

CITY OF SIDNEY

Magnetic Media Reporting

For Tax Year 2020

Submitting Annual W-2
Employee Wage Reporting

This packet contains: -Specifications for filing Magnetic Media
-Requirements for EFW2 Federal Format

Please read the specs carefully and thoroughly to be sure the correct changes are made.

Failure to follow these specifications will result in unreadable media by our software. All unreadable software will be returned to you at your expense for correction.

The City of Sidney's magnetic media specs are now taken directly from the **Federal** filing EFW2-2017 W-2 format (formerly MMREF-1). The records that will be read are the **RA, RE, RW & RS** records in that order.

As required by the Tax Administrator, any employer who has 150 or more employees is required to file magnetic media. A paper W-2 for each employee is required, along with magnetic media submission showing all wage breakdown information. Printouts will be accepted in lieu of W-2 forms if the printout has the wage and tax breakdown. Information required on the printout will be completed boxes 1, 3, 5, 18 & 19 from the W-2 form. There will be no exceptions.

If you have any questions regarding the magnetic media filing specs, please feel free to contact me at the phone number or e-mail address listed below. I will be happy to help in any way I can. Thank you for your assistance.

Janice Fishbaugh
Sidney Tax Clerk
(937)498-8111
JFISHBAUGH@SIDNEYOH.COM

**SPECIFICATIONS FOR MAGNETIC MEDIA REPORTING OF W-2 INFORMATION TO CITY OF
SIDNEY DEPARTMENT OF TAXATION**

DECEMBER 2019

For the 2019 tax year, the City of Sidney Department of Taxation & Revenues requires all employers filing W-2's for 150 or more employees to submit their W-2 information on magnetic media, **in addition to**, paper forms. Please note the correct format is the EFW2 W-2 format (formerly MMREF-1).

This file/record format is detailed in the Social Security Administration publication "EFW2". If you do not have a copy of the publication, you may request one from the local SSA office or view and/or print the form on the SSA web page located at <http://www.socialsecurity.gov/employer/pub.htm>.

For our recording needs, we require only 4 of the records in the Federal filing format. We require a Submitter record (RA) for each employer; one Employer Record (RE) for each employer, if submitting multiple employers then one RE record for each employer, one employee wages record (RW) and one Supplemental Record (RS) for each Employee. All other records (those required by the SSA) may be filled with spaces or left as is, since these unneeded records will be skipped during our processing. Use only hard carriage returns at the end of a completed record.

Important exceptions to the Federal filing format specifications:

- **The City of Sidney Department of Taxation accepts W-2 information recorded ONLY on compact disk (CD) or an e-mail file. The e-mail address you may send it to is: jfishbaugh@sidneyoh.com. Please be advised we do not have secured email and therefore your file should be password enabled.**
- **The City of Sidney Department of Taxation & Revenues accepts multiple Employers on one "W2REPORT" file. However, there may be only one W2REPORT file on each diskette or CD. This feature allows tax service companies to efficiently file for multiple employers.**
- **Sidney's Taxing Entity code is "SIDNE"**

The following is a list of records available in the Federal file format and should be titled as "W2REPORT". As you can see from the bolded records, the City of Sidney uses only the one (1) employer record and three (3) supplemental records. All other records are skipped during processing and, therefore, may or may not have information in them:

CODE RAsubmitter Records	required *see layout
CODE RE . . . EMPLOYER RECORDS	required *see layout
<i>CODE RO</i> . . . Employee Wage Records	<i>not required – not processed</i>
CODE RW . . . Employee Wage Records	required *see layout
CODE RS . . . Supplemental (State) Records	required *see layout
<i>CODE RT</i> . . . Total Records	<i>not required – not processed</i>
<i>CODE RF</i> . . . Final Record	<i>not required – not processed</i>

Code RA – Submitter Record

Field Name	Record Identifier	Submitter's Employer Identification Number (EIN)	User Identification (User ID)	Blank	Resub Indicator	Resub WFID
Position	1-2	3-11	12-19	20-28	29	30-35
Length	2	9	8	9	1	6

	Software Code	Company Name	Location Address	Delivery Address	City	State Abbreviation
	36-37	38-94	95-116	117-138	139-160	161-162
	2	57	22	22	22	2

	ZIP Code	ZIP Code Extension	Blank	Foreign State/Province	Foreign Postal Code	Country Code
	163-167	168-171	172-176	177-199	200-214	215-216
	5	4	5	23	15	2

	Submitter Name	Location Address	Delivery Address	City	State Abbreviation	ZIP Code
	217-273	274-295	296-317	318-339	340-341	342-346
	57	22	22	22	2	5

	ZIP Code Extension	Blank	Foreign State/Province	Foreign Postal Code	Country Code	Contact Name
	347-350	351-355	356-378	379-393	394-395	396-422
	4	5	23	15	2	27

	Contact Phone Number	Contact Phone Extension	Blank	Contact E-Mail /Internet	Blank	Contact Fax
	423-437	438-442	443-445	446-485	486-488	489-498
	15	5	3	40	3	10

