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


# PUBLICATION 24-01


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

# ELECTRONIC FILING REQUIREMENTS
# FOR TAX YEAR 2024


**Analysis and Programming Division**
**Rev. October 4, 2024**
**EFW2PR**

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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 of 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-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 2024 are due **January 31, 2025**.

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

**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 Puerto Rico Internal Revenue Code of 2011, as amended ("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.   Modified Fields

1. **RS – State Record**

   a. **Indicate if the remuneration includes payments to the employee for, Box G** (For purposes of item (G) – Others, you must select from the following options:).

   **Others Indicator;** (RS State Record, position 152) - If remuneration includes payments to the employee for Other services enter:

   (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, as amended, or under a dismissal compensation agreement between the employer and employee;

   (3)    compensation received by a teleworker, defined as an individual who performs services as an employee for the benefit of a nonresident person. **Said nonresident person includes**:

   (i)     an individual who is not a resident of Puerto Rico;

   (ii)    a trust whose beneficiary (beneficiaries), grantor(s) and trustee(s) are not residents of Puerto Rico;

   (iii)   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; or;

   (iv)   a foreign entity.

For these purposes, the term services include only services that do not have a nexus with Puerto Rico provided to an employer that complies with the provisions of Section 1010.01(a)(40)(D) of the Code;

(4) **compensation received by a university student or recently graduated person for internships or research experiences under Act 114-2022**; or

**(5)** 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. **Other Concept Description;** (RS State Record, position 153-192) - If **"5"** is entered for Payment for Other Services Indicator field, use this field to indicate the payment concept.

2. The **Social Security Wage** Base for Tax Year 2024 **cannot exceed $168,600**.

3. The **Contributions to CODA PLANS cannot exceed $30,500**.

## II. Other Changes

Additional changes were made to the **"Instructions of the Form"**. For more information, refer to these instructions available at www.hacienda.pr.gov in the *"Patronos y Agentes Retenedores"* section, *"Planillas, Formularios y Anejos"* subsection.

## III. Filing for Previous Years

Filings from 2014 to 2023 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 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-2/W-2PR:



## 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-2. Authorization must be requested from the Forms and Publications Division no later than **November 15, 2024.** 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, 2025 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, 2025 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, 2025 and must be submitted through SURI on or before January 31, 2025.  If you do not request and submit this extension, any filing submitted after the due date will be subject to penalties provided 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 $30,500.

❑ 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 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 location 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 "Create SURI Logon" 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 2024 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?**

Starting tax year 2022, the "Error Code List" will be available in SURI homepage https://suri.hacienda.pr.gov under the "Templates and Error Codes List" 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 *"W2/Informatives Templates and Error Codes List"* for tax year 2024 in the previously mentioned 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 24-02 "Form 499R-2c/W-2cPR Electronic Filing Requirements for Tax Year 2024".

Employers may also manually file Form 499R-2c/W-2cPR in SURI for tax years 2014 to 2024, 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 24-02: Form 499R-2c/W-2cPR Electronic Filing Requirements for Tax Year 2024 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 pass-through entity, 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 2024 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

<u>General</u>

**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
  @.-#$%'*+-/=?^`{│}~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.

- 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 <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 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 are 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 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** 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 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.<br><br>**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:<br>"98" = In-house Program<br>"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 | Enter the contact's telephone number (including the area code). Left justified and fill with blanks.<br><br>**NOTE: It is imperative that the submitter's telephone number be entered in the appropriate positions. Failure to include correct and complete submitter contact information may, in some cases, make it necessary for SSA to reject your submission.** |
| 438-442 | Contact Phone Extension | 5 | Enter the contact's telephone extension. Left justified and fill with blanks. |
| 443-445 | Blank | 3 | Fill with blanks. |
| 446-485 | Contact E-Mail | 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 | Enter one of the following codes to indicate who prepared this file:<br>"A" = Accounting Firm<br>"L" = Self-Prepared<br>"S" = Service Bureau<br>"P" = Parent Company<br>"O" = Other<br><br>**NOTE: If more than one code applies, use the one that best describes who prepared this file.** |
| 501-512 | Blank | 12 | Fill with blanks. |

