

Electronic Media and Paper W-2 Reporting Requirements

- A reconciliation of tax withheld (Form 17) and W-2's are required to be filed on or before the last day of February following any calendar year in which employee withholding has been made by an employer. The form is designated "FORM 17 - RECONCILIATION OF INCOME TAX WITHHELD AND W-2/1099 TRANSMITTAL". Unless submitted electronically, the form must accompany all W-2 copies, computer paper listings, or electronic media.
- A 1099 transmittal sheet is required to be filed on or before the last day of February following any calendar year in which an individual receives 1099-MISC, rents, other income, non-employee compensation, or excess golden parachute payments.
- For assistance call a RITA representative at the phone number listed above.

Changes in the SSA Specifications

Record Changes: A new box 12 Code FF money field, Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement (Code FF), has been added to the:

- RW Employee Record (positions 474-484) and the
- RT Total Record (positions 400-414)

For general information about employer wage reporting, visit SSA's employer website at www.socialsecurity.gov/employer.

RITA Specifications

Employers are required to report for each employee every municipality or municipalities for which tax was withheld or should have been withheld. **Note: RITA requires this information only for employees that worked or lived in at least one RITA municipality.**

- RITA uses Position 5-9 of the RS record, referred to as the "Taxing Entity Code" field as defined by SSA. Since this field's length is 5 and the current municipality code is three numeric characters, prefix the municipality code with "R" (RITA) and a zero. Refer to the RS record example listed further down in this document.
 - **Note: This is a recent change. The prior layout used the letters "RO". The new layout is alpha and numeric, "R0".**
- RITA uses Position 338-412 of the RS record, referred to as the "Supplemental Data 1" field as defined by SSA. This field's length is 75 characters and should be the municipality name for which tax was or was required to be withheld and should be left justified.
- RITA uses Position 413-487 of the RS record, referred to as the "Supplemental Data 2" field as defined by SSA. This field's length is 75 characters and should be the State name for which tax was or was required to be withheld and should left justified.
- In cases where an employer withholds for more than one location or for both workplace and residence tax, a separate RS record should be used for each municipality.

Problems with Electronic Media

- If errors or problems occur, RITA will send a letter advising you and will include a description of the problem that prevents the processing of the media. We require problem resolution and the corrected media returned to RITA within 30 days.

Media Return Policy

- RITA will not return media.

Telephone Contacts for Help or Additional Information

- Business Compliance Manager 440.526.0900 Ext. 3216
- Chief of Taxation 440.526.0900 Ext. 3207
- Information Services Help Desk 440.526.0900 Ext. 5010

Paper Reporting

- **Employer W-2 submission specifications changed as required by Ohio Revised section (ORC) 718**, which updated certain requirements for the paper reporting of W-2s as described below.
- Businesses issuing 249 or less W-2 wage and tax statement forms should supply W-2 Copy 1 - For State, City, or Local Tax Department for each employee in which tax is withheld or should have been withheld for a RITA municipality. For each of these employees also provide the amount and name of every other municipality for which tax was withheld or should have been withheld from such employee if applicable. These businesses have the option of completing RITA's [Paper W-2 Reporting Layout](#) to meet the W-2 submission requirements.
- Any exception in lieu of the standard accepted W-2 form or RITA's [Paper W-2 Reporting Layout](#) must receive prior permission from RITA's Business Compliance Manager before submission of such lists.

Electronic Media Reporting

- All electronic media reporting for W-2 Copy A information must conform to the Social Security Administration's electronic media reporting and filing guidelines (EFW2).
- A copy of the SSA EFW2 guidelines can be printed from the Social Security Administration website at www.ssa.gov/employer.
- **Employers with 250 or more W-2 Copy A forms must report on electronic media using EFW2 guidelines. If a file is not submitted electronically through RITA's website, it is required to be password protected. Submit password separately by mail to: RITA Attn: Business Compliance Manager P.O. Box 477900 Broadview Heights, OH 44147-7900.**
- Employers with 250 or more W-2 Copy A forms who wish to report on paper W-2's must receive prior permission from RITA's Business Compliance Manager.
- Employers with less than 250 W-2 Copy A forms may report on electronic media, but must use the EFW2 guidelines.
- RITA accepts the following electronic media: CD-ROM 650mb
- RITA does not accept submissions on USB drives and these devices, if submitted will be immediately destroyed.

