

**Government of Puerto Rico  
Department of Treasury**

# **Publication 21-04**

## **Reference Guide**

### **Errors in the W-2 Withholding Statement Year 2021**

**Analysis and Programming Division  
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## Introduction

This guide contains a reference table with the description of possible errors that may occur during the filing process of the Withholding Statement file (Form 499R-2/W-2PR), according to Publication 21-01, “Developer Guide Form 499R-2/W-2PR (Copy A) Electronic Filing Requirements for Tax Year 2021”.

The purpose of this document is to:

1. Give developers the necessary information to configure these error conditions in their system and determine if the file contains an error before submitting it;
2. Streamline and facilitate the filing process;
3. Create a reference table that contains the following information:
  - i. error code;
  - ii. error description;
  - iii. record type; and
  - iv. the position of the field in error within the record.

## Filing Types

The text files that include the Withholding Statements (“W2”) can be filed through the Internal Revenue Integrated System (“SURI”, for its Spanish acronym) or through the Secure File Transfer Protocol (“SFTP”). Both methods receive the responses to the file errors and, if there is any error, it is rejected.

### A. Text files for W-2 filed through SURI

If the system identifies validation errors in the text file, it will display the following information:

Attachment Errors <span style="float: right;">Filter</span>			
Error Code	Error Message	Line Number	Field Position
CONTN3	The control number must be numeric.	11	356-364
EXCO11	Exemption code for exempt salaries A or B is invalid. The only values accepted in this field are "A", "B", "G",	14	243-244
CONTN2	The control number provided is not unique.	14	356-364
CONTN2	The control number provided is not unique.	17	356-364

4 Rows

*The system will show:* i) the error code, ii) error message, iii) line number in the file, and iv) the position of the field in the record where the error was identified.

### B. Text files for W-2 filed through SFTP

If you use the SFTP services and the text file contains validation errors, you will receive an email indicating the file have errors. To view a detail of these errors, you must search for the report that will be in the server with the following information:

Error Detail:					
Error Num	Line	Error-From	to	Field-Field	Description of the Error
1.	477	132	133	STAREQ	Address state is required
2.	477	134	138	ZIPREQ	Address zip is required.
3.	479	139	140	STAREQ	Address state is required
4.	479	141	145	ZIPREQ	Address zip is required.
5.	681	132	133	STAREQ	Address state is required

*The report will display:* i) the line number in the file, ii) the position of the field in the record where the error was identified, iii) the code, and the iv) error message.

## Error Reference Table (Forms 499R-2/W-2PR)

This table describes the possible error codes that may occur during the file validation. For each error code there is a description, a record type, and the position of the error.

**Note:** This error reference table may be subject to change. We encourage you to continually access our website, [www.hacienda.pr.gov](http://www.hacienda.pr.gov) under the section “Patronos y Agentes Retenedores” and click the link “Publicaciones Patronos y Agentes Retenedores” to verify if there is an updated version.

RECORD	CODE	DESCRIPTION <sup>1</sup>	POSITION FROM	POSITION TO
W2RA	ID7	The filer’s ID does not match the ID in SURI or there is no active Employer-Representative relationship. Access the SURI homepage ( <a href="https://suri.hacienda.pr.gov">https://suri.hacienda.pr.gov</a> ) and select the “Wages Withholding” account. Under the “I Want To” section, select “More options” and then, under the “Services” section, select “Add Power of Attorney”.	3	11
W2RA	RSUB1	The resubmission indicator value must be "2" if you are adding more W2 Forms.	29	29
W2RA	RSUB2	The submission indicator value must be "0" for the original W2 filing.	29	29
W2RA	RSUB3	The new W2 file must have more forms than the originally submitted W2. Verify that you are sending the original forms plus the added forms.	29	29
W2RA	PHOLEN	Phone Numbers must have 10 characters and they should include the area code.	423	437
W2RA	PHOREQ	Phone number is required.	423	437
W2RE	INVTXY	Tax year is invalid or does not belong to the selected period.	3	6
W2RE	ID9	The ID in the RE record for this taxpayer and account must match the SURI ID. Verify that the Employer Identification Number in the RE record matches the Employer Identification Number registered in SURI.	8	16
W2RE	EIN1	EIN is required.	8	16
W2RE	EIN2	Invalid EIN.	8	16

<sup>1</sup>For a detailed description of the field in error, refer to Publication 21-01 “Developer Guide Form 499R-2/W-2PR Electronic Filing Requirements for Tax Year 2021”



