Control - Control Number			17. Código/Code	
Fecha de radicación: 31 de enero - Filing date: January 31			18. Código/Code	
Año: 2021			19. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Save and Double your Money Program	

II. Control Numbers

The Department does not assign control numbers via text file. The control number will be assigned by the employer on submission. This number must consist of nine digits and cannot be repeated for the same employer, same form type, and same tax year. **Starting tax year 2019 the sequence from 900000000 to 999999999 will be reserved only for the use of the Department for all other submissions, excluding text file submissions.**

III. Substitute Forms

Authorization is required to prepare substitute forms of the W-2. Authorization must be requested from the Forms and Publications Division no later than **November 15, 2021**. You may contact the Forms and Publications Division sending an email to forms@hacienda.pr.gov.

IV. Filing Deadline

If you are not able to file by the January 31, 2022 due date, you may request a 30-day extension through SURI using 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)"*. All extensions must be requested prior to the filing due date. Any extension filed after January 31, 2022 will be rejected. This extension can only be filed and submitted electronically. Paper submissions via fax, mail or any other method will not be accepted or considered as filed.

Note: The request for extension will be available in SURI after January 1, 2022 and must be submitted through SURI on or before January 31, 2022. If you do not request and submit this extension, any filing submitted after the due date will be subject to penalties imposed by Sections 6041.04, 6041.08 and 6041.11 of the Code.

V. Representative

Representatives filing on behalf of an employer need to be registered in SURI and be authorized by the employer to access the taxpayer's account. For more information please refer to Internal Revenue Circular Letter No. 18-16 available at www.hacienda.pr.gov. Once authorized, the representative will be able to submit files via the employer's SURI account.

CHECKLIST TO AVOID COMMON MISTAKES

- ☐ **File early** to avoid late submission penalties. Submissions filed with errors will be rejected and not considered as filed.
- ☐ Verify each Form 499R-2/W-2PR has a printed control number. The control number must be entered in the "Control Number" field, location 356-364 in the State Record (Code RS record).
- ☐ The number sequence from 900000000 to 999999999 were not used since the same is reserved for the Department's purposes only, as instructed in this publication.
- ☐ **One (1) form per employee** was used to report the total amount paid during the same tax period to each employee.
- ☐ Verify each Form 499R-2/W-2PR has a printed confirmation number. This confirmation will be provided by SURI after the filing process is complete. The number will consist of ten digits starting with a letter. Your confirmation number will consist of 11 characters (1 letter and 10 digits). Printed forms without the corresponding confirmation number are not considered as filed. Please be aware that the confirmation number will not be available until after the submission is processed. Submissions are processed in batch at the end of every business day.
- ☐ The confirmation number must match the confirmation number printed on Form 499R-2/W-2PR, including all information reported.
- ☐ Verify that the correct tax year is entered in the Code RE record (Employer Record), location 3-6.
- ☐ Verify the complete name and address of the employee is entered in the Code RW record (Employee Wage Record), locations 12 to 142.
- ☐ The "Tax Jurisdiction Code" field, location 220, in the Code RE record (Employer Record) relates to the employee's location, not the employers. Puerto Rico employees have a Tax Jurisdiction Code of "P".
- ☐ Remember that all number or currency fields must be filled with all zeros if no amount is applicable. Decimals, commas, positive/negative signs, or any other types of punctuation are not allowed in any of the number or currency fields.
- ☐ Be sure to enter a unique value in the "Control Number" field for each Code RS record (State Record), location 356-364.
- ☐ Verify the tax withheld amount does not exceed the wages informed on the W-2.
- ☐ Verify that the contributions to CODA PLANS does not exceed \$26,000.

- ☐ 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.
- ☐ Remember that all of the currency total 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 the related currency fields in the Code RW record (Employee Wage Record), Code RO record (Employee Wage Record) and Code RS record (State Record).
- ☐ The record length for the submission is 512 bytes.
- ☐ Make sure that the file submitted is complete. Record types RA through RF are all required.
- ☐ Each line in the file must end with a CR - Carriage Return followed by LF - Line Feed placed immediately following character position 512.
- ☐ Do not create a file that contains any data after the Final Record (Code RF record).
- ☐ All Code RE records (Employer Record) included must be for the SAME TAX YEAR. Please note that files uploaded in SURI are limited to one RE record per submission.
- ☐ Verify the complete name and address of the submitter is entered in the Code RA (Submitter) record, locations 217 to 350.
- ☐ Verify the appropriate contact information (name and phone number) for the submitter is entered in Code RA (Submitter) record, locations 396 to 442. For the SSA it is required that the submitter's e-mail address be entered as well in locations 446-485.
- ☐ 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).
- ☐ Reimbursed Expenses includes Fringe Benefits (RS State Record, location 387-397) and (RV State Total Record, location 33-47).

