W-2 File Specifications

The state of Oregon follows the Social Security Administration (SSA) guidelines for the filing of W-2 wage and tax statements, with Oregon-specific requirements for the RS and RV records (OAR 150-316-0359).

All employers and payroll service providers are required to file W-2 information electronically in a manner consistent with the electronic filing specifications outlined by the SSA. All W-2s must be filed by **January 31 of the following year**.

ORS 316.202 allows the department to assess penalties for failing to file an information return or filing an incorrect or incomplete information return and knowingly failing to file an information return or knowingly filing an incomplete, false, or misleading information return.

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

Record format and record layout specifications

Transmitters are required to use the format listed beginning on page two of this document for RS and RV records. For all other record specifications, please follow the information in the SSA booklet, *Specifications for Filing Forms W2 Electronically (EFW2)*. Additional information is available at www.ssa.gov/employer/pub.htm. Information regarding electronically filing W-2s with Oregon is available at our website, www.oregon.gov/dor/business.

State of Oregon required format

RA	Submitter Record	Required
RE	Employer Record	Required
RW	Employee Wage Record	Required
RO	Employee Wage Record	Optional
RS	State Record	Required (please see following pages)
RT	Total Record	Required
RU	Total Record	Optional
RV	State Total Record	Required (please see following pages)
RF	Final Record	Required

Oregon does not accept withholding information on magnetic media or in other formats. File size is limited to 150MB and the file must be in .txt format only. The transmission is encrypted so the file itself need not be.

For technical questions concerning electronic filing, email us at iwire.dor@dor.oregon.gov. You can also reference to the frequently asked questions and troubleshooting guide posted on our website at www.oregon.gov/dor/business.

Important information

All money fields follow SSA record specification rules:

- Must contain only numbers.

- No punctuation.

- No signed amounts (high order signed or low order signed).
  Include both dollars and cents with the decimal point assumed (example: $59.60 = 00000005960). Do not round to the nearest dollar (example: $5,500.99 = 00000550099).

- Right-justify and zero-fill to the left.

- Any money field that has no amount to be reported must be filled with zeros, not blanks.

Statewide Transit Tax (STT) Reporting Requirements

If your business had employees who performed work in Oregon or had Oregon resident employees who performed work outside of Oregon during the year, you must report statewide transit tax information. That information should be reported on your RS record in character positions 348-369 **and** the RV record in character positions 40-69. These fields should be formatted like every other dollar-value field in the file.

RS record information

- Positions 348-358: Taxable wages for the statewide transit tax.
- Positions 359-369: Amount withheld for the statewide transit tax.

RV record information

- Positions 40-54: Total amount of taxable wages for the transit tax.
- Positions 55-69: Total amount of statewide transit tax withheld.

NOTE: RECORD LENGTH FOR THE OREGON 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 Oregon employees: RA, RE, RW, RO (optional), RS, RT, RU (optional), RV, and RF. The RS record must be for Oregon wages only.

RS Record Layout – State of Oregon, Department of Revenue

Field Name	Record Identifier	State Code	Blank	Social Security Number (SSN)	Employee First Name	Employee Middle Name or Initial
Position	1-2	3-4	5-9	10-18	19-33	34-48
Length	2	2	5	9	15	15

Employee Last Name	Suffix	Location Address	Delivery Address	City	State Abbreviation
49-68	69-72	73-94	95-116	117-138	139-140
20	4	22	22	22	2

ZIP Code	ZIP Code Extension	Blank	Foreign State/Province	Foreign Postal Code	Country Code
141-145	146-149	150-154	155-177	178-192	193-194
5	4	5	23	15	2

Blank	Blank	Blank	Blank	Blank	Date First Employed
195-196	197-202	203-213	214-224	225-226	227-234
2	6	11	11	2	8

Date of Separation	Blank	State Employer Withholding Account #	Blank	State Code	State Taxable Wages
235-242	243-247	248-267	268-273	274-275	276-286
8	5	20	6	2	11

State Tax Withheld	Blank	State Taxable Wages for Statewide Transit Tax	Statewide Transit Tax Withheld	Blank
287-297	298-347	348-358	359-369	370-512
11	50	11	11	143

RS Position	Field Name	Length	Specifications
1-2	Record Identifier	2	Constant "RS"
3-4	State Code	2	Enter appropriate postal NUMERIC code. (See Appendix F is SSA Pub 42- 007). **Enter "41" for the Oregon postal numeric code.**
5-9	Blank	5	Blank Fill
10-18	Social Security Number	9	Enter the employee's SSN as shown on the original/replacement SSN card issued by the SSA. SSN must be nine digits. Do not drop the leading zeroes. Ex: SSN 00123-4567 is reported as 001234567. **If no SSN available, enter zeroes.**
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's 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's 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 alphabetical suffix. For example SR, JR. Left justify and fill with blanks. If not 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)
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.

RS Position	Field Name	Length	Specifications
155-177	Foreign State/Province	23	If applicable, enter the employee's foreign state/providence. Left justify and fill with blanks.
178-192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks.
193-194	Country Code	2	If one of the following applies, fill with blanks: - One of the 50 states of the USA - District of Columbia - Military Post Office (MPO) - American Samoa - Guam - Northern Mariana Islands - Puerto Rico - Virgin Islands Otherwise, enter the employee's applicable country code. (Appendix G in SSA Pub 42-007)
195-226	Blank	32	Fill with blanks.
227-234	Date First Employed	8	Month, Day, 4-digit Year (MMDDYYYY) or fill with zeroes if not applicable.
235-242	Date of Separation	8	Month, Day, 4-digit Year (MMDDYYYY) or fill with zeroes if not applicable.
243-247	Blank	5	Fill with blanks.
248-267	State Employer Account Number (BIN)	20	Oregon Withholding Account Number for the Employer.
268-273	Blank	6	Fill with blanks.
274-275	State code	2	Enter the appropriate postal numeric code. (see Appendix F in SSA Pub 42- 007).
276-286	State Taxable Wages	11	Right justify and zero fill. **Applies to income tax reporting.**
287-297	State Income Tax Withheld	11	Right justify and zero fill. **Applies to income tax reporting.**
298-347	Blank	50	Fill with blanks.
348-358	State Taxable Wages for Statewide Transit Tax	11	Right justify and zero fill. **Applies to income tax reporting.**
359-369	Statewide Transit Tax Withheld	11	Right justify and zero fill. **Applies to income tax reporting.**
370-512	Blank	143	Fill with blanks.

RV Record Layout – State of Oregon, Department of Revenue

Field Name	Record Identifier	Number of RS Records	State Taxable Wages (Total)	State Income Tax Withheld (Total)	State Taxable Wages for Statewide Transit Tax (Total)
Position	1-2	3-9	10-24	25-39	40-54
Length	2	7	15	15	15

Statewide Transit Tax Withheld (Total)	Blank
55-69	70-512
15	443

RV Position	Field Name	Length	Specifications
1-2	Record Identifier	2	Constant "RV"
3-9	Number of RS Records	7	Total number of RS records since the last RE record.
10-24	State Taxable Wages	15	Total amount of State Wages reported in all RS records since the last RE record.
25-39	State Income Tax Withheld	15	Total amount of State Withholding reported in all RS records since the last RE record.
40-54	State Taxable Wages for Statewide Transit Tax	15	Total amount of State Wages for Statewide Transit Tax reported in all RS records since the last RE record.
55-69	Statewide Transit Tax Withheld	15	Total amount of Statewide Transit Tax reported in all RS records since the last RE record.
70-512	Blank	443	Fill with blanks.