

2016 Vermont EFW-2 Specifications for Electronic W-2 Filing

Jan. 31, 2017, is the due date for filing the 2016 Form WHT-434 and Forms W-2 and/or 1099.

Who Must File Electronically

The Vermont Department of Taxes has mandated electronic filing of W-2 information for all taxpayers whose total combined number of W-2 and 1099 forms being submitted will exceed 25. Payroll filing services and tax preparers submitting W-2 returns for multiple employers are required to file electronically. The Department's online filing service myVTax can be accessed at www.myvtax.vermont.gov.

- Bulk Upload Formatted EFW-2 Files—Payroll services and tax preparers submitting for multiple companies can upload bulk files of formatted W-2s.
- Data Entry of Form EFW-2—Employers submitting for their employees have the option to data enter W-2 forms.

Vermont follows the Social Security Administration (SSA) guidelines for electronically filing Form W-2. The following information provides a brief overview of specifications for those employers and tax preparers who are required to submit W-2 statements electronically. Refer to SSA Publication 42-007 v.3, EFW-2 for Tax year 2016, for file layouts that are available on the SSA website at www.ssa.gov/employer/efw/16efw2.pdf.

Record Format and Record Layout Specifications

Required Vermont state specific Code RS record format is detailed on pages 2-3 of this document.

For all other record specifications, please follow the information in the SSA Specifications for Filing Forms W-2 Electronically (EFW-2). The Vermont Department of Taxes requires employers to use the same format to file W-2s containing Vermont withholding tax. All information must be submitted as required by appropriate federal guidelines and modified for Vermont using the guidelines of this document.

State of Vermont Required Format/Optional Record Types		
Code RA	Submitter Record	Required
Code RE	Employer Record	Required
Code RW	Employee Wage Record	Required
Code RO	Employee Wage Record	Optional
Code RS	State Record	Required – please see pages 2- 3
Code RT	Total Record	Required
Code RU	Total Record	Optional – if filing RO records
Code RV	State Total Record	Optional
Code RF	Final Record	Required

**Electronic records must conform to the specifications defined in these instructions.
Submissions that do not conform to the specifications will not be accepted.**

See more specifications on following page



2016 Code RS Record Layout—State of Vermont

Note: Record length for the Vermont and SSA “RS” record is 512 bytes. All fields are required and can be blank or zero-filled.

The transmitter is required to send the federal records sent to the SSA for Vermont employees: RA, RE, RW, RO (optional), RS, RT, RU (optional), RV (optional) and RF. The RS record must reflect **ONLY** Vermont wages.

RS Position	Field Name	Max Field	Specifications
1-2	Record Identifier	2	Constant “RS”
3-4	State Code	2	Enter the appropriate postal NUMERIC code (See Appendix F in SSA Pub 42-007.) Enter “50” for the Vermont postal numeric code.
5-9	Blank	5	Fill with Blanks
10-18	Social Security Number (SSN)	9	Enter the employee’s SSN as shown on the original/replacement SSN card issued by SSA. If no SSN available, enter zeros.
19-33	Employee First Name	15	Enter the employee’s first name as shown on the SSN card. Left justify and fill with blanks.
34-48	Employee Middle Name or Initial	15	If applicable, enter the employee’s middle name or initial as shown on the SSN card. Left justify and fill with blanks.
49-68	Employee Last Name	20	Enter the employee’s last name as shown on the SSN card. Left justify and fill with blanks.
69-72	Suffix	4	If applicable, enter the employee’s alphabetic suffix. For example: SR, JR. Left justify and fill with blanks. If no suffix, fill with blanks.
73-94	Location Address	22	Enter the employee’s location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
95-116	Delivery Address	22	Enter the employee’s delivery address. Left justify and fill with blanks.
117-138	City	22	Enter the employee’s city. Left justify and fill with blanks.
139-140	State Abbreviation	2	Enter the employee’s State or commonwealth/territory. Use the postal abbreviation. (See Appendix F in SSA Pub 42-007). For a foreign address, fill with blanks.
141-145	Zip Code	5	Enter the employee’s zip code. For foreign address, fill with blanks.
146-149	Zip Code Extension	4	Enter the employee’s four-digit extension of the zip code. If not applicable, fill with blanks.
150-154	Blank	5	Fill with blanks. Reserved for SSA use.
155-177	Foreign State/Province	23	If applicable, enter the employee’s foreign state/providence. Left justify and fill with blanks. Otherwise, fill with blanks.
178-192	Foreign Postal Code	15	If applicable, enter the employee’s foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.

See more specifications on following page

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RS Position	Field Name	Max Field	Specifications
193-194	Country Code	2	If one of the following applies, fill with blanks: <ul style="list-style-type: none"> • One of the 50 states of the USA • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the employee's applicable Country Code. (Appendix G in SSA Pub 42-007)
195-196	Blank	2	Fill with blanks.
197-202	Blank	6	Fill with blanks.
203-213	Blank	11	Fill with blanks.
214-224	Blank	11	Fill with blanks.
225-226	Blank	2	Fill with blanks.
227-234	Blank	8	Fill with blanks.
235-242	Blank	8	Fill with blanks.
243-247	Blank	5	Fill with blanks.
248-267	State Employer Account Number	20	Vermont Withholding Account number for the Employer. <ul style="list-style-type: none"> • Use the new account ID (no longer includes FEIN) assigned in November of 2015. • Omit hyphens Example: WHTxxxxxxx Left justify and fill with blanks.
268-273	Blank	6	Fill with blanks.
274-275	State Code	2	Enter the appropriate postal NUMERIC code. (Appendix F in SSA Pub 42-007).
276-286	State Taxable Wages	11	Right justify and zero fill. Applies to income tax reporting.
287-297	State Income Tax Withheld	11	Right justify and zero fill. Applies to income tax reporting.
298-307	Other State Data	10	Left justify and fill with blanks. Applies to income tax reporting.
308	Blank	1	Fill with blanks.
309-319	Local Taxable Wages	11	Right justify and zero fill. Applies to income tax reporting.
320-330	Local Income Tax Withheld	11	Right justify and zero fill. Applies to income tax reporting.
331-337	State Control Number	7	Left justify and fill with blanks. Not required for Vermont W-2 Electronic filing.
338-412	Blank	75	Fill with blanks.
413-487	Blank	75	Fill with blanks.
488-512	Blank	25	Fill with blanks.