

2025 Form W-2 Record Specifications

The following specifications are unchanged from 2024. Last updated: October 2025

Specifications for W-2

Data Records - General Requirements

All data records must be a fixed length of 512 bytes. Deviations from the prescribed record formats will prevent proper processing of your file by DRS. A properly composed W-2 file is comprised of the following records:

- Code RA — Submitter Record
- Code RE — Employer Record
- Code RS — State Record
- Code RT — Total Record
- Code RF — Final Record

The first two positions of each record must be one of the alphabetic codes above.

Any data preceding the RA identifier or which follows position 512 in the code RF record may prevent DRS from processing your file.

See *Form W-2 Electronic Filing Requirements, Examples of Proper Record Sequence for W-2 Electronic Filing*, on the DRS website.

Address Fields

Address data in: Street address, City, State, ZIP code, and ZIP code extension fields, must comply with U.S. Postal Service (USPS) addressing rules.

State Abbreviations

Use only the USPS two letter state abbreviations. Do not use numerics or other abbreviations.

Foreign Addresses

Outside the United States, its territories and possessions, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, or military post offices, use the following fields:

- Foreign state or province;
- Foreign postal code; **and**
- Country code (See *Social Security Specifications for Filing Forms W2 Electronically (EFW2) for Tax Year 2025*.)

In the *Standardized File Layout*, if the upload contains a foreign country code, then the city, state, and ZIP code fields are not required. If the foreign country code is blank, then the city, state, and ZIP code fields are required.

Money Fields

Money amounts must be:

- The annual figure for the payment year shown in the code RE record;
- All numerics (no dollar sign);
- Dollars and cents (without a decimal point);
- Not be rounded to fill dollar amounts;
- A positive, unsigned figure (a negative amount is an impossible result in any field);
- Right justified; **and**
- Zero filled (for example, lead zeros, or all zeros if the amount equals zero).

Code RA - Submitter Record

–Fixed Length of 512 Positions–

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant RA .
3-11	Submitter's Federal Employer Identification Number (FEIN)	9	Enter the submitter's FEIN. This FEIN should match the FEIN on the external label.
12-19	User Identification (User ID)	8	Enter the User Identification (User ID).
20-23	Software Vendor Code	4	Not required.
24-28	Blank	5	Enter blanks.
29	Resub Indicator	1	Enter "1" if a file is being resubmitted. Otherwise, enter blanks.
30-35	Resub WFID	6	If you entered "1" in the Resub Indicator field (location 29), enter the word "AMEND". Otherwise, enter blanks.
36-37	Software Code	2	Not required.
38-94	Company Name	57	Enter the name of the company to receive EFW2 annual filing instructions. Left justify and fill with blanks.
95-116	Location Address	22	Enter the company's location address (attention, suite, room number, etc.) Left justify and fill with blanks.
117-138	Delivery Address	22	Enter the company's delivery address (street or post office box). Left justify and fill with blanks.
139-160	City	22	Enter the company's city. Left justify and fill with blanks.
161-162	State Abbreviation	2	Enter the company's state. Use a standard postal abbreviation. For a foreign address, fill with blanks.
163-167	ZIP Code	5	Enter the company's ZIP code. For a foreign address, fill with blanks.
168-171	ZIP Code Extension	4	Enter the company's four-digit extension of the ZIP code. If not applicable, fill with blanks.
172-176	Blank	5	Enter blanks.
177-199	Foreign State/Province	23	If applicable, enter the company's foreign state or province. Left justify and fill with blanks. Otherwise, fill with blanks.
200-214	Foreign Postal Code	15	If applicable, enter the company's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
215-216	Country Code	2	Enter the applicable country code. See <i>Foreign Addresses</i> , on Page 1.
217-273	Submitter Name	57	Enter the name of the organization submitting this file. Left justify and fill with blanks.
274-295	Submitter Location Address	22	Enter the location address of the organization submitting this file. Left justify and fill with blanks.
296-317	Submitter Street Address	22	Enter the street address of the submitter (street or post office box). Left justify and fill with blanks.
318-339	Submitter City	22	Enter the submitter's city. Left justify and fill with blanks.
340-341	Submitter State	2	Enter the submitter's state. Use a standard postal abbreviation for a foreign address and fill with blanks.

