2019 EFW2/EFW2C Reporting Instructions and Specifications Handbook

November 2019

Table of Contents

Document Change Log

Date	Page(s)	Item	Description
11/2019	1-31	Initial Creation	2019 EFW2/EFW2C Reporting Instructions and Specifications Handbook
11/19/2019	6	RE – Employer Record	Updated RE field description with correct location for Agent Indicator Code in location 17-25
12/23/2019	4	Date change for EFW2C submissions	Changed date for EFW2C submissions to after Jan. 21, 2020
01/17/2020	4	Date change for EFW2C submissions	Changed date for EFW2C submissions to after Feb. 03, 2020
01/17/2020	14	Note added	Added note to the section Special Situations for Correction Files
01/17/2020	15, 16, 18, 19, 20, 21, 23, 24, 25, 26	Corrections made to the values of Originally Reported PA Employer Account ID and PA Employer Account ID in Special Situations	• Originally Reported PA Employer Account ID should be left blank • The PA Employer Account ID must be reported according to the situation ○ If the correction type code reported is D or U, enter the originally reported value and if A enter the correct value

Introduction

Important: **The changes outlined in this handbook will not take effect until after Feb. 3, 2020, at which time all EFW2/EFW2C files uploaded <u>must reflect</u> these changes.**

The Pennsylvania Department of Revenue has expanded the W-2 wage record filing options to allow corrections to W-2 wage records using the EFW2C format. You may upload the original and correction files in our Electronic Tax Information and Data Exchange System (e-TIDES). These formats are outlined in the **EFW2 File Format for Reporting W-2 Wage Records** section.

This handbook highlights the special EFW2/EFW2C requirements for PA and was designed as a companion to the Social Security Administration (SSA) Publication No. 42-007 and the Social Security Administration (SSA) EFW2C Publication No. 42-014.

Filing Requirements

If you are providing and/or reporting <u>**10 or more**</u> W-2 wage records on the Annual Withholding Reconciliation Statement (REV-1667), they must be filed electronically. It's quick, easy, and secure.

The due date for the **original filing** of W-2/1099 information is Jan. 31 regardless if this date falls on a weekend or holiday. Corrections to W-2/1099 information must be made within 3 years of the original submission date.

NOTE: Submissions of W2C's or Corrected 1099's for an out-of-state resident, decreasing the withholding tax, will be accepted but cannot be processed per PA Statute. In order to claim the decrease, which could result in a refund, the nonresident must submit a PA-40NR form to claim the adjustment and collect the refund.

EFW2/EFW2C Format Information

Bulk Upload

The Multi-Import or Upload feature in e-TIDES allows you to submit multiple records by uploading a single file. This feature is intended for tax practitioners and others who wish to submit for multiple clients without re-entering the data. For performance reasons, the uploaded files are limited to 20 MB. If your file is larger, you should break the file into several smaller ones, or remove non-required information. The e-TIDES website is www.etides.state.pa.us.

The EFW2/EFW2C file uploads follow the record layout as defined by the SSA for the annual W-2 wage records for individual employees, with modifications for PA. Any 1099 information and the REV-1667 Annual Withholding Reconciliation Statement (Transmittal) must be filed through a CSV upload or entered manually in e-TIDES.

You **must first file** the W-2 wage records, 1099-R distributions and 1099-MISC income prior to filing the REV-1667 Annual Withholding Reconciliation Statement (Transmittal).

Any corrections made are not final until the corresponding REV-1667 Annual Withholding Reconciliation Statement (Transmittal) is submitted. The number of REV-1667s required depends on the number of Tax Years/Entity IDs the correction affects. For example, if the correction was needed to the Tax Year or Entity ID/PA Employer Account ID, it affects two different submissions and it may need two transmittals, or if the correction was needed only to the name or address, it affects only one submission and would need only one transmittal.

File or Enter Manually

You can file your W-2 wage records, 1099-R distributions, 1099-MISC income and REV-1667 Annual Withholding Reconciliation Statement (Transmittal) in e-TIDES using the File Return/Payment link. The Employer W-2/1099 Menu allows you to **enter or edit** information that was filed manually or uploaded in e-TIDES.

If the REV-1667 Annual Withholding Reconciliation Statement (Transmittal) was not yet submitted, you can make manual corrections to the W-2 wage records, 1099-R distributions and 1099-MISC income files that were uploaded using the File Return/Payment link. The Employer W-2/1099 Menu allows you to **enter or edit** information that was filed manually or uploaded in e-TIDES.

Original W-2 Wage Records Reporting – EFW2 File Format Specifications

The EFW2 specifications provides the option to upload the annual W-2 wage records for individual employees. If you have an individual that has 1099-R distributions or 1099-MISC income, you must either upload them using the CSV file format or manually add them to the employer account from the File Return/Payment link in e-TIDES. Additionally, you must file the REV-1667 Annual Withholding Reconciliation Statement (Transmittal) through e-TIDES.

- If you do not have PA data for a text field, leave the field blank unless required
- All currency fields are required and must have a value. The amounts must be right justified and zero filled to the left. The last two digits for the Numeric/Currency fields are the decimals. Do not include the decimal point. Negative values are not accepted in any Numeric/Currency fields.
- Records submitted through e-TIDES must use carriage return line feed characters to terminate each line of data
- Duplicate SSN/ITIN records will be rejected and will not be added together
- If making an address correction, all address fields are required otherwise all address fields must be left blank
- Multiple companies can be submitted in one file. If submitting for multiple employer accounts, repeat each set of record types RE, RS and RV in this sequence, with only a single RA record at the beginning of the file and a single RF record at the end of the file.