FREQUENTLY ASKED QUESTIONS

1. **What should I do if I am a new employer?**

After December 10, 2018, any new employers must register in SURI. To register, click the “Register for SURI” link available on the SURI homepage <https://suri.hacienda.pr.gov> and complete the necessary information. If you are an existing employer registered with the Department but do not have an account in SURI, you must register as an existing employer and create a username and password to access your existing withholding account information in SURI.

2. **What if I send you W-2s in paper?**

Paper submissions will not be accepted or considered as filed. Any paper submissions will be penalized by the Department.

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

If you do not follow the filing instructions and layout defined in this publication your submission will be rejected. Late filing due to errors will be subject to penalties.

4. **How may I send you my W-2 information using the EFW2PR format?**

Submissions must be done electronically. Please remember that the Social Security Administration (SSA) **only accepts electronic transmissions** (i.e., Electronic File Upload or Electronic Data Transfer).

5. **Is this the only option to electronically file the W-2s?**

No, employers can manually file up to 2,000 W-2PR forms in SURI. Employers who manually submit via SURI can request that the system generate a file that can be used to submit to the SSA. The Department does not guarantee the accuracy of the information provided by the employer and is not responsible should the submission be rejected by the Social Security Administration. The employer is responsible to submit the file to the SSA.

6. **Where may I submit my W-2 file?**

The W-2 file can be uploaded in SURI under the Wages Withholding account according to the specifications provided in this publication.

7. **Does SURI validate the accuracy of my W-2 file?**

Yes, SURI will validate both the format and content of the file as part of the upload and submission process. SURI will not allow files that do not meet the specifications of this publication to be submitted for processing.

If you would like to test the accuracy of your file prior to submission, you may use the test software provided by the Social Security Administration. The AccuWage test tool is accessible at the following URL:

<https://www.ssa.gov/employer/accuwage/index.html>

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

This software identifies many, but not all, wage submission format errors. While the file may still be rejected by the SSA or the Department, the likelihood of this will be greatly reduced.

9. How can I obtain the 2021 PDF layout of Form W-2?

You may contact the Forms and Publications Division sending an email to forms@hacienda.pr.gov.

10. What are the options available to submit the W-2 file?

Each employer is limited to one original W-2 file submission per tax year. To submit additional W-2s that were not included in the original file, the employer must submit a second file containing all of the original forms from the first submission in addition to the ones that are being added. If resubmitting, verify that the proper value is recorded in the "Resub Indicator" field in the Code RA (Submitter) Record, location 29.

11. What if you cannot process my W-2 file?

SURI will validate the format and accuracy of the file at the time of the electronic submission to ensure proper processing.

12. What should I do if I receive an error message when uploading my W-2 file?

Review the error message provided by SURI and apply the appropriate correction to the file. Once corrected, re-upload in SURI and complete the submission. The Department will soon be issuing Publication 21-04 (*Manual de Referencia Errores al Comprobante de Retención W-2 Año 2021*) in our Department's web page (www.hacienda.pr.gov), under the Publications section.

13. 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.

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

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

15. How are Exempt Salaries Code reported?

Reporting 1 Code:

- One Code with the corresponding amount in Box 16.
- Box 17 must be left blank.
- Box 18 must be left blank.

Reporting 2 Codes:

- One Code with the corresponding amount in Box 16. If you need to report code **E** or **F**, it must be reported in Box 16 only.
- One Code (A, B, C, D, G, H, I or J) with the corresponding amount in Box 17.
- Box 18 must be left blank.
- Do not repeat the same code in any field.

Reporting 3 Codes:

- One Code with the corresponding amount in Box 16. If you need to report code **E** or **F**, it must be reported in Box 16 only.
- One Code (A, B, C, D, G, H, I or J) with the corresponding amount in Box 17.
- One Code (A, B, C, D, G, H, I or J) with the corresponding amount in Box 18.
- Do not repeat the same code in any field.

