



W-2 and WH-3 Electronic Filing Requirements: 2021 and Prior Tax Years

Electronic Taxpayer Service Center



Revised March 2022

Indiana Department of Revenue

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Revisions to this Edition:

The latest revision to this guide includes minor updates to replace references from INTax to our new e-services portal INTIME, the Indiana Taxpayer Information Management Engine.

Reminder:

- Effective January 1, 2013, an employer that files more than 25 withholding statements in a calendar year is required to file the annual WH-3 and their employees' W-2s electronically. This law (IC 6-3-4-16.5) applies to withholding statements filed after December 31, 2012. EFW2 files are considered electronic when uploaded using the Indiana Department of Revenue's (DOR) INTIME portal or Bulk SFTP upload site.
- Supporting documents also need to be submitted electronically via INTIME. As of December 1, 2020, DOR will no longer accept removable media to include any CD, DVD, or USB flash drive, 3480 or 3490 cartridges from customers needing to submit documents. Any media received in this manner will be returned or destroyed.

Note: Section "CODE RS - STATE RECORD" found on page 6 of this document provides the only deviations the State of Indiana requires from the Federal specifications for the EFW2 file format found at ssa.gov/employer/EFW2&EFW2C.htm.

Electronic filing; withholding

Sec.16.5. (a) This section applies to:

1. Form W-2 federal income tax withholding statements;
2. Form W-2G certain gambling winnings;
3. Form 1099-R distributions from pensions, annuities, retirement or profit sharing plans, IRAs, insurance contracts, or like distributions;
4. Form WH-3 annual withholding tax reports; and
5. Form WH-18 miscellaneous withholding tax statements for nonresidents; filed with the department after December 31, 2013.

(b) If an employer or any person or entity acting on behalf of an employer files more than twenty-five (25):

1. Form W-2 federal income tax withholding statements;
2. Form W-2G certain gambling winnings;
3. Form 1099-R distributions from pensions, annuities, retirement or profit sharing plans, IRAs, insurance contracts, or like distributions; or
4. Form WH-18 miscellaneous withholding tax statements for nonresidents; with the department in a calendar year, all forms and Form WH-3 annual withholding tax reports filed with the department in that calendar year by the employer or the person or entity acting on behalf of the employer must be filed in an electronic format specified by the department.

As added by P.L. 113-2010, SEC.57. Amended by P.L. 137-2012, SEC.59.

Also refer to Departmental Notice #5, effective January 1, 2016 and pertaining to Reporting Employee Income Taxes Withheld, for guidance on the elimination of Form WH-18 for reporting non-resident shareholder/partner withholding.

Filing Reminders

- Make sure that your data file is in text format.
- Make sure each data file submitted is complete (RA through RF Records).
- Do not create a file that contains any data after the Final Record (RF Record). Your submission will not be processed if it contains data after the RF Record.
- Be sure to confirm that the tax year entered in the Employer Record (RE Record) is correct.

INTRODUCTION:

This document provides the specifications for filing electronic media with the Indiana Department of Revenue for State and County taxes withheld from Indiana residents. This document applies only to current electronic filers. New filers are required to file using XML format through bulk upload or through INIME.

New vendors are required to file using XML format or filing through INTIME.

Indiana follows the guidelines established by the Social Security Administration for filing W-2 information using the EFW2 format. Only the RS record is unique to Indiana.

Instructions for creating the other records are found in the Social Security Administration Publication No. 42-007 (EFW2 for the current tax year). Please conform to those guidelines.

If after reviewing this material you still have unanswered questions regarding the electronic filing of W-2 reports, please contact the Indiana Department of Revenue at telephone number 317-232-2240. You may also email your questions to Bulkfiler@dor.IN.gov.

January 31 of the current year is the filing deadline for the previous year's reporting. If that date falls on a weekend the filing deadline moves to the following business day. The postmark date is used to determine that the filing is on time.

A request for an extension to the filing deadline should be made in writing and the request should be sent to the following address:

Withholding Tax Section
P.O. Box 6108
Indianapolis, IN 46206

Withholding questions may be directed to Customer Service at 317-232-2240 from 8:00 A.M. to 4:30 P.M., Monday through Friday.

FILING SPECIFICATIONS FOR W-2 REPORTS

What records are optional and which ones are required when filing W-2 electronic media?

- Code RA – Submitter Record (Required)
- Code RE – Employer Record (Required)
- Code RW – Employee Wage Record (Required)
- Code RO – Employee Wage Record (Optional)
- Code RS – State Record (Required for IN)
- Code RT – Total Record (Required)
- Code RU – Total Record (Optional)
- Code RV – State Total Record (Optional)
- Code RF – Final Record (Required)

Electronic Media File Requirements:

Submitter Record (RA) - Identifies the organization submitting the file.

- Must be the first data record on each file.

Employer Record (RE) - Identifies the employer whose employee wage and tax information is being reported.

- The first RE Record must follow the RA record.
- Following the last RW/RO/RS Record for the employer, create an RT/RU Record and then create either the:
 - RE Record for the next employer in the submission; or
 - RF Record if this is the last report in the submission.
- When the same employer information applies to multiple RW/RO Records, group them together under a single RE Record. ***Unnecessary RE Records can cause serious processing errors or delays.***

Note: Do not create an RE record for an employer that does not have at least one employee with monies to report.

