Government of Puerto Rico
Department of the Treasury

PUBLICATION 23-02

DEVELOPER GUIDE
FORM 499R-2c/W-2cPR

ELECTRONIC FILING REQUIREMENTS
FOR TAX YEAR 2023

Analysis and Programming Division
December 18, 2023
EFW2CPR

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IMPORTANT INFORMATION

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 for the Department of Treasury ("Department") that incorporates all taxes administered by the Department into an integrated system.

Purpose of this Publication
To provide the electronic transfer filing instructions for Form 499R-2c/W-2cPR using the EFW2CPR format.

Users of this Publication
Employers submitting Form 499R-2c/W-2cPR by text file.

Mandatory Electronic Filing
You must file all Corrected Withholding Statements electronically through SURI using EFW2CPR format.

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. To do either, access https://suri.hacienda.pr.gov.

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.
Note: Please refer to Filing Reminders Section, Part II for more information.

Provide to Your Employee
The employer is responsible for providing the employee with a paper copy of the form, or electronically, if 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 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. Modified Fields

1. **E0 – Employee Wage Record**

   a. **Direct Employment Leased**; (E0 – Employee Wage Record, position 449-449) - If the employee has been leased or assigned to work for the exempt business that is required to comply with the employment requirement under a decree, enter "1". Otherwise, fill with a blank.

   b. **Other Services Teleworker**; (E0 – Employee Wage Record, position 450-450) - If "3" is entered for Payment for Other Services Indicator field, enter: "1" - an individual who is not a resident of Puerto Rico. "2" - a trust whose beneficiary (beneficiaries), grantor(s) and trustee(s) are not residents of Puerto Rico. "3" - an estate whose deceased, heir(s), legatee(s) or executor(s) are not, or, in the case of the deceased, have been residents of Puerto Rico. "4" - a foreign entity. Otherwise, fill with a blank.

   c. **Blank;** (E0 – Employee Wage Record, position 451-550) – Fill with blanks.

II. Additions and Changes

1. **Box F indicates if the remuneration includes payments to the employee for:**

   a. **(Box F) – Direct employment;** (RS State Record, location 433-433) – services provided by a direct employee, defined as any individual resident of Puerto Rico hired by an exempt business under Section 3A(b) of Act 135-1997, Section 3A(b) of Act 73-2008 or Section 2062.01(j) of Act 60-2019, as amended, as an employee, whether full-time, part-time or temporary, to participate directly in the activities covered by a tax exemption decree, including employees of other employers or other persons who have been leased or assigned to the exempt business, provided that said assigned or leased employees are not counted by their employers or other persons to meet the employment requirement under any decree, in accordance with the terms of the decree of the exempt business and as reported by the exempt business annually to the Puerto Rico Business Incentives Office in the annual report required by Section 6020.10 of Act 60-2019 and/or any other informative return required by the Secretary of the Treasury. Include the total hours worked by the direct employee during the year, and in the case of leased or assigned employees, the employer identification number (EIN) of the exempt business that is required to comply with the employment requirement under a decree. **Requires the following information**:

   (i) Hours worked (E0 Employee Wage Record, location 443-448).
   (ii) EIN (E0 Employee Wage Record, location 434-442).

2. Exempt Salaries Codes:

   A. Public employees' wages for overtime worked during emergency situations under Act 324-2004;
   B. Exempt income paid to a Puerto Rico Police Bureau member under Section 1031.02(a)(34) of the Code, and income paid for overtime worked by a Municipal Police member under Section 1031.02(a)(35) 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 or under Section 2022.05 of the Puerto Rico Incentives Code;
   E. Salary not over $40,000 per year under Section 1031.02(a)(37) of the Code;
   F. Vacation and sick leave liquidation payment to public employees under Act 211-2015;
   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;
   H. Payments to public employees under the Voluntary Transition Program, according to AAFAF's valid Administrative Orders;
   I. Compensation or indemnification paid to an employee due to dismissal under Section 1031.01(b)(15) of the Code; or
   J. Payments to professionals regarding hard-to-fill positions under Section 2022.03(a) of the Puerto Rico Incentives Code.

3. The **Social Security Wage** Base for Tax Year 2023 **cannot exceed $160,200.**

4. The **Contributions to CODA PLANS cannot exceed $30,000.**

Note: For additional information, refer to the instructions of Form 499R-2c/W-2cPR for taxable year 2023 and the record layouts included in this publication.

FILING REMINDERS

The Department is not responsible for the method or program used to file the 499R-2c/W-2cPR forms (programs of any service provider).

I. Confirmation Number

The Department will not accept Form 499R-2c/W-2cPR printed without the confirmation number (handwritten or typed confirmation numbers on the forms will automatically invalid 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-2c/W-2cPR:

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, <u>excluding text file submissions</u>.**

III. Substitute Forms

Authorization is required to prepare substitute forms of the W-2c. Authorization must be requested from the Forms and Publications Division. You may contact the Forms and Publications Division sending an email to <u>forms@hacienda.pr.gov</u>.

IV. 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 <u>www.hacienda.pr.gov</u>. Once authorized, the representative will be able to submit files via the employer's SURI account.

V. Filing for Previous Years

Filings from 2014 to 2022 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 <u>www.hacienda.pr.gov</u> 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.

CHECKLIST TO AVOID COMMON MISTAKES

❑ The same printed Form 499R-2c/W-2cPR ("W-2c") will be used for all purposes: to deliver a copy to the Social Security Administration, to deliver a copy to the employee and to keep a copy for your records. The Department will only accept electronic submissions via SURI.

❑ The number sequence from 900000000 to 999999999 was not used since the same is reserved for the Department's purposes only, as instructed in this publication.

❑ Verify each Form W-2c has a printed confirmation number. This confirmation will be provided by SURI after the filing process is complete. The number will consist of ten (10) 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 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.

❑ In order to file a W-2c, a W-2 must have been filed. Otherwise, it will be rejected.

❑ Make sure each data file submitted is complete. **Code SU through Code RF records are all required.**

❑ We require that each record have a record delimiter (CR - Carriage Return followed by LF - Line Feed) at end of the record and placed immediately following character position 550.

❑ All records included in the Electronic Filing must be for the **same tax year**.

❑ Make sure the file only includes information for one employer.

❑ Authorization from the Forms and Publications Division to prepare substitute forms of W-2c must be requested.

❑ Be sure to enter the tax year being corrected in the Code SU record (Submitter Record), location 3-6.

❑ Remember to enter the W-2c control number in the Code E0 record (Employee Wage Record), location 320-328. **The sequence from 900000000 to 999999999 cannot be used**. This number is not the same as the Original Control Number of the W-2 that is being corrected.

