Centre Tax Agency

Extended EFW2 File Layout

For PA Act 32 compliant submissions

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

This 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
12-23	Variety	12	Optional
24	Year-End Reconciliation Indicator	1	Optional 1 = Year-End Reconciliation 0 = Monthly or Quarterly File
25-216	Variety	192	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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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
17-28	Variety	12	Optional
29	Type of Tax	1	E=EIT, L=LST, W=W2
30-39	Variety	10	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	Record Change Notice	1	Optional: 0 for no change, 1 for change
175-220	Variety	46	Optional
221	Period Type	1	Required: M for Monthly, Q for Quarterly, Y for Yearend Reconciliation
222-223	Period	2	Required: 1-12 for Monthly, 1-4 for Quarterly, 5 or 13 for Yearend 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.

– Federal Tax Data, optional

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

– 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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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	Employe First Name	15	Required
34-48	Employe Middle Name/Initial	15	Required
49-68	Employe Last Name	20	Required
69-72	Suffix	4	Required
73-94	Location Address	22	Required
95-116	Delivery Address	22	Required
117-138	City	22	Required
139-140	State Abbreviation	2	Required
141-145	Zip Code	5	Required
146-149	Zip Code Abbreviation	4	Required
150-195	Variety	46	Optional
196	Record Change Notice	1	Optional: 0 for no change, 1 for change
197-267	Variety	71	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(should be the same as PA Wages)
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 list
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	Earned Income Tax(Non-Resident Rate)
LST	Local Services Tax

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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.