



JORDAN TAX SERVICE, INC.

Municipal • Business • Individual

102 Rahway Road • McMurray, PA 15317 • (724)731-2300

ACT-32 Electronic Filing Format Specifications

(Modified SSA EFW2 format – Act-32 Filing Format accepted by 48* of the 69 Tax Collection Districts within the Commonwealth of Pennsylvania)

Introduction

This electronic filing format is based upon the standard EFW2 filing format established by the Social Security Administration (SSA). Please be aware that for the sake of simplicity, some of the fields and records required by the SSA, but not necessary for the reporting of local taxes, have been intentionally left out.

Any record types required by the SSA, but not specifically addressed within this document, are optional and will be completely ignored by our software. You may leave this information in your file at your convenience.

NOTE: Unless submitting a Combined Filing (as defined in Act 32 of 2008) only Work Locations within a single Tax Collection District are permitted per file.

Filing Guidelines

Every Tax Collection District (TCD) that is serviced by Jordan Tax Service, Inc. (JTS) is treated as a completely separate entity. As an employer (or Payroll Service), this means that if you are required (or have chosen) to file to multiple TCDs, you must submit a separate file for each TCD within JTS's service area. You may, however, file for multiple Political Subdivisions (PSDs) within the same TCD in a single file.

Please examine the following record layouts and descriptions carefully. If you have any questions, please do not hesitate to contact us.

This format supports filing of quarterly and/or monthly EIT withholdings and year-end forms W-2 reconciliation filings. Please see the "Notes" column in the file format table for W-2 specific information/requirements.

* Number of participating Tax Collection Districts current as of September 20, 2016

General Guidelines for the JTS Modified SSA EFW2 Electronic Filing Format

Unless otherwise specified:

- All numeric/currency fields may contain numbers only and should be right justified and zero filled from the left.
Decimal points are assumed (e.g. \$12.34 = 0000001234) and are not permitted within any numeric field.
All currency fields are assumed to contain dollars and cents (i.e. 2 decimal digits).
No commas or plus signs (+) are permitted in any numeric field.
No rounding to whole dollar amounts is permitted unless otherwise specified.
- Alpha-Numeric fields must be left justified and right-padded with spaces. (e.g. [Text Data Here(space fill to the end of field)]).
- Only upper case letters are permitted with the exception of contact email addresses where lower case is acceptable.
- All records must end with carriage return and line feed characters (CR/LF) and must be exactly 512 bytes long.
- No hyphens are permitted in any SSN or EIN fields. No fictitious numbers are permitted. (e.g. 111-11-1111, A0-0000001).
- Domestic addresses must follow "Postal Addressing Standards" as defined in Publication 28 from the US Postal Service.
- Foreign addresses may be included, but a valid Country Code must be entered from the list attached at the end of this document
- Name fields must not contain any titles. (e.g. Mr. Mrs., Dr...)
- Any field requiring a PSD Code must contain a valid PSD code and must be exactly 6 numeric digits and left-zero filled. A list of valid PSD codes can be downloaded directly from the Pennsylvania Department of Community and Economic Development (DCED) website at <http://dced.pa.gov/download/psd-codes-xls/?wpdmdl=59377>.

Record/File Layouts & Guidelines for the JTS Modified SSA EFW2 Electronic Filing Format

The JTS Modified SSA EFW2 Electronic Filing Format consists of five (5) different record types, each of which is very similar or identical to those same record types as defined in the Social Security Administration Publication No. 42-007 EFW2 for Tax Year 2010. They are briefly described as follows:

“RA” – Submitter Record

- This record contains all of the contact information for the submitter of the file. This could be a payroll service company or the reporting employer.
- This record occurs only once per file and must be the first record on the file.
- If we have a problem with a file you’ve submitted, we will communicate with the contact listed in this RA record to attempt to resolve the issue.

