

# Instructions for W-2 Data via Magnetic Media

## 2018 Filing Format

(Rev. 12/07/18)

### Requirements for All Electronic Submissions

**FORMAT** - The City of Columbus supports **only** the **EFW2 Format** set by the Social Security Administration with modification to the State Wage Record (RS Record) for local data (see Pages 2 and 3).

The Social Security Administration's EFW2 Specifications can be found at [www.ssa.gov/employer](http://www.ssa.gov/employer).

### 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, and the date the file was created.

**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](http://www.columbustax.net/tax_forms).

**IMPORTANT NOTES** - Employers must report for each employee with Columbus, North Pickaway County JEDD or Prairie Township JEDD withholding or required withholding. For each of those employees, Columbus also requires employers to report every municipality in the State of Ohio for which tax was withheld.

A separate RS record must be used for the employee for each municipality of withholding.

Each employer must include data for all employees in one file on one CD, with the exception of JEDD/JEDZ information.

Note: JEDD/JEDZ data must be presented in a separate file on the 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 unless you are including a file to report JEDD/JEDZ withholding.

## Columbus Specifications

- **Code RA Submitter Record:** All EFW2 fields are required.
- **Code RE Employer Record:** All EFW2 fields are required.
- **Code RW Employee Wage Record:** All EFW2 fields are required.
- **Code RO Employee Optional Record:** All EFW2 fields are required.
- **Code RS State Wage Record:** See Pages 2 and 3 for the required EFW2 fields.
- **Code RT Total Record:** All EFW2 fields are required.
- **Code RU Total Optional Record:** All EFW2 fields are required.
- **Code RF Final Record:** All EFW2 fields are required.

Columbus requires the following fields from the EFW2 RS State Wage Record:

Code RS State Wage Record: EFW2 Format															
Location	Field Name	Length	Field Specifications												
1-2	Record Identifier	2	RS												
3-4	State Code (Numeric)	2	OHIO = 39												
5-9	Municipality Code	5	<p>The following are valid codes for 2018:</p> <p><b>Columbus Collection Group:</b></p> <table border="1"> <thead> <tr> <th><u>Municipality</u></th> <th><u>Work</u></th> <th><u>Courtesy</u></th> </tr> </thead> <tbody> <tr> <td>Columbus</td> <td>00001</td> <td>00088</td> </tr> <tr> <td>N. Pickaway Cty JEDD</td> <td>00020</td> <td>---</td> </tr> <tr> <td>Prairie Township JEDD</td> <td>00022</td> <td>---</td> </tr> </tbody> </table> <p><i>Right justify and zero fill.</i></p> <p><b>RITA Collection Group:</b> R+RITA MUNI CODE –Right justify and zero fill the muni code to 4 positions <b>(i.e. R0130)</b></p> <p><b>CCA Collection Group:</b> CC+3 DIGIT CCA CITY CODE (i.e. CC002)</p> <p><b>For cities with no assigned codes:</b> Zero fill</p> <p><b>Note:</b> In all cases, the municipality name for the withholding must be entered in position range 338-412.</p>	<u>Municipality</u>	<u>Work</u>	<u>Courtesy</u>	Columbus	00001	00088	N. Pickaway Cty JEDD	00020	---	Prairie Township JEDD	00022	---
<u>Municipality</u>	<u>Work</u>	<u>Courtesy</u>													
Columbus	00001	00088													
N. Pickaway Cty JEDD	00020	---													
Prairie Township JEDD	00022	---													
10-18	Employee Social Security Number	9	As shown on SSN card. If no SSN is available, enter zeros.												
19-33	Employee First Name	15	As shown on SSN card. Left justify and fill with blanks.												
34-48	Employee Middle Name or Initial	15	As shown on SSN card. Left justify and fill with blanks.												
49-68	Employee Last Name	20	As shown on SSN card. Left justify and fill with blanks.												
69-72	Suffix	4	For example: SR, JR. Left justify and fill with blanks.												
73-94	Location Address	22	For example: Suite or room number. Left justify and fill with blanks.												
95-116	Delivery Address	22	Left justify and fill with blanks.												
117-138	Municipality	22	Left justify and fill with blanks.												
139-140	State Abbreviation (Alpha)	2													
141-145	Zip Code	5													
146-149	Zip Code Extension	4	If not applicable, fill with blanks.												
276-286	State Taxable Wages	11	Right justify and zero fill.												
287-297	State Income Tax Withheld	11	Right justify and zero fill.												
308	Type of Tax Withheld	1	<p>Enter appropriate code for entries in fields 309-330:</p> <ul style="list-style-type: none"> <li>• C=Income Tax (Employment Municipality)</li> <li>• R=Income Tax (Residence Municipality)</li> </ul>												

309-319	Local Taxable Wages	11	Right justify and zero fill.
320-330	Local Income Tax Withheld	11	Right justify and zero fill.
338-412	Municipality Name for Tax Withheld	75	Left justify and fill with blanks.
413-487	State Name for Taxes Withheld	75	Ohio

### 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 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, municipality. That municipality must be 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 31<sup>st</sup>, and request an extension of time to file until March 28<sup>th</sup>. 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.

**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 simply because retrieving the information that you are required to submit by law is "too time consuming".

### Extensions

The Columbus City Codes allow 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 28<sup>th</sup>). 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 format specified in this document is the only magnetic format available for submitting 2018 W-2 information to the Columbus Income Tax Division. If an employer cannot comply with this format, 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](mailto: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 28<sup>th</sup> to:

**Columbus Income Tax Division**

**ATTN: W-2 Librarian**

**PO Box 182437**

**Columbus, OH 43218-2437**