

Instructions for W-2 Data via Magnetic Media

2016 Filing Format

(Rev. 10/12/16)

Requirements for All Submissions

FORMATS - The City of Columbus supports **only** two electronic formats: **Fixed Field Length City** (see page 2) and the **EFW2 Format** (see page 4).

MEDIA - CD-ROM

The Division strongly encourages the use of CD-ROM to avoid file corruption during shipping caused by the magnetic fields created by some scanning equipment.

FILE NAME - CCG_W2.TXT (This is the preferred name, however any file name is acceptable. If unable to use CCG_W2.TXT, please try to use the ".txt" extension.)

LABEL - Affix a label to the CD that includes the name of the employer or submitting agent, the tax year, the date the file was created, and the file type ("Fixed Field" or "EFW2C").

FORMS - Include a completed **Reconciliation of Quarterly Returns of Income Tax Withheld from Wages (Form IT-13)** for each employer. Also, a completed **Transmitter Report and Summary of Magnetic Media (Form IT-33)** must accompany all submissions of files containing W-2 data for a single employer. If you are submitting a single file containing W-2 data for multiple employers, a completed Form IT-33M must accompany your submission. **Thus, payroll services submitting a single file for multiple clients must complete Form IT-33M.** The Division uses the information on Form IT-33/ IT-33M to

contact you about any problem with your submission so that it can be addressed timely. Forms are available at www.columbustax.net/tax_forms.

Each employer must include data for all employees in one file on one CD.

Related employers (brother/sister companies, etc.) that plan to submit a separate file for each employer should submit a separate CD for each employer. Do not submit a CD with more than one file without obtaining prior written permission from the Division.

For the submission of year 2016 W-2 data, the City of Columbus supports only two electronic formats: Fixed Field Length City (see page 2) and the EFW2 Format (see page 4).

Fixed Field Length City Format

RECORD SIZE **282** CHARACTERS (this is the same as last year).

Fixed format records are all the same size and contain no delimiters between fields. All data is in ASCII format - no binary fields are used. The City does **not** use a submitter record.

Employer Record: Fixed Field Length City Format			
Location	Field	Length	Specifications
1	Record Identifier	1	Constant "A"
2-10	Employer Identification Number	9	Enter the Employer's EIN as shown on the employees' paper W-2 forms.
11-50	Employer Name	40	Enter the name associated with the EIN reported in position 2-10. Left justify and fill with blanks.
51-54	Tax Year	4	Enter numeric characters only.
55-63	Reference Employer Identification Number	9	If the EIN in position 2-10 is that of a paymaster or reporting agent, enter the EIN of the actual employer here. Otherwise, fill this field with blanks.
64-281	Unused	196	Fill with blanks.
282	CR/LF	1	Enter a carriage return or line feed character.

Employee Record: Fixed Field Length City Format			
Location	Field	Length	Specifications
1	Record Identifier	1	Constant "E"
2-10	Employee Social Security Number	9	Enter the Employee's SSN
11-50	Employee Name	40	Enter the name associated with the SSN reported in position 2-10. Name should be in the following order (omit commas): First Name, Middle Name or Initial, Last Name, Last Name Suffix. Left justify and fill with blanks.
51-90	Employee Address	40	Must include the employee's delivery address (i.e. Street or Post Office Box) and the employee's location address (i.e. Apartment Number, Suite Number, etc.). Left justify and fill with blanks.
91-130	Employee City	40	Left justify and fill with blanks. For a foreign address, include city, state or province, country and zip code in this field (truncation is permitted).

