



## SPECIFICATIONS FOR REPORTING W-2 INFORMATION VIA ELECTRONIC FILING

The State of New Jersey's requirements for filing W-2 information via electronic filing (E-File) conform to specifications defined by the Social Security Administration and published in their booklet ["Specifications for filing forms W-2 electronically" \(EFW2\)](#).

At the direct request of the Social Security Administration, all wage and tax data specifically required for New Jersey purposes must be presented in the "State Record." Since these records are the only ones which differ from the SSA record layouts, they are the only records for which specific layouts are defined. These records are mandatory for New Jersey purposes.

This booklet contains the necessary instructions needed to file W-2 information via E-File. The entire package is due by February 15, 2023. For more information regarding NJ employer W-2 and NJ-W-3 reporting requirements see the [New Jersey Income Tax Withholding Instructions \(NJ-WT\)](#) or call the Division of Taxation Customer Service Center at (609) 292-6400.

### **Software Developers/Providers**

As part of the State of New Jersey's paperless initiative, filers (approved software developers/providers) have the option to submit the NJ-W-3 (annual New Jersey Gross Income Tax Reconciliation of Tax Withheld) electronically.

If you currently use Axway Cloud to upload the W-2 file, please follow the same procedures when transmitting the NJ-W-3 form. The same login name and password will be used to access Axway Cloud for both transmissions.

**This option is available through approved software providers only.** For additional information/approval, visit the Division of Revenue and Enterprise Services [website](#).

**State of New Jersey**

**Specifications for Reporting W-2 Information via Electronic File (E-File)**

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## **How to File New Jersey W-2 Information via E-File**

To file Form W-2 with New Jersey using Secure File Transfer Protocol (SFTP) technology, visit the Axway Secure Transport [website](#). Enter your Login Name and password and then choose the Log in button.

A login name and password can be obtained by e-mailing the Division of Revenue and Enterprise Services, Technical Services. E-mail requests to [e-GovServices@treas.nj.gov](mailto:e-GovServices@treas.nj.gov) For current WR-30 E-Filers, use the same Axway login profile to access the website.

Once the site has been accessed, choose the "Browse" option to locate the W-2 file on your computer. Name the file W2Report. When the file is located, choose "open". The file name and location will populate the box. Once the file is located, choose "upload file" to complete the transaction.

## New Jersey Electronic File Format Requirements for Reporting Annual Federal Form W-2 Information

**Code RA - Submitter Record - Required** ..... Length = 512

See SSA Booklet "Specifications for filing forms W-2 electronically" (EFW2, July 2022) for electronic record specifications.

**Code RE - Employer Record - Required** ..... Length = 512

See SSA Booklet "Specifications for filing forms W-2 electronically" (EFW2, July 2022) for electronic record specifications.

**Code RW - Employee Wage Record - Required** ..... Length = 512

See SSA Booklet "Specifications for filing forms W-2 electronically" (EFW2, July 2022) for electronic record specifications.

**Code RO - Employee Wage Record - Optional**..... Length = 512

See SSA Booklet "Specifications for filing forms W-2 electronically" (EFW2, July 2022) for electronic record specifications.

**Code RS - State Record - Required**..... Length = 512

This record carries New Jersey defined fields listed below and is mandatory.

Location	Field	Length	Description and Remarks
1-2	Record Identifier	2	Constant "RS"
3-4	State Code	2	Enter "34" for New Jersey.
5-9	Test/Production indicator	5	1 byte of data: T=Test, p = production. Left justify and fill with blanks.
10-18	Social Security Number (SSN)	9	Enter the employee's social security number. See rules in SSA booklet, EFW2.
19-33	Employee First Name	15	Left justify and fill with blanks. See SSA booklet, EFW2.
34-48	Employee middle Name or initial	15	Left justify and fill with blanks. See SSA booklet, EFW2.
49-68	Employee Last Name	20	Left justify and fill with blanks. See SSA booklet, EFW2.
69-72	Suffix	4	Left justify and fill with blanks. See SSA booklet, EFW2.
73-94	Location Address	22	Left justify and fill with blanks. See SSA booklet, EFW2.
95-116	Delivery Address	22	Left justify and fill with blanks. See SSA booklet, EFW2.
117-138	City	22	Enter the employee's city. Left justify and fill with blanks.
139-140	State Abbreviation	2	Enter "NJ" for New Jersey. See SSA booklet, EFW2 for other states, territories, possessions, et al.
141-145	Zip Code	5	Enter a valid zip code. For a foreign address, leave blank.
146-149	Zip Code Extension	4	Use this field for the four-digit extension of the zip code. If not applicable, enter blanks.
150-153	Blank	4	Blanks.
154	Corrected Indicator	1	"C" for a Corrected W2, else Blank
155-177	Foreign State/Province	23	If app, enter foreign state/province. Left justify, fill with blanks.