For each row in the upload file, the following verification happens:
- All the required fields contain data
- The fields meet the length requirement
- PA Employer Account ID must be a valid Account ID registered with the Entity ID with PA

These are the specifications for a file to submit the original records.

"RA" Record – Submitter Record – Required by PA, use record layout defined in SSA Pub #42-007 EFW2. **PADOR will ignore the Resub Indicator in Location 29.**

"RE" Record – Employer Record – Required by PA, use record layout defined in SSA Pub #42-007 EFW2. **PADOR will ignore the Terminating Business Indicator in Location 26.**

Location	Field Name	Length	Field Description
1-2	Record Identifier	2	Must be "RE". Required.
3-6	Tax Year	4	Enter the Tax Year in CCYY format. Required.
7-7	Agent Indicator Code	1	If applicable, enter one of the following codes: 1 = 2678 Agent 2 = Common Paymaster 3 = 3504 Agent Otherwise, fill with blanks.
8-16	Employer Entity ID	9	Enter with no spaces or dashes. Required.

Location	Field Name	Length	Field Description
17-25	Agent Entity ID	9	If you entered a "1" in the Agent Indicator Code field (position 7), enter the client-employer's Federal EIN for which you are an Agent, with no spaces or dashes.

"RW" Record – Employee Wage Record – Not required by PA, please remove this record from your PA file.

"RO" Record – **Employee Wage Record – Not required by PA, please remove this record from your PA file.**

"RS" Record – State Wage Record – Required by PA, modified for PA Reporting, use record layout defined in SSA Pub #42-007 EFW2 for **Location 1-247 and Location 268-337**.

Note: If providing a wage record for an employee that has an Individual Taxpayer Identification Number (ITIN), enter zeros in the Social Security Number field in **Location 10-18**.

Location	Field Name	Length	Field Description
248-255	PA Employer Account ID	8	8-digit PA assigned Employer Account ID.
256-267	Blank	12	Leave it blank
338-346	Individual Taxpayer Identification Number (ITIN)	9	Enter employee's ITIN as shown on the card issued by SSA
347-512	Blank	166	Leave it blank

"RT" Record – Total Record – Not required by PA, please remove this record from your PA file.

"RU" Record – Total Record – Not required by PA, please remove this record from your PA file.

"RV" Record – State Total Record – Required by PA. There should be no "RS" records associated with a zero return.

Location	Field Name	Length	Field Description
1-2	Record Identifier	2	Must be "RV"
3-4	State Code	2	Must be "42" for PA State Wages and Withholding
5-8	Tax Year	4	Required
9-16	PA Employer Account ID	8	Required, enter with no dashes or spaces.
17-25	Employer Entity ID	9	Required
26-32	Number of RS Records when State Code equals "42"	7	Required
33-47	Total PA Taxable Wages when State Code equals "42"	15	Required
48-62	Total PA Tax Withheld when State Code equals "42"	15	Required

Location	Field Name	Length	Field Description
63-512	Blank	450	Fill with blanks. Reserved for PADOR use.

"RF" Record – Final Record – Required by PA, modified for PA Reporting, use record layout defined in SSA Pub #42-007 EFW2. **PADOR will ignore information in Location 3–475.**

Location	Field Name	Length	Field Description
1-2	Record Identifier	2	Must be "RF"
476-482	Number of RS records when State Code equals "42"	7	Required
483-497	Total PA Taxable Wages of RS records when State Code equals "42"	15	Required
498-512	Total PA Tax Withheld of RS records when State Code equals "42"	15	Required

Corrected W-2 Wage Records Reporting – EFW2C File Format Specifications

The **EFW2C** specifications provide the information to upload the **corrections** to annual W-2 wage records for individual employees using EFW2C format. If you have an individual that has 1099-R distributions or 1099-MISC income, you must either upload corrections using the CSV file format or manually add them to the employer account from the File Return/Payment link in e-TIDES.

- If you do not have PA data for a text field, leave the field blank unless required
- All currency fields are required and must have a value. The amounts must be right justified and zero filled to the left. The last two digits for the Numeric/Currency fields are the decimals. Do not include the decimal point. Negative values are not accepted in any Numeric/Currency fields.
- Records submitted through e-TIDES must use carriage return line feed characters to terminate each line of data
- Duplicate SSN/ITIN records will be rejected and will not be added together
- If making an address correction, all address fields are required otherwise all address fields must be left blank.
- Multiple employer accounts can be submitted in one file. If submitting for multiple employer accounts, repeat each set of record types RCE, RCS and RCV in this sequence, with only a single RCA record at the beginning of the file and a single RCF record at the end of the file.

These are the specifications for a file to submit the corrected records.

"RCA" Record – Submitter Record – Required by PA, use record layout defined in SSA Pub #42-014 EFW2C.

"RCE" Record – Employer Record – Required by PA, use record layout defined in SSA Pub #42-014 EFW2C except we need only following information.