Reporting 4 Codes:

- One Code with the corresponding amount in Box 16. If you need to report code **E** or **F**, it must be reported in Box 16 only.
- One Code (A, B, C, D, G, H, I or J) with the corresponding amount in Box 17.
- Two combined Codes (AB, BG, AG, AH, BH or GH) with the corresponding combined total amount in Box 18.
- Do not repeat the same code in any field.

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

If you have filed a W-2 with the Department that needs to be corrected, you must complete and file Form 499R-2c/W-2cPR according to Publication 21-02 "Form 499R-2c/W-2cPR Electronic Filing Requirements for Tax Year 2021".

Employers may also manually file Form 499R-2c/W-2cPR in SURF for tax years 2014 to 2021 provided that they have already filed the W-2PR Forms (regardless of the program used to file). The Department will not issue control numbers for submissions of W-2c's for prior tax years.

To delete a W-2 form that has already been filed, you must file Form 499R-2c/W-2cPR with a zero amount in "Column B" for every Box in which an amount was reported in "Column A" based on the data reported on the original W-2 form filed. You must also

indicate the difference as a negative amount in "Column C". Please refer to Publication 21-02: Form 499R-2c/W-2cPR Electronic Filing Requirements for Tax Year 2021 available at www.hacienda.pr.gov for more details.

For duplicates, just reprint the W-2 form.

17. 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 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 2021 Publication.**

18. What must I do if I ceased my business?

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

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

Yes.

FILE DESCRIPTION

General

What records are optional in an EFW2PR file and which ones are required?

There are no optional records.

ALL OF 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 in the file.
- Only one submitter record is allowed per submission.
- Ensure that the address values are specific enough to allow proper communication with the submitter.

Employer Record: (Code RE record)

- Only one employer record is allowed per file submission in SURI.
- Generate a new record each time you change an employer.

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

- One Code RW record, one Code RO record, and one Code RS record must be included for each employee.

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

- One Code RT record, one Code RU record, and one Code RV record must be included for each Code RE record.

Final Record: (Code RF record)

- Must be the last record line in the file.
- Only one final record is allowed per submission.
- Do not create a file that contains any data recorded after the Code RF record.

RECORD SPECIFICATIONS

General

What characters 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 may I use?

- Use alphabetic upper-case letters (without accentuation) for all fields other than the "Contact E-Mail" field in the Code RA record (Submitter Record).
- For the "Contact E-Mail" 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).
- Implied decimal in the last two positions. (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 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 or individual that can be contacted by the Department for any issues or concerns with the submission.

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, RO, and RS Employee Wage Records?

Each record reports employee income and tax data to the Department.

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

Each record reports the totals from all of the 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 included in the file and signifies 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 delimiter (CR - Carriage Return followed by LF - Line Feed) at end of the record placed immediately following character position 512.**

Do you accept test files?

- No.

ASSISTANCE

Technical Questions

If you have technical questions related to development, programming, or reporting please submit them through **SURI** under “**I Want To**” - “**Send a Message**”. There is also additional information and instructions available in SURI under “Need Assistance” – “Video Tutorials”.

Tax Related Questions

For general tax questions you may contact the Department at (787) 622-0123, Monday through Friday from 8:00 a.m. to 4:30 p.m. Otherwise, you should contact your independent tax advisor.

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	Length	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 submitter name. 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	Length	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	Length	Specifications
423-437	Contact Phone Number	15	<p>Enter the contact's telephone number (including the area code). Left justified and fill with blanks.</p> <p>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.</p>
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	40	Enter the contact's electronic mail 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	<p>Enter one of the following codes to indicate who prepared this file:</p> <p>"A" = Accounting Firm "L" = Self-Prepared "S" = Service Bureau "P" = Parent Company "O" = Other</p> <p>NOTE: If more than one code applies, use the one that best describes who prepared this file.</p>
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	<p>Enter "1", "2" or "3" for Agent. Otherwise, fill with a blank. See question 17 on page 16.</p> <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>Note: If more than one code applies, use the one that best describes your status as an agent. Otherwise, fill with a blank.</p>
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.

Location	Field	Length	Specifications
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.
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.

