

W-2C Filing Specification Guide



Louisville Metro Revenue Commission

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1. Introduction

All employers are required to withhold Occupational License Fees/Taxes from the gross salaries, wages, commissions, and other forms of compensation earned by employees for work performed within Louisville Metro, Kentucky. (Louisville Metro includes the area within the boundaries of Jefferson County, Kentucky. [LMCO §110.5](#)) Federal Form W-2 is submitted annually to report payments made to employees earned while working in Louisville Metro, Kentucky. The Louisville Metro Revenue Commission (LMRC) requires information on the Louisville Metro Withholdings and should not include other local jurisdictions. Include only employee records pertinent to Louisville Metro, Jefferson County, KY in your electronic file.

1.1. Electronic Filing Requirements

All employers and their agents who report more than 10 W-2C corrections on behalf of themselves or their clients must submit the records electronically ([LMCO §110.18](#)). Failure to submit a timely file may result in penalties [LMCO §110.99 L \(Penalty\)](#).

This guide provides the details on how to meet the electronic filing specification. The guide will be updated annually to reflect any changes to the e-file process. It is the taxpayer’s responsibility to review the specifications prior to filing each year.

2. What’s New

2.1. Change Log

Section	Description	Change Date
Entire Document	Initial Publication	2023.12.04
Entire Document	Versioned the tax year	2023.12.04

2.2. Yearly Summary

2.2.1. Tax Year 2023

- Added the ability to electronically file W-2C form.

3. Acceptable Format

There are two methods that meet the electronic filing requirement: the Metro Integrated Tax System (eMINTS) bulk upload method using these specifications and eMINTS keying W-2C data method. CD submission does not meet the electronic filing requirement and will not be accepted.

3.1. eMINTS Bulk Upload Method

The preferred method of submitting W-2Cs is via the bulk upload functionality in eMINTS. You must have a logon with our online portal to upload. For instruction on how to create a logon, see [eMINTS 101](#). Submissions must follow the specifications outlined in the eMINTS bulk upload method of this document.

3.2. eMINTS Keying Data Method with optional Template Import Feature

Within eMINTS, W-2C information may be manually keyed or imported from a spreadsheet template. You must have a logon with our online portal to use this method. For instruction on how to create a logon, see [eMINTS 101](#).

3.2.1. eMINTS Keying Data Method

We recommend directly keying only if you have a small number of records to key. The employee section along with box 18 and box 19 for local Louisville Metro wages must be completed.

3.2.2. Using Template Import Feature

If you do not have software that will create a bulk file per our specifications which must include the wages and taxes applicable to LMRC, importing the data from a template will be the best option to meet the electronic filing requirements. The template used must follow the specifications outlined in the eMINTS bulk upload method of this document to work successfully.

4. eMINTS Bulk Upload File Format

The LMRC file format is based off [Social Security Administration’s EFW2C Publication 42-014](#) (SSA EFW2C publication). The W-2C file format is a fixed width text (.txt) file.

Standard ASCII code is required for all files. A text file with .txt file extension is the only format that will be accepted. LMRC does not accept any zip files, self-extracting zip files or compressed files. The maximum file size LMRC will accept is 250MB. If your file is larger than the LMRC maximum file size, you must create and transmit separate files.

4.1. File Requirements

Four of the nine possible record types in the SSA EFW2C publication are **REQUIRED**. All required records will be validated. The other five record types are optional and will not be validated. If the RCO record is included, it must follow the placement requirement.

Record Type	LMRC	SSA
RCA (Submitter) Record	Required, Validated	Required
RCE (Employer) Record	Required, Validated	Required
RCW (Employee) Record	Required, Validated	Required
RCO (Employee Optional) Record	Optional w placement requirement **	Optional
RCS (State) Record	Required, Validated	Required
RCT (Total) Record	Optional	Required
RCU (Total Optional) Record	Optional	Optional
RCV (State Total) Record	Optional	Optional
RCF (Final) Record	Optional	Required

** If an RCO record is submitted, it must follow the RCW record. The RCS record must follow the RCO record. If no RCO record is submitted, the RCS record must follow the RCW record.

