



Electronic Reporting of Quarterly Wage and Withholding Tax Information Based on Federal Formats

Table of contents		Page
1	Introduction.....	1
2	Compatibility.....	1
3	Filing requirements	1
4	Submission of test media	1
5	Submission requirements	1
6	Technical specifications.....	2
7	File formats	3

Section 1 – Introduction

This publication, which supersedes the 5/09 version, describes specifications, formats, and layouts for reporting quarterly employee wage reporting and withholding tax information using the Tax Department’s Online Services (at www.tax.ny.gov). This format is based on the specifications contained in federal Publication, *Specifications for Filing Forms W-2 Electronically (EFW2)* (Social Security Administration Publication No. 42-007). Employers may use the RS (state) records from the federal EFW2, provided the information is reported according to the definitions for the individual data elements contained in this publication.

Please consult Publication EFW2 if you need additional technical information related to the federal format.

While some information on wage reporting and withholding is included in this publication, specific definitions and requirements are in Publication NYS-50, *Employer's Guide to Unemployment Insurance, Wage Reporting, and Withholding Tax*.

Section 2 – Compatibility

Formats previously submitted and successfully processed can continue to be submitted without change.

Section 3 – Filing requirements

New York State requires employers that report 250 or more employees/payees in four consecutive quarters to upload this information using the Tax Department’s Online Services (at www.tax.ny.gov).

Employers that report less than 250 employees/payees are encouraged to voluntarily upload the information because it limits the potential for data-entry errors, simplifies filing by the employer, and streamlines processing.

Employers/payers must report wage and withholding information using the specifications in this publication. Employers/payers must report gross wages paid to each employee each calendar quarter. On the fourth quarter return (or the return covering the period in which an employer permanently ceases to pay wages), employers/payers must also report the total wages from Box 1 on the W-2 form and the total taxes withheld for each employee.

The Tax Department will not accept amended information using federal specifications. Amended information must be submitted on either Form NYS-45-X or Form NYS-45-ATT according to the instructions, or via the upload according to the specifications described in Publication 69.

Employers/payers that permanently cease paying wages must report, within 30 days of the cease paying wages date, the gross wages paid during the quarter for employees who worked during the quarter, the total wages that will be reported in Box 1 on the W-2 form, and the total taxes withheld for each employee who worked at any time during the year.

Record retention

Employers/payers must retain a copy of the uploaded files, or be able to reconstruct the data, for at least four years after the due date of the report.

Penalties

Failing to use a Tax Department-approved upload format, or substituting paper, may subject the employer/payer to penalties for filing an incorrect format.

Waiver of upload reporting requirement

The upload filing requirement may be waived if hardship is shown. Employers/payers must submit waiver requests no later than 30 days after the start of the first calendar quarter for which a waiver is requested. The employer/payer must obtain and file Form NYS-204, *Request for Waiver from Filing Information via Web Upload*. The Tax Department will notify the employer/payer if the waiver request is granted.

Section 4 – Submission of test media

Employers, payers, and/or agents preparing reports for employers/payers, and filers electing to file via the upload, are required to submit a test file using the format specified in this publication. Tax regulations require the Tax Department to certify submissions are processible. Test submissions should be submitted in the same format that will be used to submit actual return information.

The department will notify employers if they are required to upload this information using the Tax Department’s Online Services (at www.tax.ny.gov). Employers/payers are required to file test files within 60 days after receiving the notification.

The department will notify the transmitter within 30 days of receiving the test submission if it has been successfully processed and certified.

The testing process reduces the potential for unprocessable file submissions. Unprocessable file submissions constitute a failure to file that may result in penalties.

Transmitters who plan on submitting information for more than a single employer must include at least two employers with at least 20 employee records for each of the included employers.

Section 5 – Submission requirements

Employers/payers submitting data via the upload must not send the same data on paper. Agents reporting for one or more employers/payers must advise those employers not to submit separate reports to the Tax Department. Only one file is permitted.

The due dates for the employee wage reporting and withholding data are:

Quarter	Due date*
January 1 to March 31	April 30
April 1 to June 30	July 31
July 1 to September 30	October 31
October 1 to December 31	January 31

* When the actual due date falls on a Saturday, Sunday, or legal holiday, New York State Tax Law permits you to file on the next business day.

Section 6 – Technical specifications

All data records must have a fixed length of 512 bytes. Deviations from the prescribed format are not acceptable.

Multi-volume media are not acceptable. Data can be compressed and/or zipped as needed. A properly composed file begins with a Code RA record and ends with a Code RF record.

Transmitters for multiple employers must use consolidated files, rather than a separate file for each employer or client of the transmitter. Submissions that include multiple employers must be sorted in ascending EIN order.

Print files are not acceptable.

Data must be recorded in uppercase letters only.

A properly composed file contains the following records in sequence:

- Record RA – Transmitter record
- Record RE – Employer/payer record
- Record RS (36) – State employee record
- Record RU – Total record
- Record RF – Final record (occurs only once after all employer/payer records)

Repeat records RE and RU for each employer in the file.

Note: only RS records containing a value of **36** in the State Code field (locations 3 and 4) will be processed for New York State purposes.

The **employer identifying number** in New York State is primarily the federal EIN with two exceptions:

- temporary nine-character numbers beginning with *TF* are used until the federal EIN is assigned; and
- decentralized employers may apply for a location suffix to their federal EIN.

Wage reports — If the employee/payee does not have any gross wages covered by unemployment insurance in New York State during quarters one, two, or three, then that employee/payee should not be reported for those quarters. On the fourth quarter submission, all employees/payees having New York State tax withheld in any quarter during the year must be reported. If the payee did not have any covered wages in the fourth quarter, or if the employee is not covered by unemployment insurance in New York State, the *state quarterly unemployment insurance total wages* field should be zero-filled. The fourth quarter submission requires reporting of the *gross wages subject to withholding* and *total tax withheld* for the year for each employee/payee.

