Maine Revenue Services

Electronic File Specifications for **Form W-2**

Tax Year 2022

(Wages paid from 1-1-2022 to 12-31-2022)

Contents

Introduction

This publication contains the specifications and instructions for electronically filing original wage and withholding information (Forms W-2) with Maine Revenue Services (MRS). These file specifications must be followed unless deviations have been specifically granted in writing by MRS. If additional information is needed or if there are any questions, please see the administrative contact list on page 8.

Important Change

Any person who is required to file an information return in accordance with 36 M.R.S. § 5242 and who fails to do so on or after January 31, 2022, or who willfully furnishes a false or fraudulent return of information, is subject to a penalty of $50 for each such failure. Generally, returns of information include Forms W-2, Forms 1099, and other similar forms containing tax information necessary for filing Maine income tax returns.

Payers Required to Submit Forms W-2

An employer or payroll processor required to electronically file Forms W-2 with the Social Security Administration (SSA) must report Forms W-2 information directly to MRS for all employees who are Maine residents and for all employees who have Maine-source income. Employers not required to electronically file Forms W-2 with the SSA are not required to electronically file information returns with MRS; however, employers are encouraged to file directly with MRS to help combat identity theft and refund fraud. MRS does not process paper Forms W-2.

MRS does not accept/process corrected wage and withholding information (Form W-2C).

Due Date:

- The filing due date for submitting Forms W-2 for tax year 2022 is January 31, 2023. Earlier filing is encouraged to help combat identity theft and refund fraud.

Submitting W-2 Files

1. Maine Revenue Services (MRS) utilizes the same EFW2 file layout as the Social Security Administration (SSA) for electronic reporting of Forms W-2. **RS Record must be populated with State of Maine information as indicated in the RS Record specification section below.**

2. SSNs cannot begin with 9.

3. MRS will not accept SSNs that only show the last four digits (xxx-xxx-1234).
4. Data files must be in text format with .txt extension.

5. SSA and the Internal Revenue Service do not forward RS-record information to MRS. If RS record, State of Maine Withholding information, is filed with SSA, a separate RS record must be submitted to MRS.

6. EFW2 files must be submitted electronically via the Maine Employers Electronic Reporting System (MEETRS) on the MRS web site at: https://portal.maine.gov/meetrs/. If there are data errors or problems, the file will be rejected with an error message providing you with the reason and location of the error. Electronic files may be tested with the MEETRS application by selecting the Validate button.

7. MRS requires completed RA, RE, RW, RS, RT and RF records.

Electronic Filing Requirements

Basic Requirements

- Data should be uploaded electronically using the MEETRS specifications format.
- Compressed files are not accepted.
- Data files must be in text format with .txt extension.
- Each record must end with a carriage return line feed (CRLF).
- Each record must be 512 bytes in length.
- Each file should contain data for only one year. Multiple years will be rejected.
- Only American Standard Code for Information Interchange (ASCII) will be accepted.

ASCII Character Set
- American Standard Code for Information Interchange (ASCII) will be accepted. Appendix A contains a table of the ASCII Character Set.
- All character data will be treated as uppercase.

Logical Record Length

- Each record must be a uniform length of 512 bytes. Logical records MUST NOT be prefixed by record descriptor words or block descriptor words.

Delimiters

- Each record must be terminated by any one of a line feed ('\n'), a carriage return ('\r'), or a carriage return followed immediately by a linefeed.
- The ASCII-1 hexadecimal value for the carriage return character is 0D (zero and letter D); the ASCII-1 hexadecimal value for the line feed is 0A (zero and letter A). The ASCII-1 decimal values for the two characters are 13 and 10, respectively.
- DO NOT place a record delimiter before the first record of the file.

- DO NOT place more than one record delimiter (i.e., more than one carriage return/line-feed combination) following a record.
- DO NOT place record delimiters after a field within a record.

Maine Form W-2 Records (512 bytes)
☐ RA Record – Submitter Record (Required)
☐ RE Record – Employer Record (Required)
☐ RW Record – Employee Wage Record (Required)
☐ RS Record – State Wage Record (Required)
☐ RT Record – Total Record (Required)
☐ RF Record – Final Record (Required)

EXAMPLE 1 Submitter with 10 employees (no RO or RU Records)	**EXAMPLE 2** Submitter with 3 employers (no RO or RU Records)	**EXAMPLE 3** Submitter with 1 employer with two types of employment (no RO or RU Records)
RA (ACE TRUCKERS)	RA (DATA SERVICE)	RA (COUNTY PAYROLL)
RE (Ace Truckers)	RE (Best Pizza)	RE (Orange County – MQGE)
RW	RW	RW
RS	RS	RS
RW	RT	RW
RS	RE (Construction Co)	RS
RW	RW	RW
RS	RS	RS
RW	RW	RT
RS	RS	RE (Orange County Non-MQGE)
RW	RW	RW
RS	RS	RS
RW	RT	RW
RS	RE (Ridge Rock & Gravel)	RS
RW	RW	RT
RS	RS	RF
RW	RW	
RS	RS	
RW	RT	
RS	RF	
RW		
RS		
RT		
RF		