RECORD	CODE	DESCRIPTION <sup>1</sup>	POSITION FROM	POSITION TO
W2RE	EIN1	EIN is required.	17	25
W2RE	EIN2	Invalid EIN.	17	25
W2RE	EMPFLD	Field should be empty (blank or filled with zeros).	17	25
W2RE	ID9	The ID in the RE record for this taxpayer and account must match the SURI ID. Verify that the Employer Identification Number in the RE record matches the Employer Identification Number registered in SURI.	17	25
W2RE	ESTNUM	The establishment number in the Employer Record (PA or RE) does not match the agency ID in SURI for this account.	27	30
W2RE	NAMREQ	Name is required.	40	96
W2RE	STRLEN	Address street must be at least 4 characters long.	97	118
W2RE	STRREQ	Address street is required.	97	118
W2RE	STRLEN	Address street must be at least 4 characters long.	119	140
W2RE	CITLEN	Address city must be at least 2 characters long.	141	162
W2RE	CITREQ	Address city is required.	141	162
W2RE	INVCIT	City name is invalid. Value must contain alphanumeric characters only, no special characters.	141	162
W2RE	STAREQ	Address state is required.	163	164
W2RE	ZIPLLEN	Address zip code length is invalid. Must be 5 digits long.	165	169
W2RE	ZIPREQ	Address zip is required.	165	169
W2RE	ZEXLEN	Address zip code extension length is invalid. If provided it must be 4 digits long.	170	173
W2RE	EMPCO1	Employment code is required.	219	219
W2RE	EMPCO2	Employment code is invalid. Value must be "A", "H", "M", "X", "F", "R", or "Q".	219	219
W2RE	PHOINV	Invalid phone number combination.	249	263
W2RE	PHOREQ	Phone number is required.	249	263
W2RE	PHONUM	Phone number must be numerical only.	249	263
W2RE	PHOLEN	Phone Numbers must have 10 characters and they should include the area code.	249	263
W2RE	PHONUM	Phone number must be numerical only.	269	278
W2RE	PHOINV	Invalid phone number combination.	269	278

RECORD	CODE	DESCRIPTION <sup>1</sup>	POSITION FROM	POSITION TO
W2RE	PHOLEN	Phone Numbers must have 10 characters and they should include the area code.	269	278
W2RE	EMLINV	Contact e-mail address is invalid.	279	318
W2RE	EMLREQ	Contact e-mail address is required.	279	318
W2RF	INVNUM	Field must be numeric with no signs, decimals, or commas.	8	16
W2RF	RWREC3	The amount of RW records in the final record (RF) should match the total RW records included in the submitted information.	8	16
W2RF	RWREC3	The amount of RW records in the final record (RF) should match the total RW records included in the submitted information.	8	16
W2RO	INVNUM	Field must be numeric with no signs, decimals, or commas.	23	33
W2RO	INVNUM	Field must be numeric with no signs, decimals, or commas.	275	285
W2RO	INVNUM	Field must be numeric with no signs, decimals, or commas.	286	296
W2RO	INVNUM	Field must be numeric with no signs, decimals, or commas.	297	307
W2RO	INVNUM	Field must be numeric with no signs, decimals, or commas.	308	318
W2RO	INVNUM	Field must be numeric with no signs, decimals, or commas.	319	329
W2RO	INC1	Total income must match the sum of wages, commissions, allowances, and tips reported.	319	329
W2RO	INVNUM	Field must be numeric with no signs, decimals, or commas.	330	340
W2RO	WITH14	The total tax withheld cannot exceed the total sum of exempt income and wages for the employee. Verify the amount of tax withheld is not more than the total sum of exempt wages, commissions, allowances, tips, and salaries for the employee.	330	340
W2RO	INVNUM	Field must be numeric with no signs, decimals, or commas.	341	351
W2RS	SSN3	The employee's Social Security Number in the RS record must match the one in the employee's wages record in the RW record.	10	18
W2RS	FNREQ	First name is required for individual ID types.	19	33

