

## 2018 Vermont Specifications for Electronic W-2 (EFW-2) Filing

**Jan. 31, 2019, is the due date for filing the 2018 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](http://www.myvtax.vermont.gov).

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

- 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/17efw2.pdf](http://www.ssa.gov/employer/efw/17efw2.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

**See more specifications on following page**

## 2018 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 <b>NUMERIC</b> code (See Appendix F in SSA Pub 42-007.) Enter “ <b>50</b> ” 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. <b>If no SSN available, enter zeros.</b>
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**

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"> <li>• One of the 50 states of the USA</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> 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"> <li>• Use the new account ID (no longer includes FEIN) assigned in November of 2015.</li> <li>• Omit hyphens</li> </ul> Example: WHTxxxxxxx Left justify and fill with blanks.
268-273	Blank	6	Fill with blanks.
274-275	State Code	2	Enter the appropriate postal <b>NUMERIC</b> code. (Appendix F in SSA Pub 42-007).
276-286	State Taxable Wages	11	Right justify and zero fill. <b>Applies to income tax reporting.</b>
287-297	State Income Tax Withheld	11	Right justify and zero fill. <b>Applies to income tax reporting.</b>
298-307	Other State Data	10	Left justify and fill with blanks. <b>Applies to income tax reporting.</b>
308	Blank	1	Fill with blanks.
309-319	Local Taxable Wages	11	Right justify and zero fill. <b>Applies to income tax reporting.</b>
320-330	Local Income Tax Withheld	11	Right justify and zero fill. <b>Applies to income tax reporting.</b>
331-337	State Control Number	7	Left justify and fill with blanks. <b>Not required for Vermont W-2 Electronic filing.</b>
338-412	Blank	75	Fill with blanks.
413-487	Blank	75	Fill with blanks.
488-512	Blank	25	Fill with blanks.