❑ Be sure to enter the original control number for the W2 being corrected in the Code E0 record (Employee Wage Record), location 329-337. If the number does not match an existing W2 submission for the employer and tax year, then the W-2c submission will be rejected.

❑ All money fields must be numeric. No decimal punctuation or high and low order signs are allowed except for amounts in the E3 record (Difference between E1 and E2 records). Remember that money fields must contain zeros if no other amount is applicable.

FREQUENTLY ASKED QUESTIONS

1. **How do I report corrected wage amounts?**

   Column a) (E1 Record Type) *"As Originally Reported"* must report all values as they were filed on the original W-2PR. If the amounts do not match the originally reported values the submission will be rejected.

   Column b) (E2 Record Type) *"Correct Information"* must report all wage values regardless of whether they are corrected or not.

   Column c) (E3 Record Type) *"Increase (Decrease)"* is to report the difference between Column **a** and Column **b**. If the value is not being corrected (value **a** is the same as value **b**) then report 0 in this field. These values may show negative amounts.

   Example:

	a) Según se Informó Originalmente / As Originally Reported	b) Información Correcta / Correct Information	c) Aumento (Reducción) (Diferencia entre a y b) / Increase (Decrease) (Difference between a and b)	
5. COSTO DE CUBIERTA DE SALUD AUSPICIADA POR EL PATRONO / Cost of Employer - Sponsored Health Coverage	0.00	500	500	
6. DONATIVOS / Charitable Contributions	0.00	500	500	
7. SUELDOS / Wages	741,365.00	741,365.00	0.00	(When no correction needed)
8. COMISIONES / Commissions	0.00	5,415.00	5,415.00	(Amount correction)
9. CONCESIONES / Allowances	0.00	5,412.00	5,412.00	(Amount correction)
10. PROPINAS / Tips	0.00	5,415.00	5,415.00	(Amount correction)
11. TOTAL = 7 + 8 + 9 + 10	741,365.00	757,607.00	16,242.00	
12. GASTOS REEMBOLSADOS Y BENEFICIOS MARGINALES / Reimbursed Expenses and Fringe Benefits	0.00	520.00	520.00	(Amount correction)
13. CONTRIBUCIÓN RETENIDA / Tax Withheld	70,000.00	70,000.00	0.00	(When no correction needed)
14. FONDO DE RETIRO GUBERNAMENTAL / Governmental Retirement Fund	0.00	520.00	520.00	(Amount correction)
15. APORTACIONES A PLANES CUALIFICADOS / Contributions to CODA PLANS	0.00	0.00	0.00	
16. SALARIOS EXENTOS / Exempt Salaries	0.00	0.00	0.00	
17. SALARIOS EXENTOS / Exempt Salaries	0.00	0.00	0.00	
18. SALARIOS EXENTOS / Exempt Salaries	0.00	0.00	0.00	
19. APORTACIONES AL PROGRAMA AHORRA Y DUPLICA TU DINERO / Contributions to the Save and Double your Money Program	0.00	0.00	0.00	
20. TOTAL SUELDOS SEGURO SOCIAL / Social Security Wages	0.00	0.00	0.00	

2. **What if I send a W-2c 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.

4. **What is Electronic File Upload?**

   Electronic File Upload allows you to transmit an electronic file containing an EFW2CPR formatted wage report to the Department over the Internet.

5. **Is the text file method the only option to electronically file the W-2c's?**

   No, employers can manually file up to 2,000 W-2c forms through SURI daily.

6. **Do I have to file a paper W-2c and a Form 499 R-3 in addition to my electronic filing?**

   No, paper forms are not required to be submitted to the Department.

7. **How may I send my W-2c's information to SSA?**

   The Social Security Administration (SSA) accepts both paper forms and electronic submission of the W-2c.

   IMPORTANT: *Please note that the electronic filing specifications for the SSA differ from the requirements and specifications in this publication.*

8. **Where may I submit my W-2c File?**

   The W-2c file can be uploaded through SURI under the employer's "Wages Withholding" account.

9. **Does SURI validate the accuracy of my file?**

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

10. **What if an error message is displayed when uploading my file or if the file cannot be processed?**

    Starting tax year 2022, the 499R-2c/W-2cPR Manual of Errors will be available in SURI homepage https://suri.hacienda.pr.gov under the "Templates and Manuals" section. 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 integrating "W2C/Informative Manual of Errors" for tax year 2023 in the previously mentioned section.

11. **Do I need to keep a copy of the W-2c information I send to the Department of Treasury?**

    Yes, the Department requires that you retain a copy of the W-2c or be able to reconstruct its data **for at least 10 years after the submission due date.**

12. **How are the Exempt Salaries Code(s) 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.

FILE DESCRIPTION

General

What name should I use for my file?

Name the file "EFW2C.TXT".

What records are optional in an EFW2CPR file and which ones are required?

ALL OF THE FOLLOWING RECORDS ARE REQUIRED:

Code SU	Submitter Record	Required
Code PA	Employer Record	Required
Code E0	Employee Wage Record	Required
Code E1	Originally Reported Record	Required
Code E2	Correct Information Record	Required
Code E3	Difference between E1 and E2 Records	Required
Code RF	Final Record	Required

File Requirements

Submitter Record (Code SU record):

- Must be the first data record in each file.

- Make the address entries specific enough to ensure proper delivery of any communications regarding the submission.

Employer Record (Code PA record):

- Only one Code PA record (Employer Record) per file is accepted.

Employee Wage Records (Code E0, E1, E2 and E3 records):

- Must include a Code E0 record, a Code E1 record, a Code E2 record, and a Code E3 record for each employee.

Final Record (Code RF record):

- Must be the last record in the file.

- Must appear only once in each file.

- Do not create a file that contains any data written after the Code RF record.

RECORD 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?

- 550 bytes fixed.

What case letters must I use?

- Use alphabetic upper-case letters (without accentuation) for all fields other than the "Contact E-Mail " field in the Code SU record (Submitter Record).

- For the "Contact E-Mail " field in the Code SU record (Submitter Record), location 236-275, 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
  @.-#$%'*+-/=?^`{│}~1234567890".

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.

- 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.

- No signed amounts (high order signed or low order signed). The only exception is for values in the Code E3 Record. For example: If the difference between A and B is a positive number $135.63 the correct entry is +00000013563.   If the difference is negative number -$135.63 the correct entry is -00000013563.

What rules do you have for the Submitter EIN ID?

- Only numeric characters.

- Omit hyphens, prefixes and suffixes.

- Must be a valid employer identification number (EIN) or social security number (SSN).

What rules do you have for the Employer EIN?