Location	Field Name	Length	Required	Field Description
1-3	Record Identifier	3	Yes	Must be "RCE".
4-7	Tax Year	4	Yes	Enter the Tax Year in CCYY format.
8-16	Originally Reported Employer Entity ID	9		Leave this blank.
17-25	Employer Entity ID	9	Yes	Enter with no spaces or dashes.
26-26	Agent Indicator Code	1		If applicable, enter one of the following codes: 1 = 2678 Agent 2 = Common Paymaster 3 = 3504 Agent Otherwise, fill with blanks.
27-35	Agent Entity ID	9		If you entered a "1" in the Agent Indicator Code field (position 26), enter the client-employer's Federal EIN for which you are an Agent, with no spaces or dashes.

"RCW" Record – Employee Wage Record – Not required by PA, please remove this record from your PA file.

"RCO" Record – **Employee Wage Record – Not required by PA, please remove this record from your PA file.**

"RCS" Record – State Wage Record – Required by PA, modified for PA Reporting, use record layout defined in SSA Pub #42-014 EFW2C with following additional details.

Location	Field Name	Length	Required	Field Description
1-3	Record Identifier	3	Yes	Must be entered it as "RCS"
4-5	State Code	2	Yes	Must be "42" for PA State Wages and Withholding.
16-24	Originally Reported Employee Social Security Number (SSN)	9	Yes**	With no spaces or dashes.
25-33	Correct Employee Social Security Number (SSN)	9	Yes**	With no spaces or dashes.
34-48	Originally Reported Employee First Name	15	Yes**	Enter the incorrectly reported first name.
49-63	Originally Reported Employee Middle Name or Initial	15		Enter the incorrectly reported middle name or initial.
64-83	Originally Reported Employee Last Name	20	Yes**	Enter the incorrectly reported last name.
84-98	Correct Employee First Name	15	Yes**	Enter the corrected employee's first name.
99-113	Correct Employee Middle Name or Initial	15		If applicable, enter the corrected employee's middle name or initial.
114-133	Correct Employee Last Name	15	Yes**	If applicable, enter the corrected employee's last name.
134-155	Location Address	22	Yes**	Enter the employee's location address (attention, suite, room number, etc.) for the employee named. Either Location Address or Delivery Address is required.
156-177	Delivery Address	22	Yes**	Enter the employee's mailing address (Street or Post Office Box). Either Location Address or Delivery Address is required.
178-199	City	22	Yes**	Enter the employee's city.
200-201	State Abbreviation	2	Yes**	Enter the employee's State or Commonwealth/Territory. Required for US Addresses.

202-206	ZIP Code	5		Enter a valid ZIP code. Required for US Addresses.
207-210	ZIP Code Extension	4		Enter the 4-digit extension of the ZIP code. If not applicable, fill with blanks.
216-238	Foreign State/Province	23		Required for Foreign Addresses.
239-253	Foreign Postal Code	15		Required for Foreign Addresses.
256-257	Country Code	2		2 character country code as specified in EFW2C Publication 42-014.
344-363	Originally Reported PA Employer Account ID	20		Leave this field blank.
364-383	PA Employer Account ID	20	Yes	Enter the PA Employer Account ID with no spaces or dashes.
398-408	Originally Reported State Taxable Wages	11	Yes**	Enter the incorrectly reported data. Right justify and zero fill.
409-419	Correct State Taxable Wages	11	Yes**	Right justify and zero fill.
420-430	Originally Reported State Income Tax Withheld	11	Yes**	Enter the incorrectly reported data. Right justify and zero fill.
431-441	Correct State Income Tax Withheld	11	Yes**	Right justify and zero fill.
500-508	Originally Reported Individual Taxpayer Identification Number (ITIN)	9	Yes**	Enter Originally Reported employee's ITIN with no spaces or dashes. Leave it blank if the Originally Reported SSN was entered.
509-517	Correct Individual Taxpayer Identification Number (ITIN)	9	Yes**	Enter correct employee's ITIN with no spaces or dashes. Leave it blank if the Correct SSN was entered.
518-521	Originally Reported Suffix	4		Enter Originally Reported employee's Suffix.
522-525	Correct Suffix	4		Enter employee's correct Suffix.
649-649	Correction Type Code	1	Yes	D – Delete Record U – Update Record A – Add Record

* Note: Originally Reported fields are required when the record is required to be deleted or updated. Correct fields are required when new record to be added/updated using this EFW2C layout.

"RCT" Record – Total Record – Not required by PA, please remove this record from your PA file.

"RCU" Record – Total Record – Not required by PA, please remove this record from your PA file.

"RCV" Record – State Total Record – Required by PA.

All blank values in the dollar amount fields in the RCS records will be treated as zero dollar amounts for RCV total purpose.

Location	Field Name	Length	Required	Field Description
1-3	Record Identifier	3	Yes	Must be "RCV".
4-5	State Code	2	Yes	Must be "42" for PA State Wages and Withholding.
6-9	Tax Year	4	Yes	Enter the tax year in CCYY format.
10-17	PA Employer Account ID	8	Yes	This must match with PA Employer Account ID in first RCS record, with no spaces or dashes.
18-26	Employer Entity ID	9	Yes	This must match with Entity ID in the RCE record, with no spaces or dashes.
27-33	Number of Employee Records	7	Yes	Total number of RCS records.
34-48	Originally Reported Total PA Taxable Wages	15	Yes	Total of Originally Reported PA Taxable Wages in RCS records.
49-63	Correct Total PA Taxable Wages	15	Yes	Total of Correct PA Taxable Wages in RCS records.
64-78	Originally Reported Total PA Tax Withheld	15	Yes	Total of Originally Reported PA Tax Withheld in RCS records.
79-93	Correct Total PA Tax Withheld	15	Yes	Total of Correct PA Tax Withheld in RCS records.

