

Requirements for Electronic Uploading of W-2 Information

In order to submit your W-2s electronically, you must have a log on with our online portal, eMINTS. Using the online portal offers you two ways you can submit your W-2s.

1. Submit data file containing all of the appropriate W-2 information following the specifications outlined in this document.
2. Submit an excel file per our specifications. The template for the excel file is located on our forms and publications page as well as inside of eMINTS.

Data File Specifications

The W-2 data provided to the Revenue Commission must include only those employees that earned wages while working in Louisville Metro, KY, and (Jefferson County). The file must follow the specifications published by the SSA in Publication EFW2 and this document.

The following records from the EFW2 specifications will be processed by the Louisville Metro Revenue Commission.

- “RA” Submitter Record - This is the first record on each file. The RA record identifies the organization submitting the file. The record layout is identical to that required for the SSA EFW2.
- “RE” Employer Record - This record identifies the employer paying the wages for the employees in the RS record(s). The record layout is identical to that required for the SSA EFW2.
- “RW” Employee Wage Record - This record identifies the income and tax data for employees.
- “RO” Employee Optional – This record identifies special fields that are only options for certain types of employees. If employees do not receive wages under these special circumstances, this records do not need to be submitted.
- “RS” State Wage Record - The record identifies the employee and reports the total amount of wages received during the year and the types and amounts of withholding on those wages. The record layout is identical to that required for the SSA EFW2.

Data Format

The LMRC has additional validations on certain fields in the file. Listed below are details the validations used. If the file uploaded does not pass the validation rules **it will be rejected**.

RA (Submitter) record

Record Position	Field Name	Length	LMRC Additional Validations
1-2	Record Identifier	2	If not "RA" file will be rejected
3-11	Submitter's Employer Identification Number	9	If not in record, file will be rejected
12-19	User Identification	8	
20-23	Software Vendor Code	4	
24-28	Filler	5	
29	Resubmission Indicator	1	Must be a "1" or a "0", If not in record, file will be rejected
30-35	Resubmission WFID	6	
36-37	Software Code	2	
38-94	Company Name	57	If not in record, file will be rejected
95-116	Company Location Address	22	Either location or delivery address field is required for USA address
117-138	Company Delivery Address	22	Either location or delivery address field is required for USA address
139-160	Company City	22	Required for USA Addresses
161-162	Company State Abbreviation	2	Required for USA Addresses
163-167	Company ZIP Code	5	Required for USA Addresses
168-171	Company ZIP Code Extension	4	
172-176	Filler	5	
177-199	Company Foreign State/Province	23	Required if foreign Country Code Entered
200-214	Company Foreign Postal Code	15	Required if foreign Country Code Entered
215-216	Company Foreign Country Code	2	
217-273	Submitter Name	57	
274-295	Submitter Location Address	22	
296-317	Submitter Delivery Address	22	
318-339	Submitter City	22	
340-341	Submitter State Abbreviation	2	
342-346	Submitter ZIP Code	5	
347-350	Submitter ZIP Code Extension	4	
351-355	Filler	5	
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	If not in record, file will be rejected
423-437	Submitter Contact Phone Number	15	If not in record, file will be rejected
438-442	Submitter Contact Phone Extension	5	
443-445	Filler	3	
446-485	Submitter Contact Email/Internet	40	If not in record, file will be rejected
486-488	Filler	3	
489-498	Submitter Contact Fax Number	10	
499	Filler	1	
500	Preparer Code	1	
501-512	Filler	12	

RE (Employer) Record

Record Position	Field Name	Length	LMRC Additional Validations
1-2	Record Identifier	2	If not "RE" file will be rejected
3-6	Tax Year	4	Must be equal to current year or no more than 5 years in the past
7	Agent Indicator Code	1	
8-16	Employer/Agent Identification Number	9	Must be a valid FEIN per SSA EFW2 publication or the file will be rejected
17-25	Agent for FEIN	9	
26	Terminating Business Indicator	1	Must be a "1" or a "0", If not in record, file will be rejected
27-30	Establishment Number	4	
31-39	Other FEIN	9	
40-96	Employer Name	57	If not in record, file will be rejected
97-118	Employer Location Address	22	Either location or delivery address field is required for USA address
119-140	Employer Delivery Address	22	Either location or delivery address field is required for USA address
141-162	Employer City	22	Required for USA Addresses
163-164	Employer State Abbreviation	2	Required for USA Addresses
165-169	Employer ZIP Code	5	Required for USA Addresses
170-173	Employer ZIP Code Extension	4	
174	Kind of Employer	1	
175-178	Filler	4	
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	Filler	194	

