Extended EFW2 Records Layout

For PA Act 32 compliant submissions

Extended EFW2 Code Records Layout

- All records must be 512 bytes in length
- Alpha/numeric fields should be left-justified.
- Numeric/currency fields should be right-justified with zero filled to the left.
- If you have no local data for a field, leave the field blank.
- "RA","RE","RS","RT" and "RF" records are mandatory.

Complete Generic EFW2 details may be obtained from the Social Security Administration at http://www.ssa.gov/employer/pub.htm.

This extended format is compatible with the PA state e-tides system for state reporting with the exception that the "RT" & "RF" records need to total up local wages instead of state wages.

Code RA - Submitter Record

Location	Field Name	Length	Notes
1-2	Record Identifier	2	Must be "RA"
3-11	Submitter's EIN	9	Required
12-216	Variety	205	Optional
217-273	Submitter Name	57	Required
274-295	Location Address	22	Required
296-317	Delivery Address	22	Required
318-339	City	22	Required
340-341	State Abbreviation	2	Use Postal Abbreviation
342-346	ZIP Code	5	Required
347-350	ZIP Code Extension	4	Required
351-395	Variety	45	Optional
396-422	Contact Name	27	Required
423-437	Contact Phone Number	15	Required
438-442	Contact Phone Extension	5	Required
443-445	Blank	3	Fill with blanks
446-485	Contact E-mail	40	Optional
486-488	Blank	3	Fill with blanks
489-498	Contact Fax	10	Optional
499-512	Variety	14	Optional

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Code RE - Employer Record

Location	Field name	Length	Notes
1-2	Record Identifier	2	Must be "RE"
3-6	Tax Year	4	Required
7	Agent Indicator	1	Optional
8-16	Employer EIN	9	Required
17-39	Variety	23	Optional
40-96	Employer Name	57	Required
97-118	Location Address	22	Required
119-140	Delivery Address	22	Required
141-162	City	22	Required
163-164	State Abbreviation	2	Required
165-169	Zip Code	5	Required
170-173	Zip Code Extension	4	Required
174-220	Variety	47	Optional
221	Period Type	1	M for Monthly, Q for Quarterly, Y for Year End Reconciliation
222-223	Period	2	1-12 for Monthly, 1-4 for Quarterly, 5 or 13 for Year End Reconciliation
224-253	Local Account Number	30	Optional Local Account #, required for employers with multiple accounts for a single EIN
254-504	Blank	251	Fill with blanks **
505-512	PA eight-digit Account Number (as displayed on each payment coupon)	8	Required by PA, but not for local

- A RE Code record must be listed for each physical work location.

Code RW – Employee Wage Record – Federal Tax Data, optional

Location	Field Name	Length	Notes
1-2	Record Identifier	2	If present, must be 'RW'
3-512	Variety	510	Optional

Code RO – Employee Wage Record – optional

Location	Field Name	Length	Notes
1-2	Record Identifier	2	If present, must be 'RO'
3-512	Variety	510	Optional

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Code RS – State Record

Location	Field Name	Length	Notes
1-2	Record Identifier	2	Must be "RS"
3-4	State Code	2	Must be 42 for PA State Wages and Withholding
5-9	Taxing Entity Code	5	Optional
10-18	Social Security Number	9	Required
19-33	Employee First Name	15	Required
34-48	Employee Middle Name/Initial	15	Required (Blank Acceptable)
49-68	Employee Last Name	20	Required
69-72	Suffix	4	Required (Jr., Sr. etc. – Blank Acceptable)
73-94	Location Address	22	Required (Physical address)
95-116	Delivery Address	22	Required (Typically blank. You may enter PO Box address here if in same city as physical address above. Or you may duplicate what is in above "Location Address") (Not Used by FCATB)
117-138	City	22	Required
139-140	State Abbreviation	2	Required
141-145	Zip Code	5	Required
146-149	Zip Code Abbreviation	4	Required
150-267	Variety	118	Optional
268-273	Blank	6	Leave blank
274-275	State Code	2	Optional
276-286	State Taxable Wages	11	Enter PA Wages as applicable
287-297	State Income Tax Withheld	11	Enter PA Withholding as applicable
298-308	Blank	11	Leave blank
309-319	Local Taxable Wages	11	Enter Local Wages subject to EIT(typically the same as PA Wages with few exceptions)
320-330	Local Income Tax Withheld	11	Enter Local Withholding. Required.
331-337	State Control Number	7	Leave blank
338-343	Residence PSD Code	6	PSD code of employees residence
344-349	Work PSD Code	6	PSD code of work location
350-352	Local Tax Type	3	Required. See below table.
353-487	Variety	135	Optional
488-512	Blank	25	Leave blank

- The Code RS Record must be preceded by at one valid RE Record.
- The employees listed in RS records must have all worked at the location of the preceding RE record.

Local Tax Type	Code
EIT	Earned Income Tax(Resident)
ENR (Not used by FCATB)	Earned Income Tax(Non-Resident Rate)
LST	Local Services Tax

Extended EFW2 Records Layout

Code RT – Total Record

Location	Field Name	Length	Description and Edits
1-2	Record Identifier	2	Must be "RT"
3-339	Variety	337	Optional
340-475	Blank	136	Leave blank
476-482	Number of Code RS Records	7	Required
483-497	Total Local Taxable Wages	15	Required
498-512	Total Local Tax Withheld	15	Required

- A Code RT Record must be present for each RS Code RE Employer Record.
- The Code RT Record must be preceded by at least one valid RS Record.
- The Code RT Record contains the totals for all valid Code RS Records reported under the preceding Code RE Record.
- Each Code RE Record must have its own Code RT Record.

Code RU – Total Record - Optional

Location	Field Name	Length	Description and Edits
1-2	Record Identifier	2	If present, must be 'RU'
3-512	Variety	510	Optional

Code RF – Final Record

Location	Field Name	Length	Description and Edits
1-2	Record Identifier	2	Must be 'RF'
3-7	Blank	5	Leave blank
8-475	Variety	468	Optional
476-482	Number of RS Records	7	Required
483-497	Total Local Taxable Wages	15	Required
498-512	Total Local Tax Withheld	15	Required

Code RF totals are the accumulated totals of all Code RT Records submitted.