- All electronic media record fields must follow the SSA EFW2 specifications. RITA follows the SSA standard for described fields and where noted as a state/local agency field, RITA will define if the field is required in the detailed specs below.
- All electronic media must be affixed with an external label showing:
 - (A) Submitter's name
 - (B) Submitter's address
 - (C) Submitter's 10 digit telephone number
 - (D) Submitter's information must agree with internal code "RA" record data
 - (E) Multi volume CDs must show volume _____ of _____
 - (F) SSA EFW2

EFW2 Required Record Standard

NOTE: You may be required to report on Non-RITA municipalities, as indicated on the RITA Specifications and Paper Reporting sections. When reporting municipalities that are not members of RITA, positions 5-9 should be filled with zeros.

- Code RA submitter record (required) all EFW2 fields
- Code RE employer record (required) all EFW2 fields. RITA uses the following fields:

POS	FIELD	LENGTH	SPECIFICATIONS
1-2	RECORD IDENTIFIER	2	RE
3-6	TAX YEAR	4	
8-16	EMPLOYER IDENTIFICATION	9	EIN NUMBER
31-39	OTHER IDENTIFICATION NUMBER	9	BLANKS UNLESS DIFFERENT NUMBER FILING THAN 8-16
40-96	EMPLOYER NAME	57	
97-118	LOCATION ADDRESS	22	
119-140	DELIVERY ADDRESS	22	
141-162	MUNICIPALITY	22	
163-164	STATE (POSTAL ABBREV)	2	OHIO = OH
165-169	ZIP CODE	5	
170-173	ZIP CODE EXTENSION	4	BLANK IF N/A

- Code RW employee wage record (required) all (EFW2) fields
- Code RO employee wage record (optional) all (EFW2) fields
- Code RS state/municipality record (required) all (EFW2) fields. RITA uses the following fields:

POS	FIELD	LENGTH	SPECIFICATIONS
1-2	RECORD IDENTIFIER	2	RS
3-4	STATE CODE NUMERIC	2	OHIO = 39
5-9	MUNICIPALITY CODE*	5	R + MUNI CODE - (Right justify and zero fill the muni code to 4 positions).
10-18	EMPLOYEE SOCIAL SECURITY NUMBER	9	AS ON SS CARD
19-33	EMPLOYEE FIRST NAME	15	AS ON SS CARD
34-48	EMPLOYEE MIDDLE NAME OR INITIAL	15	AS ON SS CARD

49-68	EMPLOYEE LAST NAME	20	AS ON SS CARD
69-72	LAST NAME SUFFIX	4	JR. OR SR.
73-94	LOCATION ADDRESS	22	SUITE# OR ROOM#
95-116	DELIVERY ADDRESS	22	
117-138	MUNICIPALITY	22	
139-140	STATE (POSTAL ALPHA)	2	
141-145	ZIP CODE	5	
146-149	ZIP CODE EXTENSION	4	BLANK IF N/A.
276-286	STATE TAXABLE WAGES	11	
287-297	STATE INCOME TAX WITHHELD	11	
308	TYPE OF TAX WITHHELD	1	C=EMPLOYMENT MUNICIPALITY R= RESIDENCE MUNICIPALITY
309-319	LOCAL TAXABLE WAGES	11	RIGHT JUSTIFY AND ZERO FILL
320-330	LOCAL INCOME TAX WITHHELD	11	RIGHT JUSTIFY AND ZERO FILL
338-412	SUPPLEMENTAL DATA 1	75	MUNICIPALITY NAME
413-487	SUPPLEMENTAL DATA 2	75	STATE NAME

* **When reporting municipalities that are not members of RITA, positions 5-9 should be filled with zeros.**

- Code RT total record (required) all (EFW2) fields
- Code RU total record (required) all (EFW2) fields
- Code RF final record (required) all (EFW2) fields

Examples of RS Records

The Local Taxable wages and Local Income Tax withheld should reflect the wages earned and Tax Paid for each individual.

EXAMPLE 1 - Reporting multiple workplace locations.

Multiple RS records are used to report the state and local wages.

If the Employee Earned Wages in the following municipalities:

\$10,000.55 in Brecksville
 \$15,456.28 in Middleburg Heights
 \$20,000.00 in Cleveland (Non-RITA Municipality)

There would be (3) RS Records:

(A) Information in characters 1 thru 4 and 10 thru 307 would be the same in all 3 Records.