Location	Field	Length	Specifications
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>
219	Employment Code	1	<p>Enter the appropriate code:</p> <p>"A" = Agriculture Form 943 "H" = Household Schedule H "M" = Military Form 941 "X" = Railroad CT-1 "F" = Regular Form 944 "R" = Regular (All others) Form 941 "Q" = Medicare Qualified Government Employment Form 941</p>
220	Tax Jurisdiction Code	1	<p>If applicable, enter the appropriate code:</p> <p>"N" = Northern Mariana Islands "S" = American Samoa "V" = Virgin Islands "P" = Puerto Rico "G" = Guam</p> <p>Otherwise, fill with blanks.</p>
221	Third-Party Sick Pay Indicator	1	<p>Enter "1" for a sick pay indicator. Otherwise, enter "0".</p>
222-248	Employer Contact Name	27	<p>Enter the name of the employer's contact. 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. Required. Example: 1232345678 Left justify and fill with blanks.</p>

Location	Field	Length	Specifications
264-268	Employer Contact Phone Extension	5	Enter the employer's contact telephone extension with numeric values only. Do not use any special characters. Example: 12345 Left justify and fill with blanks.
269-278	Employer Contact Fax Number	10	If applicable, enter the employer's contact fax number with numeric values only (including area code). Do not use any special characters. Example: 1232345678. Otherwise, fill with zeros.
279-318	Employer Contact E-Mail	40	Enter the employer's contact E-Mail address. This field may be upper and lower case. If you are providing an Employer Contact E-Mail address, then the rules for entering a valid E-Mail address for SSA's purposes are as follows: (Required) <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, www.iana.org/domains/root/db). (For a complete list of acceptable characters, see Appendix D). • Must not contain characters other than alphanumeric, hyphens or periods to the right of the @ symbol.

Location	Field	Length	Specifications
			<ul style="list-style-type: none"> • 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: (~!#\$%^&*_{} ?'\-=/).
319-512	Blank	194	Fill with blanks.

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	<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>
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 (\$142,800 for Tax Year 2021). 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 \$8,853.60 for Tax Year 2021 . 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 (\$142,800 for Tax Year 2021) . 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.
474-484	Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement	11	No negative amounts. Right justified and zero fill.
485	Blank	1	Fill with a blank. Reserved for SSA use.
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 in Box 25 of Form 499R-2/W-2PR) and the Uncollected Medicare Tax (amount shown in Box 26 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 in 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 in 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 in 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 in 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 in 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 in 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 in 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	Qualified Physician	1	If remuneration includes payments to the employee for Services rendered by a qualified physician under Act 14-2017 or Act 60-2019 enter "1", otherwise fill with a blank.
151	Domestic Services Indicator	1	If remuneration includes payments to the employee for Domestic services enter "1", otherwise fill with a blank.
152	Others Indicator	1	If remuneration includes payments to the employee for Other services enter: "1" - Services rendered outside the course of the employer's trade or business. "2" - Compensation or indemnification received by an employee due to dismissal. "3" - Other. Otherwise fill with a blank.
153-192	Other Concept Description	40	If "3" is entered for Payment for Other Services Indicator field, use this field to indicate the payment concept.
193	Agricultural Labor Indicator	1	If remuneration includes payments to the employee for Services rendered in agricultural labor enter "1", otherwise fill with a blank.
194	Minister of a Church or Member of a Religious Order Indicator	1	If remuneration includes payments for Services rendered by a minister of a church or by a member of a religious order enter "1", otherwise fill with a blank.
195-205	Charitable Contributions	11	Enter the amount shown in Box 6 of Form 499R-2/W-2PR. No negative amount. Right justified and zero fill.

Location	Field	Length	Specifications
206-216	Contributions to the Save and Double your Money Program	11	Enter the amount shown in Box 19 of Form 499R-2/W-2PR. No negative amount. Right justified and zero fill.
217-231	Zero	15	Fill with zeros.
232-242	Exempt Salaries B (Box 18 of Form)	11	Enter the amount shown in Box 18 of Form 499R-2/W-2PR. No negative amount. Right justified and zero fill.
243-244	Exempt Salaries B Code (Box 18 of Form)	2	Enter one single Code A, B, C, D, G, H, I or J. For two codes enter AB, BG, AG, AH, BH or GH. If you need to report code E or F, you must do so in Box 16. A Code is required if an amount is reported in Box 18 (shown in Box 18 of Form 499R-2/W-2PR). For combined Codes, use Box 16 or 17. Do not repeat the same Code in any field. If not applicable, fill with blanks.
245-273	Blank	29	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 a unique control number of 9 digits for Form 499R-2/W-2PR. Do not use sequence between 900000000 to 999999999. 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 in Box 15 of Form 499R-2/W-2PR. This amount should NOT EXCEED \$26,000 for Tax Year 2021. No negative amount. Right justified and zero fill.