## Code RE - Employer Record

| Location | Field | Length | Specifications |
|----------|-------|--------|----------------|
| 1-2 | Record Identifier | 2 | Constant **"RE"**. |
| 3-6 | Tax Year | 4 | Enter the tax year for this report. Enter numeric characters only. |
| 7 | Agent Indicator Code | 1 | Enter "1", "2" or "3" for Agent. Otherwise, fill with a blank. **See question 17 on page 14.**<br><br>If applicable, enter one of the following codes:<br><br>• 1 = 2678 Agent (Approved by IRS).<br>• 2 = Common Paymaster (A corporation that pays an employee who works for two or more related corporations at the same time).<br>• 3 = 3504 Agent<br><br>**Note:** If more than one code applies, use the one that best describes your status as an agent. Otherwise, fill with a blank. |
| 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 | If one of the following applies, fill with blanks:<br><br>• One of the 50 States of the USA<br>• District of Columbia<br>• Military Post Office (MPO)<br>• American Samoa<br>• Guam<br>• Northern Mariana Islands<br>• Puerto Rico<br>• Virgin Islands<br><br>Otherwise, enter the employer's applicable country code (see Appendix C). |
| 219 | Employment Code | 1 | Enter the appropriate code:<br><br>"A" = Agriculture   Form 943<br>"H" = Household   Schedule H<br>"M" = Military     Form 941<br>"X" = Railroad     CT-1<br>"F" = Regular     Form 944<br>"R" = Regular (All others)   Form 941<br>"Q" = Medicare Qualified Government   Employment     Form 941 |
| 220 | Tax Jurisdiction Code | 1 | If applicable, enter the appropriate code:<br><br>"N" = Northern Mariana Islands<br>"S" = American Samoa<br>"V" = Virgin Islands<br>"P" = Puerto Rico<br>"G" = Guam<br><br>Otherwise, fill with blanks. |
| 221 | Third-Party Sick Pay Indicator | 1 | Enter "1" for a sick pay indicator. Otherwise, enter "0". |
| 222-248 | Employer Contact Name | 27 | Enter the name of the employer's contact. Left justify and fill with blanks. |

| Location | Field | Length | Specifications |
|----------|-------|--------|----------------|
| 249-263 | Employer Contact Phone Number | 15 | Enter the employer's contact telephone number with numeric values only (including area code). Do not use any special characters.  Required.<br>Example: 1232345678<br>Left justify and fill with blanks. |
| 264-268 | Employer Contact Phone Extension | 5 | Enter the employer's contact telephone extension with numeric values only. Do not use any special characters.<br>Example: 12345<br>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.<br>Example: 1232345678.<br>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) |

- 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).

| Location | Field | | Length | Specifications |
|---|---|---|---|---|
| | | | | (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: (~!#$%^&*_+{}|?'-=/`). |
| 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 | If one of the following applies, fill with blanks:<br>• One of the 50 States of the USA<br>• District of Columbia<br>• Military Post Office (MPO)<br>• American Samoa<br>• Guam<br>• Northern Mariana Islands<br>• Puerto Rico<br>• Virgin Islands<br>Otherwise, enter the employer's applicable country code (see Appendix C). |
| 188-209 | Zero | 22 | Fill with zeros. |
| 210-220 | Social Security Wages | 11 | The sum of this field and the Social Security Tips field should **NOT EXCEED** the annual maximum Social Security Wage base for the tax year **($168,600 for Tax Year 2024)**. 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 $10,453.20 for Tax Year 2024**. 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 **($168,600 for Tax Year 2024)**. 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 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", 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" - Compensation received by a teleworker employee for the benefit of a nonresident person. "4" - Compensation received by a university student or recently graduated person for internships or research experiences under Act 114-2022. "5" – Other. Otherwise fill with a blank. |
| 153-192 | Other Concept Description | 40 | If "5" 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. |