Code RA - Submitter Record (continued)**—Fixed Length of 512 Positions—**

Location	Field	Length	Description & Remarks
342-346	Submitter ZIP Code	5	Enter the submitter's ZIP code. For a foreign address, fill with blanks.
347-350	Submitter ZIP Code Extension	4	Enter the submitter's four-digit extension of the ZIP code. If not applicable, fill with blanks.
351-355	Blank	5	Enter blanks.
356-378	Submitter Foreign State/Province	23	If applicable, enter the submitter's foreign state or province. Left justify and fill with blanks. Otherwise, fill with blanks.
379-393	Submitter Foreign Postal Code	15	If applicable, enter the submitter's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
394-395	Submitter Foreign Country Code	2	Enter the applicable country code. See <i>Foreign Addresses</i> , on Page 1.
396-422	Contact Name	27	Enter the name of the person to be contacted by DRS concerning processing problems.
423-437	Contact Phone Number	15	Enter the contact's telephone number (including area code). Left justify and fill with blanks.
438-442	Contact Phone Extension	5	Enter the contact's telephone extension. Left justify and fill with blanks.
443-445	Blank	3	Enter blanks.
446-485	Contact Email	40	Required. Enter the contact's electronic mail or Internet address. Left justify and fill with blanks.
486-488	Blank	3	Enter blanks.
489-498	Contact FAX	10	For U.S. and U.S. Territories only: If applicable, enter the contact's FAX number (including area code). Otherwise, fill with blanks.
499	Preferred Method of Problem Notification Code	1	Enter blanks.
500	Preparer Code	1	Not required.
501-512	Blank	12	Enter blanks.

Code RE - Employer Record

–Fixed Length of 512 Positions–

Location Field		Length	Description & Remarks
1-2	Record Identifier	2	Constant RE .
3-6	Tax Year	4	Required. Enter 2025
7	Agent Indicator Code	1	Not required.
8-16	Employer's Identification Number (EIN)	9	Enter only numeric characters. Omit hyphens, prefixes, and suffixes.
17-25	Agent for EIN	9	Not required.
26	Terminating Business Indicator	1	Not required.
27-30	Establishment Number	4	Not required.
31-39	Other EIN	9	Not required.
40-96	Employer Name	57	Enter the name associated with the EIN entered in location 8-16. Left justify and fill with blanks.
97-118	Location Address	22	Enter the employer's location address (attention, suite, room number, etc.). Left justify and fill with blanks.
119-140	Delivery Address	22	Enter the employer's delivery address (street or post office box). Left justify and fill with blanks.
141-162	City	22	Enter the employer's city. Left justify and fill with blanks.
163-164	State Abbreviation	2	Enter the employer's state. Use a standard postal abbreviation. For a foreign address, fill with blanks.
165-169	ZIP Code	5	Enter the employer's ZIP code. For a foreign address, fill with blanks.
170-173	ZIP Code Extension	4	Enter the employer's four-digit extension of the ZIP code. If not applicable, fill with blanks.
174-178	Kind of Employer	5	Enter the Kind of Employer as entered on the file submitted to the SSA. Left justify and fill with blanks.
179-201	Foreign State/Province	23	If applicable, enter the employer's foreign state or province. Left justify and fill with blanks. Otherwise, fill with blanks.
202-216	Foreign Postal Code	15	If applicable, enter the employer's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
217-218	Country Code	2	Enter the applicable country code. See <i>Foreign Addresses</i> , on Page 1.
219	Employment Code	1	Not required.
220	Tax Jurisdiction Code	1	Enter the Tax Jurisdiction Code.
221	Third Party Sick Pay Indicator	1	Enter "1" for sick pay indicator. Otherwise, enter "0" (zero). Not required.

Code RE - Employer Record (continued)**—Fixed Length of 512 Positions—**

Location Field		Length	Description & Remarks
222-248	Employer Contact Name	27	Enter the name of the employer's contact. Left justify and fill with blanks. Not required.
249-263	Employer Contact Phone Number	15	Enter the employer's contact telephone number with numeric values only (including area code). Do not use any special characters. Example: 1232345678 Left justify and fill in with blanks. Not required.
264-268	Employer Contact Phone Extension	5	Enter the employer's contact telephone extension with numeric values only. Do not use any special characters. Example: 12345 Left justify and fill in with blanks. Not required.
269-278	Employer Contact Fax Number	10	If applicable, enter the employer's contact fax number with numeric values only (including area code). Do not use any special characters. Example: 1232345678 Otherwise, fill with blanks. Not required. For U.S. and U.S. territories only.
279-318	Employer Contact E-Mail/Internet	40	Enter the employer's contact E-Mail/Internet address. Not required.
319-512	Blank	194	Fill with blanks. Reserved for SSA use.