Employers who are liable under the Federal Unemployment Tax Act (FUTA) must include a separate employee record, for any employee

receiving these payments, reporting payments of severance pay and the first six months of sick pay. This additional employee record must be identified by entering a letter **O** for other types of wages at position 243 of the RS record. Specific details related to these types of other wages are available in Publication NYS-50.

All gross wages subject to withholding and all annual taxes withheld must be reported in the RS employee record containing regular wages (that is, with the letter **W** in position 243).

Money amounts

- All money fields are strictly numeric.
- Include dollars and cents with the decimal point assumed. Do not use any punctuation in any field.
- Right-justify and zero-fill all money fields.
- In a money field that is not applicable, enter zeros.
- Negative money amounts are not acceptable.
- High-order signed fields are not acceptable.
- In general, *state quarterly unemployment insurance total wages* must include wages that are subject to Article 18 of the Labor Law. These wages are the basis for claims for unemployment insurance benefits in New York State.
- In general, *gross wages subject to withholding* is the amount reported in Box 1 of the employee's W-2 form.
- *Total tax withheld* is the sum of taxes withheld for New York State, New York City, and the city of Yonkers.

Employee/payee name formats — Left-justify the name, in uppercase only, and list the last name first. Separate all segments of the name, including each initial, by blanks.

Connect parts of a compound surname by a hyphen. Do not use a blank to separate single letter prefixes (such as *O* or *D*) from the rest of the surname; they may be separated by an apostrophe or be contiguous with the rest of the name. Do not use commas to separate names. Connect last name suffixes (such as *Jr*, *Sr*, or *MD*) to the last name with a hyphen.

If you have questions regarding technical specifications, call (518) 457-7105.

Section 7 – File formats

For information regarding content of any of the fields, refer to Publication NYS-50.

Record Name – Code RA – Submitter Record

Field	Location	Length	Comment
Record identifier	1-2	2	Constant RA
Submitter's employer identification number (EIN)	3-13	11	Transmitter's federal EIN or NYS Tax ID number; left justify and fill with blanks, no hyphens or spaces in the number
Blank	14-216	203	
Submitter name	217-273	57	Organization transmitting the file; left justify and fill with blanks
Location address	274-295	22	
Delivery address	296-317	22	Street address of transmitter; left justify and fill with blanks
City	318-339	22	Left justify and fill with blanks
State abbreviation	340-341	2	Use standard FIPS postal abbreviation
ZIP code	342-346	5	Left justify and fill with blanks
Blank	347-395	49	
Contact name	396-422	27	
Contact phone number	423-437	15	
Contact phone extension	438-442	5	
Blank	443-445	3	
Contact email/Internet address	446-485	40	
Blank	486-488	3	
Contact fax number	489-512	24	

Record Name – Code RE – Employer Record

Field	Location	Length	Comment
Record identifier	1-2	2	Constant RE
Blank	3-7	5	
Employer FEIN	8-18	11	Employer's FEIN or NYS Tax ID number; left justify and fill with blanks, no hyphens or spaces in the number
Blank	19-39	21	
Employer name	40-118	79	Left justify and fill with blanks
Delivery address	119-140	22	Street address of employer; left justify and fill with blanks
City	141-162	22	Left justify and fill with blanks
State abbreviation	163-164	2	Use standard FIPS postal abbreviation
ZIP code	165-169	5	Left justify and fill with blanks
ZIP code extension	170-173	4	
Quarter and year being reported	174-178	5	Quarter and year being reported. Format should be QYYYY with Q values of 1, 2, 3, 4, and YYYY values being the tax year. Update each quarter.
Blank	179-512	334	

Record Name – Code RS – Employee Record

Field	Location	Length	Comment
Record identifier	1-2	2	Constant RS
State code	3-4	2	Constant 36
Blank	5-9	5	
Social security number (SSN)	10-18	9	Omit hyphens
Employee first name	19-33	15	Left justify and fill with blanks
Employee middle name or initial	34-48	15	Left justify and fill with blanks
Employee last name	49-68	20	Left justify and fill with blanks
Suffix	69-72	4	Left justify and fill with blanks
Blank	73-202	130	
State quarterly unemployment insurance total wages	203-213	11	Wages subject to UI in New York State; right justify, zero fill, dollars and cents, implied decimal
Blank	214-242	29	
Wage type	243	1	Wages type identifier. Applies only to quarterly wages. Enter letter W for regular wages and letter O for other wages (see NYS-50 for more information)
Blank	244-275	32	
Gross wages subject to withholding	276-286	11	Wages, tips and other compensation subject to New York State withholding tax; right justify, zero fill, dollars and cents, implied decimal
Total tax withheld	287-297	11	NYS, NYC, and Yonkers income tax withheld (lump sum); right justify, zero fill, dollars and cents, implied decimal
Blank	298-512	215	

Record Name – Code RU – Total Record

Field	Location	Length	Comment
Record identifier	1-2	2	Constant RU
Number of RS records	3-9	7	Enter total number of RS records for this employer; right justify and zero fill
Blank	10-512	503	

Record Name – Code RF – Final Record

Field	Location	Length	Comment
Record identifier	1-2	2	Constant RF . This record is only included to indicate end of file
Blank	3-512	510	

Need help?

Visit our Web site at **www.tax.ny.gov**

- get information and manage your taxes online
- check for new online services and features

**Telephone assistance**

Withholding Tax Information Center: (518) 485-6654

To order forms and publications: (518) 457-5431



Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.