



Mass.gov

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Commonwealth of Massachusetts

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Department of Revenue

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# Form W-2

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# Electronic Filing Specifications



## Introduction

The Massachusetts Department of Revenue reissues this document every tax year and may be updated any time to ensure that it contains the most current information. This user guide is intended to provide a standard for submitters required to file Massachusetts Form W-2 electronically.

Massachusetts wages are defined as wages subject to taxation under M.G.L. c. 62. For a full description on employer withholding please refer to “*Withholding Taxes on Wages*” at [Withholding Taxes on Wages | Mass.gov](#). Generally an employer must submit Form W-2 if it matches one of the following categories:

- Is a Massachusetts employer
- Is a non-Massachusetts employer paying wages to one or more Massachusetts residents if the employer maintains an office or conducts business in Massachusetts
- Is a non-Massachusetts employer paying wages to one or more non-resident employees who perform services in Massachusetts if the employer maintains an office or conducts business in Massachusetts
- Is a non-Massachusetts employer who withholds Massachusetts income tax, even if withholding is being done voluntarily, as a courtesy to the employee

## Important Information

The Massachusetts Department of Revenue has based this W-2 File Specification on the Social Security Administration’s (SSA) Specifications for Filing Forms W-2 Electronically.

Massachusetts Department of Revenue (MDOR) requires submitters to transmit Form W-2 electronically using the MDOR’s integrated online tax system. Registered users, employers and third party service agents must upload W-2 reports directly through their [MassTaxConnect](#) account.

Beginning in tax year 2016, the Internal Revenue Service (IRS) deadline for electronic filing was changed to January 31<sup>st</sup>. <http://www.irs.gov/pub/irs-pdf/iw2w3.pdf>.

*Note: You may owe a penalty for each Form W-2 that you file late. (Refer to IRS 2017 General Instructions for Forms W-2 and W-3 for information concerning late filing penalties and terminating a business.)*

Massachusetts Department of Revenue does not accept any magnetic media (cartridges, reel tapes or diskettes). Directive Information establishing reporting requirements can be viewed online.

- [Directive 09-8](#)
- [Directive 07-2](#)
- [Directive 97-1](#)

## Reporting Options

### Paper Filing

Employers with 49 or less employees may choose to submit paper W-2 Reports. However, paper copies of Form W-2 must be accompanied by reconciliation [Form M-3](#) and mailed to the address below.

### Online Filing

Any employer obligated to file 50 or more W-2 Reports are required to transmit data electronically through MassTaxConnect (MTC).

The Departments of Revenue's online web application, MTC allows users to upload data using these specifications directly to MDOR.

### Bulk File Portal (BFP)

The Bulk File Portal or BFP offers a solution for larger filings. Employers, transmitters and third party agents are required to register separately to use BFP utility. Registration and approval is required before establishing a server-to-server connection, using secure file transfer protocol and may require a review period, prior to approval.

To register for BFP please click [Bulk File Portal](#) or visit <https://secft.dor.state.ma.us/bulkfile>.

#### Mailing Addresses:

Massachusetts Department of Revenue  
Form W-2 Reports  
PO Box 7015  
Boston, MA 02204

#### W-2 Corrections:

Massachusetts Department of Revenue  
Form W-2 Correction  
PO Box 7030  
Boston, MA 02204

 PDF and CSV formatted file types are not acceptable.

## Record Types and Descriptions for State Reporting Form W-2

The following are the records required to be filed with the Massachusetts Department of Revenue. Most of the required information is in the same record and location (or position) as found in the [SSA Specification for Filing Forms W-2](#).

### “RA” Submitter Record

This is the first record on each file. RA records are required. The RA record identifies the organization submitting the file. This record is substantially the same as found in the [SSA Specification for Filing Forms W-2](#).

Key fields must be filled in to pass validation:

- **Submitter Name**
- **EIN**
- **Address**
- **City and State**

The EIN on the “RA” record **must match** the EIN of the [MassTaxConnect](#) user. The “RE” record might be different, because it reflects the information of the file being sent.

### “RE” Employer Record

This record identifies the employer paying the wages for the employees in the later RS record. RE records are required. The following key fields must be filled in to pass validation:

- **Employer EIN**
- **Name**
- **Address**
- **City and State**

### “RS” Employee State Record

These records are required. Be sure to only submit those RS Records that report state wages taxable to Massachusetts. The following key fields must be filled to pass validation:

- **Employee SSN**
- **Last Name**
- **Taxable Wages**
- **Withholding Tax**

The total of all wages and of all state withholding listed in the RS record must match the total wages and withholding reported in the RT record.