RECORD	CODE	DESCRIPTION <sup>1</sup>	POSITION FROM	POSITION TO
W2RS	LNREQ	Last name is required.	49	68
W2RS	STRLEN	Address street must be at least 4 characters long.	73	94
W2RS	STRREQ	Address street is required.	73	94
W2RS	STRLEN	Address street must be at least 4 characters long.	95	116
W2RS	INVCIT	City name is invalid. Value must contain alphanumeric characters only, no special characters.	117	138
W2RS	CITLEN	Address city must be at least 2 characters long.	117	138
W2RS	CITREQ	Address city is required.	117	138
W2RS	STAREQ	Address state is required	139	140
W2RS	ZIPLLEN	Address zip code length is invalid. Must be 5 digits long.	141	145
W2RS	ZIPREQ	Address zip is required.	141	145
W2RS	ZEXLEN	Address zip code extension length is invalid. If provided it must be 4 digits long.	146	149
W2RS	FLAG01	Report only one type of remuneration payments to the employee.	150	150
W2RS	FLAG03	Invalid Flag.	150	150
W2RS	FLAG03	Invalid Flag.	151	151
W2RS	FLAG01	Report only one type of remuneration payments to the employee.	151	151
W2RS	FLAG01	Report only one type of remuneration payments to the employee.	152	152
W2RS	FLAG04	Fill in the description only with other payments.	152	152
W2RS	FLAG02	Fill in the description of other payments.	152	152
W2RS	FLAG03	Invalid Flag.	152	152
W2RS	FLAG03	Invalid Flag.	193	193
W2RS	FLAG01	Report only one type of remuneration payments to the employee.	193	193
W2RS	FLAG03	Invalid Flag.	194	194
W2RS	FLAG01	Report only one type of remuneration payments to the employee.	194	194
W2RS	INVNUM	Field must be numeric with no signs, decimals, or commas.	195	205
W2RS	INVNUM	Field must be numeric with no signs, decimals, or commas.	206	216

RECORD	CODE	DESCRIPTION <sup>1</sup>	POSITION FROM	POSITION TO
W2RS	INVNUM	Field must be numeric with no signs, decimals, or commas.	232	242
W2RS	EMPFLD	Field should be empty (blank or filled with zeros).	232	242
W2RS	EXCOD4	The exemption code is required if the amount of exempt wages is more than zero. Verify that the exemption code is not blank.	243	244
W2RS	EXCO13	Exemption code is invalid. The only values accepted in this field are "A", "B", "C", "D", "E", "F", "G", "H", "I" or "J".	243	244
W2RS	INVDA4	The cease date must be within the tax year (January 1st to December 31st of the tax year).	348	355
W2RS	INVDAT	Date field is invalid.	348	355
W2RS	CONTN1	The Control Number is required. Make sure the field is not blank.	356	364
W2RS	CONTN1	The Control Number is required. Make sure the field is not blank.	356	364
W2RS	CONTN2	You must provide a unique control number. Control numbers must have 9 digits and be unique for the employer, form type, and fiscal year.	356	364
W2RS	CONTN3	The control number must be numeric.	356	364
W2RS	CONTN4	The control number must be 9 digits in length.	356	364
W2RS	CONTN5	The control number in a submitted W-2 Form cannot be changed by adding new W-2 Forms. Verify the control number in the file you are adding matches the control number in the previous filing for this employer.	356	364
W2RS	CONTN6	You cannot use the interval (900000000-999999999); it is reserved for control numbers automatically assigned in SURI.	356	364
W2RS	CODA4	CODA contributions and government retirement fund contributions cannot both be more than 0.	376	386
W2RS	INVNUM	Field must be numeric with no signs, decimals, or commas.	376	386
W2RS	INVNUM	Field must be numeric with no signs, decimals, or commas.	387	397

RECORD	CODE	DESCRIPTION <sup>1</sup>	POSITION FROM	POSITION TO
W2RS	INVNUM	Field must be numeric with no signs, decimals, or commas.	404	414
W2RS	INVNUM	Field must be numeric with no signs, decimals, or commas.	415	425
W2RS	INVNUM	Field must be numeric with no signs, decimals, or commas.	431	441
W2RS	EXCODU	Exempt Code Duplicate.	442	444
W2RS	EXCO13	Exemption code is invalid. The only values accepted in this field are "A", "B", "C", "D", "E", "F", "G", "H", "I" or "J".	442	444
W2RS	EXCOD4	The exemption code is required if the amount of exempt wages is more than zero. Verify that the exemption code is not blank.	442	444
W2RS	FLAG01	Report only one type of remuneration payments to the employee.	445	445
W2RS	FLAG03	Invalid Flag.	445	445
W2RS	STAFDU	Address Foreign state and State does not permitted at the same time.	448	470
W2RS	STAFRQ	Address Foreign state is required.	448	470
W2RS	ZIPFDU	Address Foreign Zip code and Zip code not permitted at the same time.	471	485
W2RS	ZIPFRQ	Address Foreign zip is required.	471	485
W2RS	INVNUM	Field must be numeric with no signs, decimals, or commas.	488	498
W2RS	EXCODU	Exempt Code Duplicate.	499	500
W2RS	EXCO13	Exemption code is invalid. The only values accepted in this field are "A", "B", "C", "D", "E", "F", "G", "H", "I" or "J".	499	500
W2RS	EXCOD4	The exemption code is required if the amount of exempt wages is more than zero. Verify that the exemption code is not blank.	499	500
W2RS	DOB1	The date of birth is required if exempt salaries code "E" is reported.	501	508
W2RS	DOB3	An employee cannot be over 26 years old for the tax year if exempt salaries code "E" is reported.	501	508

