

# LMRC Specification Guide for W-2 Filing

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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.<sup>1</sup> 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.

All employers and their agents who report more than 25 W-2 returns on behalf of themselves or their clients must submit the records electronically.<sup>2</sup> Failure to submit a timely file may result in penalties.<sup>3</sup>

## 2. What's New

### 2.1. Change Log

Section	Description	Change Date
Entire Document	Initial Publication	2020.2.27
1.2.1	Removed Single RS record requirement. Added detail regarding RS record including submitting a Resident and Non-resident for an employee that has taxes withheld at both rates. Restructured sections of document.	2020.11.1
2.2.2	Added updates for TY 2021	2021.11.5
7.3.4 RS record 309-319 RS record 310-320	Deleted requirement regarding when two RS records are submitted, the local taxable wages and local income tax withheld should sum to the yearly totals for the employee.	2021.11.5

### 2.2. Yearly Summary

#### 2.2.1. Tax Year 2020

- 2020 is the initial year for this specification guide.
- On 8/22/2019 Louisville Metro Council passed Ordinance No. 120, series 2019, creating a new section for Ordinance Chapter 110 now codified as LMCO §110.18. Taxpayers and/or reporting agents with more than 25 returns or reports are required to file electronically. This ordinance is effective for periods beginning on or after 1/1/2019 and governs all filings after 1/1/2020.
- Penalties are provided by LMCO §110.99 for failure to file electronically in a timely manner.
- CD submission does not meet the electronic filing requirement.
- A waiver must be completed and approved if you are unable to meet the electronic filing requirement.
- RS record must contain values for local taxable wages and local income tax withheld in Louisville Metro, Kentucky.
- Two RS records should be submitted if an employee has multiple tax rates during the year. The tax type code (position 308) should equal R for Resident and C for Non-resident. If two records

<sup>1</sup> LMCO §110.05; Louisville Metro includes the area within the boundaries of Jefferson County, Kentucky.

<sup>2</sup> LMCO §110.18

<sup>3</sup> LMCO §110.99

are submitted, the local taxable wages and local income tax withheld should reflect the amounts that correspond to the tax type code.

- W-2 bulk filings formatted using previous specifications not requiring the RS record to report local taxable wages and local income tax withheld will be accepted through December 31, 2020. All W-2s submitted via bulk filing on or after 1/1/2021 must have the RS record formatted per specifications or the file will reject. Prior years filed on or after 1/1/2021 must follow the requirements of the 2020 specification.

#### 2.2.2. Tax Year 2021

- Deleted requirement regarding when two RS records are submitted, the local taxable wages and local income tax withheld should sum to the yearly totals for the employee.

### 3. Acceptable Format

There are two methods that meet the electronic filing requirement: the eMINTS bulk upload method using these specifications and eMINTS keying W-2 data method. CD submission does not meet the electronic filing requirement.

#### 3.1. eMINTS Bulk Upload Method

The preferred method of submitting W-2s 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 FAQs](#). Submissions must follow the specifications outlined in this document.

#### 3.2. eMINTS Keying Data Method

Within eMINTS, W-2 information may be directly keyed. You must have a logon with our online portal to key information directly. For instruction on how to create a logon, see [eMINTS FAQs](#). We recommend this as an alternative method 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.

#### 3.3. Waiver Requests

You must submit a waiver request if you are unable to file your W-2s electronically. Waivers are discretionary and may be granted for a period not to exceed one year. You must submit a justifiable basis for a waiver that satisfies the requirements of [LMCO §110.18 \(Electronic Filing\)](#), and details of how you will submit W-2s, along with a plan for future bulk upload compliance, and an anticipated compliance date for your request to be considered.

### 4. Filing Requirements

If you have more than 25 records, you are required to submit via one of the methods listed above. Paper copies submitted by filers issuing more than 25 W-2s may be subject to penalty, per [LMCO §110.99 L \(Penalty\)](#).

#### 4.1. Tips to Remember

- Electronic filing is required when reporting more than 25 W-2s.
- CD submission does not meet the electronic filing requirement.
- RS records are mandatory for LMRC submissions. They are optional only to the SSA and IRS.
- RS records must contain values for local taxable wages and local income tax withheld.