4.2. Record Specifications

- Each record must be a fixed length of 1024 positions.
- Each record must end in a carriage return.

- For all fields marked “Required”, the submitter must provide the information described under the Description and Remarks column.
- For those fields not marked “Required”, the transmitter must allow for the field but may be instructed to enter blanks or zeros in the indicated field positions.
- For alpha/numeric fields, left justify and fill with blanks. When a field shows blank, all positions must be blank and not zero.
- For currency fields, include only numbers with no punctuation. Signed amounts are not permitted. Include both dollars and cents. The last two digits will be the cents. (Example \$253.14 = 00000000025314) Do not enter negative values in money fields. Right justify and zero fill to the left. Do not round to the nearest dollar. Any money field that has no amount to be reported must be filled with zeros, not blanks.
- Do not use punctuation in the name and address fields.
- The LMRC description and remarks column details requirements specific to the LMRC submission. **Red text indicates why a file may be rejected.**
- RCS records are mandatory for LMRC submissions. They are optional only to the SSA and IRS.
- RCS records must contain values for local taxable wages.

4.3. LMRC Specific Fields- RCS Record Local Wages

The RCS (State) record is required for submission to LMRC to report the local taxable wages. Per SSA EFW2C publication record positions 464-474(originally reported local taxable wages) and 475-485(correct local taxable wages) are reserved for this value.

In the RCS record the filed tax type code (position 462 and 463) should equal R for resident or C for non-resident. Do not leave this field blank. This is a departure from the SSA EFW2C publication.

The preference is for a single RCS record that reflects the primary tax rate which was applied to the employee resident rate (2.2%) or non-resident rate (1.45%).

4.4. Record and Field Format Details

4.4.1. RCA (Submitter) Record

- Must be the first data record on each file.
- Identifies the organization submitting the file.
- Identifies the organization to be contacted by LMRC.
- It is imperative that the submitter’s name, telephone number, and e-mail address be entered in the appropriate positions.

Field Position	Field Title	Length	LMRC Description and remarks
1-3	Record Identifier	3	Required. Enter “RCA”. If not “RCA” file may be rejected.
4-12	Submitter's Employer Identification Number	9	Required. Enter the submitter's EIN. Only numeric characters. Omit hyphens. If not in record, file may be rejected.
13-20	User Identification	8	
21-24	Software Vendor Code	4	

Field Position	Field Title	Length	LMRC Description and remarks
25-29	Blank	5	
30-31	Software Code	2	
32-88	Company Name	57	Required. Enter the company name. Left justify and fill with blanks. If not in record, file may be rejected.
89-110	Company Location Address	22	Enter the company's location address (Attention, Suite, Room Number, etc.). Example: 2nd Floor, Suite 234 Left justify and fill with blanks. Either location or delivery address field is required for USA address.
111-132	Company Delivery Address	22	Enter the company's delivery address (Street or Post Office Box). Example: 123 Main Street Left justify and fill with blanks. Either location or delivery address field is required for USA address.
133-154	Company City	22	Required. Enter the company's city. Left justify and fill with blanks. Required for USA Addresses.
155-156	Company State Abbreviation	2	Enter the company's State or commonwealth/territory. For a foreign address, fill with blanks. Required for USA Addresses.
157-161	Company ZIP Code	5	Enter the company's ZIP code. For a foreign address, fill with blanks. Required for USA Addresses.
162-165	Company ZIP Code Extension	4	Enter the company's four-digit extension of the ZIP code. If not applicable, fill with blanks.
166-171	Blank	5	Fill with blanks. Reserved for SSA use.
172-194	Company Foreign State/Province	23	If applicable, enter the company's foreign State/province. Left justify and fill with blanks. Otherwise, fill with blanks. Required if foreign country code entered.
195-209	Company Foreign Postal Code	15	If applicable, enter the company's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks. Required if foreign country code entered.
210-211	Company Foreign Country Code	2	See SSA EFW2C publication.
212-238	Submitter Name	27	Required. Enter the name of the person to be contacted by LMRC concerning processing problems. Left justify and fill with blanks. If not in record, file may be rejected.
239-253	Submitter Phone Number	15	Required.