- Only numeric characters.

- Omit hyphens, prefixes and suffixes.

- Does <u>not</u> 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's 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 <u>not</u> 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 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.

Purpose

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

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

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

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

What is the purpose of the Code E0, Employee Wage Record?

Reports demographic and tax data for the employee to the Department.

What is the purpose of the Code E1, Originally Reported Record?

Reports employee income and tax data as originally submitted to the Department.

What is the purpose of the Code E2, Correct Information Record?

Reports the employee's corrected income and tax data to the Department.

What is the purpose of the Code E3, Difference between E1 and E2 Records?

Reports the difference between Code E1 and E2 Records. The number may be positive or negative depending on the correction made.

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

It indicates the total number of Code E0 records reported in the file and signifies the end of data in the file.

ASSISTANCE

Technical Questions

If you have technical questions related to development, programming, or reporting please submit them through **SURI at "More"** under **"Correspondence" - "Send a Message"**. For additional technical support send an email to filelayoutw2info@hacienda.pr.gov.

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 SU - Submitter Record

Location	Field	Length	Specifications
1-2	Record Identifier	2	Constant **"SU"**.
3-6	Tax Year Being Corrected	4	Enter the tax year for this report. Enter numeric characters only.
7-15	Submitter's Employer Identification Number (EIN)	9	Enter the submitter's EIN.
16-72	Company Name	57	Enter the name of the company. Left justified and fill with blanks.
73-112	Postal Address Line 1	40	Enter the company's postal address (Street or Post Office Box). Left justified and fill with blanks.
113-152	Postal Address Line 2	40	Enter the company's postal address (Street or Post Office Box). Left justified and fill with blanks.
153-172	City	20	Enter the company's city. Left justified and fill with blanks.
173-174	State Abbreviation	2	Enter the company's state or commonwealth/territory. Use a state abbreviation as shown in **Appendix B**. For a foreign address, fill with blanks.
175-179	Zip Code	5	Enter the company's zip code. For a foreign address, fill with blanks.
180-183	Zip Code Extension	4	Enter the company's four-digit extension of the zip code. If not applicable, fill with blanks.
184-210	Contact Name	27	Enter the name of the person to be contacted by the Department of the Treasury concerning processing problems. Left justified and fill with blanks.

Location	Field	Length	Specifications
211-220	Contact Phone Number	10	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 the Department to reject your submission.**
221-225	Contact Phone Extension	5	Enter the contact's telephone extension. Left justified and fill with blanks.
226-235	Contact Fax	10	Enter the contact's fax number (including area code). Otherwise, fill with blanks.
236-275	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.
276-277	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
278-285	Date Stamp	8	MMDDYYYY - For the Department of the Treasury use only. Fill with blanks.
286-293	Time Stamp	8	HH.MM.SS - For the Department of the Treasury use only. Fill with blanks.
294-550	Blank	257	Fill with blanks.

Code PA - Employer Record

Location	Field	Length	Specifications
1-2	Record Identifier	2	Constant **"PA"**.
3-11	Employer Identification Number (EIN)	9	Enter the employer identification number.
12-68	Employer / Business Name	57	Enter the name associated with the EIN entered in location 3-11. Left justified and fill with blanks.
69-108	Postal Address Line 1	40	Enter the employer's postal address (Street or Post Office Box). Left justified and fill with blanks.
109-148	Postal Address Line 2	40	Enter the employer's postal address (Street or Post Office Box). Left justified and fill with blanks.
149-168	City	20	Enter the employer's city. Left justified and fill with blanks.
169-170	State Abbreviation	2	Enter the employer's state or commonwealth/territory. Use a postal abbreviation as shown in **Appendix B**. For a foreign address, fill with blanks.
171-175	Zip Code	5	Enter the employer's zip code. For a foreign address, fill with blanks.
176-179	Zip Code Extension	4	Enter the employer's four-digit extension of the zip code. If not applicable, fill with blanks.
180-189	Employer Contact Phone Number	10	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 the Department to reject your submission.**
190-197	Date Operations Began	8	Enter the date your business started operations, enter the month, day and 4 digit year, e.g., "06151998" (MMDDYYYY). Right justified and zero fill.

Location	Field	Length	Specifications
198-205	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., "06252008" (MMDDYYYY). Right justified and zero fill.
206-245	Location Address Line 1	40	Enter the employer's location address (Attention, Suite, Room Number, etc.). Left justified and fill with blanks.
246-285	Location Address Line 2	40	Enter the employer's location address (Attention, Suite, Room Number, etc.). Left justified and fill with blanks.
286-305	City	20	Enter the employer's city. Left justified and fill with blanks.
306-307	State Abbreviation	2	Enter the employer's state or commonwealth/territory. Use a postal abbreviation as shown in **Appendix B**. For a foreign address, fill with blanks.
308-312	Zip Code	5	Enter the employer's zip code. For a foreign address, fill with blanks.
313-316	Zip Code Extension	4	Enter the employer's four-digit extension of the zip code. If not applicable, fill with blanks.

Location	Field	Length	Specifications
317-356	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: • 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. • 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: (~!#$%^&*_+{}|?'-=/`).
357-357	Amended Form 499 R-3 Indicator	1	Indicate if the Reconciliation Statement of Income Tax Withheld (Form 499 R-3) is being amended. **Enter: Y = Yes / N = No**
358-370	Wages	13	Enter the amount shown in **Box 1 of Amended Form 499 R-3**. No negative amounts. The last two positions are decimals. Right justified and zero fill.
371-383	Commissions	13	Enter the amount shown in **Box 2 of Amended Form 499 R-3**. No negative amounts. The last two positions are decimals. Right justified and zero fill.

Location	Field	Length	Specifications
384-396	Allowances	13	Enter the amount shown in **Box 3 of Amended Form 499 R-3**. No negative amounts. The last two positions are decimals. Right justified and zero fill.
397-409	Tips	13	Enter the amount shown in **Box 4 of Amended Form 499 R-3**. No negative amounts. The last two positions are decimals. Right justified and zero fill.
410-422	Total	13	Enter the amount shown in **Box 5 of Amended Form 499 R-3**. No negative amounts. The last two positions are decimals. Right justified and zero fill.
423-435	Reimbursed Expenses and Fringe Benefits	13	Enter the amount shown in **Box 6 of Amended Form 499 R-3**. No negative amounts. The last two positions are decimals. Right justified and zero fill.
436-448	Tax Withheld	13	Enter the amount shown in **Box 7 of Amended Form 499 R-3**. No negative amounts. The last two positions are decimals. Right justified and zero fill.
449-461	Governmental Retirement Fund	13	Enter the amount shown in **Box 8 of Amended Form 499 R-3**. No negative amounts. The last two positions are decimals. Right justified and zero fill.
462-474	Contributions to Qualified Plans (CODA PLANS)	13	Enter the amount shown in **Box 9 of Amended Form 499 R-3**. No negative amounts. The last two positions are decimals. Right justified and zero fill.
475-487	Exempt Salaries	13	Enter the amount shown in **Box 10 of Amended Form 499 R-3**. No negative amounts. The last two positions are decimals. Right justified and zero fill.
488-500	Zeros	13	Fill with zero.
501-509	Total W-2 Forms Included	9	Enter the total number of Forms **499R-2/W-2PR** included with the Amended 499 R-3. No negative amounts. Right justified and zero fill.