- Include only employee records pertinent to Louisville Metro, Jefferson County, KY on your electronic file.

#### 4.2. Corrected W-2s

LMRC does not accept corrected W-2s electronically. Submit a paper W-2 C correction for each employee. Remember to update local information for Louisville Metro if any values were reported incorrectly.

### 5. Deadline

The deadline for filing W-2s is **February 28<sup>th</sup>** for employee wages earned during the previous calendar year. When using eMINTS, an email confirmation will be sent when file is successfully uploaded or keyed.

### 6. File Format

The W-2 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.

#### 6.1. Record Specifications

- Each record must be a fixed length of 512 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.
- Refer to SSA publication 42-007 for the technical requirements and specifications on all records.
- 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 = 0000000025314) 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.**

**The following records from the Social Security Administration Publication 42-007 (EFW2) will be processed by the Louisville Metro Revenue Commission.**

- RA (Submitter) Record – Required
- RE (Employer) Record –Required

- RW (Employee) Record – Required
- RS (State) Record – Required

The following records are not required by LMRC but per Publication 42-007 should be included. LMRC will not validate or use data from this record. If your system generates these records, leave them in the file. There will not be any details in the Record and Field Format Details section of this specification guide.

- RT (Total) Record – Required
- RF (Final) Record – Required

The following records are not required by LMRC and optional to the W-2 file per Publication 42-007. LMRC will not validate or use data from this record.

- RO (Employee Optional) Record – Optional
  - If a RO record is submitted, it must follow the RW record. The RS record must follow the RO record. If no RO record is submitted, the RS record must follow the RW record.
- RU (Total Optional) Record – Optional
- RV (State Total) Record – Optional

## 6.2. LMRC Specific Fields

The RS record is required for submission to LMRC to report the local taxable wages and local income tax withheld. Two RS records should be submitted if an employee has multiple tax rates during the year. The tax type code (position 308) should equal R for Resident and C for Non-resident. If two records are submitted, the local taxable wages and local income tax withheld should reflect the amounts that correspond to the tax type code. Per SSA publication 42-007(EFW2) record positions 309-319 and 320-330 are reserved for these two values. If no wages were earned or withheld for LMRC, the employee should not be included in the file.

## 6.3. Record and Field Format Details

### 6.3.1. RA (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
1-2	Record Identifier	2	<b>Required.</b> Enter “RA”. <b>If not “RA” file will be rejected</b>
3-11	Submitter's Employer Identification Number	9	<b>Required.</b> Enter the submitter's EIN. Only numeric characters. Omit hyphens <b>If not in record, file will be rejected</b>
12-19	User Identification	8	

Field Position	Field Title	Length	LMRC Description and remarks
20-23	Software Vendor Code	4	
24-28	Blank	5	
29	Resubmission Indicator	1	Enter "1" if this file is being resubmitted. Otherwise, enter "0" (zero). <b>Must be a "1" or a "0", If not in record, file will be rejected</b>
30-35	Resubmission FID	6	
36-37	Software Code	2	
38-94	Company Name	57	<b>Required.</b> Enter the company name. Left justify and fill with blanks. <b>If not in record, file will be rejected</b>
95-116	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 <b>Either location or delivery address field is required for USA address</b>
117-138	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.  <b>Either location or delivery address field is required for USA address</b>
139-160	Company City	22	<b>Required.</b> Enter the company's city. Left justify and fill with blanks. <b>Required for USA Addresses</b>
161-162	Company State Abbreviation	2	Enter the company's State or commonwealth/territory. For a foreign address, fill with blanks <b>Required for USA Addresses</b>
163-167	Company ZIP Code	5	Enter the company's ZIP code. For a foreign address, fill with blanks. <b>Required for USA Addresses</b>
168-171	Company 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	Fill with blanks. Reserved for SSA use.
177-199	Company Foreign State/Province	23	If applicable, enter the company's foreign State/province. Left justify and fill with blanks. Otherwise, fill with blanks. <b>Required if foreign Country Code Entered</b>
200-214	Company Foreign Postal Code	15	If applicable, enter the company's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks. <b>Required if foreign Country Code Entered</b>
215-216	Company Foreign Country Code	2	See SSA EFW2 Document.
217-273	Submitter Name	57	Enter the name of the organization to receive error

