



## *Income and Wage Information Return E-Services*

The State of Oregon follows the Social Security Administration (SSA) guidelines for the filing of W2s Wage and Tax Statements per OAR 150-316.202(3). Forms 1099 are not required to be filed with Oregon at this time. However, 1099 information will be required to be filed electronically beginning with 2010 forms.

Employers and payroll service providers are required to file W2 information electronically in a manner consistent with the electronic filing specifications outlined by the SSA. All W2s must be filed by the last day of March for the reporting year.

<p><b>ELECTRONIC RECORDS THAT DO NOT CONFORM TO THE SPECIFICATIONS DEFINED IN THESE INSTRUCTIONS WILL NOT BE ACCEPTED.</b></p>
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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](http://www.ssa.gov/employer/pub.htm). Information regarding electronically filing W2s with Oregon is available at our website, <http://www.oregon.gov/DOR/ESERV/elect-filing.shtml>.

### **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 may either be a .zip or .txt file. The transmission is encrypted so the file itself need not be.

All information must be submitted as required by appropriate federal guidelines and modified by this document. For technical questions concerning electronic filing, call IWIRE at 503-945-8091 or email at [IWIRE.DOR@state.or.us](mailto:IWIRE.DOR@state.or.us).

Specifications for corrected W2s will be available separately.

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.

## 2009 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 Length	1-2	3-4	5-9	10-18	19-33	34-48
	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	Other State Data	Blank	Blank	Blank	Blank
287-297	298-307	308	309-319	320-330	331-337
11	10	1	11	11	7

Amtrak Wages	Waterway Wages	Hydroelectric Dam Wages	Imputed Income	Imputed Income	Blank
338-348	349-359	360-370	371-381	382-392	393-412
11	11	11	11	11	20

Blank	Blank
413-487	488-512
75	25

## 2009 RS Record Layout – State of Oregon Specifications

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). <b>Enter "41" for the Oregon postal numeric code.</b>
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 001-23-4567 is reported as 001-23-4567. <b>If no SSN available, enter zeroes.</b>
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.
155-177	Foreign State/Province	23	If applicable, enter the employee's foreign state/providence. Left justify and fill with blanks. Otherwise, fill with blanks.
178-192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code.

RS Position	Field Name	Length	Specifications
			Left justify and fill with blanks. Otherwise, fill with blanks.
193-194	Country Code	2	If one of the following applies, fill with blanks: <ul style="list-style-type: none"> <li>- One of the 50 states of the USA</li> <li>- District of Columbia</li> <li>- Military Post Office (MPO)</li> <li>- American Samoa</li> <li>- Guam</li> <li>- Northern Mariana Islands</li> <li>- Puerto Rico</li> <li>- Virgin Islands</li> </ul> Otherwise, enter the employee's applicable country code. (Appendix G in SSA Pub 42-007)
195-196	Blank	2	Fill with blanks.
197-202	Blank	6	Fill with blanks.
203-213	Blank	11	Fill with blanks.
214-224	Blank	11	Fill with blanks.
225-226	Blank	2	Fill with blanks.
227-234	Date First Employed	8	Month, Day, 4-digit Year (MMDDYYYY)
235-242	Date of Separation	8	Month, Day, 4-digit Year (MMDDYYYY)
243-247	Blank	5	Fill with blanks.
248-267	State Employer Account Number (BIN)	20	Oregon Withholding Account Number for the Employer. Right justify and zero fills.
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. <b>Applies to income tax reporting.</b>
287-297	State Income Tax Withheld	11	Right justify and zero fill. Round to nearest whole dollar, do not report cents. <b>Applies to income tax reporting.</b>
298-307	Blank	10	Fill with blanks.
308	Blank	1	Fill with blank.
309-319	Blank	11	Fill with blanks.
320-330	Blank	11	Fill with blanks.
331-337	Blank	7	Fill with blanks.
338-348	Amtrak workers	11	Enter amount of employee's wages eligible for special treatment under the Amtrak Act. Right justify and zero fill. Otherwise, fill with zeroes.
349-359	Waterway workers	11	Enter amount of employee's wages earned on the Columbia or Snake Rivers in Oregon. Right justify and zero fill. Otherwise, fill with zeroes.
360-370	Hydroelectric Dam Workers	11	Enter amount of employee's wages earned on the McNary, John Day,

<b>RS Position</b>	<b>Field Name</b>	<b>Length</b>	<b>Specifications</b>
			Bonneville, or The Dalles federal dams. Right justify and zero fill. Otherwise, fill with zeroes.
371-381	Imputed Income- Insurance benefits	11	Enter amount of imputed income taxable to employee for employer-paid insurance premiums. Right justify and zero fill. Otherwise, fill with zeroes.
382-392	Imputed Income- Tuition reduction benefits	11	Enter amount of imputed income taxable to employee for employer-paid tuition reduction payments. Right justify and zero fill. Otherwise, fill with zeroes.
393-412	Blank	20	Fill with blanks.
413-487	Blank	75	Fill with blanks.
488-512	Blank	25	Fill with blanks.

## 2009 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)	Employee First Name
Position	1-2	3-9	10-24	25-39	40-512
Length	2	7	15	15	472

## 2009 RV Record Layout – State of Oregon Department Of Revenue Specifications

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.
40-512	Blank	472	Blank

## *iWire 2009 W2 File Specifications Errata Sheet*

### **RS Record**

June 12, 2009

Error #1: SSN & BIN reported with hyphens. Do not report non-numeric characters. Change examples to reflect numeric field only.

<b>RS Position</b>	<b>Field Name</b>	<b>Length</b>	<b>Specification</b>
10-18	Social Security Number	9	Example: SSN 001-23-4567 is reported as 001234567.
248-267	State Employer Account Number	20	Example: BIN of 1234567-8 is reported as 00000000000012345678 Use only numeric characters, do not drop leading zeroes.

Error #2: Remove fields for Oregon-specific taxation issues.

<b>RS Position</b>	<b>Field Name</b>	<b>Length</b>	<b>Specification</b>
338-348	<i>Change to:</i>		
338-412	Blank	75	Fill with blanks.

*Delete*

349-359

360-370

371-381

382-392

393-412

### **RV Record**

June 12, 2009

RV Record Layout field name "Employee First Name" should be "Blank" which is consistent with the text of the specification in the document.

#### GENERAL NOTE:

The Records should be sent in the order listed on page one of the file specs in the section titled *State of Oregon Required Format*. In other words, the RA is the first record in the file, the RF is the last record in the file, and an RS will not appear before an RE, and RW will not appear after an RS, etc.