131-132	Employee State	2	Use two letter postal codes for USA addresses. For a foreign address, use code BB.
133-137	Zip Code	5	For a foreign address, fill with blanks.
138-149	Total Federal Wages, Tips & Other Compensation (Must match paper W-2 issued to employee)	12	<i>This <u>must</u> be the same as field 188-198 in the EFW2 RW record submitted to the IRS regardless of the number of jurisdictions in which the employee worked.</i> No negative amounts. Right justify and zero fill. Use decimal point.
150-161	Total Federal Medicare Wages & Tips (Must match paper W-2 issued to employee)	12	<i>This <u>must</u> be the same as field 232-242 in the EFW2 RW record submitted to the IRS regardless of the number of jurisdictions in which the employee worked.</i> No negative amounts. Right justify and zero fill. Use decimal point.
162-173	Section 125 Benefits (Cafeteria Plans) To the Extent <u>In</u> cluded in Medicare Wages & Tips	12	Include only those 125 plan amounts that do not reduce Medicare wages or the wages reported in field 174-185 below. No negative amounts. Right justify and zero fill. Use decimal point.
174-185	Compensation <u>Ex</u> cluded From Medicare Wages & Tips Solely Because the Employee was Employed prior to April 1, 1986	12	No negative amounts. Right justify and zero fill. Use decimal point.
186-197	<u>Ord</u> inary Income from the Sale, Exchange or Other Disposition of Qualified or Nonqualified Stock Options that is <u>Not</u> Included in Medicare Wages.	12	No negative amounts. Right justify and zero fill. Use decimal point.
198-209	Employee Deferrals or Contributions Under IRC 401(k) and IRC 457 <u>Not</u> Included in Medicare Wages	12	No negative amounts. Right justify and zero fill. Use decimal point.
210-221	Supplemental Unemployment Compensation <u>In</u> cluded in Federal Wages, Tips & Other Compensation but <u>Ex</u> cluded from Medicare Wages.	12	No negative amounts. Right justify and zero fill. Use decimal point.
222-233	Total Ohio Taxable Wages (Must match paper W-2 issued to employee)	12	No negative amounts. Right justify and zero fill. Use decimal point.

HIGHLIGHTED INFORMATION MUST BE ENTERED CORRECTLY

234-245	City Qualified Wages	12	No negative amounts. Right justify and zero fill. Use decimal point.																																	
246-257	City Tax Withheld	12	No negative amounts. Right justify and zero fill. Use decimal point.																																	
258-259	City Code	2	<p>Valid Codes for 2016 are:</p> <table><thead><tr><th><u>City</u></th><th><u>Work</u></th><th><u>Courtesy</u></th></tr></thead><tbody><tr><td>Columbus</td><td>01</td><td>88</td></tr><tr><td>Groveport</td><td>09</td><td>89</td></tr><tr><td>Obetz</td><td>10</td><td>90</td></tr><tr><td>Canal Winchester</td><td>11</td><td>91</td></tr><tr><td>Marble Cliff</td><td>13</td><td>93</td></tr><tr><td>Brice</td><td>14</td><td>94</td></tr><tr><td>Harrisburg</td><td>16</td><td>--</td></tr><tr><td>N. Pickaway Cty JEDD</td><td>20</td><td>--</td></tr><tr><td>Prairie-Obetz JEDZ</td><td>21</td><td>--</td></tr><tr><td>Prairie Township JEDD</td><td>22</td><td>--</td></tr></tbody></table> <p>If the employee had tax withheld for more than one city administered by the Columbus Income Tax Division, a separate <u>complete</u> record is required for each city.</p> <p>Reporting city withholding information for cities not administered by the Columbus Income Tax Division is optional. You may continue to use the old two digit City Codes for cities no longer administered by Columbus. You must use code 99 for all municipalities that were never part of the City of Columbus collection group.</p>	<u>City</u>	<u>Work</u>	<u>Courtesy</u>	Columbus	01	88	Groveport	09	89	Obetz	10	90	Canal Winchester	11	91	Marble Cliff	13	93	Brice	14	94	Harrisburg	16	--	N. Pickaway Cty JEDD	20	--	Prairie-Obetz JEDZ	21	--	Prairie Township JEDD	22	--
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260-270	Income from the Exercise of Non-statutory Stock Options	11	No negative amounts. Right justify and zero fill. Use decimal point.																																	
271-281	Deferrals Under a Section 409A Non-Qualified Deferred Compensation Plan	11	No negative amounts. Right justify and zero fill. Use decimal point.																																	
282	Carriage Return / Line Feed	1	Enter either a carriage return or a line feed character.																																	