“RE” – Employer Record

- There will be one RE record for every employer location (or PSD) reporting on the file.
- It contains the contact and mailing/billing information for the reporting employer for this location (if employer has multiple locations within the TCD).
- There may be only one RE record if only one (1) employer is reporting on any given file.
- The information on this RE record applies to all subsequent RS records until a new RE record is submitted.

“RS” – State Wage Record (Local Wage Record for ACT-32)

- There will be at least one RS record for every employee being reported on the file.
- The employee reported on this RS record is assumed to be employed by the employer at the location reflected in the most recent RE record submitted.
- One or more RS records must follow any RE record.
- If an employee moves into a new PSD during the reporting period, two RS records must be submitted, reflecting the change.

“RT” – Total Record

- The RT record contains totals for all of the RS records submitted since the last RE record (i.e. all employees for one employer location).
- The RT record must follow immediately after the final RS record for any employer RE record.
- There must be exactly one RT record for every RE record.
- Totals will be validated. Incorrect totals in an RT record may result in the file being rejected.

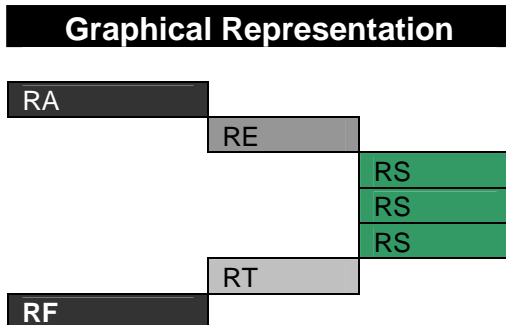
“RF” – Final Record

- The RF record must only occur once per file and must be the last record on the file.
- This record contains totals of all of the RS records on the file.
- Totals will be validated. Incorrect totals in an RF record may result in the file being rejected.
- No records after an RF record are permitted.



Electronic Filing Record Sequence Examples

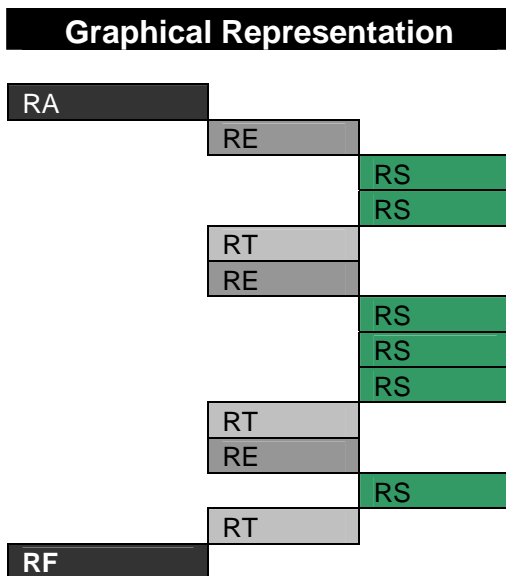
Example File With One (1) Employer



Textual Representation

Submitter Record
Employer
Employee Record
Employee Record
Employee Record
Totals
File Totals

Example File With Multiple Employers



Textual Representation

Submitter Record
Employer Record (Location/PSD 1)
Employee Record
Employee Record
Totals
Employer Record (Location/PSD 2)
Employee Record
Employee Record
Employee Record
Totals
Employer Record (2 nd Employer/EIN)
Employee Record
Totals
File Totals

(NOTE: Employers with multiple locations must file 1 RE record for each PSD location)

