

Electronic Reporting of Quarterly Combined Wage and Withholding Tax Information

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Section 1 – Introduction

This publication, which supersedes the 5/09 version, describes specifications, formats, and layouts for uploading employee quarterly wage reporting and withholding tax information using the Tax Department's Online Services (at www.tax.ny.gov).

While some information on wage reporting and withholding is included in this publication, specific definitions and requirements are in Publication NYS-50, *Employer's Guide to Unemployment Insurance, Wage Reporting, and Withholding Tax*.

If you have questions regarding technical specifications, call (518) 457-7105.

Section 2 – Compatibility

Formats previously submitted and successfully processed can continue to be submitted without change.

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Telephone assistance

Withholding Tax Information Center: (518) 485-6654

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Section 3 – Filing requirements

New York State requires employers that report 250 or more employees/payees in four consecutive quarters to upload this information using the Tax Department's Online Services (at www.tax.ny.gov).

Employers that report less than 250 employees/payees are encouraged to voluntarily upload the information because it limits the potential for data-entry errors, simplifies filing by the employer, and streamlines processing.

Employers/payers must report wage and withholding information using the specifications in this publication. Employers/payers must report gross wages paid to each employee each calendar quarter. On the fourth quarter return (or the return covering the period in which an employer permanently ceases to pay wages), employers/payers must also report the total wages from Box 1 on the W-2 form and the total taxes withheld for each employee.

Employers/payers that permanently cease paying wages must report, within 30 days of the cease paying wages date, the gross wages paid during the quarter for employees who worked during the quarter, the total wages that will be reported in Box 1 on the W-2 form, and the total taxes withheld for each employee who worked at any time during the year.

Record retention

Employers/payers must retain a copy of the uploaded files, or be able to reconstruct the data, for at least four years after the due date of the report.

Penalties

Failing to use a Tax Department-approved upload format, or substituting paper, may subject the employer/payer to penalties for filing an incorrect format.

Waiver of upload reporting requirement

The upload filing requirement may be waived if undue hardship is shown. Employers/payers must submit waiver requests no later than 30 days after the start of the first calendar quarter for which a waiver is requested. The employer/payer must obtain and file Form NYS-204, *Request for Waiver from Filing Information via Web Upload*. The Tax Department will notify the employer/payer if the waiver request is granted.

Section 4 – Submission of test media

Employers, payers, and/or agents preparing reports for employers/payers, and filers electing to file via the upload, are required to submit a test file using the format specified in this publication. Tax regulations require the Tax Department to certify submissions are processible. Test submissions should be submitted in the same format that will be used to submit actual return information.

The department will notify employers if they are required to upload this information using the Tax Department's Online Services (at www.tax.ny.gov). Employers/payers are required to file test files within 60 days after receiving the notification.

The department will notify the transmitter within 30 days of receiving the test submission if it has been successfully processed and certified.

The testing process reduces the potential for unprocessable file submissions. Unprocessable file submissions constitute a failure to file that may result in penalties.

The test file must start with a transmitter record and end with a final record.

Transmitters who plan on submitting information for more than a single employer must include at least two employers with at least 20 employee records for each of the included employers.

Refer to *Section 7* for the upload format.

Section 5 – Submission requirements

Employers/payers submitting data via the upload must not send the same data on paper. Agents reporting for one or more employers/payers must advise those employers not to submit separate reports to the Tax Department. Only one file is permitted.

The due dates for the employee wage reporting and withholding data are:

Quarter	Due date*
January 1 to March 31	April 30
April 1 to June 30	July 31
July 1 to September 30	October 31
October 1 to December 31	January 31

* When the actual due date falls on a Saturday, Sunday, or legal holiday, New York State Tax Law permits you to file on the next business day.

Section 6 – Technical specifications

All data records must have a fixed length of 128 bytes. Deviations from the prescribed format are not acceptable.

Multi-volume media are not acceptable. Data can be compressed and/or zipped as needed. A properly composed file begins with a Code 1A record and ends with a Code 1F record.

Transmitters for multiple employers must use consolidated files, rather than a separate file for each employer or client of the transmitter. Submissions that include multiple employers must be sorted in ascending EIN order.

Print files are not acceptable.

Data must be recorded in uppercase letters only.

File composition — A properly composed file contains the following records in sequence.

Record 1A	Transmitter record
Record 1E	Employer/payer record
Record 1W	Employee/payee records
Record 1T	Total record
Record 1F	Final record (only occurs once after all employer/payer records)

Repeat records 1E, 1W, and 1T for each employer on the file.