Field Position	Field Title	Length	LMRC Description and remarks
			Enter the contact's telephone number with numeric values only (including area code). Do not use any special characters. Example: 1232345678 Left justify and fill with blank.
254-258	Submitter Phone Extension	5	
259-261	Blank	3	Fill with blanks. Reserved for SSA use.
262-301	Submitter E-Mail	40	Required. Enter the contact's e-mail/internet address.
302-304	Blank	3	Fill with blanks. Reserved for SSA use.
305-314	Submitter Fax	10	
315	Blank	1	Fill with blanks. Reserved for SSA use.
316	Preparer Code	1	
317	Resub Indicator	1	Required Enter "1" if this file is being resubmitted. Otherwise, enter "0"
318-323	Resub Wage File Identifier (WFID)	6	
324-1024	Blank	701	Fill with blanks. Reserved for SSA use.

4.4.2. RCE (Employer) Record

- Identifies the employer whose employee wages and tax information are being reported.
- Do not create an RCE record for an employer that does not have at least one employee with an RCS record to report.
- An RCE record must be the second record in the file submitted or the file will be rejected.
- Multiple RCE records may be submitted in a single file.

Field Position	Field Title	Length	LMRC Description and remarks
1-2	Record Identifier	2	Required. Enter "RCE". If not "RCE" file may be rejected.
4-7	Tax Year	4	Required. Enter the tax year for this report (20YY). This field is valid 5 years in past to current year.
8-16	Employer's/Agent's Originally Reported Federal EIN	9	Only use this field to correct money that was reported under a previously used EIN that has since been changed. Do <u>not</u> use this field to make a correction when earnings were reported under an incorrect EIN. See SSA EFW2C publication for more instructions.
17-25	Employer's/Agent's Federal EIN	9	Required Must be a valid FEIN per SSA EFW2C publication or the file may be rejected.
26	Agent Indicator Code	1	

Field Position	Field Title	Length	LMRC Description and remarks
27-35	Agent for FEIN	9	
36-39	Originally Reported Establishment Number	4	
40-43	Correct Establishment Number	4	
44-100	Employer Name	57	Required. Enter the name associated with the EIN entered in positions 8 -16. Left justify and fill with blanks. If not in record, file may be rejected.
101-122	Employer Location Address	22	Enter the employer's location address (Attention, Suite, Room Number, etc.). Example: 2nd Floor, Suite 234 Left justify and fill with blanks. Either location or delivery address field is required for USA address.
123-144	Employer Delivery Address	22	Enter the employer's delivery address (Street or Post Office Box). Example: 123 Main Street Left justify and fill with blanks. Either location or delivery address field is required for USA address.
145-166	Employer City	22	Left justify and fill with blanks. Required for USA Addresses.
167-168	Employer State Abbreviation	2	Required for USA Addresses.
169-173	Employer ZIP Code	5	For a foreign address, fill with blanks. Required for USA Addresses.
174-177	Employer ZIP Code Extension	4	Enter the employer's four-digit extension of the ZIP code. If not applicable, fill with blanks.
178-181	Blank	4	Fill with blanks. Reserved for SSA use.
182-204	Employer Foreign State/Province	23	Required if foreign country code entered.
205-219	Employer Foreign Postal Code	15	Required if foreign country code entered.
220-221	Employer Foreign Country Code	2	
222	Originally Reported Employment Code	1	
223	Corrected Employment Code	1	
224	Originally Reported Third-Party Sick Indicator	1	
225	Corrected Third-Party Sick Pay Indicator	1	
226	Blank	1	Fill with blanks. Reserved for SSA use.
227	Kind of Employer	1	
228-254	Employer Contact Name	27	
255-269	Employer Contact Phone Number	15	
270-274	Employer Contact Phone Extension	5	

Field Position	Field Title	Length	LMRC Description and remarks
275-284	Employer Contact Fax Number	10	
285-324	Employer Contact Email/Internet	40	
325-1024	Blank	194	Fill with blanks. Reserved for SSA use.