Submitter Record – Record Type “RA” One Occurrence Per File (First record on file)					
Start	End	Field Name	Length	Required	Notes
1	2	Record Identifier	2	X	Constant “RA”
3	11	Submitter’s EIN	9	X	No hyphens
12	37	(Unused)	26		
38	94	Submitter Name	57	X	
95	116	Location	22		e.g. ATTN:, STE #, Room... Left Justify
117	138	Street Address	22	X	Street Address (no PO Box) Left justify
139	160	City	22	X	Left justify
161	162	State Abbreviation	2	X	Postal abbreviation required. For a foreign address, fill with blanks.
163	167	ZIP Code	5	X	For a foreign address, fill with blanks.
168	171	ZIP+4 Extension	4		For a foreign address, fill with blanks.
172	176	(Unused)	5		
177	199	Foreign State/Province	23		If applicable, otherwise blanks. Left justify.
200	214	Foreign Postal Code	15		If applicable, otherwise blanks. Left justify.
215	216	Country Code	2		If applicable, otherwise blanks. See Country Code Table.
217	395	(Unused)	179		
396	422	Contact Name	27	X	
423	437	Contact Phone Number	15	X	e.g. 000004125551212
438	442	Contact Phone Extension	5		Optional
443	445	(Unused)	3		
446	485	Contact E-mail	40		Optional (recommended)
486	488	(Unused)	3		
489	498	Contact Fax	10		Optional
499	512	(Unused)	14		

Employer Record – Record Type “RE” One Occurrence Per Employer (per location)					
Start	End	Field Name	Length	Required	Notes
1	2	Record Identifier	2	X	Must be “RE”
3	6	Tax Year	4	X	
7	7	Tax Quarter	1	X	1,2,3 or 4 (4 for W-2 filing)
8	16	Employer EIN	9	X	Numeric digits only, no hyphens. Cannot begin with 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89.
17	28	JTS Assigned Employer Account Number	12	X*	Mandatory for Employers. (* Optional for TCD Data Transfers.) Numeric only.
29	39	(Unused)	11		
40	96	Employer Name	57	X	
97	118	Location	22		e.g. ATTN:, STE #, Room... Left Justify
119	140	Street Address	22	X	Street Address (no PO Box) Left justify
141	162	City	22	X	Left justify
163	164	State Abbreviation	2	X	For a foreign address, fill with blanks.
165	169	Zip Code	5	X	For a foreign address, fill with blanks.
170	173	ZIP+4 Extension	4		For a foreign address, fill with blanks.
174	174	Record Change Indicator	1	X	0 = no change 1 = change to Name, Address or Jurisdiction
175	178	(Unused)	4		
179	201	Foreign State/Province	23		If applicable, otherwise blanks. Left justify.
202	216	Foreign Postal Code	15		If applicable, otherwise blanks. Left justify.
217	218	Country Code	2		If applicable, otherwise blanks. See County Code Table. (Spaces = USA)
219	221	(Unused)	3		
222	227	Employer PSD Code	6	X	PSD Code for this physical location, branch or store.
228	228	Monthly Filing Indicator	1		“M” if filing monthly. “Q” if filing quarterly. (Use same code for W-2 filing)
229	234	Reporting Period Ending	6	X	YYYYMM. Period Ending Year & Month. Must be quarter (or month) ending date if Monthly Filing Indicator is “Q” (or “M”). (YYYY12 for W-2).
235	235	Tax Type	1	X	E = EIT, L=LST, W=W2 NOTE: EIT, LST & W2 wages may NOT be reported on the same file.
236	246	Employer Total School District Only Payments	11	X*	*Required for LST reporting only. Two (2) decimal places assumed. No decimal points, commas or signs permitted.
247	253	Employer Total Number of Exemptions	7	X*	*Required for LST reporting only.
254	512	(Unused)	259		

Employee State/Local Withholding Record – Record Type “RS”
Multiple Occurrences Per Employer “RE” Record
One Occurrence Per Employee (per location per month)
(2 records possible if Employee moves during reporting period)