The **employer identifying number** in New York State is primarily the federal EIN with two exceptions:

- temporary nine-character numbers beginning with *TF* are used until the federal EIN is assigned; and

- decentralized employers may apply for a location suffix to their federal EIN.

Wage reports — If the employee/payee does not have any gross wages covered by unemployment insurance in New York State during quarters one, two, or three, then that employee/payee should not be reported for those quarters. On the fourth quarter submission, all employees/payees having New York State tax withheld in any quarter during the year must be reported. If the payee did not have any covered wages in the fourth quarter, or if the employee is not covered by unemployment insurance in New York State, the *quarterly gross wages* field should be zero-filled. The fourth quarter submission requires reporting of the *annual gross wages subject to withholding* and *total tax withheld* for each employee/payee.

Employers who are liable under the Federal Unemployment Tax Act (FUTA) must include a separate employee record for any employee receiving payments of severance pay and the first six months of sick pay. This additional employee record must be identified by entering a letter *O* for other types of wages at position 43 of the 1W record. Specific details related to these types of other wages are available in Publication NYS-50.

All *annual gross wages subject to withholding* and all *total tax withheld* must be reported in the 1W employee record containing regular wages (that is, with the letter *W* in position 43).

Money amounts

- All money fields are strictly numeric (exception: for an amended record, enter spaces in positions 45 through 57 and an *X* in position 58 of record 1W).
- Include dollars and cents with the decimal point assumed. Do not use any punctuation in any money field.
- Right-justify and zero-fill all money fields.
- In a money field that is not applicable, enter zeros.
- Negative (credit) money amounts are not acceptable.
- High-order signed fields are not acceptable.
- In general, *gross wages paid this quarter* must include wages that are subject to Article 18 of the Labor Law. These wages are the basis for claims for unemployment insurance benefits in New York State.
- In general, *annual gross wages subject to withholding* is the amount reported in Box 1 of the employee's W-2 form.
- *Total tax withheld* is the sum of taxes withheld for New York State, New York City, and the city of Yonkers.

Employee/payee name formats — Left-justify the name, in uppercase only, and list the last name first. Separate all segments of the name, including each initial, by blanks.

Connect parts of a compound surname by a hyphen. Do not use a blank to separate single letter prefixes (such as *O* or *D*) from the rest of the surname; they may be separated by an apostrophe or be contiguous with the rest of the name. Do not use commas to separate names. Connect last name suffixes (such as *Jr*, *Sr*, or *MD*) to the last name with a hyphen.

Section 7 – File formats

For information regarding content of any of the fields, refer to Publication NYS-50.

Record 1A Transmitter record		Length = 128 bytes	
Location	Field	Length	Description and remarks
1-2	<i>Record identifier</i>	2	Constant <i>IA</i>
3-8	<i>Upload creation date</i>	6	MMDDYY
9-19	<i>Transmitter's identification number</i>	11	Transmitter's federal EIN or NYS tax identification number; left-justify and fill with blanks; no hyphens or spaces in number
20-59	<i>Transmitter's name</i>	40	Organization transmitting the file; left-justify and fill with blanks
60-89	<i>Street address</i>	30	Street address of transmitter
90-114	<i>City</i>	25	Left-justify and fill with blanks
115-116	<i>State</i>	2	Use standard FIPS postal abbreviation
117-125	<i>ZIP code</i>	9	Left-justify and fill with blanks
126-128	Blanks	3	Enter blanks

Record 1E Employer/payer record		Length = 128 bytes	
Location	Field	Length	Description and remarks
1-2	<i>Record identifier</i>	2	Constant <i>IE</i>
3-6	<i>Quarter being reported</i>	4	MMYY; enter the last month of the quarter being reported (e.g., 0305, 0605, 0905, 1205, etc.)
7-17	<i>Employer's identification number</i>	11	Employer's federal EIN or NYS tax identification number; left-justify and fill with blanks; no hyphens or spaces in number
18	Blank	1	Enter blank
19-58	<i>Employer/payee name</i>	40	Left-justify and fill with blanks
59	Blank	1	Enter blank
60-89	<i>Street address</i>	30	Left-justify and fill with blanks
90-114	<i>City</i>	25	Left-justify and fill with blanks
115-116	<i>State</i>	2	Use standard FIPS postal abbreviation
117-125	<i>ZIP code</i>	9	Left-justify and fill with blanks
126	Blank	1	Enter blank
127	<i>Type of return</i>	1	Letter <i>O</i> - Original Letter <i>A</i> - Amended
128	<i>Seasonal employer indicator</i>	1	Enter <i>S</i> if the employer does not anticipate activity during part of the year. Otherwise, leave blank.