4.4.3. RCW (Employee) Record

- Identifies each employee that has received payments for work performed in Louisville Metro, Kentucky. Only submit employee records that need correcting.
- If submitting an RCO record, it must follow the RCW record. The RCS record should follow the RCO record. If no RCO record submitted, the order should be RCW then RCS.

Field Position	Field Title	Length	LMRC Description and remarks
1-3	Record Identifier	3	Required. Enter "RCW". <i>If not "RCW" file may be rejected.</i>
4-12	Originally Reported Social Security Number	9	Use only if the employee's SSN was reported incorrectly on the original report. Enter the incorrectly reported SSN. Otherwise, fill with blanks.
13-21	Correct Social Security Number	9	<i>If not in record, file may be rejected.</i>
22-36	Originally Reported Employee First Name	15	
37-51	Originally Reported Employee Middle Name or Initial	15	
52-71	Originally Reported Employee Last Name	20	
72-86	Correct Employee First Name	15	<i>If not in record, file may be rejected.</i>
87-101	Correct Employee Middle Name or Initial	15	
102-121	Correct Employee Last Name	20	<i>If not in record, file may be rejected.</i>
122-143	Employee Location Address	22	<i>Either location or delivery address field is required for USA address.</i>
144-165	Employee Delivery Address	22	<i>Either location or delivery address field is required for USA address.</i>
166-187	Employee City	22	<i>Required for USA Addresses.</i>
188-189	Employee State Abbreviation	2	<i>Required for USA Addresses.</i>
190-194	Employee ZIP Code	5	<i>Required for USA Addresses.</i>
195-198	Employee ZIP Code Extension	4	
199-203	Blank	5	
204-226	Employee Foreign State/Province	23	<i>Required if foreign country code entered.</i>
227-241	Employee Foreign Postal Code	15	<i>Required if foreign country code entered.</i>

Field Position	Field Title	Length	LMRC Description and remarks
242-243	Employee Foreign Country Code	2	
244-254	Originally Reported Wages, Tips, and Other Compensation	11	Enter incorrectly reported federal wages, tips, and other compensation. If not making a correction, fill with blanks. No negative amounts.
255-265	Correct Wages, Tips, and Other Compensation	11	If not making a correction, fill with blanks.
266-276	Originally Reported Federal Income Tax Withheld	11	
277-287	Correct Federal Income Tax Withheld	11	
288-298	Originally Reported Social Security Wages	11	
299-309	Correct Social Security Wages	11	
310-320	Originally Reported Social Security Tax Withheld	11	
321-331	Correct Social Security Tax Withheld	11	
332-342	Originally Reported Medicare Wages and Tips	11	
343-353	Correct Medicare Wages and Tips	11	
354-364	Originally Reported Medicare Tax Withheld	11	
365-375	Correct Medicare Tax Withheld	11	
376-386	Originally Reported Social Security Tips	11	
387-397	Correct Social Security Tips	11	
398-419	Blank	22	
420-430	Originally Reported Dependent Care Benefits	11	
431-441	Correct Dependent Care Benefits	11	
442-452	Originally Reported Deferred Compensation Contributions to Section 401(k)	11	
453-463	Correct Deferred Compensation Contributions to Section 401(k)	11	
464-474	Originally Reported Deferred Compensation Contributions to Section 403(b)	11	
475-485	Correct Deferred Compensation Contributions to Section 403(b)	11	

