Maine Revenue Services

Electronic File Specifications for **Form W-2**

Tax Year 2016

(Wages paid from 1-1-2016 to 12-31-2016)

REVISED October 14, 2016

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Introduction

This Publication contains the specifications and instructions for filing original wage and withholding information (Forms W-2) with Maine Revenue Services (MRS). These file specifications must be followed unless deviations have been specifically granted in writing by MRS. If you need additional information or have questions, please contact one of the administrative contacts listed on page 7.

MRS does not accept/process corrected wage and withholding information (Form W-2C).

An employer or payroll processor who files 250 or more Forms W-2 with the Social Security Administration must report W-2 information directly to MRS for all employees who are Maine residents and for all employees who have Maine-source income. Employers issuing fewer than 250 Forms W-2 to employees who are Maine residents or have Maine-source income are not required to electronically file the forms; however, employers are encouraged to file directly with MRS to help combat identity theft and refund fraud. MRS does not process paper W-2 forms.

The filing due date for submitting Forms W2 for tax year 2016 is February 28, 2017. Earlier filing is encouraged to help combat identity theft and refund fraud.

Submitting W-2 Files

1. Maine Revenue Services (MRS) uses the same EFW2 file layout as the Social Security Administration (SSA) for electronic reporting of Forms W-2, **with the RS Record populated with State of Maine information as indicated in the RS Record specification section below.**

2. SSA Publication Number 42-007 is the record layout standard for submission of 2016 Maine W-2 withholding data except as modified below. The Social Security Internet site containing the EFW2 filing standards is http://www.ssa.gov/employer/pub.htm . The Forms & Publications area contains all the specifications needed.

3. Data files must be in text format with .txt extension.

4. **SSA and the Internal Revenue Service do not forward RS-record information to MRS. Even if RS record State of Maine Withholding information is filed with SSA, a separate file is required to be submitted to MRS.**

5. EFW2 files must be submitted electronically via the Maine Employers Electronic Reporting System (MEETRS) on the MRS web site at: https://portal.maine.gov/icesa/. If there are data errors or problems, the file will be rejected with an error message providing you with the reason and location of the error. Electronic files may be tested with the MEETRS application by selecting the Validate Only choice. The filing deadline for electronic submission of W-2

files to MRS is February 28 of the following calendar year. If this day falls on a weekend or holiday, the filing deadline is the next business day.

6. 2016 SSA EFW2 Specifications - MRS uses the standard 2016 EFW2 record layout to collect Maine Withholding information. Submit a copy of the same file to MRS that is submitted to SSA, with the 'RS' record populated with State of Maine information as indicated in the RS Record specification section below. MRS uses the record layouts and field definitions published by SSA. MRS requires completed RA, RE, RW, RS and RF records.

Note: You may leave RS records for other states in the file (they will be ignored), but the upload will be more efficient if you remove them from the file before uploading.

Electronic Filing Requirements

Basic Requirements

- Data should be uploaded electronically using the MEETRS specifications format.
- Compressed files are not accepted.
- Data files must be in text format with .txt extension.
- Each record must end with a carriage return line feed (CRLF).
- Each record must be 512 characters.
- Each file should contain data for only one year. Multiple years will be rejected.
- Only ASCII files (American Standard Code for Information Interchange) will be accepted.

ASCII Character Set

- American Standard Code for Information Interchange (ASCII) will be accepted. Appendix A contains a table of the ASCII Character Set.
- All character data will be treated as uppercase.

Logical Record Length

- Each record must be a uniform length of 512 characters. Logical records MUST NOT be prefixed by record descriptor words or block descriptor words.

Delimiters

- Each record must be terminated by any one of a line feed ('\n'), a carriage return ('\r'), or a carriage return followed immediately by a linefeed.
- The ASCII-1 hexadecimal value for the carriage return character is 0D (zero and letter D); the ASCII-1 hexadecimal value for the line feed is 0A (zero and letter A). The ASCII-1 decimal values for the two characters are 13 and 10, respectively.
- DO NOT place a record delimiter before the first record of the file.

- DO NOT place more than one record delimiter (i.e., more than one carriage return/line-feed combination) following a record.
- DO NOT place record delimiters after a field within a record.