(B) For Brecksville, the unique information is as follows:

Pos 5-9	R0130
Pos 308	C
Pos 309 – 319	00001000055
Pos 320 – 330	00000020001 (Reflects 2% Tax)
Pos 338 – 412	BRECKSVILLE (Left Justified)
Pos 413 – 487	OHIO (Left Justified)

(C) For Middleburg Heights, the unique information is as follows:

Pos 5-9	R0500
Pos 308	C
Pos 309 – 319	00001545628
Pos 320 – 330	00000030913 (Reflects 2% Tax)
Pos 338 – 412	MIDDLEBURG HEIGHTS (Left Justified)
Pos 413 – 487	OHIO (Left Justified)

(D) For Cleveland, the unique information is as follows:

Pos 5-9	00000
Pos 308	C
Pos 309 – 319	00002000000
Pos 320 – 330	00000050000 (Reflects 2.5% Tax)
Pos 338 – 412	CLEVELAND (Left Justified)
Pos 413 – 487	OHIO (Left Justified)

EXAMPLE 2 - Reporting Workplace and Residence Tax Withheld.

NOTE: Wages should not be repeated for the residence tax withheld.

If the employee earned wages in their work municipality of Strongsville and lives in North Royalton, two RS records are used.

(A) Information in characters 1 thru 4 and 10 thru 307 would be the same in both records.

(B) For Strongsville (Work Municipality), the first RS record, the unique information is as follows:

Pos 5-9	R0780	(Taxing Entity Code)
Pos 308	C	(Tax type Code)
Pos 309 – 319	00001000055	(Wages)
Pos 320 – 330	00000020001	(Reflects 2% Tax)
Pos 338 – 412	STRONGSVILLE	
Pos 413 - 487	OHIO	

(C) For North Royalton (Residence Municipality) the unique information is as follows:

Pos 5-9	R0570	(Taxing Entity Code)
Pos 308	R	(Tax type Code)
Pos 309 – 319	00000000000	(Do not repeat the Wages)
Pos 320 – 330	00000007500	(Reflects 2% Tax minus tax credit)
Pos 338 – 412	NORTH ROYALTON	
Pos 413 - 487	OHIO	

Electronic Media Filing Requirements for 1099-MISC Information

- Employers with 250 or more 1099-MISC forms.
- Employers currently filing 100 or more 1099-MISC forms electronically with SSA.
- Employers not required to file electronic 1099-MISC forms must file paper copies with RITA.
- Employers that want to file any amount of 1099-MISC forms electronically, may do so.
- RITA accepts the same electronic media for 1099-MISC forms as for W-2 forms, described in previous specifications.

Required Records for 1099-MISC Electronic Reporting

Record specifications are found in IRS publication 1220.

- Record A all fields that are required in pub 1220.
- Record B all fields that are required in pub 1220.
- Record C all fields that are required in pub 1220.
- Record F all fields that are required in pub 1220.

Payer “A” Record RITA Required Codes

<u>POS</u>	<u>FIELD</u>	<u>LENGTH</u>	<u>CODE</u>
27	TYPE OF RETURN	1	A= 1099-MISC
28	AMOUNT CODE	1	1 = RENTS
29	AMOUNT CODE	1	3= OTHER INCOME
30	AMOUNT CODE	1	7= NON EMPLOYEE COMPENSATION
31	AMOUNT CODE	1	B= EXCESS GOLDEN PARACHUTE PAYMENT
32-39	AMOUNT CODE	8	(8) BLANK SPACES

Payee “B” Record RITA Required Amount Fields

<u>POS</u>	<u>FIELD</u>	<u>LENGTH</u>	<u>AMOUNT FIELD</u>
55-66	A RECORD AMOUNTS	12	RENTS
67-78	A RECORD AMOUNTS	12	OTHER INCOME
79-90	A RECORD AMOUNTS	12	NON EMPLOYEE COMPENSATION
91-102	A RECORD AMOUNTS	12	EXCESS GOLDEN PARACHUTE PAYMENT

- End of payer “C” record (fields as required by IRS)
- End of transmission “F” record (fields as required by IRS)
- All electronic 1099 media must be affixed with an external label showing:

(A) Submitter’s name

(B) Submitter’s address

(C) Submitter’s 10 digit telephone number

(D) Multi volume CDs must show volume _____ of _____

(E) 1099-MISC