Code RS - State Record**–Fixed Length of 512 Positions–**

Location Field		Length	Description & Remarks
1-2	Record Identifier	2	Constant RS
3-4	State Code	2	Enter 09 - should be Connecticut sourced income only.
5-9	Taxing Entity Code	5	Not required.
10-18	Social Security Number (SSN)	9	Enter the employee's SSN as shown on the original or replacement social security card issued by the Social Security Administration. If no SSN is available, fill the field with zeros.
19-33	Employee First Name	15	Enter the employee's first name as shown on the social security 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 social security card. Left justify and fill with blanks. Otherwise, fill with blanks.
49-68	Employee Last Name	20	Enter the employee's last name as shown on the social security card. Left justify and fill with blanks.
69-72	Suffix	4	If applicable, enter the employee's alphabetic suffix (SR, JR). Left justify and fill with blanks. Otherwise, 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. Not required if foreign country code is entered.
95-116	Delivery Address	22	Enter employee's street address. Left justify and fill with blanks. Not required if foreign country code is entered.
117-138	City	22	Enter the employee's city. Left justify and fill with blanks. Not required if foreign country code is entered.
139-140	State Abbreviation	2	Enter the employee's state. Use a standard postal abbreviation. For a foreign address, fill with blanks. Not required if foreign country code is entered.
141-145	ZIP Code	5	Enter the employee's ZIP code. For a foreign address, fill with blanks. Not required if foreign country code is entered.
146-149	ZIP Code Extension	4	Enter the employee's four-digit extension of the ZIP code. If not applicable, fill with blanks. Not required if foreign country code is entered.
150-154	Blank	5	Not required.
155-177	Foreign State/Province	23	If applicable, enter the employee's foreign state or province. Left justify and fill with blanks. Required only if foreign country code is entered.
178-192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Required only if foreign country code is entered.
193-194	Country Code	2	Enter the applicable country code. See <i>Foreign Addresses</i> , on Page 1.

RS - State Record (continued)

Location	Field	Length	Description & Remarks
195-196	Optional Code	2	Not required.
197-202	Reporting Period	6	Not required.
203-213	State Quarterly Unemployment Insurance Total Wages	11	Not required.
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Not required.
225-226	Number of Weeks Worked	2	Not required.
227-234	Date First Employed	8	Not required.
235-242	Date of Separation	8	Not required.
243-247	Blank	5	Enter blanks.
248-267	State Employer Account	20	Enter Connecticut Tax Registration Number assigned by Number DRS. Left justify and fill unused positions with blanks. Do not enter hyphens.
268-273	Blank	6	Not required.
274-275	State Code	2	Enter 09 . Must match state positions identified in positions 3 and 4.
276-286	State Taxable Wages	11	Required. Right justify and zero fill.
287-297	State Income Tax Withheld	11	Required. Right justify and zero fill.
298-307	Other State Data	10	Not required.
308	Tax Type Code	1	Not required.
309-319	Local Taxable Wages	11	Not required.
320-330	Local Income Tax Withheld	11	Not required.
331-337	State Control Number	7	Not required.
338-412	Supplemental Data	75	Not required.
413-487	Supplemental Data 2	75	Not required.
488-512	Blank	25	Enter blanks.

Code RT - Total Record

–Fixed Length of 512 Positions–

Location Field		Length	Description & Remarks
1-2	Record Identifier	2	Constant RT .
3-9	Number of Employees	7	Enter the total number of RS records reported since the last code RE record. Right justify and zero fill.
10-24	State Taxable Wages	15	Enter the total for all code RS records reported since the last code RE record. Right justify and zero fill.
25-39	State Income Tax Withheld	15	Enter the total for all code RS records reported since the last code RE record. Right justify and zero fill.
40-512	Blank	473	Enter blanks.

Code RF - Final Record

–Fixed Length of 512 Positions–

The code RF record **must** be the last data record, appearing only once, after the last code RT record. DRS does not process any data recorded after the code RF record.

Location Field		Length	Description & Remarks
1-2	Record Identifier	2	Constant RF .
3-11	Number of Employees	9	Enter the total number of code RS records recorded on the entire file.
12-27	State Taxable Wages	16	Enter the grand total of all code RS records on this file. Right justify and zero fill.
28-43	State Income Tax Withheld	16	Enter the grand total of all code RS records on this file. Right justify and zero fill.
44-512	Blank	469	Enter blanks.