Field Position	Field Title	Length	LMRC Description and remarks
486-496	Originally Reported Deferred Compensation Contributions to Section 408(k)(6)	11	
497-507	Correct Deferred Compensation Contributions to Section 408(k)(6)	11	
508-518	Originally Reported Deferred Compensation Contributions to Section 457(b)	11	
519-529	Correct Deferred Compensation Contributions to Section 457(b)	11	
530-540	Originally Reported Deferred Compensation Contributions to Section 501(c)(18)(D)	11	
541-551	Correct Deferred Compensation Contributions to Section 501(c)(18)(D)	11	
552-562	Originally Reported Total Deferred Compensation Contributions	11	
563-573	Correct Total Deferred Compensation Contributions	11	
574-595	Blank	22	
596-606	Originally Reported Non-Qualified Plan Section 457 Distributions or Contributions	11	
607-617	Correct Non-Qualified Plan Section 457 Distributions or Contributions	11	
618-628	Originally Reported Employer Contributions to a Health Savings Account	11	
629-639	Correct Employer Contributions to a Health Savings Account	11	
640-650	Originally Reported Non-Qualified Plan Not Section 457 Distributions or Contributions	11	
651-661	Non-Qualified Plan Not Section 457 Distributions or Contributions	11	
662-672	Originally Reported Nontaxable Combat Pay	11	
673-683	Correct Nontaxable Combat Pay	11	
684-705	Blank	22	

Field Position	Field Title	Length	LMRC Description and remarks
706-716	Originally Reported Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	11	
717-727	Correct Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	11	
728-738	Originally Reported Income from the Exercise of Nonstatutory Stock Options	11	
739-749	Correct Income from the Exercise of Nonstatutory Stock Options	11	
750-760	Originally Reported Deferrals Under a Section 409A Non-Qualified Deferred Compensation Plan	11	
761-771	Correct Deferrals Under a Section 409A Non-Qualified Deferred Compensation Plan	11	
772-782	Originally Reported Designated Roth Contributions to a Section 401(k) Plan	11	
783-793	Correct Designated Roth Contributions to a Section 401(k) Plan	11	
794-804	Originally Reported Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	11	
805-815	Correct Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	11	
816-826	Originally Reported Cost of Employer Sponsored Health Coverage	11	
827-837	Correct Cost of Employer Sponsored Health Coverage	11	
838-848	Originally Reported Benefits Under HRA	11	
849-859	Correct Benefits Under HRA	11	
860-1002	Blank	143	
1003	Originally Reported Statutory Employee Indicator	1	See SSA Publication 42-014 for details.
1004	Correct Statutory Employee Indicator	1	See SSA Publication 42-014 for details.

Field Position	Field Title	Length	LMRC Description and remarks
1005	Originally Reported Retirement Plan Indicator	1	See SSA Publication 42-014 for details.
1006	Correct Retirement Plan Indicator	1	See SSA Publication 42-014 for details.
1007	Originally Reported Third-Party Sick Pay Indicator	1	See SSA Publication 42-014 for details.
1008	Correct Third-Party Sick Pay Indicator	1	See SSA Publication 42-014 for details.
1009-1024	Blank	16	

4.4.4. RCS (State) Record

- There must be 1 RCW record preceding the RCS record(s).
- RCS records are required with reporting wages earned within Louisville Metro, KY to LMRC. They are optional only for the Social Security Administration and IRS.
- In the RCS record the filed tax type code (position 462/463), should equal R for resident or C for non-resident. Do not leave this field blank. This is a departure from the SSA EFW2C publication.
- The preference is for a single RCS record that reflects the primary tax rate which was applied to the employee resident rate (2.2%) or non-resident rate (1.45%).
- Two RCS records may be submitted if your system accurately reports an employee who was withheld at both a resident and non-resident rate. If two records are submitted, the local taxable wages and local income tax withheld must reflect the accurate amounts that correspond to the tax type code.