The total number of employees listed in the RS record must match the total number of employees reported in the RT record.

## **Record Types and Descriptions for State Reporting Form W-2, Continued**

### **“RT” Total Employer Record**

This record is required. The following key fields must be filled in to pass validation:

- **Total Number of “RS” Records**
- **Total State Taxable Wages**
- **Total State Withholding Tax**

#### **Important Notice:**

Location 10-24 in the RT Record should be the value equal to the sum of all state taxable wages in the RS Record. The state taxable wages are in the RS Record - location 276-286. DOR adds all the wages for the Employees and matches that figure to what is on the RT Record.

Location 25 –39 in the RT Record should equal the sum of all the state tax withheld in the RS Record. The state tax withheld is in the RS Record - location 287-297.

#### **Optional Record Types**

- **RW Federal Employee Records**
- **RO Employee Records**
- **RU Total Record**
- **RF Final Record**
- **RV Record**

**RA – Submitter Record**

| <b>Location</b> | <b>Field</b>                                     | <b>Length</b> | <b>Comments</b>   |
|-----------------|--|---------------|---|
| 1-2             | Record Identifier                                | 2             | Constant “RA”   |
| 3-11            | Submitter’s Employer Identification Number (EIN) | 9             | Enter the submitter’s EIN. This EIN should match the EIN used to log in to MassTaxConnect.  |
| 12-19           | User Identification                              | 8             | This is a required field. Enter the eight characters User ID assigned to the employee who is attesting to the accuracy of this file.      |
| 20-23           | Software Vendor Code                             | 4             | Enter the numeric four-digit Software Vendor Identification Code assigned by the National Association of Computerized Processors (NATCP). |
| 24-28           | Blanks   | 5             | Filled with Blanks  |
| 29              | Resubmission Indicator                           | 1             | Enter a “1” if this file is being resubmitted. Otherwise, enter a “0”.  |
| 30-37           | Blank  | 8             | Fill with blanks.   |
| 38-94           | Company Name                                     | 57            | Enter the name of the company to receive EFW2 annual filing instructions. Left justify and fill with blanks.                              |
| 95-116          | Location Address                                 | 22            | Enter the company’s location address Attention, Suite, Room Number, etc.) Left justify and fill with blanks.                              |
| 117-138         | Delivery Address                                 | 22            | Enter the company’s city. Left justify and fill with blanks.  |
| 139-160         | City   | 22            | Enter the company’s city (even if a foreign city). Left justify and fill with blanks.   |
| 161-162         | State Abbreviation                               | 2             | Enter the company’s state. For a foreign address, fill with blanks.   |
| 163-167         | ZIP Code   | 5             | Enter the company’s ZIP Code. For a foreign address, fill with blanks.  |
| 168-171         | ZIP Code Extension                               | 4             | Enter the company’s four-digit ZIP Code extension. If not applicable, or for a foreign address, fill with blanks.                         |
| 172-176         | Blank  | 5             | Fill with blanks  |
| 177-199         | Foreign State/Province                           | 23            | Enter the company’s foreign state/province. If not applicable, fill with blanks.  |