"RCF" Record – Final Record – Required by PA, use record layout defined in SSA Pub #42-014 EFW2C.

All blank amounts in RCS record will be treated as zero dollar amount for RCF totals

Location	Field Name	Length	Required	Field Description
1-3	Record Identifier	3	Yes	Must be "RCF".
476-482	Number of Employee Records	7	Yes	Total number of RCS records.
483-497	Originally Reported Total PA Taxable Wages	15	Yes	Total of all Originally Reported PA Taxable Wages in RCS records.
498-512	Correct Total PA Taxable Wages	15	Yes	Total of all Correct PA Taxable Wages in RCS records.
513-527	Originally Reported Total PA Tax Withheld	15	Yes	Total of all Originally Reported PA Tax Withheld in RCS records.
528-542	Correct Total PA Tax Withheld	15	Yes	Total of all Correct PA Tax Withheld in RCS records.

Special Situations for Correction Files

The examples below do not contain all required fields, but must be included in the correction files. Please refer to highlighted fields for corrections.

Note: The Originally Reported Employer Entity ID and Originally Reported PA Employer Account ID fields should be left blank. The PA Employer Account ID must be reported according to the situation. If the correction type code reported is D or U enter the originally reported value and if A enter the correct value.

Correcting Tax Year

This type of correction requires data in two records/files as specified below.

Field Name	Record #1 (To Delete)		Record #2 (To Add)	
Record Identifier	RCE	RCS	RCE	RCS
Tax Year	<Originally Reported Value>		<Correct Value>	
Originally Reported Employer Entity ID	Blank		Blank	
Employer Entity ID	<Originally Reported Value>		<Correct Value>	
Originally Reported Employee Social Security Number (SSN)		<Originally Reported Value>		Blank
Correct Employee Social Security Number (SSN)		Blank		<Correct Value>
Originally Reported Employee First Name		<Originally Reported Value>		Blank
Originally Reported Employee Middle Name or Initial		<Originally Reported Value>		Blank
Originally Reported Employee Last Name		<Originally Reported Value>		Blank
Correct Employee First Name		Blank		<Correct Value>
Correct Employee Middle Name or Initial		Blank		<Correct Value>
Correct Employee Last Name		Blank		<Correct Value>
Location Address		Blank		<Correct Value>
Delivery Address		Blank		<Correct Value>
City		Blank		<Correct Value>

Field Name				
State Abbreviation		Blank		<Correct Value>
ZIP Code		Blank		<Correct Value>
ZIP Code Extension		Blank		<Correct Value>
Foreign State/Province		Blank		<Correct Value>
Foreign Postal Code		Blank		<Correct Value>
Country Code		Blank		<Correct Value>
Originally Reported PA Employer Account ID		Blank		Blank
PA Employer Account ID		<Originally Reported Value>		<Correct Value>
Originally Reported State Taxable Wages		<Originally Reported Value>		Blank
Correct State Taxable Wages		0		<Correct Value>
Originally Reported State Income Tax Withheld		<Originally Reported Value>		Blank
Correct State Income Tax Withheld		0		<Correct Value>
Originally Reported Individual Taxpayer Identification Number (ITIN)		<Originally Reported Value>		Blank
Correct Individual Taxpayer Identification Number (ITIN)		Blank		<Correct Value>
Originally Reported Suffix		<Originally Reported Value>		Blank
Correct Suffix		Blank		<Correct Value>
Correction Type Code		D		A

Correcting Entity ID and/or PA Employer Account ID

This type of correction requires data in two records/files as specified below.

Field Name	Record #1 (To Delete)		Record #2 (To Add)	
Record Identifier	RCE	RCS	RCE	RCS
Tax Year	<Originally Reported Value>		<Correct Value>	

Originally Reported Employer Entity ID	Blank		Blank	
Employer Entity ID	<Originally Reported Value>		<Correct Value>	
Originally Reported Employee Social Security Number (SSN)		<Originally Reported Value>		Blank
Correct Employee Social Security Number (SSN)		Blank		<Correct Value>
Originally Reported Employee First Name		<Originally Reported Value>		Blank
Originally Reported Employee Middle Name or Initial		<Originally Reported Value>		Blank
Originally Reported Employee Last Name		<Originally Reported Value>>		Blank
Correct Employee First Name		Blank		<Correct Value>
Correct Employee Middle Name or Initial		Blank		<Correct Value>
Correct Employee Last Name		Blank		<Correct Value>
Location Address		Blank		<Correct Value>
Delivery Address		Blank		<Correct Value>
City		Blank		<Correct Value>
State Abbreviation		Blank		<Correct Value>
ZIP Code		Blank		<Correct Value>
ZIP Code Extension		Blank		<Correct Value>
Foreign State/Province		Blank		<Correct Value>
Foreign Postal Code		Blank		<Correct Value>
Country Code		Blank		<Correct Value>
Originally Reported PA Employer Account ID		Blank		Blank
PA Employer Account ID		<Originally Reported Value>		<Correct Value>
Originally Reported State Taxable Wages		<Originally Reported Value>		Blank

Field Name				
Correct State Taxable Wages		0		<Correct Value>
Originally Reported State Income Tax Withheld		<Originally Reported Value>		Blank
Correct State Income Tax Withheld		0		<Correct Value>
Originally Reported Individual Taxpayer Identification Number (ITIN)		<Originally Reported Value>		Blank
Correct Individual Taxpayer Identification Number (ITIN)		Blank		<Correct Value>
Originally Reported Suffix		<Originally Reported Value>		Blank
Correct Suffix		Blank		<Correct Value>
Correction Type Code		D		A

Correcting Employee SSN and/or ITIN

This type of correction requires data only in one record.