Field Position	Field Title	Length	LMRC Description and remarks
1-3	Record Identifier	3	Required. Enter "RCS". If not "RCS" file may be rejected.
4-5	State Code 1	2	Required. Kentucky Numeric code is 21. If not in record, file may be rejected.
6-10	Originally Reported Taxing Entity Code	5	Fill with blanks
11-15	Correct Taxing Entity Code	5	Fill with blanks
16-24	Originally Reported Social Security Number	9	Use only if employee's SSN was reported incorrectly on the original report. If this field is not used, fill with blanks
25-33	Correct Social Security Number	9	Required. Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. If no SSN is available, enter zeros. If not in record, file may be rejected.
34-48	Originally Reported Employee First Name	15	Enter the incorrectly reported first name. Left justify and fill with blanks.
49-63	Originally Reported Employee Middle Name or Initial	15	Enter the incorrectly reported middle name or initial. Left justify and fill with blanks.
64-83	Originally Reported Employee Last Name	20	Enter the incorrectly reported last name. Left justify and fill with blanks.

Field Position	Field Title	Length	LMRC Description and remarks
84-98	Correct Employee First Name	15	Required. Enter the employee's first name as shown on the SSN card. Left justify and fill with blanks. If not in record, file may be rejected.
99-113	Correct 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. Otherwise, fill with blanks.
114-133	Correct Employee Last Name	20	Required. Enter the employee's last name as shown on the SSN card. Left justify and fill with blanks. If not in record, file may be rejected.
134-155	Employee Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks. Either location or delivery address field is required for USA address.
156-177	Employee Delivery Address	22	Enter the employee's delivery address. Left justify and fill with blanks. Either location or delivery address field is required for USA address.
178-199	Employee City	22	Required for USA Addresses.
200-201	Employee State Abbreviation	2	Required for USA Addresses.
202-206	Employee ZIP Code	5	Required for USA Addresses.
207-210	Employee ZIP Code Extension	4	
211-215	Blank	5	
216-238	Employee Foreign State/Province	23	Required if foreign country code entered.
239-253	Employee Foreign Postal Code	15	Required if foreign country code entered.
254-255	Optional Code	2	
256-257	Country Code	2	
258-263	Originally Reported Reporting Period	6	
264-269	Correct Reporting Period	6	
270-275	Blank	6	
276-286	Originally Reported State Quarterly Unemployment Insurance Total Wages	11	
287-297	Correct State Quarterly Unemployment Insurance Total Wages	11	
298-299	Originally Reported Number of Weeks Worked	2	
300-301	Correct Number of Weeks Worked	2	
302-309	Originally Reported Date First Employed	8	

Field Position	Field Title	Length	LMRC Description and remarks
310-317	Correct Date First Employed	8	
318-325	Originally Reported Date of Separation	8	
326-333	Correct Date of Separation	8	
334-343	Blank	10	
344-363	Originally Reported State Employer Account Number	20	
364-383	Correct State Employer Account Number	20	
384-395	Blank	12	
396-397	State Code	2	Required. Enter 21 for Kentucky. Enter 18 for Indiana. If not in record, file may be rejected.
398-408	Originally Reported State Taxable Wages	11	Enter originally reported state taxable wages.
409-419	Correct State Taxable Wages	11	Enter correct state taxable wages.
420-430	Originally Reported State Income Tax Withheld	11	Enter originally reported state income tax withheld.
431-441	Correct State Income Tax Withheld	11	Enter correct state income tax withheld.
442-461	Other State Data	20	
Locations 462 to 412 apply to Louisville Metro Wages			
462	Originally Reported Tax Type Code	1	Enter incorrectly reported Tax Type Code.
463	Correct Tax Type Code	1	Required. Either an R or C R – Resident rate for taxes (2.2%) C – Non-resident rate for taxes (1.45%) If not in record, file may be rejected.
464-474	Originally Reported Local Taxable Wages	11	Enter incorrectly reported local taxable wages.
475-485	Correct Local Taxable Wages	11	Required. Total Louisville Metro Taxable Wages. Enter wages that were taxed at the rate that corresponds with the tax type code. If not in record, file may be rejected.
486-492	Originally Reported State Control Number	7	
493-499	Correct State Control Number	7	
500-649	Supplemental Data 1	150	Optional. If employee is a Minister, enter MIN If employee part of a KJC program enter KJC. If employee has another special rate, enter OTH. If none apply, fill with blanks.
650-799	Supplemental Data 2	150	Fill with blanks.
800-1024	Blank	225	Fill with blanks. Reserved for SSA use.