Location	Field	Length	Specifications
510-522	Contributions to the Save and Double your Money Program	13	Enter the amount shown in **Box 11 of Amended Form 499 R-3**. No negative amounts. The last two positions are decimals. Right justified and zero fill.
523-550	Employer Contact Name	24	Enter the name of the employer's contact. Left justify and fill with blanks.

Code E0 - Employee Wage Record

Location	Field	Length	Specifications
1-2	Record Identifier	2	Constant **"E0"**.
3-11	Incorrect Social Security Number (SSN)	9	Applicable only if original information was reported incorrectly. Left justified and fill with blanks.
12-26	Incorrect Employee First Name	15	Applicable only if original information was reported incorrectly. Left justified and fill with blanks.
27-41	Incorrect Employee Middle Name or Initial	15	Applicable only if original information was reported incorrectly. Left justified and fill with blanks.
42-61	Incorrect Employee Last Name	20	Applicable only if original information was reported incorrectly. Left justified and fill with blanks.
62-81	Incorrect Employee Second Last Name	20	Applicable only if original information was reported incorrectly. Left justified and fill with blanks.
82-90	Social Security Number (SSN)	9	Enter the employee's social security number as shown on the original / replacement SSN card issued by SSA.
91-105	Employee First Name	15	Enter the employee's first name as shown on the social security card. Left justified and fill with blanks.
106-120	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.
121-140	Employee Last Name	20	Enter the employee's last name as shown on the social security card. Left justified and fill with blanks.
141-160	Employee Second Last Name	20	Enter the employee's second last name as shown on the social security card. Left justified and fill with blanks.
161-200	Postal Address Line 1	40	Enter the employee's postal address (Number, Street or Post Office Box). Left justified and fill with blanks.

Location	Field	Length	Specifications
201-240	Postal Address Line 2	40	Enter the employee's postal address (Number, Street or Post Office Box). Left justified and fill with blanks.
241-260	City	20	Enter the employee's city. Left justified and fill with blanks.
261-262	State Abbreviation	2	Enter the employee's state. Use an abbreviation as shown in **Appendix B**. For a foreign address, fill with blanks.
263-267	Zip Code	5	Enter the employee's zip code. For a foreign address, fill with blanks.
268-271	Zip Code Extension	4	Enter the employee's four-digit extension of the zip code. If not applicable, fill with blanks.
272-279	Blank	8	Fill with blanks.
280-319	Reason for the Change	40	Enter the reason why the W-2 has been corrected. Left justified and fill with blanks.
320-328	Control Number	9	Enter the Control Number. **The number sequence from 900000000 to 999999999 cannot be used**. This Control Number is not the same as the Control Number of Form 499R-2/W-2PR that is being corrected. Right justified and zero fill. Include only 9 numeric digits.
329-337	Control Number of Original Withholding Statement	9	Enter the Original Control Number of Form 499R-2/W-2PR. Right justified and zero fill. Include only 9 numeric digits.
338-338	Flag Record Removal	1	In the event a record was submitted by mistake: X = Removal. Otherwise, left justified and fill with blanks.
339-346	Date of Birth	8	Enter the Date of Birth shown in Box 1a of Form W-2CPR. Format YYYYMMDD.
347-347	Qualified Physician Indicator	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", else fill with blank.
348-348	Payment for Domestic Services Indicator	1	If remuneration includes payments to the employee for Domestic Services enter "1", else fill with blank.

Location	Field	Length	Specifications
349-349	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" - Compensation received by a teleworker employee for the benefit of a nonresident person. "4" - Other. Otherwise fill with a blank.
350-389	Others - Concept Description	40	If "4" is entered for Payment for Other Services Indicator field, use this field to indicate the payment concept.
390-390	Agricultural Labor Indicator	1	If remuneration includes payments to the employee for Services rendered in agricultural labor enter "1", else fill with blank.
391-391	Minister of a Church or Member of a Religious Order Indicator	1	If remuneration includes payments to the employee for Services rendered by a minister of a church or by a member of a religious order enter "1", else fill with blank.
392-392	Health Professionals Indicator	1	If remuneration includes payments to the employee for Services rendered by a health professional enter "1", otherwise fill with a blank.
393-415	Foreign State/Province	23	If applicable, enter the employee's foreign State/province. Left justify and fill with blanks. Otherwise, fill with blanks.
416-430	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.

Location	Field	Length	Specifications
431-432	Country Code	2	If one of the following applies, fill with blanks: • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the employer's applicable country code (see **Appendix C**).
433-433	Direct Employment Indicator	1	If remuneration includes payments to the employee for Direct employment enter "1", otherwise fill with a blank.
434-442	Direct Employment EIN	9	The employer Identification number (EIN) of the exempt business that is required to comply with the employment requirement under a decree.
443-448	Direct Employment Hours	6	Total hours worked by the direct employee during the year. No negative numbers. Right justified and zero fill. Two right position to fraction hours.
449-449	Direct Employment Leased	1	If the employee is leased or assigned to work for the exempt business that is required to comply with the employment requirement under a decree enter "1", otherwise fill with a blank.
450-450	Other Services Teleworker		If "3" is entered for Payment for Other Services Indicator field, enter: "1" - an individual who is not a resident of Puerto Rico. "2" - a trust whose beneficiary (beneficiaries), grantor(s) and trustee(s) are not residents of Puerto Rico. "3" - an estate whose deceased, heir(s), legatee(s) or executor(s) are not, or, in the case of the deceased, have been residents of Puerto Rico. "4" - a foreign entity. Otherwise, fill with a blank.

Location	Field	Length	Specifications
451-550	Blank	100	Fill with blanks.