Note: The basic rule for the combination of SSN and ITIN is that when the SSN is entered the ITIN must be left blank and when the ITIN is entered the SSN must be entered as 000000000.

The following are the possible scenarios for SSN and ITIN changes.

Correcting SSN

Field Name	Record #1 (To Update)	
Record Identifier	RCE	RCS
Tax Year	<Originally Reported Value>	
Originally Reported Employer Entity ID	Blank	
Employer Entity ID	<Originally Reported Value>	
Originally Reported Employee Social Security Number (SSN)		<Originally Reported Value>
Correct Employee Social Security Number (SSN)		<Correct Value>
Originally Reported Employee First Name		<Originally Reported Value>
Originally Reported Employee Middle Name or Initial		<Originally Reported Value>

Field Name		Value
Originally Reported Employee Last Name		<Originally Reported Value>
Correct Employee First Name		<Correct Value>
Correct Employee Middle Name or Initial		<Correct Value>
Correct Employee Last Name		<Correct Value>
Location Address		<Correct Value>
Delivery Address		<Correct Value>
City		<Correct Value>
State Abbreviation		<Correct Value>
ZIP Code		<Correct Value>
ZIP Code Extension		<Correct Value>
Foreign State/Province		<Correct Value>
Foreign Postal Code		<Correct Value>
Country Code		<Correct Value>
Originally Reported PA Employer Account ID		<Originally Reported Value>
PA Employer Account ID		<Correct Value>
Originally Reported State Taxable Wages		<Originally Reported Value>
Correct State Taxable Wages		<Correct Value>
Originally Reported State Income Tax Withheld		<Originally Reported Value>
Correct State Income Tax Withheld		<Correct Value>
Originally Reported Individual Taxpayer Identification Number (ITIN)		Blank
Correct Individual Taxpayer Identification Number (ITIN)		Blank
Originally Reported Suffix		<Originally Reported Value>
Correct Suffix		<Correct Value>
Correction Type Code		U

Correcting ITIN

Field Name	Record #1 (To Update)	
Record Identifier	RCE	RCS
Tax Year	<Originally Reported Value>	
Originally Reported Employer Entity ID	Blank	
Employer Entity ID	<Originally Reported Value>	
Originally Reported		000000000

Employee Social Security Number (SSN)		
Correct Employee Social Security Number (SSN)		000000000
Originally Reported Employee First Name		<Originally Reported Value>
Originally Reported Employee Middle Name or Initial		<Originally Reported Value>
Originally Reported Employee Last Name		<Originally Reported Value>
Correct Employee First Name		<Correct Value>
Correct Employee Middle Name or Initial		<Correct Value>
Correct Employee Last Name		<Correct Value>
Location Address		<Correct Value>
Delivery Address		<Correct Value>
City		<Correct Value>
State Abbreviation		<Correct Value>
ZIP Code		<Correct Value>
ZIP Code Extension		<Correct Value>
Foreign State/Province		<Correct Value>
Foreign Postal Code		<Correct Value>
Country Code		<Correct Value>
Originally Reported PA Employer Account ID		<Originally Reported Value>
PA Employer Account ID		<Correct Value>
Originally Reported State Taxable Wages		<Originally Reported Value>
Correct State Taxable Wages		<Correct Value>
Originally Reported State Income Tax Withheld		<Originally Reported Value>
Correct State Income Tax Withheld		<Correct Value>
Originally Reported Individual Taxpayer Identification Number (ITIN)		<Originally Reported Value>
Correct Individual Taxpayer Identification Number (ITIN)		<Correct Value>
Originally Reported Suffix		<Originally Reported Value>
Correct Suffix		<Correct Value>
Correction Type Code		U

Changing SSN to ITIN

Field Name	Record #1 (To Update)	
Record Identifier	RCE	RCS
Tax Year	<Originally Reported Value>	
Originally Reported Employer Entity ID	Blank	
Employer Entity ID	<Originally Reported Value>	
Originally Reported Employee Social Security Number (SSN)		<Originally Reported Value>
Correct Employee Social Security Number (SSN)		000000000
Originally Reported Employee First Name		<Originally Reported Value>
Originally Reported Employee Middle Name or Initial		<Originally Reported Value>
Originally Reported Employee Last Name		<Originally Reported Value>
Correct Employee First Name		<Correct Value>
Correct Employee Middle Name or Initial		<Correct Value>
Correct Employee Last Name		<Correct Value>
Location Address		<Correct Value>
Delivery Address		<Correct Value>
City		<Correct Value>
State Abbreviation		<Correct Value>
ZIP Code		<Correct Value>
ZIP Code Extension		<Correct Value>
Foreign State/Province		<Correct Value>
Foreign Postal Code		<Correct Value>
Country Code		<Correct Value>
Originally Reported PA Employer Account ID		<Originally Reported Value>
PA Employer Account ID		<Correct Value>
Originally Reported State Taxable Wages		<Originally Reported Value>
Correct State Taxable Wages		<Correct Value>
Originally Reported State Income Tax Withheld		<Originally Reported Value>
Correct State Income Tax Withheld		<Correct Value>
Originally Reported Individual Taxpayer		Blank

