

Virginia Department of Taxation

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Web Upload (EFW2/SSA) W-2 Layouts

The tables below detail how the W-2 (EFW2/SSA) File Layout appears in Web Upload, with the “RE” (Employer) and the “RS” (Employee) records. Your text file will still contain the **same data** as specified by the Social Security Administration (SSA).

Records in addition to the “RE” and “RS” records can be included in the same file. W-2 records submitted through Web Upload must follow the SSA’s [EFW2](#) file formatting.

Fields identified as “Filler” list the position and field name as described in the [EFW2](#).

Visit the [Electronic W-2 and 1099 Filing Guidelines](#) for additional electronic filing information, including the option to submit W-2 data using the Department’s [W-2 Excel Format](#).

NOTE NEW FILING DEADLINE: W-2 Information must be submitted electronically by January 31, 2015

STATE “RE” RECORD

(Employer Information)

Web Upload File Layout Position	Position	Web Upload Field Name	Length	Specifications
1	1 – 2	Record Type	2	RE = Employer Record
2	3 – 6	Tax Year	4	Four digit tax year
3	7	Agent Indicator Code (Optional)	1	One digit code If unknown, left justify and fill with blanks.
4	8 – 16	Employer FEIN	9	Employer/Agent Identification Number (EIN) Nine digit identification number
5	17 – 25	Agent for FEIN (Optional)	9	Nine digit identification number If unknown, left justify and fill with blanks.
6	26 – 39	<i>Filler</i>	14	(26) Terminating Business Indicator (27 – 30) Establishment Number (31 – 39) Other EIN
7	40 – 96	Employer Name	57	Name associated with the FEIN Left justify and fill with blanks.
8	97 – 512	<i>Filler</i>	416	(97 – 118) Location Address (119 – 140) Delivery Address (141 – 162) City (163 – 164) State Abbreviation (165 – 169) Zip Code (170 – 173) Zip Code Extension (174) Kind of Employer (175 – 178) Blank (179 – 201) Foreign State/Province (202 – 216) Foreign Postal Code (217 – 218) Country Code (219) Employment Code (220) Tax Jurisdiction Code (221) Third-Party Sick Pay Indicator (222 – 248) Employer Contact Name (249 – 263) Employer Contact Phone Number (264 – 268) Employer Contact Phone Extension (269 – 278) Employer Contact Fax Number (279 – 318) Employer Contact E-Mail/Internet (319 – 512) Blank

STATE "RS" RECORD

(Each Employee's Information)

Use this record layout if your Federal Submission does not contain RS records.

Web Upload File Layout Position	Position	Web Upload Field Name	Length	Specifications
1	1 – 2	Record Type	2	RS = State Record
2	3 – 4	State Code	2	FIPS postal numeric code. (51 = Virginia)
3	5 – 9	<i>Filler</i>	5	Tax Entity Code
4	10 – 18	Employee SSN	9	The Employee's SSN
5	19 – 33	Employee First Name	15	First Name as shown on Social Security Card. Left justify and fill with blanks.
6	34 – 48	<i>Filler</i>	15	Employee Middle Name or Initial
7	49 – 68	Employee Last Name	20	Last Name as shown on Social Security Card. Left justify and fill with blanks.
8	69 – 72	<i>Filler</i>	4	Suffix
9	73 – 116	Employee Address	44	(73 – 94) Location Address (Suite, Attention, Room Number, etc.) – Left justify and fill with blanks. (95 – 116) Delivery Address – Left justify and fill with blanks.
10	117 – 275	<i>Filler</i>	159	(117 – 138) City (139 – 140) State Abbreviation (141 – 145) ZIP Code (146 – 149) ZIP Code Extension (150 – 154) Blank (155 – 177) Foreign State/Province (178 – 192) Foreign Postal Code (193 – 194) Country Code (195 – 196) Optional Code (197 – 202) Reporting Period (203 – 213) State Quarterly Unemployment Insurance Total Wages (214 – 224) State Quarterly Unemployment Insurance Total Taxable Wages (225 – 226) Number of Weeks Worked (227 – 234) Date First Employed (235 – 242) Date of Separation (243 – 247) Blank (248 – 267) State Employer Account Number (268 – 273) Blank (274 – 275) State Code (51 = Virginia)
11	276 – 286	Employee State Wages	11	State Taxable Wages Right justify and zero fill.
12	287 – 297	Employee State Tax Withheld	11	State Income Tax Withheld Right justify and zero fill.
13	298 – 512	<i>Filler</i>	215	(298 – 307) Other State Data (308) Tax Type Code (309 – 319) Local Taxable Wages (320 – 330) Local Income Tax Withheld (331 – 337) State Control Number (338 – 412) Supplemental Data 1 (413 – 487) Supplemental Data 2 (488 – 512) Blank