Code E1 - Originally Reported Record

Location	Field	Length	Specifications
1-2	Record Identifier	2	Constant **"E1"**.
3-13	Zero	11	Fill with zeros.
14-24	Wages Subject to Puerto Rico Tax	11	Enter the amount shown in **Box 7a of Form 499R-2c/W-2cPR**. No negative amounts. The last two positions are decimals. Right justified and zero fill.
25-35	Commissions Subject to Puerto Rico Tax	11	Enter the amount shown in **Box 8a of Form 499R-2c/W-2cPR**. No negative amounts. The last two positions are decimals. Right justified and zero fill.
36-46	Allowances Subject to Puerto Rico Tax	11	Enter the amount shown in **Box 9a of Form 499R-2c/W-2cPR**. No negative amounts. The last two positions are decimals. Right justified and zero fill.
47-57	Tips Subject to Puerto Rico Tax	11	Enter the amount shown in **Box 10a of Form 499R-2c/W-2cPR**. No negative amounts. The last two positions are decimals. Right justified and zero fill.
58-68	Total Wages, Commissions, Allowances and Tips Subject to Puerto Rico Tax	11	Enter the amount shown in **Box 11a of Form 499R-2c/W-2cPR**. No negative amounts. The last two positions are decimals. Right justified and zero fill.
69-79	Reimbursed Expenses and Fringe Benefits	11	Enter the amount shown in **Box 12a of Form 499R-2c/W-2cPR**. No negative amount. The last two positions are decimals. Right justified and zero fill.
80-90	Puerto Rico Tax Withheld	11	Enter the amount shown in **Box 13a of Form 499R-2c/W-2cPR**. No negative amounts. The last two positions are decimals. Right justified and zero fill.

Location	Field	Length	Specifications
91-101	Governmental Retirement Fund	11	Enter the amount shown in **Box 14a of Form 499R-2c/W-2cPR**. No negative amounts. The last two positions are decimals. Right justified and zero fill. If there is a Retirement Fund Annual Contribution reported **NO** Contributions to Qualified Plans (CODA PLANS) should be reported.
102-112	Contributions to Qualified Plans (CODA PLANS)	11	Enter the amount shown in **Box 15a of Form 499R-2c/W-2cPR**. No negative amount. The last two positions are decimals. This amount should **NOT EXCEED $30,000.00 for Tax Year 2023.** Right justified and zero fill. If there is a Contribution to a Qualified Plan (CODA PLAN) reported **NO** Retirement Fund Annual Contributions should be reported.
113-123	Exempt Salaries (Box 16 of Form)	11	Enter the amount shown in **Box 16a of Form 499R-2c/W-2cPR**. No negative amount. The last two positions are decimals. Right justified and zero fill.
124-134	Social Security Wages	11	Enter the amount shown in **Box 20a of Form 499R-2c/W-2cPR**. The sum of this field and the Social Security Tips field should **NOT EXCEED** the annual maximum Social Security Wage base for the tax year **($160,200.00 for Tax Year 2023)**. No negative amounts. Right justified and zero fill.
135-145	Social Security Tax Withheld	11	Enter the amount shown in **Box 21a of Form 499R-2c/W-2cPR**. If the amount in this field is greater than zero, the Social Security Wages field or the Social Security Tips field must be greater than zero. This amount should **NOT EXCEED $9,932.40 for Tax Year 2023**. No negative amounts. The last two positions are decimals. Right justified and zero fill.
146-156	Medicare Wages & Tips	11	Enter the amount shown in **Box 22a of Form 499R-2c/W-2cPR**. The amount in this field must be equal or exceed the sum of the Social Security Wages and Social Security Tips. No negative amounts. The last two positions are decimals. Right justified and zero fill.

Location	Field	Length	Specifications
157-167	Medicare Tax Withheld	11	Enter the amount shown in **Box 23a of Form 499R-2c/W-2cPR**. No negative amounts. The last two positions are decimals. Right justified and zero fill.
168-178	Social Security Tips	11	Enter the amount shown in **Box 24a of Form 499R-2c/W-2cPR**. 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 **($160,200.00 for Tax Year 2023)**. No negative amounts. The last two positions are decimals. Right justified and zero fill.
179-189	Uncollected Social Security Tax on Tips	11	Enter the amount shown in **Box 25a of Form 499R-2c/W-2cPR**. No negative amount. The last two positions are decimals. Right justified and zero fill.
190-200	Uncollected Medicare Tax on Tips	11	Enter the amount shown in **Box 26a of Form 499R-2c/W-2cPR**. No negative amount. The last two positions are decimals. Right justified and zero fill.
201-211	Zero	11	Fill with zeros.
212-222	Cost of employer-sponsored health coverage	11	Enter the amount shown in **Box 5a of Form 499R-2c/W-2cPR.** No negative amount. The last two positions are decimals. Right justified and zero fill.
223-233	Charitable Contributions	11	Enter the amount shown in **Box 6a of Form 499R-2c/W-2cPR.** No negative amount. The last two positions are decimals. Right justified and zero fill.
234-244	Contributions to the Save and Double your Money Program	11	Enter the amount shown in **Box 19a of Form 499R-2c/W-2cPR.** No negative amount. The last two positions are decimals. Right justified and zero fill.

Location	Field	Length	Specifications
245-245	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 16a (shown in Box 16a of Form 499R-2c/W-2cPR). **For combined Codes, use Box 17a or 18a.** Do not repeat the same Code in any field. If not applicable, fill with a blank.
246-247	Blank	2	Fill with blanks.
248-258	Exempt Salaries A (Box 17 of Form)	11	Enter the amount shown in **Box 17a of Form 499R-2c/W-2cPR**. No negative amount. The last two positions are decimals. Right justified and zero fill.
259-259	Exempt Salaries Code A (Box 17 of Form)	B	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 16a. A Code is required if an amount is reported in Box 17a (shown in box 17a of Form 499R-2c/W-2cPR). **For combined Codes, use Box 16a or 18a.** Do not repeat the same Code in any field. If not applicable, fill with a blank.
260-260	Blank	1	Fill with blanks.
261-271	Exempt Salaries B (Box 18 of Form)	11	Enter the amount shown in **Box 18a of Form 499R-2c/W-2cPR**. No negative amount. The last two positions are decimals. Right justified and zero fill.
272-273	Exempt Salaries Code B (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 16a. A Code is required if an amount is reported in box 18a (shown in Box 18a of Form 499R-2c/W-2cPR). **For combined Codes, use Box 16a or 17a.** Do not repeat the same Code in any field. If not applicable, fill with blanks.
274-550	Blank	277	Fill with blanks.