Field Name	Record #1 (To Update)	
Identification Number (ITIN)		
Correct Individual Taxpayer Identification Number (ITIN)		<Correct Value>
Originally Reported Suffix		<Originally Reported Value>
Correct Suffix		<Correct Value>
Correction Type Code		U

Changing ITIN to SSN

Field Name	Record #1 (To Update)	
Record Identifier	RCE	RCS
Tax Year	<Originally Reported Value>	
Originally Reported Employer Entity ID	Blank	
Employer Entity ID	<Originally Reported Value>	
Originally Reported Employee Social Security Number (SSN)		000000000
Correct Employee Social Security Number (SSN)		<Correct Value>
Originally Reported Employee First Name		<Originally Reported Value>
Originally Reported Employee Middle Name or Initial		<Originally Reported Value>
Originally Reported Employee Last Name		<Originally Reported Value>
Correct Employee First Name		<Correct Value>
Correct Employee Middle Name or Initial		<Correct Value>
Correct Employee Last Name		<Correct Value>
Location Address		<Correct Value>
Delivery Address		<Correct Value>
City		<Correct Value>
State Abbreviation		<Correct Value>
ZIP Code		<Correct Value>
ZIP Code Extension		<Correct Value>
Foreign State/Province		<Correct Value>
Foreign Postal Code		<Correct Value>
Country Code		<Correct Value>
Originally Reported PA Employer Account ID		<Originally Reported Value>
PA Employer Account ID		<Correct Value>
Originally Reported State		<Originally Reported Value>

Field Name		
Taxable Wages		
Correct State Taxable Wages		<Correct Value>
Originally Reported State Income Tax Withheld		<Originally Reported Value>
Correct State Income Tax Withheld		<Correct Value>
Originally Reported Individual Taxpayer Identification Number (ITIN)		<Originally Reported Value>
Correct Individual Taxpayer Identification Number (ITIN)		Blank
Originally Reported Suffix		<Originally Reported Value>
Correct Suffix		<Correct Value>
Correction Type Code		U

Correcting Employee Name, Address, and Amounts

This type of correction requires data in only one record.

Field Name	Record #1 (To Update)	
Record Identifier	RCE	RCS
Tax Year	<Originally Reported Value>	
Originally Reported Employer Entity ID	Blank	
Employer Entity ID	<Originally Reported Value>	
Originally Reported Employee Social Security Number (SSN)		<Originally Reported Value>
Correct Employee Social Security Number (SSN)		<Correct Value>
Originally Reported Employee First Name		<Originally Reported Value>
Originally Reported Employee Middle Name or Initial		<Originally Reported Value>
Originally Reported Employee Last Name		<Originally Reported Value>
Correct Employee First Name		<Correct Value>
Correct Employee Middle Name or Initial		<Correct Value>
Correct Employee Last Name		<Correct Value>
Location Address		<Correct Value>
Delivery Address		<Correct Value>
City		<Correct Value>

State Abbreviation		\<Correct Value\>
ZIP Code		\<Correct Value\>
ZIP Code Extension		\<Correct Value\>
Foreign State/Province		\<Correct Value\>
Foreign Postal Code		\<Correct Value\>
Country Code		\<Correct Value\>
Originally Reported PA Employer Account ID		\<Originally Reported Value\>
PA Employer Account ID		\<Correct Value\>
Originally Reported State Taxable Wages		\<Originally Reported Value\>
Correct State Taxable Wages		\<Correct Value\>
Originally Reported State Income Tax Withheld		\<Originally Reported Value\>
Correct State Income Tax Withheld		\<Correct Value\>
Originally Reported Individual Taxpayer Identification Number (ITIN)		\<Originally Reported Value\>
Correct Individual Taxpayer Identification Number (ITIN)		\<Correct Value\>
Originally Reported Suffix		\<Originally Reported Value\>
Correct Suffix		\<Correct Value\>
Correction Type Code		U

Correcting Amounts Reported Under Previous Entity ID

This type of correction requires data in only one record.