Field Position	Field Title	Length	LMRC Description and remarks
			notification if this file cannot be processed. Left justify and fill with blanks.
274-295	Submitter Location Address	22	Enter the submitter's location address (Attention, Suite, Room Number, etc.). Example: 2nd Floor, Suite 234 Left justify and fill with blanks.
296-317	Submitter Delivery Address	22	Enter the submitter's delivery address (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 Abbreviation	2	Enter the submitter's State or commonwealth/territory. For a foreign address, fill with blanks.
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	Fill with blanks. Reserved for SSA use.
356-378	Submitter Foreign State/Province	23	
379-393	Submitter Foreign Postal Code	15	
394-395	Submitter Foreign Country Code	2	
396-422	Submitter Contact Name	27	<b>Required.</b> Enter the name of the person to be contacted by LMRC concerning processing problems. Left justify and fill with blanks. <b>If not in record, file will be rejected.</b>
423-437	Submitter Contact Phone Number	15	<b>Required.</b> 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. <b>If not in record, file will be rejected.</b>
438-442	Submitter Contact Phone Extension	5	
443-445	Blank	3	Fill with blanks. Reserved for SSA use.
446-485	Submitter Contact Email/Internet	40	<b>Required.</b> Enter the contact's e-mail/internet address. <b>If not in record, file will be rejected.</b>
486-488	Blanks	3	
489-498	Submitter Contact Fax Number	10	
499	Blank	1	Fill with blanks. Reserved for SSA use.
500	Preparer Code	1	
501-512	Blank	12	Fill with blanks. Reserved for SSA use.



6.3.2. RE (Employer) Record

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

Field Position	Field Title	Length	LMRC Description and remarks
1-2	Record Identifier	2	<b>Required.</b> Enter "RE". <b>If not "RE" file will be rejected.</b>
3-6	Tax Year	4	<b>Required.</b> Enter the tax year for this report (20YY). <b>This field is valid 5 years in past to current year.</b>
7	Agent Indicator Code	1	
8-16	Employer/Agent Identification Number	9	<b>Required.</b> <b>Must be a valid FEIN per SSA EFW2 publication or the file will be rejected.</b>
17-25	Agent for FEIN	9	
26	Terminating Business Indicator	1	<b>Required.</b> Must be a "1" or a "0", If not in record, file will be rejected. See SSA Publication 42-007 for details.
27-30	Establishment Number	4	
31-39	Other FEIN	9	
40-96	Employer Name	57	<b>Required.</b> Enter the name associated with the EIN entered in positions 8 -16. Left justify and fill with blanks. <b>If not in record, file will be rejected.</b>
97-118	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. <b>Either location or delivery address field is required for USA address.</b>
119-140	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. <b>Either location or delivery address field is required for USA address.</b>
141-162	Employer City	22	Left justify and fill with blanks. <b>Required for USA Addresses.</b>
163-164	Employer State Abbreviation	2	
165-169	Employer ZIP Code	5	Enter the employer's State or commonwealth /territory. For a foreign address, fill with blanks.

Field Position	Field Title	Length	LMRC Description and remarks
			Required for USA Addresses.
170-173	Employer ZIP Code Extension	4	Enter the employer's four-digit extension of the ZIP code. If not applicable, fill with blanks.
174	Kind of Employer	1	
175-178	Blank	4	Fill with blanks. Reserved for SSA use.
179-201	Employer Foreign State/Province	23	Required if foreign Country Code Entered.
202-216	Employer Foreign Postal Code	15	Required if foreign Country Code Entered.
217-218	Employer Foreign Country Code	2	
219	Employment Code	1	
220	Tax Jurisdiction Code	1	
221	Third-Party Sick Pay Indicator	1	
222-248	Employer Contact Name	27	
249-263	Employer Contact Phone Number	15	
264-268	Employer Contact Phone Extension	5	
269-278	Employer Contact Fax Number	10	
279-318	Employer Contact Email/Internet	40	
319-512	Blank	194	Fill with blanks. Reserved for SSA use.