Code E2 - Correct Information Record

Location	Field	Length	Specifications
1-2	Record Identifier	2	Constant **"E2"**.
3-13	Zero	11	Fill with zeros.
14-24	Wages Subject to Puerto Rico Tax	11	Enter the amount shown in **Box 7b of Form 499R-2c/W-2cPR**. No negative amounts. The last two positions are decimals. Right justified and zero fill.
25-35	Commissions Subject to Puerto Rico Tax	11	Enter the amount shown in **Box 8b of Form 499R-2c/W-2cPR**. No negative amounts. The last two positions are decimals. Right justified and zero fill.
36-46	Allowances Subject to Puerto Rico Tax	11	Enter the amount shown in **Box 9b of Form 499R-2c/W-2cPR**. No negative amounts. The last two positions are decimals. Right justified and zero fill.
47-57	Tips Subject to Puerto Rico Tax	11	Enter the amount shown in **Box 10b of Form 499R-2c/W-2cPR**. No negative amounts. The last two positions are decimals. Right justified and zero fill.
58-68	Total Wages, Commissions, Allowances and Tips Subject to Puerto Rico Tax	11	Enter the amount shown in **Box 11b of Form 499R-2c/W-2cPR**. No negative amounts. The last two positions are decimals. Right justified and zero fill.
69-79	Reimbursed Expenses and Fringe Benefits	11	Enter the amount shown in **Box 12b of Form 499R-2c/W-2cPR**. No negative amount. The last two positions are decimals. Right justified and zero fill.
80-90	Puerto Rico Tax Withheld	11	Enter the amount shown in **Box 13b of Form 499R-2c/W-2cPR**. No negative amounts. The last two positions are decimals. Right justified and zero fill.

Location	Field	Length	Specifications
91-101	Governmental Retirement Fund	11	Enter the amount shown in **Box 14b of Form 499R-2c/W-2cPR**. No negative amounts. The last two positions are decimals. Right justified and zero fill. If there is a Retirement Fund Annual Contribution reported **NO** Contributions to Qualified Plans (CODA PLANS) should be reported.
102-112	Contributions to Qualified Plans (CODA PLANS)	11	Enter the amount shown in **Box 15b of Form 499R-2c/W-2cPR**. No negative amounts. This amount should **NOT EXCEED $30,000.00 for Tax Year 2023.** The last two positions are decimals. Right justified and zero fill.
113-123	Exempt Salaries	11	Enter the amount shown in **Box 16b of Form 499R-2c/W-2cPR**. No negative amounts. The last two positions are decimals. Right justified and zero fill. If there is a Contribution to a Qualified Plan (CODA PLAN) reported **NO** Retirement Fund Annual Contributions should be reported.
124-134	Social Security Wages	11	Enter the amount shown in **Box 20b of Form 499R-2c/W-2cPR**. The sum of this field and the Social Security Tips field should **NOT EXCEED** the annual maximum Social Security Wage base for the tax year **($160,200.00 for Tax Year 2023)**. No negative amounts. Right justified and zero fill.
135-145	Social Security Tax Withheld	11	Enter the amount shown in **Box 21b of Form 499R-2c/W-2cPR**. If the amount in this field is greater than zero, the Social Security Wages field or the Social Security Tips field must be greater than zero. This amount should **NOT EXCEED $9,932.40 for Tax Year 2023**. No negative amounts. The last two positions are decimals. Right justified and zero fill.

Location	Field	Length	Specifications
146-156	Medicare Wages & Tips	11	Enter the amount shown in **Box 22b of Form 499R-2c/W-2cPR**. The amount in this field must be equal or exceed the sum of the Social Security Wages and Social Security Tips. No negative amounts. The last two positions are decimals. Right justified and zero fill.
157-167	Medicare Tax Withheld	11	Enter the amount shown in **Box 23b of Form 499R-2c/W-2cPR**. No negative amounts. The last two positions are decimals. Right justified and zero fill.
168-178	Social Security Tips	11	Enter the amount shown in **Box 24b of Form 499R-2c/W-2cPR**. 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 **($160,200.00 for Tax Year 2023)**. No negative amounts. The last two positions are decimals. Right justified and zero fill.
179-189	Uncollected Social Security Tax on Tips	11	Enter the amount shown in **Box 25b of Form 499R-2c/W-2cPR**. No negative amounts. The last two positions are decimals. Right justified and zero fill.
190-200	Uncollected Medicare Tax on Tips	11	Enter the amount shown in **Box 26b of Form 499R-2c/W-2cPR**. No negative amounts. The last two positions are decimals. Right justified and zero fill.
201-211	Zero	11	Fill with zeros.
212-222	Cost of Employer-Sponsored Health Coverage	11	Enter the amount shown in **Box 5b of Form 499R-2c/W-2cPR.** No negative amount. The last two positions are decimals. Right justified and zero fill.
223-233	Charitable Contributions	11	Enter the amount shown in **Box 6b of Form 499R-2c/W-2cPR.** No negative amount. The last two positions are decimals. Right justified and zero fill.

Location	Field	Length	Specifications
234-244	Contributions to the Save and Double your Money Program	11	Enter the amount shown in **Box 19b of Form 499R-2c/W-2cPR.** No negative amount. The last two positions are decimals. Right justified and zero fill.
245-245	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 16b (shown in box 16b of Form 499R-2c/W-2cPR). **For combined Codes, use Box 17b or 18b.** Do not repeat the same Code in any field. If not applicable, fill with a blank.
246-247	Blank	2	Fill with blanks.
248-258	Exempt Salaries A (Box 17 of Form)	11	Enter the amount shown in Box 17b of Form 499R-2c/W-2cPR. No negative amount. The last two positions are decimals. Right justified and zero fill.
259-259	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 16b. A Code is required if an amount is reported in box 17b (shown in Box 17b of Form 499R-2c/W-2cPR). **For combined Codes, use Box 16b or 18b.** Do not repeat the same Code in any field. If not applicable, fill with a blank.
260-260	Filler	1	Fill with blanks.
261-271	Exempt Salaries B (Box 18 of Form)	11	Enter the amount shown in **Box 18b of Form 499R-2c/W-2cPR**. No negative amount. The last two positions are decimals. Right justified and zero fill.
272-273	Exempt Salaries Code B (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 16b. A Code is required if an amount is reported in box 18b (shown in Box 18b of Form 499R-2c/W-2cPR). **For combined Codes, use Box 16b or 17b.** Do not repeat the same Code in any field. If not applicable, fill with blanks.
274-550	Blank	277	Fill with blanks.