EFW2 Format (formerly MMREF-1)

- Files submitted containing W2 data for 2016 that meet the Regional Income Tax Agency's published filing format will process with the City of Columbus without further modification. As RITA does not publish city code and city names for municipalities in the Columbus Collection Group, we have provided them on page 5 below. The Columbus Collection Group's EFW2 processing program is more forgiving

than RITA's, and requires only the following records:

- Code RE Employer Record:** All *EFW2* fields are required.
- Code RW Employee Wage Record:** All *EFW2* fields are required.
- Code RS State Record:** See page 5 for the required *EFW2* fields.

All other RITA required records are optional when reporting to Columbus. Including these optional records will not cause any problems with your Columbus submission.

Code RS State Record: EFW2 Format																																				
Location	Field	Length	Specifications																																	
1-304	All EFW2 fields in this range are required.	304	See the EFW2 format for details. Employees that earned wages in multiple cities would have multiple RS records reporting city tax information. The information in characters 1 through 304 would be the same in <i>all</i> records reporting city tax information.																																	
305-307	City Code	3	<p>The following are valid Columbus Collection Group codes for 2016:</p> <table><tr><th><u>City</u></th><th><u>Work</u></th><th><u>Courtesy</u></th></tr><tr><td>Columbus</td><td>001</td><td>088</td></tr><tr><td>Groveport</td><td>009</td><td>089</td></tr><tr><td>Obetz</td><td>010</td><td>090</td></tr><tr><td>Canal Winchester</td><td>011</td><td>091</td></tr><tr><td>Marble Cliff</td><td>013</td><td>093</td></tr><tr><td>Brice</td><td>014</td><td>094</td></tr><tr><td>Harrisburg</td><td>016</td><td>--</td></tr><tr><td>N. Pickaway Cty JEDD</td><td>020</td><td>--</td></tr><tr><td>Prairie-Obetz JEDZ</td><td>021</td><td>--</td></tr><tr><td>Prairie Township JEDD</td><td>022</td><td>--</td></tr></table> <p><i>Reporting city withholding information for RITA cities to the Columbus Income Tax Division is optional. You may use any valid RITA codes when submitting optional data.</i></p> <p>Right justify and zero fill.</p>	<u>City</u>	<u>Work</u>	<u>Courtesy</u>	Columbus	001	088	Groveport	009	089	Obetz	010	090	Canal Winchester	011	091	Marble Cliff	013	093	Brice	014	094	Harrisburg	016	--	N. Pickaway Cty JEDD	020	--	Prairie-Obetz JEDZ	021	--	Prairie Township JEDD	022	--
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308	Type of Tax Withheld	1	<p>Enter the appropriate code for entries in fields 309-333:</p> <ul style="list-style-type: none">• C = City Income Tax (Employment City)• R = City Income Tax (Resident City)• D = County Income Tax• E = School District Income Tax• F = Other Income Tax (<i>do not use for city tax</i>) <p>Left justify and fill with blanks.</p>																																	
309-319	Local Taxable Wages	11	Enter local taxable wages. No negative amounts. Right justify and zero fill.																																	
320-330	Local Income Tax Withheld	11	Enter local tax withheld. No negative amounts. Right justify and zero fill.																																	

338-359	City Name for Taxes Withheld	22	<p>The following are valid Columbus Collection Group spellings:</p> <p>COLUMBUS GROVEPORT OBETZ CANAL WINCHESTER MARBLE CLIFF BRICE HARRISBURG NORTH PICKAWAY CTY JEDD PRAIRIE-OBETZ JEDZ PRAIRIE TOWNSHIP JEDD</p> <p>Left justify and fill with blanks.</p>
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HIGHLIGHTED INFORMATION MUST BE ENTERED CORRECTLY

Unmodified off-the Shelf Programs

Employers with off-the-shelf software that produces an EFW2 file **may** still be able to file with Columbus using the EFW2 format even without the RITA modifications. To qualify for this type of filing, the following must apply:

- All of your Ohio employees must have had city tax withheld exclusively to one, and only one, of the cities in our collection group.
- Your program must report city wages and city withholding in the RS record of the EFW2 file. If you don't know if your program reports city information in the RS record, you should contact your vendor. You may also send us a test file and we will check it for you. If you don't know how to generate a test file, send us a "live" file before January 31st, and request an extension of time to file until March 28th. This will give us time to determine if your EFW2 file contains the city tax information, and notify you of the need to submit on paper if it does not.