Location	Field	Length	Specifications
387-397	Reimbursed Expenses and Fringe Benefits	11	Enter the amount shown in 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 in Box 25 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 in Box 26 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 (Box 16 of Form)	11	Enter the amount shown in Box 16 of Form 499R-2/W-2PR. No negative amount. Right justified and zero fill.
442	Exempt Salaries Code (Box 16 of Form)	1	Enter one single Code A, B, C, D, E F, G, H, I or J where it is required if an amount is reported in Box 16 (shown in Box 16 of Form 499R-2/W-2PR). For combined Codes, use Box 17 or 18. Do not repeat the same Code in any field. If not applicable, fill with a blank.
443-444	Blank	2	Fill with blanks or zeros.
445	Health Professionals	1	If remuneration includes payments to the employee for Services rendered by a health professional under CC 20-1 enter "1", otherwise fill with a blank.
446-447	Blank	2	Fill with blanks or zeros.
448-470	Foreign State/Province	23	If applicable, enter the employee's foreign State/province. Left justify and fill with blanks. Otherwise, fill with blanks.

Location	Field	Length	Specifications
471-485	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
486-487	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 employer's applicable country code (see Appendix C).</p>
488-498	Exempt Salaries A (Box 17 of Form)	11	Enter the amount shown in Box 17 of Form 499R-2/W-2PR. No negative amount. Right justified and zero fill.
499	Exempt Salaries Code A (Box 17 of Form)	1	Enter one single Code A, B, C, D, G, H, I or J. If you need to report code E or F, you must do so in Box 16. A Code is required if an amount is reported in Box 17 (shown in Box 17 of Form 499R-2/W-2PR). For combined Codes, use Box 16 or 18. Do not repeat the same Code in any field. If not applicable, fill with a blank.
500	Blank	1	Fill with a blank.
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 17, 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
400-414	Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill.
415-512	Blank	98	Fill with blanks. Reserved for SSA use.

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.
13-32	Blank	20	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), Exempt Salaries A field (Box 17), (RS State Record, positions 488-498), and Exempt Salaries B field (Box 18), (RS State Record, positions 232-242). 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.
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.

Location	Field	Length	Specifications
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
RO	Employee	#1

RA	Submitter	
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:

- **Code A** - Public employees' wages for overtime worked during emergency situations under Act 324-2004;
- **Code B** - Exempt income paid to a Puerto Rico Police member under Section 1031.02(a)(34) of the Code;
- **Code C** - Stipends received by certain physicians during the internship period under Section 1031.02(a)(9) of the Code;
- **Code D** - Compensation paid to an eligible researcher or scientist for services rendered under Section 1031.02(a)(26) of the Code or under Section 2022.05 of the Puerto Rico Incentives Code;
- **Code E** - Salary not over \$40,000 per year under Section 1031.02(a)(36) of the Code;
- **Code F** - Vacation and sick leave liquidation payment to public employees under Act 211-2015;
- **Code G** - Disaster payments declared exempt by the Governor of Puerto Rico or the President of the United States under Section 1031.01(b)(16) of the Code;
- **Code H** - Payments to public employees under the Voluntary Transition Program, according to AAFAF's valid Administrative Orders;
- **Code I** - Compensation or indemnification paid to an employee due to dismissal under Section 1031.01(b)(15) of the Code; or

- **Code J** - Payments to professionals regarding hard-to-fill positions under Section 2022.03(a) of the Puerto Rico Incentives Code.

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.

EFW2PR - Specifications for Electronic Filing Reporting of Annual Puerto Rico W-2 Information.

SSA - Social Security Administration.

SSN - Social Security Number.

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.

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

SURI - Internal Revenue Integrated System for Electronic Filings.

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