Code E3 - Difference Between E1 and E2 Records

Location	Field	Length	Specifications
1-2	Record Identifier	2	Constant **"E3"**.
3-14	Zero	12	Fill with zeros.
15-26	Wages Subject to Puerto Rico Tax	12	Enter the amount shown in **Box 7c of Form 499R-2c/W-2cPR**. The first character must be + or -. For example: If the difference between A and B is a positive number $135.63 this is the correct entry +00000013563. If the difference is negative number -$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill.
27-38	Commissions Subject to Puerto Rico Tax	12	Enter the amount shown in **Box 8c of Form 499R-2c/W-2cPR**. The first character must be + or -. For example: If the difference between A and B is a positive number $135.63 this is the correct entry +00000013563. If the difference is negative number -$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill.
39-50	Allowances Subject to Puerto Rico Tax	12	Enter the amount shown in **Box 9c of Form 499R-2c/W-2cPR**. The first character must be + or -. For example: If the difference between A and B is a positive number $135.63 this is the correct entry +00000013563. If the difference is negative number -$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill.
51-62	Tips Subject to Puerto Rico Tax	12	Enter the amount shown in **Box 10c of Form 499R-2c/W-2cPR**. The first character must be + or -. For example: If the difference between A and B is a positive number $135.63 this is the correct entry +00000013563. If the difference is negative number -$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill.

Location	Field	Length	Specifications
63-74	Total Wages, Commissions, Allowances and Tips Subject to Puerto Rico Tax	12	Enter the amount shown in **Box 11c of Form 499R-2c/W-2cPR**. The first character must be + or -. For example: If the difference between A and B is a positive number $135.63 this is the correct entry +00000013563. If the difference is negative number -$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill.
75-86	Reimbursed Expenses and Fringe Benefits	12	Enter the amount shown in **Box 12c of Form 499R-2c/W-2cPR**. The first character must be + or -. For example: If the difference between A and B is a positive number $135.63 this is the correct entry +00000013563. If the difference is negative number -$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill.
87-98	Puerto Rico Tax Withheld	12	Enter the amount shown in **Box 13c of Form 499R-2c/W-2cPR**. The first character must be + or -. For example: If the difference between A and B is a positive number $135.63 this is the correct entry +00000013563. If the difference is negative number -$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill.
99-110	Governmental Retirement Fund	12	Enter the amount shown in **Box 14c of Form 499R-2c/W-2cPR**. The first character must be + or -. For example: If the difference between A and B is a positive number $135.63 this is the correct entry +00000013563. If the difference is negative number -$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill. If there is a Retirement Fund Annual Contribution reported **NO** Contributions to Qualified Plans (CODA PLANS) should be reported.

Location	Field	Length	Specifications
111-122	Contributions to Qualified Plans (CODA PLANS)	12	Enter the amount shown in **Box 15c of Form 499R-2c/W-2cPR**. The first character must be + or -. For example: If the difference between A and B is a positive number $135.63 this is the correct entry +00000013563. If the difference is negative number -$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill. If there is a Contribution to a Qualified Plan (CODA PLAN) reported **NO** Retirement Fund Annual Contributions should be reported.
123-134	Exempt Salaries	12	Enter the amount shown in **Box 16c of Form 499R-2c/W-2cPR**. The first character must be + or -. For example: If the difference between A and B is a positive number $135.63 this is the correct entry +00000013563. If the difference is negative number -$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill.
135-146	Social Security Wages	12	Enter the amount shown in **Box 20c of Form 499R-2c/W-2cPR**. The first character must be + or -. For example: If the difference between A and B is a positive number $135.63 this is the correct entry +00000013563. If the difference is negative number -$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill.
147-158	Social Security Tax Withheld	12	Enter the amount shown in **Box 21c of Form 499R-2c/W-2cPR**. The first character must be + or -. For example: If the difference between A and B is a positive number $135.63 this is the correct entry +00000013563. If the difference is negative number -$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill.

Location	Field	Length	Specifications
159-170	Medicare Wages & Tips	12	Enter the amount shown in **Box 22c of Form 499R-2c/W-2cPR**. The first character must be + or -. For example: If the difference between A and B is a positive number $135.63 this is the correct entry +00000013563. If the difference is negative number -$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill.
171-182	Medicare Tax Withheld	12	Enter the amount shown in **Box 23c of Form 499R-2c/W-2cPR**. The first character must be + or -. For example: If the difference between A and B is a positive number $135.63 this is the correct entry +00000013563. If the difference is negative number -$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill.
183-194	Social Security Tips	12	Enter the amount shown in **Box 24c of Form 499R-2c/W-2cPR**. The first character must be + or -. For example: If the difference between A and B is a positive number $135.63 this is the correct entry +00000013563. If the difference is negative number -$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill.
195-206	Uncollected Social Security Tax on Tips	12	Enter the amount shown in **Box 25c of Form 499R-2c/W-2cPR**. The first character must be + or -. For example: If the difference between A and B is a positive number $135.63 this is the correct entry +00000013563. If the difference is negative number -$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill.
207-218	Uncollected Medicare Tax on Tips	12	Enter the amount shown in **box 26c of Form 499R-2c/W-2cPR**. The first character must be + or -. For example: If the difference between A and B is a positive number $135.63 this is the correct entry +00000013563. If the difference is negative number -$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill.

Location	Field	Length	Specifications
219-230	Zero	12	Fill with zeros.
231-242	Cost of employer-sponsored health coverage	12	Enter the amount shown in **Box 5c of Form 499R-2c/W-2cPR.** The first character must be + or -. For example: If the difference between A and B is a positive number $135.63, this is the correct entry +00000013563. If the difference is a negative number -$135.63, this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill.
243-254	Charitable Contributions	12	Enter the amount shown in **Box 6c of Form 499R-2c/W-2cPR.** The first character must be + or -. For example: If the difference between A and B is a positive number $135.63, this is the correct entry +00000013563. If the difference is a negative number -$135.63, this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill.
255-266	Contributions to the Save and Double your Money Program	12	Enter the amount shown in **Box 19c of Form 499R-2c/W-2cPR.** The first character must be + or -. For example: If the difference between A and B is a positive number $135.63, this is the correct entry +00000013563. If the difference is a negative number -$135.63, this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill.
267-278	Exempt Salaries A (Box 17 of Form)	12	Enter the amount shown in **Box 17c of Form 499R-2c/W-2cPR**. The first character must be + or -. For example: If the difference between A and B is a positive number $135.63, this is the correct entry +00000013563. If the difference is a negative number -$135.63, this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill.

Location	Field	Length	Specifications
279-290	Exempt Salaries B (Box 18 of Form)	12	Enter the amount shown in **Box 18c of Form 499R-2c/W-2cPR**. The first character must be + or -. For example: If the difference between A and B is a positive number $135.63, this is the correct entry +00000013563. If the difference is a negative number -$135.63, this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill.
291-550	Blank	260	Fill with blanks.