Start	End	Field Name	Length	Required	Notes
1	2	Record Identifier	2	X	Must be “RS”
3	9	(Unused)	7		
10	18	Social Security Number	9	X	
19	33	Employee First Name	15	X	Left justify
34	48	Employee Middle Name/Initial	15	X	Left justify
49	68	Employee Last Name	20	X	Left justify
69	72	Suffix	4	X	e.g. JR, SR. Left justify
73	94	Location	22	X	e.g. ATTN:, STE #, Room... Left Justify
95	116	Street Address	22	X	Street Address (no PO Box) Left justify
117	138	City	22	X	Left justify
139	140	State Abbreviation	2	X	Postal abbreviation required. For a foreign address, fill with blanks.
141	145	Zip Code	5	X	For a foreign address, fill with blanks.
146	149	ZIP+4 Extension	4		For a foreign address, fill with blanks.
150	154	(Unused)	5		
155	177	Foreign State/Province	23		If applicable, otherwise blanks. Left justify.
178	192	Foreign Postal Code	15		If applicable, otherwise blanks. Left justify.
193	194	Country Code	2		If applicable, otherwise blanks. See Country Code Table. (Spaces = USA)
195	195	(Unused)	1		
196	196	Record Change Indicator	1	X	0 = no change 1 = change to Name, Address or Jurisdiction
197	202	Reporting Period	6	X	MMYYYY. (YYYYMM also acceptable if sending to JTS) Should be quarter(or month) end date if Monthly Filing Indicator from preceding RE record is “Q” (or “M”). If reporting multiple PSDs (e.g. employee moved), this date reflects the actual period withheld for this PSD and may not coincide with month/quarter end dates. (Use YYYY12 for W-2).

Employee State/Local Withholding Record – Record Type “RS”
Multiple Occurrences Per Employer “RE” Record
One Occurrence Per Employee (per location per month)
(2 records possible if Employee moves during reporting period)

Start	End	Field Name	Length	Required	Notes
203	273	(Unused)	71		
274	275	State Code	2		Optional
276	286	State Taxable Wages	11		Optional
287	297	State Income Tax Withheld	11		Optional
298	307	(Unused)	10		
308	308	Local Tax Type	1	X	Type of local tax reported. E = EIT, L=LST, W=W2 NOTE: EIT, LST & W2 wages may NOT be reported on the same file.
309	319	Local Taxable Wages	11	X	Local Wages subject to EIT(or LST). Right justified. Zero filled. Two (2) decimal places assumed. No decimal points, commas or plus signs permitted. Negative values permitted – hyphen must be in first digit of field. (Ex. \$12.34 = 00000001234, neg. \$1.34 = -0000000134)
320	330	Local Income Tax Withheld	11	X	Local Tax Withheld. Right justified. Zero filled. Two (2) decimal places assumed. No decimal points, commas or plus signs permitted. Negative values permitted – hyphen must be in first digit of field. (Ex. \$12.34 = 00000001234, neg. \$1.34 = -0000000134)
331	337	State Control Number	7		Optional
338	343	Residence PSD Code	6	X	PSD code of employee's residence (see DCED list)
344	354	School District Only Pmt	11	X*	Required for LST reporting only.
355	355	Non-Resident Flag	1		N=NonResident Withholding Only, Otherwise leave blank For Inter-TCD Data Transfers Only.
356	512	(Unused)	157		

**Total Record – Record Type “RT”
One Occurrence Per Employer "RE" Record
(After All Employee "RS" Records For Current Employer "RE" Record)**

Start	End	Field Name	Length	Required	Notes
1	2	Record Identifier	2	X	Must be “RT”
3	9	Number of Code RS Records for most recent RE record	7	X	Right justified. Zero filled. No decimal places, commas or signs permitted.
10	24	Total Local Taxable Wages, Tips and Other Compensation for most recent RE record	15	X	Local Wages subject to EIT or LST. Right justified. Zero filled. Two (2) decimal places assumed. No decimal points, commas or plus signs permitted. Negative values permitted – hyphen must be in first digit of field. (Ex. \$12.34 = 000000000001234, neg. \$1.34 = -00000000000134)
25	39	Total Local Tax Withheld for most recent RE record	15	X	Local Tax Withheld. Right justified. Zero filled. Two (2) decimal places assumed. No decimal points, commas or plus signs permitted. Negative values permitted – hyphen must be in first digit of field. (Ex. \$12.34 = 000000000001234, neg. \$1.34 = -00000000000134)
40	512	(Unused)	473		

