Form W-2 File Layout Specifications

Purpose of Document

The purpose of this document is to provide the file format instructions and guidance for the electronic filing of Form W-2

What's New

- No changes with tax year 2023.

File Format Requirements

- **File Format** – The eNC3 application will only accept fixed-field text (.txt) files; no other file format will be accepted. Some examples of unacceptable formats include comma-separated values (.csv), portable document format (.pdf), Microsoft Word (.doc), and Microsoft Excel (.xls).

- **Testing File Formats** – Prior to submitting your file, the eNC3 application will allow you to test your file layout and confirm if it's formatted correctly. This will ensure your file will be uploaded successfully without generating an error. Step by step instructions to test file formats can be found our website at www.ncdor.gov/documents/how-test-file-formats-using-enc3-portal.

- **Naming Convention for Uploaded Files** - In the root directory, the file name should be "W2REPORT.txt". For each W-2 file that will be uploaded, the file must have a unique file name. If the W-2 file requires multiple uploads within the same submission, name your files W2REPORT _01.txt, W2REPORT_02.txt, etc. This naming convention is a suggested format, however, if your system requires a different format which includes the date and time of the file, please ensure that the each file name includes the form type in the filename (i.e., W200120181259.txt). File names must not include special characters with the following exceptions: dash (-) and underscore (_). File names that contain restricted special characters will produce errors.

- Follow the Social Security Administration (SSA) EFW2 publication in addition to the NCDOR field requirements that are outlined below. The uploaded files must meet the requirements for filing W-2 information as specified in the **SSA EFW2 publication** and the **NCDOR W-2 filing requirements below** to ensure the files are uploaded successfully.

- NCDOR requires the following records to be included in the W2 file:

  - **RE Record – Employer Record**
  - **RW Record – Employee Record**
  - **RS Record – State Record**

Reminders

- If a payer does not file Form NC-3, along with the State's copy of each required W-2 and 1099 statement, in an electronic format via the Department's eNC3 and Information Reporting Application the Secretary will impose a penalty against the taxpayer for failure to file Form NC-3 in the format prescribed by the Secretary. The penalty for failure to file in the format prescribed by the Secretary is $200. For more information, please see webpage for eNC3 and Information Reporting Application.

- State Withholding Account Number MUST be numeric; APPLIEDFOR is not a valid entry. Please reference the eNC3 FAQ's for information on how to obtain a withholding account number (if applicable).

- The eNC3 application will only allow current year 2023 and prior years 2022 & 2021 filings.

- Prior year data and original data must be filed according to these specifications. A separate submission is required for each tax year.

- Please visit the Department's website at www.ncdor.gov/taxes/withholding-tax/enc3 for more information.

- **"RE" Record**
  - The delivery address is the actual street or PO Box of the employer.
  - The location address is the supplemental address information associated with the delivery address such as a suite number or room number.

- **"RS" Record**

  - State Employer Account Number **MUST** be numeric; APPLIEDFOR is not a valid entry
  - The Delivery Address is a required field; this is the employee's mailing address.

File Layout Specifications

Code RS – State Record (Employee Info.)				
Location	**Field Description**	**Length**	**Specification**	**Required**
1-2	Record Identifier	2	"RS"	
3-4	State Code	2	"37"	R
10-18	Social Security Number	9	Numeric.	R
19-33	First Name	15		R
34-48	Middle Name or Initial	15		
49-68	Last Name	20		R
73-94	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.)	
95-116	Delivery Address	22	Enter the employee's mailing address (Street or Post Office box)	R
117-138	City	22		R
139-140	State Abbreviation	2		R
141-145	Zip Code	5		R
146-149	Zip Code Extension	4		
248-267	State Employer Account No.	20	9 digit NC Employer ID (Withholding account number. Left justify and blank fill this field.) Numeric Only; APPLIEDFOR is not a valid entry	

276-286	State Taxable Wages	11	Dollars and cents, decimal implied. Where dollar amount is zero, enter zeroes. Amount fields are right justified. Blanks are not valid entry.	
287-297	State Income Tax Withheld	11	Dollars and cents, decimal implied. Where dollar amount is zero, enter zeroes. Amount fields are right justified. Blanks are not valid entry.	
298	Vested (Issued by NC Dept. of State Treasurer)	1	"V" ONLY for NC Dept. of State Treasurer	

Record length must be 512.

1. Alphanumeric fields should be left justified and blank filled.

2. Amount fields are right justified and zero filled.

3. **The filing deadline for this information is January 31st annually**.