Code RF - Final Record

Location	Field	Length	Specifications
1-2	Record Identifier	2	Constant **"RF"**.
3-11	Number of E0 Records	9	Enter the total number of Code E0 records reported on the entire file. Right justified and zero fill.
12-550	Blank	539	Fill with blanks.

APPENDIX A: EXAMPLE OF RECORD SEQUENCE

Example 1: Submitter with 1 Employer

SU	Submitter	
PA	Employer	
E0	Employee	#1
E1	Employee	#1
E2	Employee	#1
E3	Employee	#1
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 Mexico	NM	35
Connecticut	CT	09	New York	NY	36
Delaware	DE	10	North Carolina	NC	37
District of Columbia	DC	11	North Dakota	ND	38
Florida	FL	12	Ohio	OH	39
Georgia	GA	13	Oklahoma	OK	40
Hawaii	HI	15	Oregon	OR	41
Idaho	ID	16	Pennsylvania	PA	42
Illinois	IL	17	Rhode Island	RI	44
Indiana	IN	18	South Carolina	SC	45
Iowa	IA	19	South Dakota	SD	46
Kansas	KS	20	Tennessee	TN	47
Kentucky	KY	21	Texas	TX	48
Louisiana	LA	22	Utah	UT	49
Maine	ME	23	Vermont	VT	50
Maryland	MD	24	Virginia	VA	51
Massachusetts	MA	25	Washington	WA	53
Michigan	MI	26	West Virginia	WV	54
Minnesota	MN	27	Wisconsin	WI	55
Mississippi	MS	28	Wyoming	WY	56
Missouri	MO	29			

Territories and Possessions	Abbreviation	Military Post Offices (Formerly APO and FPO)	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	Country	Code
Finland	FI	Jersey	JE
France	FR	Johnston Atoll	JQ
French Guiana	FG	Jordan	JO
French Polynesia	FP	Juan de Nova Island	JU
French Southern and Antarctic Lands	FS	Kazakhstan	KZ
Gabon	GB	Kenya	KE
Gambia, The	GA	Kingman Reef	KQ
Gaza Strip	GZ	Kiribati	KR
Georgia	GG	Korea, Democratic People's Republic of (North)	KN
Germany	GM	Korea, Republic of (South)	KS
Ghana	GH	Kosovo	KV
Gibraltar	GI	Kuwait	KU
Glorioso Islands	GO	Kyrgyzstan	KG
Greece	GR	Laos	LA
Greenland	GL	Latvia	LG
Grenada	GJ	Lebanon	LE
Guadeloupe	GP	Lesotho	LT
Guatemala	GT	Liberia	LI
Guernsey	GK	Libya	LY
Guinea	GV	Leichtenstein	LS
Guinea-Bissau	PU	Lithuania	LH
Guyana	GY	Luxembourg	LU
Haiti	HA	Macau	MC
Heard Island and McDonald Island	HM	Macedonia	MK
Honduras	HO	Madagascar	MA
Hong Kong	HK	Malawi	MI
Howland Island	HQ	Malaysia	MY
Hungary	HU	Maldives	MV
Iceland	IC	Mali	ML
India	IN	Malta	MT
Indonesia	ID	Man, Isle of	IM
Iran	IR	Marshall Islands	RM
Iraq	IZ	Martinique	MB
Ireland	EI	Mauritania	MR
Israel	IS	Mauritius	MP
Italy	IT	Mayotte	MF
Jamaica	JM	Mexico	MX
Jan Mayan	JN	Micronesia, Federated States of	FM
Japan	JA	Midway Islands	MQ
Jarvis Island	DQ	Moldova	MD

Country	Code		Country	Code
Monaco	MN		St Lucia	ST
Mongolia	MG		St Martin	RN
Montenegro	MJ		St Pierre and Miquelon	SB
Montserrat	MH		St Vincent and the Grenadines	VC
Morocco	MO		Samoa	WS
Mozambique	MZ		San Marino	SM
Nambia	WA		Sao Tome and Principe	TP
Nauru	NR		Saudi Arabia	SA
Navassa Island	BQ		Scotland	UK
Nepal	NP		Senegal	SG
Netherlands	NL		Serbia	RB
New Caledonia	NC		Seychelles	SE
New Zealand	NZ		Sierra Leone	SL
Nicaragua	NU		Singapore	SN
Níger	NG		Sint Maarten	NN
Nigeria	NI		Slovakia	LO
Niue	NE		Slovenia	SI
No Man's Land	NM		Solomon Islands	BP
Norfolk Island	NF		Somalia	SO
Northern Ireland	UK		South Africa	SF
Norway	NO		South Georgia and the South Sandwich Islands	SX
Oman	MU		South Sudan	OD
Pakistan	PK		Spain	SP
Palau	PS		Spratly Islands	PG
Palmyra Atoll	LQ		Sri Lanka	CE
Panama	PM		Sudan	SU
Papua New Guinea	PP		Suriname	NS
Paracel Islands	PF		Svalbard	SV
Paraguay	PA		Swaziland	WZ
Peru	PE		Sweden	SW
Philippines	RP		Switzerland	SZ
Pitcairn Island	PC		Syria	SY
Poland	PL		Taiwan	TW
Portugal	PO		Tajikistan	TI
Qatar	QA		Tanzania, United Republic of	TZ
Reunion	RE		Thailand	TH
Romania	RO		Timor-Leste	TT
Russia	RS		Togo	TO
Rwanda	RW		Tokelau	TL
St Barthelemy	TB		Tonga	TN
St Helena	SH		Trinidad and Tobago	TD
St Kitts and Nevis	SC		Tromelin Island	TE

Country	Code	Country	Code
Tunisia	TS	Venezuela	VE
Turkey	TU	Vietnam	VM
Turkmenistan	TX	Virgin Islands (British)	VI
Turks and Caicos Islands	TK	Wake Island	WQ
Tuvalu	TV	Wales	UK
Uganda	UG	Wallis and Futuna	WF
Ukraine	UP	West Bank	WE
United Arab Emirates	AE	Western Sahara	WI
United Kingdom	UK	Yemen	YM
Uruguay	UY	Zambia	ZA
Uzbekistán	UZ	Zimbabwe	ZI
Vanuatu	NH	Other Countries	OC
Vatican City	VT		

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.

EFW2CPR - Specifications for Electronic Filing of Puerto Rico W-2c Information.

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 Bureau member under Section 1031.02(a)(34) of the Code, and income paid for overtime worked by a Municipal Police member under Section 1031.02(a)(35) 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)(37) 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 SU 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.

SSA - Social Security Administration.

SSN - Social Security Number.

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

SURI - Internal Revenue Integrated System for Electronic Filings.