Final Record – Record Type “RF” One Occurrence Per File (Final record on file)					
Start	End	Field Name	Length	Required	Notes
1	2	Record Identifier	2	X	Must be 'RF'
3	7	Blank	5		
8	16	Number of RS Records reported in entire file	9	X	Right justified. Zero filled. No decimal places permitted. No decimal points, commas or signs permitted.
17	31	Total Local Taxable Wages reported in entire file	15	X	Local Wages subject to EIT or LST. Right justified. Zero filled. Two (2) decimal places assumed. No decimal points, commas or signs permitted. (Ex. \$12.34 = 000000000001234)
32	46	Total Local Tax Withheld reported in entire file	15	X	Local Tax Withheld. Right justified. Zero filled. Two (2) decimal places assumed. No decimal points, commas or signs permitted. (Ex. \$12.34 = 000000000001234)
47	512	(Unused)	466		

<i>COUNTRY</i>	<i>CODE</i>
Afghanistan	AF
Akrotiri Sovereign Base Area	AX
Albania	AL
Algeria	AG
Andorra	AN
Angola	AO
Anguilla	AV
Antarctica	AY
Antigua and Barbuda	AC
Argentina	AR
Armenia	AM
Aruba	AA
Ashmore and Cartier Islands	AT
Australia	AS
Austria	AU
Azerbaijan	AJ
Bahamas, The	BF
Bahrain	BA
Baker Island	FQ
Bangladesh	BG
Barbados	BB
Bassas da India	BS
Belarus	BO
Belgium	BE
Belize	BH
Benin	BN
Bermuda	BD
Bhutan	BT
Bolivia	BL
Bosnia-Herzegovina	BK
Botswana	BC
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
Brunei	BX
Bulgaria	BU
Burkina Faso	UV
Burma	BM
Burundi	BY
Cambodia	CB
Cameroon	CM
Canada	CA
Cape Verde	CV
Cayman Islands	CJ
Central African Republic	CT
Chad	CD
Chile	CI
China, People's Republic of	CH
Christmas Island (Indian Ocean)	KT
Clipperton Island	IP
Cocos (Keeling) Islands	CK
Colombia	CO
Comoros	CN
Congo (Democratic Republic of)	CG

<i>COUNTRY</i>	<i>CODE</i>
Congo (Republic of)	CF
Cook Islands	CW
Coral Sea Islands Territory	CR
Costa Rica	CS
Cote d'Ivoire (Ivory Coast)	IV
Croatia	HR
Cuba	CU
Cyprus	CY
Czech Republic	EZ
Denmark	DA
Dhekelia Sovereign Base Area	DX
Djibouti	DJ
Dominica	DO
Dominican Republic	DR
East Timor	TT
Ecuador	EC
Egypt	EG
El Salvador	ES
England	UK
Equatorial Guinea	EK
Eritrea	ER
Estonia	EN
Ethiopia	ET
Europa Island	EU
Falkland Islands (Islas Malvinas)	FK
Faroe Islands	FO
Fiji	FJ
Finland	FI
France	FR
French Guiana	FG
French Polynesia	FP
French Southern and Antarctic Lands	FS
Gabon	GB
Gambia, The	GA
Gaza Strip	GZ
Georgia	GG
Germany	GM
Ghana	GH
Gibraltar	GI
Glorioso Islands	GO
Greece	GR
Greenland	GL
Grenada	GJ
Guadeloupe	GP
Guatemala	GT
Guernsey	GK
Guinea	GV
Guinea-Bissau	PU
Guyana	GY
Haiti	HA
Heard Island and McDonald Island	HM
Honduras	HO
Hong Kong	HK
Howland Island	HQ