| <b>RA – Submitter Record</b> |                        |    |   |
|------------------------------|------------------------|----|---|
| 200-214                      | Foreign Postal Code    | 15 | Enter the company's foreign postal code. If not applicable, fill with blanks.   |
| 215-216                      | Country Code           | 2  | Enter the company's foreign county code (EFW2, appendix G).<br>If not applicable, fill with blanks.                                     |
| 217-273                      | Submitter Name         | 57 | Enter the name of the submitter to receive notification if this file cannot be processed.<br>Left justify and fill with blanks.         |
| 274-295                      | Location Address       | 22 | Enter the submitter's location address (Attention, Suite, Room, Number, etc.)<br>Left justify and fill with blanks.                     |
| 296-317                      | Delivery Address       | 22 | Enter the submitter's delivery address (Street or Post Office Box).<br>Left justify and fill with blanks.                               |
| 318-339                      | City                   | 22 | Enter the submitter's city (even if a foreign city).<br>Left justify and fill with blanks.  |
| 340-341                      | State Abbreviation     | 2  | Enter the submitter's state. Use a postal abbreviation as shown in appendix A of the EFW2. For a foreign address fill with blanks.      |
| 342-346                      | ZIP Code               | 5  | Enter the submitter's ZIP Code.<br>For a foreign address fill with blanks.  |
| 347-350                      | ZIP Code Extension     | 4  | Enter the submitter's four-digit ZIP Code extension. If not applicable, fill with blanks.   |
| 351-355                      | Blank                  | 45 | Fill with blanks.   |
| 356-378                      | Foreign State/Province | 23 | Enter the submitter's foreign state/province. If not applicable, fill with blanks.  |
| 379-393                      | Foreign Postal Code    | 15 | Enter the submitter's foreign postal code. If not applicable, fill with blanks.   |
| 394-395                      | Country Code           | 2  | Enter the submitter's foreign county code (See EFW2, Appendix G).<br>If not applicable, fill with blanks.                               |
| 396-422                      | Contact Name           | 27 | Enter the name of the person to be contacted by DOR concerning processing problems.<br>Left justify and fill with blanks.               |
| 423-437                      | Contact Phone Number   | 15 | Enter the contact's telephone number (including area code).<br>Left justify and fill with blanks.                                       |
| 438-442                      | Contact Phone          | 5  | Enter the contact's telephone extension.<br>Left justify and fill with blanks.  |
| 443-445                      | Blank                  | 3  | Fill with blanks  |
| 446-485                      | Contact E-Mail         | 40 | Enter the contact's e-mail address.<br>Left justify and fill with blanks.<br>Otherwise, fill with blanks.                               |
| 486-488                      | Blank                  | 3  | Fill with blanks  |
| 489-498                      | Contact Fax            | 10 | (For U.S. and U.S Territories Only) If Applicable, enter the contact's fax number, including area code.<br>Otherwise, fill with blanks. |

| <b>RA – Submitter Record</b> |               |    |  |
|------------------------------|---------------|----|--|
| 499                          | Blank         | 1  | Fill with blanks   |
| 500                          | Preparer Code | 1  | Enter code to indicate who prepared the file.<br>A (Accounting Firm) S (Service Bureau) L (Self-Prepared) P (Parent Company) O (Other) |
| 501-512                      | Blank         | 12 | Fill with Blanks   |



| <b>RE – Employer Record</b> |   |               |  |
|-----------------------------|---|---------------|--|
| <b>Location</b>             | <b>Field</b>  | <b>Length</b> | <b>Comments</b>  |
| 1-2                         | Record Identifier                                   | 2             | Constant “RE”  |
| 3-6                         | Tax Year  | 4             | Enter the tax year for this report. Enter NUMERIC characters only.   |
| 7                           | Agent Indicator Code                                | 1             | If applicable, enter one of the following codes: “1” 2678 agent<br>“2” Common Pay Master<br>Otherwise fill with blanks.  |
| 8-16                        | Employer/Agent Employer Identification Number (EIN) | 9             | If you entered a code in the agent Indicator Code field (position 7) enter your agent EIN. Otherwise, enter your employer EIN.   |
| 17-25                       | Agent for EIN                                       | 9             | If you entered a “1” in the Agent Indicator Code field (position 7), enter the employer’s EIN for which you are an Agent.<br>Otherwise, fill with blanks.  |
| 26                          | Terminating Business Indicator                      | 1             | Enter “1” if you have terminated your business during this tax year. Otherwise, enter “0”.   |
| 27-30                       | Blank   | 4             | Leave blank  |
| 31-39                       | Other EIN   | 9             | For this tax year, if you submitted W-2 data to DOR and you used an EIN different from the EIN in location 8-16 enter the other EIN. Otherwise leave blank.  |
| 40-96                       | Employer Name                                       | 57            | If you entered a “1” in location 7, agent Indicator Code field, enter the Employer name associated with the EIN in location 17-25.<br>If you entered a “2” in location 7, enter the employer name associated with the EIN in location 8-16.<br>If you entered a “blank” in location 7, enter the employer name associated With the EIN in location 8-16. |
| 97-118                      | Location Address                                    | 22            | Enter the employer’s location address (Attention, Suite, Room, Number, etc.).<br>Left justify and fill with blanks.  |
| 119-140                     | Delivery Address                                    | 22            | Enter the employer’s mailing address (Street or Post Office box).<br>Left justify and fill with blanks.  |
| 141-162                     | City  | 22            | Enter the employer’s city (even if a foreign city).<br>Left justify and fill with blanks.  |
| 163-164                     | State Abbreviation                                  | 2             | Enter the employer’s state. Use a postal abbreviation as shown in Appendix A of EFW2.<br>For a foreign address, fill with blanks.  |