Avoiding Address Problems

Apt# and Street- You are *required by law* to provide a complete address for each employee. The address provided for each employee should be the most recent address per your records. Incomplete addresses containing only partial address data, such as "Apt 4" without a street name and number, do

not meet the legal requirements of the Columbus City Codes and will cause your **entire** file to be rejected. While an address of "123 Main St" will not reject, if the employee's correct address is "123 Main St Apt 4", you have not met the requirements of the Columbus City Codes and may be required to submit corrected information and assessed late filing fees if this is later discovered by the Income Tax Division. While we prefer that "Route" be spelled out in street address, it is not required. We do, however, require that you indicate whether a route is a rural route, state route or a US route.

Warning: if you are submitting using the Fixed Field Length City Format and your system uses two street address lines, make sure you combine the two lines when creating your submission file. Please trim excess trailing spaces before combining the two address fields, and insert a blank space between the two fields when combining. Failure to do so may result in some addresses being truncated to the point where they do not meet the requirements of the tax code.

No Address on File- If for some reason you do not have an address for an employee, use the employer's address and attach a letter to your Form IT-33/IT-33M explaining why you have no address for the employee in question (for example: "Fire destroyed all paper records of the company and this submission was prepared using back-up computer files kept off-

site.”). Do not use the employer’s address simple because retrieving the information that you are required to submit by law is “too time consuming”.

Extensions

The Columbus City Codes allows the City Auditor to grant a maximum 30-day extension of time to file W-2 information with the City, provided that extension request is received in writing prior to the original due date (February 28th). The extension is for 30 days from the original due date. The City of Columbus makes no promise that you will be notified of problems with your submission prior to the original due date or prior to the expiration of any extension you may have been granted. Therefore, you are strongly advised to verify that the file you are submitting follows this published format.

Re-submissions

If there is a problem with your submission, you will be notified in writing. If your file was readable, you will also receive a report outlining the errors detected.

If you submitted a single file containing multiple employer information, and one or more of the employers are rejected, you will be informed exactly which employers need to resubmit corrected information. When an employer’s W-2 data is rejected, ALL employee records of that employer are rejected. Thus, your resubmission should contain all employee records for each rejected employer. Your resubmission should only contain the W2 data for the employers that had their information rejected. DO NOT include W2 data of employers that were not rejected in your resubmission or your entire resubmission will be rejected.

Please Note

The filing formats specified in this document are the only magnetic formats available for submitting 2016 W-2 information to the Columbus Income Tax Division. If an employer cannot comply with either of these formats, the employer should see the

instructions for the *Reconciliation of Quarterly Returns of Income Tax Withheld from Wages* (Form IT-13) for information on reporting using a paper format.

Magnetic media submitted to the Income Tax Division becomes the property of the City of Columbus. No CD or copy of the submitted file will be returned to the submitter and/or employer. **The Division strongly advises that employers and third party submitters keep a copy of the file they submit to the City for troubleshooting should the need arise.**

Questions, Comments or Suggestions

Email your questions, comments or suggestions on this format to tax@columbus.gov. If you need an immediate answer, you may call (614) 645-7370 and inform the receptionist that you have a question on the W-2 electronic filing format.

Common Paymasters and Reporting Agents

The Columbus City Codes make no provisions for common paymaster or reporting agents. The Columbus City Codes require each employer to file an IT-13 and related W-2 data. Common paymasters and reporting agents who submit a single file and a single IT-13 for all related or represented employers are representing to the City that there is only a single employer. Common paymaster and reporting agents should file a separate file and IT-13 for each related or represented company in order to comply with the reporting requirements of the Columbus City Codes.

Where to File

Send W2 media with completed Forms IT-13 and IT-33/IT-33M by February 28th to:

**Columbus Income Tax Division
ATTN: W-2 Librarian
PO Box 182437
Columbus, OH 43218-2437**