Field Name	Record #1 (To Update)	
Record Identifier	RCE	RCS
Tax Year	\<Previously Reported Value\>	
Originally Reported Employer Entity ID	Blank	
Employer Entity ID	\< Previously Reported Value\>	
Originally Reported Employee Social Security Number (SSN)		\< Previously Reported Value\>
Correct Employee Social Security Number (SSN)		\<Correct Value\>
Originally Reported Employee First Name		\< Previously Reported Value\>
Originally Reported Employee Middle Name or		\< Previously Reported Value\>

Initial		
Originally Reported Employee Last Name		< Previously Reported Value>
Correct Employee First Name		<Correct Value>
Correct Employee Middle Name or Initial		<Correct Value>
Correct Employee Last Name		<Correct Value>
Location Address		<Correct Value>
Delivery Address		<Correct Value>
City		<Correct Value>
State Abbreviation		<Correct Value>
ZIP Code		<Correct Value>
ZIP Code Extension		<Correct Value>
Foreign State/Province		<Correct Value>
Foreign Postal Code		<Correct Value>
Country Code		<Correct Value>
Originally Reported PA Employer Account ID		< Previously Reported Value>
PA Employer Account ID		<Correct Value>
Originally Reported State Taxable Wages		< Previously Reported Value>
Correct State Taxable Wages		<Correct Value>
Originally Reported State Income Tax Withheld		< Previously Reported Value>
Correct State Income Tax Withheld		<Correct Value>
Originally Reported Individual Taxpayer Identification Number (ITIN)		< Previously Reported Value>
Correct Individual Taxpayer Identification Number (ITIN)		<Correct Value>
Originally Reported Suffix		< Previously Reported Value>
Correct Suffix		<Correct Value>
Correction Type Code		U

Deleting an Existing Employee Record

This type of correction requires data in only one record.

Field Name	Record #1 (To Delete)	
Record Identifier	RCE	RCS
Tax Year	<Originally Reported Value>	
Originally Reported Employer Entity ID	Blank	
Employer Entity ID	<Originally Reported	

	Value>	
Originally Reported Employee Social Security Number (SSN)		<Originally Reported Value>
Correct Employee Social Security Number (SSN)		Blank
Originally Reported Employee First Name		<Originally Reported Value>
Originally Reported Employee Middle Name or Initial		<Originally Reported Value>
Originally Reported Employee Last Name		<Originally Reported Value>
Correct Employee First Name		Blank
Correct Employee Middle Name or Initial		Blank
Correct Employee Last Name		Blank
Location Address		Blank
Delivery Address		Blank
City		Blank
State Abbreviation		Blank
ZIP Code		Blank
ZIP Code Extension		Blank
Foreign State/Province		Blank
Foreign Postal Code		Blank
Country Code		Blank
Originally Reported PA Employer Account ID		<Originally Reported Value>
PA Employer Account ID		Blank
Originally Reported State Taxable Wages		<Originally Reported Value>
Correct State Taxable Wages		0
Originally Reported State Income Tax Withheld		<Originally Reported Value>
Correct State Income Tax Withheld		0
Originally Reported Individual Taxpayer Identification Number (ITIN)		<Originally Reported Value>
Correct Individual Taxpayer Identification Number (ITIN)		Blank
Originally Reported Suffix		<Originally Reported Value>
Correct Suffix		Blank
Correction Type Code		D

Adding New Employee Record

This type of correction requires data in only one record.

Field Name	Record #1 (To Add)	
Record Identifier	RCE	RCS
Tax Year	<Correct Value>	
Originally Reported Employer Entity ID	Blank	
Employer Entity ID	<Correct Value>	
Originally Reported Employee Social Security Number (SSN)		Blank
Correct Employee Social Security Number (SSN)		<Correct Value>
Originally Reported Employee First Name		Blank
Originally Reported Employee Middle Name or Initial		Blank
Originally Reported Employee Last Name		Blank
Correct Employee First Name		<Correct Value>
Correct Employee Middle Name or Initial		<Correct Value>
Correct Employee Last Name		<Correct Value>
Location Address		<Correct Value>
Delivery Address		<Correct Value>
City		<Correct Value>
State Abbreviation		<Correct Value>
ZIP Code		<Correct Value>
ZIP Code Extension		<Correct Value>
Foreign State/Province		<Correct Value>
Foreign Postal Code		<Correct Value>
Country Code		<Correct Value>
Originally Reported PA Employer Account ID		Blank
PA Employer Account ID		<Correct Value>
Originally Reported State Taxable Wages		Blank
Correct State Taxable Wages		<Correct Value>
Originally Reported State Income Tax Withheld		Blank
Correct State Income Tax Withheld		<Correct Value>
Originally Reported Individual Taxpayer Identification Number		Blank

(ITIN)		
Correct Individual Taxpayer Identification Number (ITIN)		<Correct Value>
Originally Reported Suffix		Blank
Correct Suffix		<Correct Value>
Correction Type Code		A

Frequently Asked Questions

Who must file W-2s, 1099-Rs, 1099-MISCs and REV-1667s?

Any employer or individual entity with business operations in PA: (i.e. compensation paid to PA resident employees for services performed within or outside of PA, compensation paid to non-resident employees for services performed within PA unless there is reciprocity, retirement distribution, PA source non-employee compensation or business income to a non-resident individual or disregarded entity that has a non-resident member, lessee of PA real estate who makes lease payments in the course of a trade or business to a non-resident lessor, etc.).

Can I file my W-2Cs corrections electronically?

Yes, beginning Jan. 7, 2020 we can process W-2Cs electronically using the EFW2C and CSV format. If submitting corrected W-2s, 1099-Rs, and 1099-MISC you may also need to file an amended REV-1667 Annual Withholding Tax Reconciliation Statement (Transmittal).

Who must file a W-2C, 1099-R Corrections, 1099-MISC Corrections, and an amended REV-1667?

Any employer or individual entity who filed W-2s or 1099 information and needs to make a correction to the original submission.

How do I make a correction to my originally submitted files?