| <b>RE – Employer Record</b> |  |     |  |
|-----------------------------|--|-----|--|
| 165-169                     | ZIP Code                               | 5   | Enter the employer's ZIP Code. For a foreign address fill with blanks.   |
| 170-173                     | ZIP Code Extension                     | 4   | Enter the employer's four-digit ZIP Code extension. For a foreign address, fill with blanks.   |
| 174                         | Kind of Employer                       | 1   | Enter the appropriate kind of employer.  |
| 175-178                     | Blank                                  | 4   | Fill with blanks.  |
| 179-201                     | Foreign State/Province                 | 23  | Enter the employer's foreign state/province. If not applicable, fill with blanks.  |
| 202-216                     | Foreign Postal Code                    | 15  | Enter the employer's foreign postal code. If not applicable, fill with blanks.   |
| 217-218                     | Country Code                           | 2   | Enter the employer's foreign country code (appendix G). If not applicable, fill with blanks.   |
| 219                         | Employment Code                        | 1   | "A" Agriculture<br>"H" Household<br>"M" Military<br>"Q" Medicare Qualified Government Employment<br>"X" railroad<br>"R" Regular (All others) |
| 220                         | Tax Jurisdiction Code                  | 1   | Enter the code that identifies the type of income tax withheld from the employee's earnings.   |
| 221                         | Third Party Sick Pay Indicator         | 1   | Enter "1" for sick pay indicator, Otherwise, enter "0" (zero)  |
| 222-248                     | Employer Contact Name                  | 27  | Enter Employer Contact Name  |
| 249-263                     | Employer Contact Phone Number          | 15  | Enter Employer Contact Phone Number  |
| 264-268                     | Enter Employer Contact Phone Extension | 5   | Enter Employer Contact Phone Extension   |
| 269-278                     | Enter Employer Contact Fax Number      | 10  | Enter Employer Contact Fax Number  |
| 279-318                     | Enter Employer Contact E-Mail/Internet | 40  | Enter Employer Contact E-Mail/Internet   |
| 319-512                     | Blank                                  | 194 | Fill with blanks   |

**Please note: the instructions for the employer name in location 40-96 differs from the [SSA Specification for Filing Forms W-2](#)**

| <b>RS – State Record</b> |                                 |               |  |
|--------------------------|---------------------------------|---------------|--|
| <b>Location</b>          | <b>Field</b>                    | <b>Length</b> | <b>Comments</b>  |
| 1-2                      | Record Identifier               | 2             | Constant “RS”  |
| 3-4                      | State Code                      | 2             | “25” for MA  |
| 5-9                      | Blank                           | 5             | Fill with blanks   |
| 10-18                    | Social Security Number (SSN)    | 9             | Enter the employee’s Social Security number as shown on the original/replacement SSN card issued by the SSA. If SSN not available, enter zeroes.                         |
| 19-33                    | Employee First Name             | 15            | Enter the employee’s first name as shown on the Social Security card. Left justify and fill with blanks.   |
| 34-48                    | Employee Middle Name or Initial | 15            | If applicable, enter the employee’s middle name or initial exactly as shown on the Social Security card. Left justify and fill with blanks. Otherwise, fill with blanks. |
| 49-68                    | Employee Last Name              | 20            | Enter the employee’s last name as shown on the Social Security card. Left justify and fill with blanks.  |
| 69-72                    | Name Suffix                     | 4             | If applicable, enter the employee’s alphabetic suffix. For example: SR. JR. Left justifies and fills 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 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.  |
| 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 ZIP Code extension. If not applicable, fill with blanks.   |
| 150-273                  | Blank                           | 124           | Fill with blanks   |
| 274-275                  | State Code                      | 2             | Enter the numeric code “25” for Massachusetts.   |
| 276-286                  | State Taxable Wages             | 11            | Right justifies and zero fill. (See note 1 below).   |
| 287-297                  | State Income Tax Withheld       | 11            | Right justifies and zero fill. (See note 2 below).   |
| 298-337                  | Blank                           | 40            | Leave blank  |

|         |       |    |             |
|---------|-------|----|-------------|
| 338-370 | Blank | 33 | Leave blank |
|---------|-------|----|-------------|

|                          |        |     |  |
|--------------------------|--------|-----|--|
| <b>RS – State Record</b> |        |     |  |
| 371-381                  | MAPFML | 11  | Employee contribution for Paid Family and Medical Leave. Right justifies and zero fill. (See note 3 below) |
| 382-512                  | Blank  | 131 | Leave blank  |

**Note 1: The following applies to an employee who only has Massachusetts taxable wages and is subject only to Massachusetts income tax withholding.**

The amount entered in positions 276-286, State Taxable Wages, should match the amount in Box 16 of the Form W-2 issued to the employee.