RS Record Specifications:

RS Position	Field Name	Specifications
1 - 2	Record Identifier	Constant "RS"
3 - 4	State Code	Enter "23" for the Maine postal numeric code.
5 - 9	Blank	Fill with blanks.
10 - 18	Social Security Number	Enter the employee's SSN issued by SSA. If no SSN available, enter zeros.
19 - 33	Employee First Name	Enter the employee's first name. Left justify and fill with blanks.
34 - 48	Employee Middle Name or Initial	If applicable, enter the employee's middle name or initial. Left justify and fill with blanks.
49 - 68	Employee Last Name	Enter the employee's last name. Left justify and fill with blanks.
69 - 72	Suffix	If applicable, enter the employee's alphabetic suffix. For example. SR, JR. Left justify and fill with blanks.
73 - 94	Location Address	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
95 - 116	Delivery Address	Enter the employee's delivery address. Left justify and fill with blanks.
117 - 138	Employee City	Enter the employee's city. Left justify and fill with blanks.
139 - 140	Employee State	Enter the employee's state. Left justify and fill with blanks.
141 - 145	Employee Zip Code	Enter the employee's zip code. Left justify and fill with blanks.
146 - 192	Blank	Fill with blanks.
193 - 194	Country Code	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. (From Appendix G in SSA Pub 42-007)
195 - 247	Blank	Fill with blanks.
RS Position	**Field Name**	**Specifications**
248 - 258	Maine Withholding Account Number	If Maine withholding reported in position 287-297 is greater than zero, enter the employer's 11 digit Maine State Withholding Account Number. This account number is generally the reporting employer's EIN with a two digit suffix making the value 11 digits (e.g. 12345678900). Be sure not to omit the last two digits, since some companies may have more than one reporting account. **No hyphen.** Left justify and fill with blanks.
259 - 273	Blank	Fill with blanks.
274 - 275	State Code	State Code
276 - 286	Maine Taxable Wages	Enter the compensation paid to this employee for services performed in Maine. The amount entered here should agree with the amount entered in Box 16 on the W-2 issued to the employee. The rightmost 2 digits represent cents. Right justify and zero fill.
287 - 297	Maine Income Tax Withheld	Employee Maine Income Tax Withheld. The rightmost 2 digits represent cents. Right justify and zero fill.
298 - 307	Maine Public Employees Retirement System Contributions (MEPERS)	For public employers who participate in the MEPERS, enter the amount of pick-up contributions deducted from this employee's salary and contributed to MEPERS on behalf of the employee. This amount is required to be added back to Maine income pursuant to 36 MRSA §5122(1)(G). Do not include the employer's portion of the contributions. The rightmost 2 digits represent cents. Right justify and zero fill.
308-512	Blank	Fill with blanks.

Maine MEETRS System File Edits for W-2

Below is a partial list of system edits that may cause the MEETRS upload system to reject an EFW2 file. The edits are subject to change and additional edits may be implemented if needed.

1. There must be at least one State of Maine RS record with corresponding RW record for each RE record.
2. All State of Maine RS records **must have** corresponding RW records.
3. The reporting year in the RE record must match the year entered on the upload screen.
4. An RF record is required as an end of file indicator. Position 1-2 of the RF record must contain the letters RF. All other positions in the RF record, including position 8-16, will be ignored.
5. The total of Maine withholding reported in all RS records position 287-297 included in the file must match the total entered on the upload screen.
6. If the amount entered in RS record position 287-297 is greater than zero, then record position 248-258 must contain a valid state employer account number. The account number is generally the reporting employer's EIN, drop the hyphen, with a two digit suffix making the value 11 digits (e.g. 12345678900). Be sure not to omit the last two digits, since some companies have more than one reporting account.
7. RS record position 3-4 must contain State Code '23' for State of Maine RS records.

Technical and Administrative Contact Information

Withhholding.tax@maine.gov
(207) 626-8475 select option 1, then option 4

Appendix A - Acceptable ASCII-1Character Set

The following chart contains the character set that can be directly read or translated. The translations are shown character for character; i.e., unpacked. The chart does not show every character, just the most commonly used ones. See www.lookuptables.com.

Char	Hex	Dec
+O		
A	65	41
B	66	42
C	67	43
D	68	44
E	69	45
F	70	46
G	71	47
H	72	48
I	73	49
J	74	4A
K	75	4B
L	76	4C
M	77	4D
N	78	4E
O	79	4F
P	80	50
Q	81	51
R	82	52
S	83	53
T	84	54
U	85	55
V	86	56
W	87	57
X	88	58
Y	89	59
Z	90	5A
0	48	30
1	49	31
2	50	32
3	51	33
4	52	34
5	53	35
6	54	36
7	55	37
8	56	38

9	57	39
Blank	32	20
- (Hyphen)	39	27
‘ (Apostrophe)	45	2D
CR (carriage return)	0D	13
FL (NL line feed)	0A	10