RECORD	CODE	DESCRIPTION <sup>1</sup>	POSITION FROM	POSITION TO
W2RS	INVDA5	Invalid Birth Date. Birth date must be more than 1/1/1900 and cannot be after the end of the filing tax year.	501	508
W2RS	INVDAT	Date field is invalid.	501	508
W2RT	INVNUM	Field must be numeric with no signs, decimals, or commas.	3	9
W2RT	RWREC2	The amount of RW records in the Employer Total record (RT) must match the total number of RW records submitted for the employer.	3	9
W2RT	SS10	The total amount of social security wages in the RT record must match the sum of social security wages in the RW record reported for each employee.	40	54
W2RT	INVNUM	Field must be numeric with no signs, decimals, or commas.	40	54
W2RT	INVNUM	Field must be numeric with no signs, decimals, or commas.	55	69
W2RT	SS4	The total amount of social security withheld taxes in the RT record must match the sum of social security withheld taxes in the RW record reported for each employee.	55	69
W2RT	MED1	The total amount of Medicare wages and tips in the Rt record must match the total sum of Medicare wages and tips in the RW record reported for each employee.	70	84
W2RT	INVNUM	Field must be numeric with no signs, decimals, or commas.	70	84
W2RT	INVNUM	Field must be numeric with no signs, decimals, or commas.	85	99
W2RT	MED3	The Medicare withheld taxes in the RT record must match the sum of Medicare withheld taxes in the RW record reported for each employee.	85	99
W2RT	SS8	The total social security tips in the RT record must match the sum of social security tips in the RW record reported for each employee.	100	114
W2RT	INVNUM	Field must be numeric with no signs, decimals, or commas.	100	114

RECORD	CODE	DESCRIPTION <sup>1</sup>	POSITION FROM	POSITION TO
W2RT	INVNUM	Field must be numeric with no signs, decimals, or commas.	295	309
W2RT	CARE1	The total amount of medical insurance plan coverage in the RT record must match the sum of the medical insurance plan coverage in the RW record reported for each employee.	295	309
W2RU	INVNUM	Field must be numeric with no signs, decimals, or commas.	3	9
W2RU	ROREC3	The RO record count in the additional employer total record (RU) must match the total number of RO records being submitted for the employer.	3	9
W2RU	UNCO1	The tax not withheld on Medicare and social security tips in the RU record must match the sum of tax not withheld in Medicare and social security tips in the RO record reported for each employee.	25	39
W2RU	INVNUM	Field must be numeric with no signs, decimals, or commas.	25	39
W2RU	INVNUM	Field must be numeric with no signs, decimals, or commas.	355	369
W2RU	WAGE1	The wages field in the RU record must match the sum of wages in the RO record reported for each employee.	355	369
W2RU	INVNUM	Field must be numeric with no signs, decimals, or commas.	370	384
W2RU	COMM1	The commissions field in the RU record must match the sum of commissions in the RO record reported for each employee.	370	384
W2RU	ALLOW1	The allowances field in the RU record must match the sum of allowances in the RO record reported for each employee.	385	399
W2RU	INVNUM	Field must be numeric with no signs, decimals, or commas.	385	399
W2RU	INVNUM	Field must be numeric with no signs, decimals, or commas.	400	414
W2RU	TIPS1	The tips field in the RU record must match the sum of tips in the RO record reported for each employee.	400	414

