

North Carolina Department of Revenue
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NC CD-ROM Media Specifications for W-2 Reporting

W-2 Wage and Tax Statement information reportable to North Carolina for 250 or more employees must be submitted on CD-ROM media. These media must meet the requirements for filing Federal W-2 information as specified in the “Electronic media Specifications for Filing Forms W-2 Electronically” (EFW2) publication provided by the Social Security Administration.

The Department encourages filing CD-ROM media for less than 250 employees; therefore, if you have less than 250 employees you may still submit reports using these specifications. Alternate instructions are also provided in *NC-59, NC CD-ROM Text File Specifications for W2 Reporting* on the Department’s website for creating a text file and submitting on CD-ROM if you do not use payroll or other software to create electronic files for submission. If you choose to submit a printed report in lieu of CD-ROM media, please refer to the specifications in the *NC-57, Filing a Computer Printout of North Carolina Withholding Information* posted on the department’s website at www.dornrc.com.

1. Submissions of W2 data using these specifications must meet the following requirements for North Carolina:

CD-ROM

No Encrypted Media or Password Protected

Character set -- ASCII-1

Record Length -- 512 bytes (fixed), blank or zero fill unused fields to ensure length of 512

Record delimiters -- carriage return and line feed, or neither

File name -- W2REPORT in the root directory

The file may be compressed using WINZIP or PKZIP. The compressed file may be named anything but must have “.zip” suffix. However, when the file is “unzipped” the resulting file name must be “W2REPORT”.

2. External label:

- a. Name and address of sender, tax year, and type of information being reported (e.g. “W-2”)
- b. Name and telephone number of contact person
- c. If one continuous file is on more than one volume, each must be numbered externally.
- d. Note if the file is compressed/”zipped”.

3. Refer to the SSA Publication 42-007 EFW2 publication and create the file as follows:

Code RE - Employer Record

Location	Field	Length	Specification
1-2	Record Identifier	2	“RE”
3-6	Tax year	4	
8-16	Federal Employer ID No. (EIN)	9	

40-96	Employer Name	57	
97-118	Location Address (suite #, etc)	22	
119-140	Delivery Address (street or PO Box)	22	
141-162	City	22	
163-164	State Abbreviation	2	
165-169	Zip Code	5	
170-173	Zip Code Extension	4	if available

Code RW – Employee Wage Record

1-2	Record Identifier	2	“RW”
3-11	Social Security Number	9	
12-26	First Name	15	
27-41	Middle Name or Initial	15	
42-61	Last Name	20	
188-198	Wages, tips, etc.	11	dollars and cents, decimal implied
199-209	Federal Income Tax Withheld	11	dollars and cents, decimal implied

Code RS - State Record (Employee Info.)

1-2	Record Identifier	2	“RS”
3-4	State Code	2	“37”
10-18	Social Security Number	9	
19-33	First Name	15	
34-48	Middle Name or Initial	15	
49-68	Last Name	20	
248-267	State Employer Account No.	20	9-digit NC Employer ID
(Withholding account number. Left justify and blank fill this field.)			
273	Vested (1099R-NC Dept of State Treasurer)	1	“V” ONLY for NC Dept of State Treasurer
276–286	State Taxable Wages	11	dollars and cents, decimal implied
287-297	State Income Tax Withheld	11	dollars and cents, decimal implied

Records and fields not specifically mentioned may be considered optional. (Record length must be 512).

- Alphanumeric fields should be left justified and blank filled. Amount fields are right-justified, zero-filled.
- Currency fields (wages and withholdings) in RW and RS records are required. Where dollar amounts are zero, enter zeros. Blanks are not a valid entry.
- Multiple payers/companies may be filed on a volume. A single completed Form NC-3 Annual Withholding Reconciliation must be included in the package for each payer.
- The filing deadline for this information for paper reports is February 29, 2012 and for electronic data submitted on CD-ROM media is April 2, 2012.**
- If the CD-ROM is unable to be processed, the contact person will be contacted to re-submit the data.
- While it is necessary to sign up to use electronic submission for SSA reporting, it is not necessary for NC reporting.