

4.5 RA (Submitter) Record

Field Name	Submitter's Employer Identification		User	Software	Blank	
	Record Identifier	Number (EIN)	Identification (User ID)	Vendor Code		Indicator
Position	1-2	3-11	12-19	20-23	24-28	29
Length	2	9	8	4	5	1

Field Name	Resub	Software	Company	Location	Delivery	
	WFID	Code	Name	Address	Address	City
Position	30-35	36-37	38-94	95-116	117-138	139-160
Length	6	2	57	22	22	22

Field Name	State	ZIP Code	ZIP Code	Blank	Foreign	Foreign
	Abbreviation	ZIP Code	Extension		State/Province	Postal Code
Position	161-162	163-167	168-171	172-176	177-199	200-214
Length	2	5	4	5	23	15

Field Name	Country Code	Submitter	Location	Delivery	City	State
		Name	Address	Address		Abbreviation
Position	215-216	217-273	274-295	296-317	318-339	340-341
Length	2	57	22	22	22	2

Field Name	ZIP Code	ZIP Code	Blank	Foreign	Foreign	Country
	ZIP Code	Extension		State/Province	Postal Code	Code
Position	342-346	347-350	351-355	356-378	379-393	394-395
Length	5	4	5	23	15	2

Field Name	Contact	Contact	Contact	Blank	Contact	Blank
	Name	Phone	Phone		E-Mail /Internet	
Position	396-422	423-437	438-442	443-445	446-485	486-488
Length	27	15	5	3	40	3

Field Name	Contact	Blank	Preparer	Blank
	Fax		Code	
Position	489-498	499	500	501-512
Length	10	1	1	12

4.6 RE (Employer) Record

Field Name	Record Identifier	Tax Year	Agent Indicator Code	Employer/Agent 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

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

Field Name	State Abbreviation	ZIP Code	ZIP Code Extension	Kind of Employer	Blank	Foreign State/Province
Position	163-164	165-169	170-173	174	175-178	179-201
Length	2	5	4	1	4	23

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

Field Name	Employer Contact Phone Number	Employer Contact Phone Extension	Employer Contact Fax Number	Employer Contact E-Mail/Internet	Blank
Position	249-263	264-268	269-278	279-318	319-512
Length	15	5	10	40	194

4.7 RW (Employee) 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

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

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

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

Field Name	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)
Position	276-286	287-297	298-308	309-319	320-330	331-341
Length	11	11	11	11	11	11

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

Field Name	Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	Income from the Exercise of Nonstatutory Stock Options	Deferrals Under a Section 409A Nonqualified 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
Position	408-418	419-429	430-440	441-451	452-462	463-473
Length	11	11	11	11	11	11

Field Name	Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement	Blank	Statutory Employee Indicator	Blank	Retirement Plan Indicator	Third-Party Sick Pay Indicator
Position	474-484	485	486	487	488	489
Length	11	1	1	1	1	1

Field Name	Blank
Position	490-512
Length	23

4.9 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

Field Name	Employee Last Name	Suffix	Location Address	Delivery Address	City	State Abbreviation
Position	49-68	69-72	73-94	95-116	117-138	139-140
Length	20	4	22	22	22	2

Field Name	ZIP Code	ZIP Code Extension	Blank	Foreign State/Province	Foreign Postal Code	Country Code
Position	141-145	146-149	150-154	155-177	178-192	193-194
Length	5	4	5	23	15	2

Field Name	Optional Code	Reporting Period	State Quarterly Unemployment Insurance Total Wages	State Quarterly Unemployment Insurance Total Taxable Wages	Number of Weeks Worked	Date First Employed
Position	195-196	197-202	203-213	214-224	225-226	227-234
Length	2	6	11	11	2	8

Field Name	Date of Separation	Blank	State Employer Account Number	Blank	State Code	State Taxable Wages
Position	235-242	243-247	248-267	268-273	274-275	276-286
Length	8	5	20	6	2	11

Field Name	State Income Tax Withheld	Other State Data	Tax Type Code	Local Taxable Wages	Local Income Tax Withheld	State Control Number
Position	287-297	298-307	308	309-319	320-330	331-337
Length	11	10	1	11	11	7

Field Name	Supplemental Data 1	Supplemental Data 2	Blank
Position	338-412	413-487	488-512
Length	75	75	25

4.10 RT (Total) Record

Field Name	Record Identifier	Total Number of RW Records	Total Wages, Tips and Other Compensation	Total Federal Income Tax Withheld	Total Social Security Wages	Total Social Security Tax Withheld
Position	1-2	3-9	10-24	25-39	40-54	55-69
Length	2	7	15	15	15	15

Field Name	Total Medicare Wages and Tips	Total Medicare Tax Withheld	Total Social Security Tips	Blank	Total Dependent Care Benefits	Total Deferred Compensation Contributions to Section 401(k)
Position	70-84	85-99	100-114	115-129	130-144	145-159
Length	15	15	15	15	15	15

Field Name	Total Deferred Compensation Contributions to Section 403(b)	Total Deferred Compensation Contributions to Section 408(k)(6)	Total Deferred Compensation Contributions to Section 457(b)	Total Deferred Compensation Contributions to Section 501(c)(18)(D)	Blank	Total Nonqualified Plan Section 457 Distributions or Contributions
Position	160-174	175-189	190-204	205-219	220-234	235-249
Length	15	15	15	15	15	15

Field Name	Total Employer Contributions to a Health Savings Account	Total Nonqualified Plan Not Section 457 Distributions or Contributions	Total Nontaxable Combat Pay	Total Cost of Employer-Sponsored Health Coverage	Total Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	Total Income Tax Withheld by Payer of Third-Party Sick Pay
Position	250-264	265-279	280-294	295-309	310-324	325-339
Length	15	15	15	15	15	15

Field Name	Total Income from the Exercise of Nonstatutory Stock Options	Total Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan	Total Designated Roth Contributions to a Section 401(k) Plan	Total Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	Total Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement	Blank
Position	340-354	355-369	370-384	385-399	400-414	415-512
Length	15	15	15	15	15	98

4.13 RF (Final) Record

Field Name	Record Identifier	Blank	Number of RW Records	Blank
Position	1-2	3-7	8-16	17-512
Length	2	5	9	496

RF (FINAL) RECORD POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RF".
3-7	Blank	5	Fill with blanks. Reserved for SSA use.
8-16	Number of RW Records	9	Enter the total number of RW (Employee) Records reported on the entire file. Right justify and zero fill.
17-512	Blank	496	Fill with blanks. Reserved for SSA use.