The amount in positions 287-297, State Income Tax Withheld, should match the amount in Box 17 of the Form W-2 issued to the employee.

**Note 2: The following applies to an employee whose wages were taxable in Massachusetts for only PART of the year:**

The amount in positions 276-286, State Taxable Wages, should be the amount taxable **ONLY** in Massachusetts.

Do not report any amount which is not taxable to Massachusetts. Example: an employee was transferred to Massachusetts from Idaho and began working in Massachusetts on October 1. You would report only the wages for October, November, and December in the State Taxable Wages field.

The amount in positions 287-297, State Income Tax Withheld, should be the amount withheld for Massachusetts income tax only. Do not include any amounts withheld for other states.

**Note 3: *New!*** The amount reported in positions 371-381 is combined Paid Family and Medical Leave Contributions

The Massachusetts RT - Total Record should only include amounts from the RS State Record. Do NOT use record total amounts found in the Federal RW Wage Record.

| <b>RT – Total Record</b> |                           |               |   |
|--------------------------|---------------------------|---------------|---|
| <b>Location</b>          | <b>Field</b>              | <b>Length</b> | <b>Comments</b>   |
| 1-2                      | Record Identified         | 2             | Constant “RT”   |
| 3-9                      | Number of RS Records      | 7             | Code RS records reported since the last employer record Code RE.<br>Right justify and zero fill                                     |
| 10-24                    | State Taxable Wages       | 15            | Enter the total for all employee records Code RS reported on Code RE.<br>Right justifies and zero fill.                             |
| 25-39                    | State Income Tax Withheld | 15            | Enter the total for all employee records Code RS reported since the last employer record Code RE.<br>Right justifies and zero fill. |
| 40-84                    | Blank                     | 45            | Blank   |
| 85-99                    | Blank                     | 15            | Blank   |
| 100-114                  | Blank                     | 15            | Blank   |
| 115-129                  | Blank                     | 15            | Blank   |
| 130-512                  | Blank                     | 383           | Blank   |

| <b>RF - Final Record</b> |                      |               |  |
|--------------------------|----------------------|---------------|--|
| <b>Location</b>          | <b>Field</b>         | <b>Length</b> | <b>Comments</b>  |
| 1-2                      | Record Identifier    | 2             | Constant “RF”  |
| 3-7                      | Blank                | 5             | Fill with blanks   |
| 8-16                     | Number of RS Records | 9             | Enter the total number of Code RW records reported on the entire file.<br>Right justifies and zero fill. |
| 17-512                   | Blank                | 496           | Fill with blanks   |

## **Frequently Encountered File Problems**

Below are the most frequently encountered problems with W-2 files submissions. These problems will require the file to be corrected and resubmitted.

### **§ The key numbers included in the following three records are incorrect**

**Submitter Identification Number  
Code RA Submitter Record**

**Employer Identification Number  
Code RE Employer Record**

**Employee Social Security Number  
Code RS State Record**

### **§ Non-numeric characters and/or blanks or spaces found in numeric-only fields**

If a non-numeric character and/or blank or space is found in one of the above fields, the file will be rejected.

### **§ The file submitted does not contain a Code RS State Record**

The Code RS Record contains required Massachusetts income and withholding data. Failure to submit this record will result in the file being rejected.

### **§ The file does not conform to the Massachusetts file specifications**

These W-2 specifications are based on <https://www.ssa.gov/employer/EFW2&EFW2C.htm> but contain differences for Massachusetts. The SSA TIB-4 is no longer acceptable for filing Form W-2 data.

### **§ Incorrect Code RT Record Programming**

The Massachusetts Code RT Total Record must total the amount reported in the Code RS State Record. Many filers incorrectly enter totals from the SSA Code RW Wage Record, which is not required for Massachusetts W-2 reporting.

### **§ Incorrect Code RT Record Totals**

DOR totals each field in the RS State Record. If the figures do not match the totals you enter in the RT Total Record, the file will be rejected.