Record 1W Employee/payee record		Length = 128 bytes	
Location	Field	Length	Description and remarks
1-2	<i>Record identifier</i>	2	Constant <i>IW</i>
3-11	<i>Social security number</i>	9	Omit hyphens
12-41	<i>Employee's name</i>	30	Surname, blank, first name, blank, middle initial, blanks; left-justify and fill with blanks; commas not permitted
42	Blank	1	Enter blank
43	<i>Wages for unemployment insurance benefit computation/Other wages</i>	1	Letter <i>W</i> - benefit wages; letter <i>O</i> - other wages
44	Blank	1	Enter blank
45-58	<i>Gross wages paid this quarter</i>	14	Right-justify; zero-fill; dollars and cents; implied decimal
59	Blank	1	Enter blank
60-73	<i>Annual gross wages subject to withholding</i>	14	Right-justify; zero-fill; dollars and cents; implied decimal
74	Blank	1	Enter blank
75-88	<i>Total tax withheld</i>	14	Right-justify; zero-fill; dollars and cents; implied decimal
89-128	Blanks	40	Enter blanks

Section 7 — File formats *(continued)*

Record 1T	Total record (one Record 1T for each Record 1E)	Length = 128 bytes	
Location	Field	Length	Description and remarks
1-2	<i>Record identifier</i>	2	Constant <i>IT</i>
3-9	<i>Number of 1W records</i>	7	Enter the total number of 1W records for this 1E records, right-justify and zero-fill
10-44	Blank	35	Enter blanks
45-58	<i>Total gross wages paid this quarter</i>	14	Right-justify; zero-fill; dollars and cents; implied decimal
59	Blank	1	Enter blank
60-73	<i>Total annual gross wages subject to withholding</i>	14	Right-justify; zero-fill; dollars and cents; implied decimal
74	Blank	1	Enter blank
75-88	<i>Total tax withheld</i>	14	Right-justify; zero-fill; dollars and cents; implied decimal
89-128	Blanks	40	Enter blanks

Record 1F	Final record	Length = 128 bytes	
Location	Field	Length	Description and remarks
1-2	<i>Record identifier</i>	2	Constant <i>IF</i>
3-12	<i>Number of 1E records</i>	10	Total number of 1E employer/payer records; right-justify and zero-fill
13-22	<i>Number of 1W records</i>	10	Total number of 1W employee/payee records; right-justify and zero-fill
23-128	Blanks	106	Enter blanks

Section 8 — Correction procedures

To file amended records via upload you must provide the previously reported employee record that is to be completely replaced, followed immediately by the corresponding replacement record. The new employee-specific information is a complete replacement for what was originally reported. Only those employees that have corrections should be reported. The total for the amended records is the **new** information only for those employees being reported.

All files must start with a 1A transmitter record and a 1E employer record. The amended component begins with an employer record (1E). The employer record should indicate the quarter/year being amended in position 3 through 6 and include an **A** as the type of return in position 127. The quarter/year being amended is the quarter/year of the original submission that needs to be corrected.

The *social security number* and *employee name* serve to identify which original employee record (1W) is being corrected. The original employee record that must be replaced is first identified by placing an **X** in position 58, which is the end of the *gross wages paid this quarter* field (positions 45 through 58, right justify, blank fill). Positions 60 through 73 and 75 through 88 (the other two dollar fields) for that employee record must be zero-filled.

The employee record with the **X** in the *gross wages paid this quarter* field must be immediately followed with the replacement record. This replacement record includes all of the data for that employee as it should have been reported, including *annual gross wages subject to withholding* and *annual taxes withheld*.

The total record (1T) should include a count of the total number of employee records in the amended file. Both the original (with an **X** in the *gross wages paid this quarter* field) and the replacement record for the employee are counted. The totals for the dollar fields (*total gross wages paid this quarter*, *total annual gross wages subject to withholding*, and *total annual taxes withheld*) must include only replacement records in the amended file. Annual dollar fields on the record with the **X** in the *total gross wages paid this quarter* field must be zero-filled.

The final record (1F) for the upload must include a count of the employer records and a count of the employee records.

The following *Examples* below illustrate the appropriate method for making corrections.