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178-192	Foreign Postal Code	15	If applicable, enter the foreign postal code. Left justify and fill with blanks.
193-194	Country Code	2	See instructions for this Code RS field in SSA Booklet, EFW2.
195-242	Blank	48	Blanks.
243-247	Blank	5	Blanks
248-259	NJ Taxpayer Identification Number	12	FEIN or number under which withholdings have been filed with the State of New Jersey (nine [9] digit FEIN plus three [3] digit suffix).
260-267	Blank	8	Blanks.
268-273	Blank	6	Blanks.
274-275	Blank	2	Blanks.
276-286	State Taxable Wages	11	Right justify and zero fill. Include dollars and cents.
287-297	State income ax Withheld	11	Right justify and zero fill. Include dollars and cents
298	Blank	1	Blanks.
299	Family Leave Insurance Plan Type Code	1	Enter "P" if the employer has a private Family Leave Insurance plan approved by the New Jersey Department of Labor and Workforce Development, Bureau of Private Plan, Approval & Termination Section, PO Box 957, Trenton, NJ 08625-0957. Otherwise enter blank. if you have any questions, phone (609) 292-2720 or fax (609) 292-2537
300-313	Private Family Leave Insurance Plan Number	14	Make an entry in this field only if "Family Leave Insurance Plan Type Code," position 299 is a "P." ID number assigned by: New Jersey Department of Labor and Workforce Development, Bureau of Private Plan, Approval & Termination Section, PO Box 957, Trenton, NJ 08625-0957. Phone (609) 292-2720 or Fax (609) 292-2537 if you have any questions. Left justify and blank fill.
314-318	Family Leave Insurance Withheld	5	Right justify, zero fill. Include dollars and cents. Amount withheld as Family Leave Insurance workers' contributions.
319-337	Blank	19	Blanks.
338	Disability Plan Type Code	1	Enter "P" if the employer has a private disability plan approved by the New Jersey Department of Labor and Workforce Development, Bureau of Private Plan, approval & Termination Section, PO Box 957, Trenton, NJ 08625-0957. Otherwise enter blank. If you have any questions, phone (609) 292-2720 or Fax(609) 292-2537
339-352	Private Disability Plan Number	14	Make an entry in this field only if "Disability Plan Type Code," position 338 is a "P." ID number assigned by: New Jersey Department of Labor and Workforce Development, Bureau of Private Plan, approval & Termination Section, PO Box 957, Trenton, NJ 08625-0957. Otherwise enter blank. If you have any questions, phone (609) 292-2720 or Fax(609) 292-2537. Left justify and blank fill.

## New Jersey Electronic File Format Requirements for Reporting Annual Federal Form W-2 Information

353-357	Combined NJ unemployment insurance, Workforce Development Program and health Care Subsidy Withheld	5	Right justify, zero fill. Include dollars and cents. Amount withheld as workers' contributions.
358-362	Disability Insurance Withheld	5	Right justify, zero fill. Include dollars and cents. Amount withheld as workers' contributions for Disability Insurance.
363	Pension Plan Indicator	1	"P" Only if employee was an active participant (for any part of the year) in a retirement plan, otherwise blank.
364	Deferred Compensation Indicator	1	"D" Only if employee elective deferrals were made to a Code Section 401(k) retirement plan, otherwise blank.
365-373	Deferred Compensation Amount	9	Right justify, zero fill. Include dollars and cents. Total employee elective deferrals to a Code Section 401(k) plan, made during the year.
374-412	Blank	39	Blanks.
413-487	Blank	75	Blanks.
488-512	Blank	25	Blanks

**Code RT - Total Record - Required** ..... Length = 512

See SSA Booklet "Specifications for filing forms W-2 electronically" (efW2, July, 2022) for electronic record specifications.

**Code RU - Total Record - Optional**..... Length = 512

See SSA Booklet "Specifications for filing forms W-2 electronically" (efW2, July, 2022) for electronic record specifications.

**Code RF - Final Record - Required**..... Length = 512

See SSA Booklet "Specifications for filing forms W-2 electronically" (efW2, July, 2022) for electronic record specifications.