<i>COUNTRY</i>	<i>CODE</i>
Hungary	HU
Iceland	IC
India	IN
Indonesia	ID
Iran	IR
Iraq	IZ
Ireland	EI
Israel	IS
Italy	IT
Jamaica	JM
Jan Mayan	JN
Japan	JA
Jarvis Island	DQ
Jersey	JE
Johnston Atoll	JQ
Jordan	JO
Juan de Nova Island	JU
Kazakhstan	KZ
Kenya	KE
Kingman Reef	KQ
Kiribati	KR
Korea, Democratic People's Republic of (North)	KN
Korea, Republic of (South)	KS
Kosovo	KV
Kuwait	KU
Kyrgyzstan	KG
Laos	LA
Latvia	LG
Lebanon	LE
Lesotho	LT
Liberia	LI
Libya	LY
Liechtenstein	LS
Lithuania	LH
Luxembourg	LU
Macau	MC
Macedonia	MK
Madagascar	MA
Malawi	MI
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Man, Isle of	IM
Marshall Islands	RM
Martinique	MB
Mauritania	MR
Mauritius	MP
Mayotte	MF
Mexico	MX
Micronesia, Federated States of	FM
Midway Islands	MQ
Moldova	MD

<i>COUNTRY</i>	<i>CODE</i>
Monaco	MN
Mongolia	MG
Montenegro	MJ
Montserrat	MH
Morocco	MO
Mozambique	MZ
Nambia	WA
Nauru	NR
Navassa Island	BQ
Nepal	NP
Netherlands	NL
Netherlands Antilles	NT
New Caledonia	NC
New Zealand	NZ
Nicaragua	NU
Niger	NG
Nigeria	NI
Niue	NE
No Man's Land	NM
Norfolk Island	NF
Northern Ireland	UK
Norway	NO
Oman	MU
Pakistan	PK
Palau	PS
Palmyra Atoll	LQ
Panama	PM
Papua New Guinea	PP
Paracel Islands	PF
Paraguay	PA
Peru	PE
Philippines	RP
Pitcairn Island	PC
Poland	PL
Portugal	PO
Qatar	QA
Reunion	RE
Romania	RO
Russia	RS
Rwanda	RW
St Barthelemy	TB
St Helena	SH
St Kitts and Nevis	SC
St Lucia	ST
St Martin	RN
St Pierre and Miquelon	SB
St Vincent and the Grenadines	VC
Samoa	WS
San Marino	SM
Sao Tome and Principe	TP
Saudi Arabia	SA
Scotland	UK
Senegal	SG
Serbia	RI

<i>COUNTRY</i>	<i>CODE</i>
Seychelles	SE
Sierra Leone	SL
Singapore	SN
Slovakia	LO
Slovenia	SI
Solomon Islands	BP
Somalia	SO
South Africa	SF
South Georgia and South Sandwich Islands	SX
Spain	SP
Spratly Islands	PG
Sri Lanka	CE
Sudan	SU
Suriname	NS
Svalbard	SV
Swaziland	WZ
Sweden	SW
Switzerland	SZ
Syria	SY
Taiwan	TW
Tajikistan	TI
Tanzania, United Republic of	TZ
Thailand	TH
Togo	TO
Tokelau	TL
Tonga	TN
Trinidad and Tobago	TD
Tromelin Island	TE
Tunisia	TS
Turkey	TU
Turkmenistan	TX
Turks and Caicos Islands	TK
Tuvalu	TV
Uganda	UG
Ukraine	UP
United Arab Emirates	AE
United Kingdom	UK
Uruguay	UY
Uzbekistan	UZ
Vanuatu	NH
Vatican City	VT
Venezuela	VE
Vietnam	VM
Virgin Islands (British)	VI
Wake Island	WQ
Wales	UK
Wallis and Futuna	WF
West Bank	WE
Western Sahara	WI
Yemen	YM
Zambia	ZA
Zimbabwe	ZI
Other Countries	OC