FORM W-2

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	“nnnn” for variable
	Start of Record Sentinel			4	Value “****”
000	Record ID			26	Value “FRMbW-2bbb(2n)PG01b (9n)” [2n=Form Occurrence Number 01-20; 9n=Taxpayer SSN]
020	Control Number	a	AN	14	AN or blank
030	Void Ind		A	1	“X” or blank
040	Employer Identification Number	b	N	9	
045	Employer Name Control	c	A	4	
050	Employer Name (1)	c	AN	35	
055	Employer Name (2)	c	AN	35	
060	Employer Address	c	AN	35	
070	Employer City	c	AN	22	
073	Employer State	c	A	2	Standard postal abbreviation or “.”
075	Employer Zip Code	c	N	9	
080	SSN Number	d	N	9	W-2 Social Security Number
090	Employee Name	e	AN	35	
100	Employee Address	e	AN	35	
110	Employee City	e	AN	22	
113	Employee State	e	A	2	Standard postal abbrebiation
115	Employee Zip Code	e	N	9	
120	Wages	1	N	12	
130	Withholding	2	N	12	
140	Social Security Wages	3	N	12	

FORM W-2

Field Number	Field Name	Form Ref.	Type	Length	Field Description
150	Social Security Tax	4	N	12	
160	Medicare Wages and Tips	5	N	12	
170	Medicare Tax Withheld	6	N	12	
180	Social Security Tips	7	N	12	
190	Allocated Tips	8	N	12	
200	Advance EIC Payments	9	N	12	
210	Dependent Care Benefits	10	N	12	
220	Nonqualified Plans	11	N	12	
230	Fringe Benefits in Wages	12	AN	12	
240	Employer's Use 1	13	AN	14	
250	Employer's Use 2	13	AN	14	
260	Employer's Use 3	13	AN	14	
270	Other Deducts/Benefits 1	14	AN	20	(7AN) Literal (1b) (12N) Amount
280	Other Deducts/Benefits 2	14	AN	20	"See 1st Occ."
290	Other Deducts/Benefits 3	14	AN	20	"See 1st Occ."
300	Statutory Employee Ind	15	A	1	"X" or blank
310	Deceased Ind	15	A	1	"X" or blank
320	Pension Plan Ind	15	A	1	"X" or blank
330	Legal Re. Ind	15	A	1	"X" or blank
340	Household Employee Ind	15	A	1	"X" or blank
350	Subtotal Ind	15	A	1	"X" or blank
360	Deferred Compensation Ind	15	A	1	"X" or blank

FORM W-2

Field Number	Field Name	Form Ref.	Type	Length	Field Description
363	Voluntary plan literal		A	4	Values “VD”, “VP”, VPD1”, “VI” or blank
365	California State Disability Insurance		N	3	Cannot be >999
370	State Name 1	16	A	2	Standard Postal Abbreviation
380	Employer’s State ID Number 1	15	AN	15	Must be present if field 390 is significant
390	State Wages 1	17	N	12	
400	State Income Tax 1	18	N	12	
410	Name of Locality 1	19	AN	9	
420	Local Wages/Tips 1	20	N	12	
430	Local Income Tax 1	21	N	12	
440	State Name 2	16	A	2	“See 1st Occ.”
450	Employer’s State ID Number 2	16	AN	15	Must be present if Field 460 is significant
460	State Wages 2	17	N	12	
470	State Income Tax 2	18	N	12	
480	Name of Locality 2	19	AN	9	
490	Local Wages/Tips 2	20	N	12	
500	Local Income Tax 2	21	N	12	
510	W-2 Indicator		A	1	“N” = non-standard (for altered, typed, or handwritten forms) “S” = standard W-2
	Record Terminus Character			1	Value “#”