### 6.3.3. RW (Employee) Record

- Identifies each employee that has received payments for work performed in Louisville Metro, Kentucky.
- If submitting an RO record, it must follow the RW record. The RS record should follow the RO record. If no RO record submitted, the order should be RW then RS.

Field Position	Field Title	Length	LMRC Description and remarks
1-2	Record Identifier	2	<b>Required.</b> Enter "RW". If not "RW" file will be rejected.
3-11	Social Security Number	9	
12-26	Employee First Name	15	If not in record, file will be rejected.
27-41	Employee Middle Name or Initial	15	
42-61	Employee Last Name	20	If not in record, file will be rejected.
62-65	Employee Suffix	4	
66-87	Employee Location Address	22	Either location or delivery address field is required for USA address.
88-109	Employee Delivery Address	22	Either location or delivery address field is required for USA address.

Field Position	Field Title	Length	LMRC Description and remarks
110-131	Employee City	22	Required for USA Addresses.
132-133	Employee State Abbreviation	2	Required for USA Addresses.
134-138	Employee ZIP Code	5	Required for USA Addresses.
139-142	Employee ZIP Code Extension	4	
143-147	Blank	5	
148-170	Employee Foreign State/Province	23	Required if foreign Country Code Entered.
171-185	Employee Foreign Postal Code	15	Required if foreign Country Code Entered.
186-187	Employee Foreign Country Code	2	
188-198	Wages, Tips, and Other Compensation	11	Enter federal wages, tips, and other compensation.
199-209	Federal Income Tax Withheld	11	Enter Federal income tax withheld.
210-220	Social Security Wages	11	
221-231	Social Security Tax Withheld	11	
232-242	Medicare Wages and Tips	11	
243-253	Medicare Tax Withheld	11	
254-264	Social Security Tips	11	
265-275	Blank	11	
276-286	Dependent Care Benefits	11	
287-297	Deferred Compensation Contributions to Section 401(k)	11	
298-308	Deferred Compensation Contributions to Section 403(b)	11	
309-319	Deferred Compensation Contributions to Section 408(k)(6)	11	
320-330	Deferred Compensation Contributions to Section 457(b)	11	
331-341	Deferred Compensation Contributions to Section 501(c)(18)(D)	11	
342-352	Blank	11	
353-363	Non-Qualified Plan Section 457 Distributions or Contributions	11	
364-374	Employer Contributions to a Health Savings Account	11	
375-385	Non-Qualified Plan Not Section 457 Distributions or Contributions	11	
386-396	Nontaxable Combat Pay	11	

Field Position	Field Title	Length	LMRC Description and remarks
397-407	Blank	11	
408-418	Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	11	
419-429	Income from the Exercise of Nonstatutory Stock Options	11	
430-440	Deferrals Under a Section 409A Non-Qualified Deferred Compensation Plan	11	
441-451	Designated Roth Contributions to a Section 401(k) Plan	11	
452-462	Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	11	
463-473	Cost of Employer Sponsored Health Coverage	11	
474-484	Benefits Under HRA	11	
485	Blank	1	
486	Statutory Employee Indicator	1	See SSA Publication 42-007 for details. Must be a "1" or a "0", If not in record, file will be rejected.
487	Blank	1	
488	Retirement Plan Indicator	1	See SSA Publication 42-007 for details. Must be a "1" or a "0", If not in record, file will be rejected.
489	Third-Party Sick Pay Indicator	1	See SSA Publication 42-007 for details. Must be a "1" or a "0", If not in record, file will be rejected.
490-512	Blank	23	

#### 6.3.4. RS (State) Record

- Two RS records should be submitted if an employee has multiple tax rates during the year. The tax type code (position 308) should equal R for Resident and C for Non-resident. If two records are submitted, the local taxable wages and local income tax withheld should reflect the amounts that correspond to the tax type code.
- There must be 1 RW record preceding the RS record(s).
- RS records are required for reporting wages earned within Louisville Metro, KY to LMRC. They are optional only for the Social Security Administration and IRS.