**Examples
Originally reported records**

1W records field	Error in wages paid	Erroneous social security number
<i>Social security number (3-11)</i>	111223333	555555555
<i>Employee name (12-41)</i>	Taxpayer John Q	Taxpayer Sue Z
<i>Wages for unemployment insurance benefit computation/Other wages (43)</i>	W	O
<i>Gross wages paid this quarter (45-58)</i>	00000001603011	00000000975111
<i>Annual gross wages subject to withholding (60-73)</i>	00000004642111	00000003900411
<i>Annual taxes withheld (75-88)</i>	00000000761211	00000000429011

Corrected information

Employee 1W records	Employee name	Wages for UI/ Other wages	Gross wages paid this quarter	Gross wages subject to withholding	Annual taxes withheld
Social security number					
111223333	Taxpayer John Q	W	X	00000000000000	00000000000000
111223333	Taxpayer John Q	W	000000001603011	00000006412411	00000000761211
555555555	Taxpayer Sue Z	O	X	00000000000000	00000000000000
123456789	Taxpayer Sue Z	O	00000000975111	00000003900411	00000000429011
Total 1T record	Number of 1W records		Total gross wages paid this quarter	Total gross wages subject to withholding	Total annual taxes withheld
	0000004		00000001138122	00000010312822	00000001190222

The amended employee records should reflect the following:

Increase in an employee's wages:

- Record 1
 - Delete the original record
 - Enter the *SSN* and *employee name* as originally reported, and an **X** in position 58.
 - Zero-fill *annual gross wages subject to withholding* and *annual taxes withheld* fields.
- Record 2
 - Create a replacement record with current data
 - Enter the *SSN* and *employee name*, *gross wages paid this quarter*, *annual gross wages subject to withholding*, and *annual taxes withheld*.

Correction in the reporting of an employee’s social security number:

- Record 3
 - Delete the original record
 - Enter the *SSN* and *employee name* as originally reported, and an *X* in position 58.
 - Zero-fill *annual gross wages subject to withholding* and *annual taxes withheld* fields.
- Record 4
 - Create a replacement record with current data
 - Enter the *SSN*, *employee name*, *gross wages paid this quarter*, *annual gross wages subject to withholding*, and *annual taxes withheld*.

Deletions

It is possible to delete records that were mistakenly reported in a quarter. These employees/payees must have the originally reported *social security number* and *employee name*, and an *X* in the *gross wages paid this quarter* field.

If the correction(s) affect(s) the withholding tax amounts, employers must also complete Form NYS-45-X, *Amended Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return*, to report the changes in withholding amount.

Additions

To add an employee on the amended file who was not reported originally, report the information as a **replacement** record. There must **not** be an original record with an *X* in the *gross wages paid this quarter* field. If original information was required to be filed via upload, the corrections to that information must also be filed via upload, unless there are 16 or fewer corrections. The Tax Department requests that corrections for 16 or fewer employees/payees be submitted by filing Form NYS-45-ATT with the *Amended Return* box checked. (Filing federal Form W-2C will not amend your wage reporting.)

Each employer must group and report amended employee records by the quarter being amended. Submissions of amended records for multiple quarters by the same employer can be included on the upload, but each quarter being amended must have an employer record (1E) and a total record (1T).

Do not include amended employee information on the same uploaded file as original employee information.

Section 9 – Test file format

Record 1A.....	Transmitter record.....	Complete with actual transmitter data
Record 1E.....	Employer/payer record.....	Complete with actual employer data
Record 1W.....	Employee/payee records.....	Provide information for 20 employees, including: <i>social security number</i> ; <i>employee name</i> , <i>UI wages/Other wages</i> , <i>gross wages paid this quarter</i> ; <i>annual gross wages subject to withholding</i> , and <i>annual taxes withheld</i> .
Record 1T.....	Total record.....	Employer total information for the four employee records
Record 1F.....	Final record.....	Grand total for file

Second test file:

Record 1A.....	Transmitter record.....	Complete with actual transmitter record
Record 1E.....	Employer/payer record.....	Complete with actual employer data
Record 1W.....	Employee/payee records.....	Provide four employee amended records (see below), including: <i>social security number</i> ; <i>employee name</i> , <i>UI wages/Other wages</i> , <i>gross wages paid this quarter</i> ; <i>annual gross wages subject to withholding</i> , and <i>annual taxes withheld</i> .
Record 1T.....	Total record.....	Employer total information for 20 employee records
Record 1F.....	Final record.....	Grand total for file