RECORD	CODE	DESCRIPTION <sup>1</sup>	POSITION FROM	POSITION TO
W2RU	INVNUM	Field must be numeric with no signs, decimals, or commas.	415	429
W2RU	INC1	Total income must match the sum of wages, commissions, allowances, and tips reported.	415	429
W2RU	INVNUM	Field must be numeric with no signs, decimals, or commas.	430	444
W2RU	WITH15	The withheld tax field in the RU record must match the sum of withheld tax in the RO record reported for each employee.	430	444
W2RU	INVNUM	Field must be numeric with no signs, decimals, or commas.	445	459
W2RU	GOV1	The government retirement fund in the RU record must match the sum of government retirement fund in the RO record reported for each employee.	445	459
W2RV	REIM1	The total reimbursable expenses and freight profits in the RV record must match the sum of reimbursable expenses and freight profits in the RS record reported for each employee.	33	47
W2RV	INVNUM	Field must be numeric with no signs, decimals, or commas.	33	47
W2RV	INVNUM	Field must be numeric with no signs, decimals, or commas.	48	62
W2RV	CODA5	The contributions to qualified plans (CODA) in the RV record must match the sum of contributions to qualified plans (CODA) in the RS record reported for each employee.	48	62
W2RV	INVNUM	Field must be numeric with no signs, decimals, or commas.	63	77
W2RV	INVNUM	Field must be numeric with no signs, decimals, or commas.	78	92
W2RV	SS9	The social security not withheld on tips in the RV record must match the sum of social security not withheld on tips in the RS record reported for each employee.	78	92
W2RV	INVNUM	Field must be numeric with no signs, decimals, or commas.	93	107

RECORD	CODE	DESCRIPTION <sup>1</sup>	POSITION FROM	POSITION TO
W2RV	MED4	The Medicare tax not withheld on tips in the RV record must match the sum of Medicare tax not withheld on tips in the RS record reported for each employee.	93	107
W2RV	INVNUM	Field must be numeric with no signs, decimals, or commas.	108	122
W2RV	CHAR1	The charitable contributions field in the RV record must match the sum of charitable contributions in the RS record reported for each employee.	108	122
W2RV	DBL1	The contributions to the save and double your money program in the RV record must match the sum of contributions to the save and double your money program in the RS record reported for each employee.	123	137
W2RV	INVNUM	Field must be numeric with no signs, decimals, or commas.	123	137
W2RW	SSN1	Employee Social Security Number (SSN) is required.	3	11
W2RW	SSN2	Invalid SSN.	3	11
W2RW	DUPRE3	Duplicate employee record found. Only 1 W2 can be submitted per employer, employee, and tax year.	3	11
W2RW	ADDW2	The number of new W2s must match the number of W2s being added in the submission. Verify that all of the previously submitted W2s have been included in the file.	3	11
W2RW	FNREQ	First name is required for individual ID types.	12	26
W2RW	LNREQ	Last name is required.	42	61
W2RW	STRREQ	Address street is required.	66	87
W2RW	STRLEN	Address street must be at least 4 characters long.	66	87
W2RW	STRLEN	Address street must be at least 4 characters long.	88	109
W2RW	INVCIT	City name is invalid. Value must contain alphanumeric characters only, no special characters.	110	131
W2RW	CITREQ	Address city is required.	110	131
W2RW	CITLEN	Address city must be at least 2 characters long.	110	131

RECORD	CODE	DESCRIPTION <sup>1</sup>	POSITION FROM	POSITION TO
W2RW	STAREQ	Address state is required.	132	133
W2RW	ZIPLN	Address zip code length is invalid. Must be 5 digits long.	134	138
W2RW	ZIPREQ	Address zip is required.	134	138
W2RW	ZEXLEN	Address zip code extension length is invalid. If provided it must be 4 digits long.	139	142
W2RW	SS21	The total social security income (tips plus wages) cannot exceed limited for this Tax year.	210	220
W2RW	INVNUM	Field must be numeric with no signs, decimals, or commas.	210	220
W2RW	INVNUM	Field must be numeric with no signs, decimals, or commas.	221	231
W2RW	SS14	The total social security tax withheld for an employee cannot exceed limited for this Tax year.	221	231
W2RW	MED2	The Medicare income (Medicare wages and tips) cannot be less than the total social security wages and tips.	232	242
W2RW	INVNUM	Field must be numeric with no signs, decimals, or commas.	232	242
W2RW	INVNUM	Field must be numeric with no signs, decimals, or commas.	243	253
W2RW	INVNUM	Field must be numeric with no signs, decimals, or commas.	254	264
W2RW	SS13	The value for social security wages does not meet the minimum value required for a household employer.	254	264
W2RW	INVNUM	Field must be numeric with no signs, decimals, or commas.	463	473
W2RW	EMPFLD	Field should be empty (blank or filled with zeros).	474	484