Field Position	Field Title	Length	LMRC Description and remarks
1-2	Record Identifier	2	<b>Required.</b> Enter "RS". If not "RS" file will be rejected.

Field Position	Field Title	Length	LMRC Description and remarks
3-4	State Code 1	2	<b>Required.</b> Kentucky Numeric code is 21. <b>If not in record, file will be rejected.</b>
5-9	Taxing Entity Code	5	Fill with blanks
10-18	Social Security Number	9	<b>Required.</b> Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. If no SSN is available, enter zeros. <b>If not in record, file will be rejected.</b>
19-33	Employee First Name	15	<b>Required.</b> Enter the employee's first name as shown on the SSN card. Left justify and fill with blanks. <b>If not in record, file will be rejected.</b>
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. Otherwise, fill with blanks.
49-68	Employee Last Name	20	<b>Required.</b> Enter the employee's last name as shown on the SSN card. Left justify and fill with blanks. <b>If not in record, file will be rejected.</b>
69-72	Employee Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR or JR. Left justify and fill with blanks. Otherwise, fill with blanks.
73-94	Employee Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks. <b>Either location or delivery address field is required for USA address.</b>
95-116	Employee Delivery Address	22	Enter the employee's delivery address. Left justify and fill with blanks. <b>Either location or delivery address field is required for USA address.</b>
117-138	Employee City	22	<b>Required for USA Addresses.</b>
139-140	Employee State Abbreviation	2	<b>Required for USA Addresses.</b>
141-145	Employee ZIP Code	5	<b>Required for USA Addresses.</b>
146-149	Employee ZIP Code Extension	4	
150-154	Blank	5	
155-177	Employee Foreign State/Province	23	<b>Required if foreign Country Code Entered.</b>
178-192	Employee Foreign Postal Code	15	<b>Required if foreign Country Code Entered.</b>
193-194	Employee Foreign Country Code	2	
195-196	Optional Code	2	
197-202	Reporting Period	6	

Field Position	Field Title	Length	LMRC Description and remarks
203-213	State Quarterly Unemployment Insurance Total Wages	11	
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	
225-226	Number of Weeks Worked	2	
227-234	Date First Employed	8	
235-242	Date of Separation	8	
243-247	Blank	5	
248-267	State ID Number	20	
268-273	Blank	6	
274-275	State Code 2	2	<b>Required.</b> Enter 21 for Kentucky. <b>If not in record, file will be rejected.</b>
276-286	State Taxable Wages	11	Enter KY taxable wages.
287-297	State Income Tax Withheld	11	Enter KY income tax withheld.
298-307	Other State Data	10	
<b>Locations 308 to 412 apply to Louisville Metro Wages</b>			
308	Tax Type Code	1	<b>Required.</b> Either an R or C R – Resident rate for taxes (2.2%) C – Non-resident rate for taxes (1.45%) <b>If not in record, file will be rejected.</b>
309-319	Local Taxable Wages	11	<b>Required.</b> Total Louisville Metro Taxable Wages. Enter wages that were taxed at the rate that corresponds with the tax type code. <b>If not in record, file will be rejected.</b>
320-330	Local Income Tax Withheld	11	<b>Required.</b> Total Louisville Metro Tax withheld. Enter taxes that were withheld at the rate that corresponds with the tax type code. <b>If not in record, file will be rejected.</b>
331-337	State Control Number	7	
338-412	Supplemental Data 1	75	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.
413-487	Supplemental Data 2	75	Fill with blanks.
488-512	Blank	25	Fill with blanks. Reserved for SSA use.

## 7. FAQs

### **How will I know if I have generated an acceptable file?**

If your file meets the specifications per this document, you will receive real-time validation. LMRC will not accept the file if it does not pass our validation rules. Once your file is accepted, you will receive an email confirmation.

### **I sent LMRC an exact copy of the 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.