	Blank	Preparer Code	Blank			
	499	500	501-512			
	1	1	12			

Code RE – Employer Record

Field Name	Record Identifier	Tax Year	Agent Indicator Code	Employer/Agent Employer Identification Number (EIN)	Agent for EIN	Terminating Business Indicator
Position	1-2	3-6	7	8-16	17-25	26
Length	2	4	1	9	9	1

	Establishment Number	Other EIN	Employer Name	Location Address	Delivery Address	City
	27-30	31-39	40-96	97-118	119-140	141-162
	4	9	57	22	22	22

	State Abbreviation	ZIP Code	ZIP Code Extension	Kind of employer	Blank	Foreign State/Province
	163-164	165-169	170-173	174	175-178	179-201
	2	5	4	5	4	23

	Foreign Postal Code	Country Code	Employment Code	Tax Jurisdiction Code	Third-Party Sick Pay Indicator	Employer Contact Name
	202-216	217-218	219	220	221	222-248
	15	2	1	1	1	27

	Employer Contact Phone Number	Employer Contact Phone Extension	Employer Contact Fax Number	Employer Contact Email	Blank	
	249-263	264-268	269-278	279-318	319-512	
	15	5	10	40	194	

Code RS – State Record

Field Name	Record Identifier	State Code	Taxing Entity Code	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

	Optional Code	Reporting Period	State Quarterly Unemployment Insurance Total Wages	State Quarterly Unemployment Insurance Total Taxable Wages	Number of Weeks Worked	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 Account Number	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 Income Tax Withheld	Other State Data	Tax Type Code	Local Taxable Wages	Local Income Tax Withheld	State Control Number
	287-297	298-307	308	309-319	320-330	331-337
	11	10	1	11	11	7

	Supplemental Data 1	Supplemental Data 2	Blank
	338-412	413-487	488-512
	75	75	25

The following table lists critical fields, with the location in that format

		MMREF
Local Entity Code	Record	RS
	Start Position	5
	Length	5
Local Withholding	Record	RS
	Start Position	320
	Length	11
Local Taxable	Record	RS
	Start Position	309
	Length	11

Code RW – Employee Wage Record

Field Name	Record Identifier	Social Security Number (SSN)	Employee First Name	Employee Middle Name or Initial	Employee Last Name	Suffix
Position	1-2	3-11	12-26	27-41	42-61	62-65
Length	2	9	15	15	20	4

Location Address	Delivery Address	City	State Abbreviation	ZIP Code	ZIP Code Extension
66-87	88-109	110-131	132-133	134-138	139-142
22	22	22	2	5	4

Blank	Foreign State/Province	Foreign Postal Code	Country Code	Wages, Tips and Other Compensation	Federal Income Tax Withheld
143-147	148-170	171-185	186-187	188-198	199-209
5	23	15	2	11	11

Social Security Wages	Social Security Tax Withheld	Medicare Wages and Tips	Medicare Tax Withheld	Social Security Tips	Blank
210-220	221-231	232-242	243-253	254-264	265-275
11	11	11	11	11	11

Dependent Care Benefits	Deferred Compensation Contributions to Section 401(k)	Deferred Compensation Contributions to Section 403(b)	Deferred Compensation Contributions to Section 408(k)(6)	Deferred Compensation Contributions to Section 457(b)	Deferred Compensation Contributions to Section 501(c)(18)(D)
276-286	287-297	298-308	309-319	320-330	331-341
11	11	11	11	11	11

Blank	Non-qualified Plan Section 457 Distributions or Contributions	Employer Contributions to a Health Savings Account	Non-qualified Plan Not Section 457 Distributions or Contributions	Nontaxable Combat Pay	Blank
342-352	353-363	364-374	375-385	386-396	397-407
11	11	11	11	11	11

Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	Income from the Exercise of Non-statutory Stock Options	Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	Designated Roth Contributions To a Section 401 (K) Plan	Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	Cost of Employer-Sponsored Health Coverage
408-418	419-429	430-440	441-451	452-462	463-473
11	11	11	11	11	11

Permitted
Benefits Under
A Qualified
Small employer
Health
Reimbursement
Arrangement

Statutory
Employee
Indicator

Retirement
Plan
Indicator

Third-Party
Sick Pay
Indicator

	Blank	Blank	Blank	Blank	Blank	Blank
474-484	485	486	487	488	489	
11	1	1	1	1	1	

Blank

490-512						
23						

City of Sidney, Ohio
Taxation Department
Phone (937) 498-8111

W-2 Diskette Submission Form
(to be submitted with CD or E-mail)

For TAX YEAR _____

FID: _____

Local Tax ID: _____

Name & Address of Employer: *(Include street, city, state, zip code and phone number.)*

Contact Name: _____ **Phone Number:** _____

Name & Address of Transmitter *(if different from Employer):*
(Include street, city, state, zip code and phone number)

Contact Name: _____ **Phone Number:** _____

Summary of Forms

Number of Employees: _____ Total Local Taxable Wages: _____

Total Local Tax Withheld: _____

Affidavit

Under penalties of perjury, I declare that I have examined this return, including accompanying documents and magnetic media, and to the best of my knowledge and belief it is true, correct and complies.

Signature:	Title:	Date:
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Please mail magnetic media (CD) and this completed form to:

City of Sidney, Taxation Department, 201 W Poplar St., Sidney, 45365