RW (Employee) Record

Record Position	Field Name	Length	LMRC Additional Validations
1-2	Record Identifier	2	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
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	Filler	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	
199-209	Federal Income Tax Withheld	11	
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	Filler	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	Filler	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	
397-407	Filler	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	Filler	1	
486	Statutory Employee Indicator	1	Must be a "1" or a "0", If not in record, file will be rejected
487	Filler	1	
488	Retirement Plan Indicator	1	Must be a "1" or a "0", If not in record, file will be rejected
489	Third-Party Sick Pay Indicator	1	Must be a "1" or a "0", If not in record, file will be rejected
490-512	Filler	23	

RO (Employee Optional) Record

Record Position	Field Name	Length	LMRC Additional Validations
1-2	Record Identifier	2	If not "RO" file will be rejected
3-11	Filler	9	
12-22	Allocated Tips	11	
23-33	Uncollected Employee Tax on Tips	11	
34-44	Medical Savings Account	11	
45-55	Simple Retirement Account	11	
56-66	Qualified Adoption Expenses	11	
67-77	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000	11	
78-88	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000	11	
89-99	Income Under a Nonqualified Deferred Compensation Plan That Fails to Satisfy Section 409A	11	
100-110	Filler	11	
111-121	Designated Roth Contributions Under a Governmental Section 457(b) Plan	11	
122-274	Filler	153	
275-285	Wages Subject to Puerto Rico Tax	11	
286-296	Commissions Subject To Puerto Rico Tax	11	
297-307	Allowances Subject to Puerto Rico Tax	11	
308-318	Tips Subject to Puerto Rico Tax	11	

319-329	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	11	
330-340	Puerto Rico Tax Withheld	11	
341-351	Retirement Fund Annual Contributions	11	
352-362	Filler	11	
363-373	Total Wages, Tips, and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax	11	
374-384	Virgin Islands, Guam, American Samoa, or Northern Mariana Islands Income Tax Withheld	11	
385-512	Filler	128	

RS (State) Record

Record Position	Field Name	Length	LMRC Additional Validations
1-2	Record Identifier	2	If not "RS" file will be rejected
3-4	State Code 1	2	If not in record, file will be rejected
5-9	Taxing Entity Code	5	
10-18	Social Security Number	9	If not in record, file will be rejected. Must be numeric.
19-33	Employee First Name	15	If not in record, file will be rejected
34-48	Employee Middle Name or Initial	15	
49-68	Employee Last Name	20	If not in record, file will be rejected
69-72	Employee Suffix	4	
73-94	Employee Location Address	22	Either location or delivery address field is required for USA address
95-116	Employee Delivery Address	22	Either location or delivery address field is required for USA address
117-138	Employee City	22	Required for USA Addresses
139-140	Employee State Abbreviation	2	Required for USA Addresses
141-145	Employee ZIP Code	5	Required for USA Addresses
146-149	Employee ZIP Code Extension	4	
150-154	Filler	5	
155-177	Employee Foreign State/Province	23	Required if foreign Country Code Entered
178-192	Employee Foreign Postal Code	15	Required if foreign Country Code Entered
193-194	Employee Foreign Country Code	2	
195-196	Optional Code	2	

197-202	Reporting Period	6	
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	Filler	5	
248-267	State ID Number	20	
268-273	Filler	6	
274-275	State Code 2	2	If not in record, file will be rejected
276-286	State Taxable Wages	11	Either State OR Local Taxable Wages must be greater than zero
287-297	State Income Tax Withheld	11	
298-307	Other State Data	10	
308	Tax Type Code	1	
309-319	Local Taxable Wages	11	Either State OR Local Taxable Wages must be greater than zero
320-330	Local Income Tax Withheld	11	
331-337	State Control Number	7	
338-412	Supplemental Data 1	75	
413-487	Supplemental Data 2	75	
488-512	Filler	25	

Spreadsheet Template

You may submit your W-2 information through an excel spreadsheet. The template for the excel file is located on our forms and publications page as well as inside of eMINTS. Before submitting, you can export the template.

When submitting W-2 information electronically, please ONLY use the template provided through Emints. Use the rules below when submitting the spreadsheet:

- The spreadsheet template can only be used for one customer at a time.
- The spreadsheet template contains a tab for W-2 and 1099. Fill out the appropriate tab and ignore the other tab if not using.
- Do not alter the spreadsheet at all other than to fill out the rows under the columns provided.
- Do not change the names of the tabs or add/remove columns.
- Do not delete or type over the Example Row (Row 2). The file import process will specifically begin at Row 3. **Rows 1 and 2 will always be ignored.**
- Do not use formulas on the spreadsheet. It can cause unexpected results. If you need formulas, you will need to use your own spreadsheet and copy onto template.