Employee Wage Records (RW and RO)

- Following each RE Record, include the RW Record(s) for that RE Record immediately followed by the optional RO Record(s). If an RO Record is reported for an employee, it must immediately follow that employee's RW Record.
- The RO Record is reported if one or more of the fields must be completed because the field(s) applies to an employee. If just one field applies, the entire record must be completed.
- Do NOT complete an RO Record if only blanks and zeros would be entered in positions 3-512. Write RO Records only for those employees who have RO information to report.

State Record (RS) – The Indiana Supplemental record containing required State and County information for each Indiana employee.

- The RS Record should follow the related RW Record (or optional RO Record).
- If there are multiple State Records for an employee, include all of the State Wage Records for the employee immediately after the related RW or RO Record.
- Do NOT generate this record if only blanks would be entered after the record identifier.

Total Records (RT/RU/RV)

- The RT Record must be generated for each RE Record.
- The RU Record is required if an RO Record is prepared.
- If just one field applies; the entire record must be completed.
- Do NOT complete an RU Record if only zeros would be entered in positions 3 - 512.
- Indiana does not use the RV record. It can be left out.

Final Record (RF) - Indicates the end of the file. It must be the last data record on the file.

- Must be the last record on the file.
- Must appear only once on each file.
- **Do NOT create a file that contains any data recorded after the RF Record.**

Because Indiana follows the same format and guidelines, the RA, the RE, the RW, and the RF records may be exactly the same as the records submitted to the Federal Government. Only the RS record is unique to Indiana. Those unique requirements follow.

CODE RS – STATE RECORD (Required for Indiana)

Please refer to the following instruction when filling the County Code field.

RS (STATE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
306-307	County Code	2	Enter the appropriate County Code from Appendix A.
309-319	Local Taxable Wages	11	Enter Local Taxable Wages, right justify.
320-330	Local Income Tax Withheld	11	Enter Local Income Tax Withheld, right justify and zero fill.

There is a section at the end of the record that allows each state to define its own requirements. Indiana uses this section to define fields for the Employer's Indiana Tax Identification Number.

331-340	Employer TID	10	Indiana Employer TID Does not include the three digit location.
341-343	Employer TID Location	3	Indiana Employer TID Location

Note: 331-340 is your 10-digit TID number followed by position 341-343 make up the three-digit location number. These are required fields and together they make up 13 digits. If they are not in your file, it will cause your file to be rejected.

Note: This Section "CODE RS - STATE RECORD" provides the only deviations the State of Indiana requires from the Federal specifications for the EFW2 file format found at ssa.gov/employer/EFW2&EFW2C.htm.

MULTIPLE RS RECORDS

Some employees may have earnings that are too large to be stored in one RS record. In that case two RS records should be created for that employee dividing the State income and withholding between two records. The second record should follow the first record immediately.

Only one RS record for county tax withheld is required. Indiana Tax returns use the county of residence or work as of January 1st to calculate county tax rates. The total income and taxes withheld should be entered in the first RS record.

*Indiana does not use information in RS positions 195-267. These positions can be filled with blanks or zeroes.

CODE RW – EMPLOYEE WAGE RECORD (Required)

RW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
3-11	Social Security Number (SSN)	9	This is a required field. Enter the employee's SSN as shown on the original /replacement SSN card issued by SSA. <ul style="list-style-type: none">• Enter only numeric characters• Omit hyphens• May <u>not</u> begin with 666, 9, or 000

APPENDIX A – INDIANA COUNTY CODES

01 ADAMS	32 HENDRICKS	63 PIKE
02 ALLEN	33 HENRY	64 PORTER
03 BARTHOLOMEW	34 HOWARD	65 POSEY
04 BENTON	35 HUNTINGTON	66 PULASKI
05 BLACKFORD	36 JACKSON	67 PUTNAM
06 BOONE	37 JASPER	68 RANDOLPH
07 BROWN	38 JAY	69 RIPLEY
08 CARROLL	39 JEFFERSON	70 RUSH
09 CASS	40 JENNINGS	71 ST. JOSEPH
10 CLARK	41 JOHNSON	72 SCOTT
11 CLAY	42 KNOX	73 SHELBY
12 CLINTON	43 KOSCIUSKO	74 SPENCER
13 CRAWFORD	44 LAGRANGE	75 STARKE
14 DAVIESS	45 LAKE	76 STEUBEN
15 DEARBORN	46 LAPORTE	77 SULLIVAN
16 DECATUR	47 LAWRENCE	78 SWITZERLAND
17 DEKALB	48 MADISON	79 TIPPECANOE
18 DELAWARE	49 MARION	80 TIPTON
19 DUBOIS	50 MARSHALL	81 UNION
20 ELKHART	51 MARTIN	82 VANDERBURGH
21 FAYETTE	52 MIAMI	83 VERMILLION
22 FLOYD	53 MONROE	84 VIGO
23 FOUNTAIN	54 MONTGOMERY	85 WABASH
24 FRANKLIN	55 MORGAN	86 WARREN
25 FULTON	56 NEWTON	87 WARRICK
26 GIBSON	57 NOBLE	88 WASHINGTON
27 GRANT	58 OHIO	89 WAYNE
28 GREENE	59 ORANGE	90 WELLS
29 HAMILTON	60 OWEN	91 WHITE
30 HANCOCK	61 PARKE	92 WHITLEY
31 HARRISON	62 PERRY	