| Location | Field | Length | Specifications |
|----------|-------|--------|----------------|
| 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. |
| 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 | Other Services Teleworker | 1 | 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. |
| 309-330 | Zero | 22 | Fill with zeros. |
| 331-331 | Direct Employment | 1 | If remuneration includes payments to the Direct employment enter "1", otherwise fill with a blank. |

| Location | Field | Length | Specifications |
|---|---|---|---|
| 332-340 | 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. |
| 341-346 | 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. |
| 347-347 | 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. |
| 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 $30,500 for Tax Year 2024.** No negative amount. Right justified and zero fill. |
| 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. |

| Location | Field | Length | Specifications |
|---|---|---|---|
| 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 Indicator | 1 | If remuneration includes payments to the employee for Services rendered by a health professional 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. |
| 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. |

| Location | Field | Length | Specifications |
|---|---|---|---|
| 486-487 | Country Code | 2 | If one of the following applies, fill with blanks:<br>• One of the 50 States of the U.S.A.<br>• District of Columbia<br>• Military Post Office (MPO)<br>• American Samoa<br>• Guam<br>• Northern Mariana Islands<br>• Puerto Rico<br>• Virgin Islands<br>Otherwise, enter the employer's applicable country code (see Appendix C). |
| 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 | Country | Code |
|---|---|---|---|
| Afghanistan | AF | Canada | CA |
| Akrotiri Sovereign Base Area | AX | Cape Verde | CV |
| Albania | AL | Cayman Islands | CJ |
| Algeria | AG | Central African Republic | CT |
| Andorra | AN | Chad | CD |
| Angola | AO | Chile | CI |
| Anguilla | AV | China, People's Republic of | CH |
| Antigua and Barbuda | AC | Christmas Island (Indian Ocean) | KT |
| Argentina | AR | Clipperton Island | IP |
| Armenia | AM | Cocos (Keeling) Islands | CK |
| Aruba | AA | Colombia | CO |
| Ashmore and Cartier Islands | AT | Comoros | CN |
| Australia | AS | Congo (Democratic Republic of) | CF |
| Austria | AU | Congo (Republic of ) | CF |
| Azerbaijan | AJ | Cook Islands | CW |
| Bahamas, The | BF | Coral Sea Islands Territory | CR |
| Bahrain | BA | Costa Rica | CS |
| Baker Island | FQ | Cote d'ivoire (Ivory Coast) | IV |
| Bangladesh | BG | Croatia | HR |
| Barbados | BB | Cuba | CU |
| Bassas da India | BS | Curacao | UC |
| Belarus | BO | Cyprus | CY |
| Belgium | BE | Czech Republic | EZ |
| Belize | BH | Denmark | DA |
| Benin | BN | Dhekelia Sovereign Base Area | DX |
| Bermuda | BD | Djibouti | DJ |
| Bhutan | BT | Dominica | DO |
| Bolivia | BL | Dominican Republic | DR |
| Bosnia-Herzegovina | BK | Ecuador | EC |
| Botswana | BC | Egypt | EG |
| Bouvet Island | BV | El Salvador | ES |
| Brazil | BR | England | UK |
| British Indian Ocean Territory | IO | Equatorial Guinea | EK |
| Brunei | BX | Eritrea | ER |
| Bulgaria | BU | Estonia | EN |
| Burkina Faso | UV | Ethiopia | ET |
| Burma | BM | Europa Island | EU |
| Burundi | BY | Falkland Islands (Islas Malvinas) | FK |
| Cambodia | CB | Faroe Islands | FO |
| Cameroon | CM | 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 |
|---|---|
| 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 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 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.