Corrected transactions must be submitted via the same channel as the original transaction, with the exception of TeleFile. Corrections to original transactions submitted via TeleFile, must be filed on paper.

What is the Pennsylvania identification number?

The Pennsylvania identification number is an eight-digit PA Employer Account ID assigned by PA for employer withholding tax filing purposes when you register your business with PA on the PA-100 online form.

Is there a filing deadline?

The due date for the original filing of W-2/1099 information is Jan. 31 regardless if this date falls on a weekend or holiday. Corrections to W-2/1099 information must be made within 3 years of the original submission date.

Does the PA Department of Revenue accept PDF files?

No, we do not accept PDF files.

What format does my W-2, 1099-R, 1099-MISC, and REV-1667 file need to be to be accepted?

The W-2 wage records must be in either EFW2 or CSV format. The 1099-R distributions and 1099-MISC income file must be in CSV format. The REV-1667 Annual Withholding Tax

Reconciliation Statement (Transmittal) must be in CSV format or entered manually through the File Return/Payment link in e-TIDES.

What format does my W-2C, 1099-R Corrections, 1099-MISC Corrections, and an amended REV-1667 file need to be in, to be accepted?

The correction of W-2 wage records must be in either EFW2C or CSV format. Any corrections to the 1099-R distributions and 1099-MISC income file must be in CSV format. The REV-1667 Annual Withholding Tax Reconciliation Statement (Transmittal) must also be in CSV format or manually corrected under the File Return/Payment link in e-TIDES.

Does the PA Department of Revenue allow for mock Social Security Numbers such as 111-11-1111 or 123-45-6789?

No, we do not.

Can I submit for multiple employers?

Yes, a file can include multiple employers in both original and correction files.

I have two W-2s for the same person and same company; can they be submitted as separate records?

No, you can only have one record for the same person and the same company in a file. Combine the wages and withholding tax into one record entry.

I have two W-2Cs for the same person and same company; can they be submitted as separate records?

No, you can only have one record for the same person and same company in a file.
NOTE: You may have to submit multiple amendments if you have more than one W-2C for an individual/entity.

Whom do I contact if I am having difficulty creating my file?

If you are having difficulty in creating a file, please call the Returns Processing section at 717-787-8326.

Do I need to submit paper copies of the W-2s if I have already submitted them electronically?

No, you only need to complete one submission.

Can I send my W-2/1099 information to the PA Department of Revenue on a CD?

No, effective Jan. 1, 2018, we no longer accept W-2 wage records or 1099-R distributions received on a CD. The CD will **NOT** be returned to the employer or service provider. It will be destroyed.

Do I need to submit a REV-1667 Annual Withholding Tax Reconciliation Statement (Transmittal) for the W-2/1099 corrections uploaded?

Yes, the correction to the W-2/1099 record(s) are not final until the REV-1667 is submitted.

You may need one or more REV-1667s based on the number of Tax Years or the Entity IDs affected.

I have uploaded W-2s/1099s to correct the Tax Year or Entity ID/PA Employer Account ID, how many REV-1667 Annual Withholding Tax Reconciliation Statements (Transmittals) do I need to do?

Since the correction is affecting two different Tax Years or Entity IDs (Entity ID/ PA Employer Account ID), you will need to do two REV-1667s corresponding to each Tax Year or Entity ID/ PA Employer Account ID affected.

I have uploaded W-2s/1099s to correct information other than the Tax Year or Entity ID/PA Employer Account ID, how many REV-1667 Annual Withholding Tax Reconciliation Statements (Transmittals) do I need to do?

Since the correction is affecting only one Tax Year or Entity (Entity ID/PA Employer Account ID), you will need only one REV-1667 corresponding to the Tax Year or Entity ID/PA Employer Account ID affected.

I have uploaded my original W-2s/1099s but did not submit the REV-1667 Annual Withholding Tax Reconciliation Statement (Transmittal). What do I need to do to make corrections to the W-2s/1099s?

Upload the corrected W-2s/1099s using the correction file layouts, and then submit the original REV-1667.

I have uploaded my original W-2s/1099s and submitted the REV-1667 Annual Withholding Tax Reconciliation Statement (Transmittal). What do I need to do to make corrections to the W-2s/1099s?

Upload the corrected W-2s/1099s using the correction file layouts, and then submit an amended REV-1667.

Tips to Avoid Common Errors

EFW2 format:

- Failure to include any records that PA requires (RA, RE, RS, RV and RF) will result in the file being rejected

- If your records are more than 512 characters in length the file will fail

- The RS and RV record must contain the PA State Code of "42" in location 3-4

- If you are submitting for multiple companies, repeat each set of record types RE, RS, and RV in this sequence for each company you are filing for, with a single RA record at the beginning of the file and a single RF record at the end of the file

- Each record type must start on a new row

- Do not include any data or spaces after the RF record

EFW2C format:

- Failure to include any records that PA requires (RCA, RCE, RCS, RCV and RCF) will result in the file being rejected

- If your records are more than 1024 characters in length the file will fail

- The RCS and RCV record must contain the PA State Code of "42" in location 4-5

- If you are submitting for multiple companies, repeat each set of record types RCE, RCS, and RCV in this sequence for each company you are filing for, with a single RCA record at the beginning of the file and a single RCF record at the end of the file

- Each record type must start on a new row

- Do not include any data or spaces after the RCF record