4.5. Confirmation and Acceptance of bulk file

When you click submit your file will be verified in real time. If there is an issue with your file a table will appear which identifies the line and field and details of the issue. The file will not be accepted if there is an issue found. Work with your software provider/programmers to address this issue.

Once your file is successfully submitted a confirmation screen will appear and you will receive a confirmation email. Your file has been accepted by LMRC.

5. Template Import Feature File Format

5.1. Template Format Details

Include in the template a single record for each employee that reflects the primary tax rate which was applied to the employee: resident rate (2.2%) or non-resident rate (1.45%). **Do not include multiple lines for an employee.** Only a single employer may be listed on a spreadsheet. Do not delete the 1099 tabs included in the spreadsheet.

File types of .xls and .xlsx must be used. The template can be found here on the [forms and publications page](#).

Enter data on the Lou Metro W-2Cs tab. Start on line 3. Line 1 is the header and line 2 has example data. The following fields are **required**:

- First Name Corrected
- Last Name Corrected
- Social Security Number Corrected – (Formatting: with or without dashes)
- Address
- City
- Zip Code (Formatting: 5 or 9-digit zip code is accepted)
- Box 16: State wages, tips, etc. Corrected and Box 17: Corrected State income tax **OR**
- Box 18: Local wages, tips, etc. Corrected

5.2. How to Submit Template via eMINTS

You must have an eMINTS logon to submit a template. Additional information for creating a logon is located [here](#).

Complete a separate web submission for each employer.

Once logged in, select **W-2s, 1099s, Bulk W-3s or Bulk W-1s** from the I want to menu.

On the next screen select File W-2s/1099s.

Enter your information on the contact screen. Click next and go to the payer screen.

Enter the employer's information as the Payer. If you are both the contact and payer, check the box for: 'Check if submitter and payer information are the same' to populate the contact information entered previously. Click next.



In the Forms section, select only the forms you are submitting for a single employer/payer. A single spreadsheet can be used to submit W-2, 1099-MISC and 1099-NEC information for a single year in one web submission if all the forms are selected.

Click Export Template to download the spreadsheet. Click next.

On the W-2 employee screen click import button. Select the file created that matches our template/specifications and upload the file.

If a record has an error, this icon will appear next to the record. Edit the record to correct all errors.



If you wish to delete a record, click on this icon.

All the records must contain no errors to be submitted. Click next once ready to submit.

A summary screen will appear which has the total number of W-2s submitted, total local wages, and total local tax withheld. This may be printed for your records by clicking print summary.

Confirm the number is correct by checking the box: 'I confirm the number of statements submitted is correct' and then click submit.

5.3. Confirmation and Acceptance of Template

Once the file is successfully submitted, a confirmation screen will appear, and a confirmation email sent. The file has been accepted by LMRC.

6. FAQs

I sent LMRC an exact copy of the bulk file that I sent to the Social Security Administration. The Social Security Administration accepted my file, but eMINTS will not allow my file to upload. What is wrong? Although LMRC follows the federal specification format, this does not mean that a duplicate copy of your federal media is acceptable. There are differences in the data requirements. The state record RS is a mandatory record for LMRC but optional for the federal entities, it must be included in the file that is sent to the Louisville Metro Revenue Commission. eMINTS will provide details regarding issues with the file you are trying to upload.

The spreadsheet I can generate from my software does not look anything like the template required by LMRC. What do I do? Unless you want to individually key your W-2C employee data, you must format your spreadsheet like our template. Work with your software vendor to obtain a file in the proper format.