RS Record Specifications

RS Record Specifications:

RS Position	Field Name	Specifications
1 - 2	Record Identifier	Constant "RS"
3 - 4	State Code	Enter "23" for the Maine postal numeric code.
5 - 9	Blank	Fill with blanks.
10 - 18	Social Security Number	Enter the employee's complete SSN issued by SSA. If no SSN available, enter zeros.
19 - 33	Employee First Name	Enter the employee's first name. Left justify and fill with blanks.
34 - 48	Employee Middle Name or Initial	If applicable, enter the employee's middle name or initial. Left justify and fill with blanks.
49 - 68	Employee Last Name	Enter the employee's last name. Left justify and fill with blanks.
69 - 72	Suffix	If applicable, enter the employee's alphabetic suffix. For example. SR, JR. Left justify and fill with blanks.
73 - 94	Location Address	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
95 - 116	Delivery Address	Enter the employee's delivery address. Left justify and fill with blanks.
117 - 138	Employee City	Enter the employee's city. Left justify and fill with blanks.
139 - 140	Employee State	Enter the employee's state. Left justify and fill with blanks.
141 - 145	Employee Zip Code	Enter the employee's zip code. Left justify and fill with blanks.
146 - 192	Blank	Fill with blanks.
193 - 194	Country Code	If one of the following applies, fill with blanks: * One of the 50 states of the USA * District of Columbia * Military Post office (MPO) * American Samoa * Guam * Northern Mariana Islands * Puerto Rico * Virgin Islands Otherwise, enter the employee's applicable Country Code. (From Appendix G in SSA Pub 42-007)
195 – 247	Blank	Fill with blanks

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248 - 258	Maine Withholding Account Number	If Maine withholding reported in position 287-297 is greater than zero, enter the Withholding Account ID for this employer. **No hyphen.** Left justify and fill with blanks.
259 - 273	Blank	Fill with blanks.
274 - 275	State Code	Enter "23" for the Maine postal numeric code
276 - 286	Maine Taxable Wages	Enter the compensation paid to this employee for services performed in Maine. The amount entered here should agree with the amount entered in Box 16 on the Form W-2 issued to the employee. The rightmost 2 digits represent cents. Right justify and zero fill.
287 - 297	Maine Income Tax Withheld	Employee Maine Income Tax Withheld. The rightmost 2 digits represent cents. Right justify and zero fill.
298 - 307	Maine Public Employees Retirement System Contributions (MEPERS)	For public employers who participate in the MEPERS, enter the amount of pick-up contributions deducted from this employee's salary and contributed to MEPERS on behalf of the employee. This amount is required to be added back to Maine income pursuant to 36 MRSA §5122(1)(G). Do not include the employer's portion of the contributions. The rightmost 2 digits represent cents. Right justify and zero fill.
308-512	Blank	Fill with blanks.

Maine MEETRS System File Edits for Form W-2

Below is a partial list of system edits that may cause the MEETRS upload system to reject an EFW2 file. The edits are subject to change and additional edits may be implemented if needed.

1. There must be at least one State of Maine RS record with corresponding RW record for each RE record.
2. All State of Maine RS records **must have** corresponding RW records.

3. The reporting year in the RE record must match the year entered on the upload screen.
4. An RF record is required as an end of file indicator. Position 1-2 of the RF record must contain the letters RF. All other positions in the RF record, including position 8-16, will be ignored.
5. The total of Maine withholding reported in all RS records position 287-297 included in the file must match the total entered on the upload screen.
6. If the amount entered in RS record position 287-297 is greater than zero, then record position 248-258 must contain a valid Withholding Account ID for this employer.
7. RS record position 3-4 must contain State Code '23' for State of Maine RS records.

Technical and Administrative Contact Information

withholding.tax@maine.gov
(207) 626-8475 Option 4
Monday – Friday 9:00 AM to 12:00 PM

Appendix A - Acceptable ASCII-1Character Set

The following chart contains the character set that can be directly read or translated. The translations are shown character for character; i.e., unpacked. The chart does not show every character, just the most commonly used ones. See www.lookuptables.com.

Char	Hex	Dec
+O		
A	65	41
B	66	42
C	67	43
D	68	44
E	69	45
F	70	46
G	71	47
H	72	48
I	73	49
J	74	4A
K	75	4B
L	76	4C
M	77	4D
N	78	4E
O	79	4F
P	80	50
Q	81	51
R	82	52

S	83	53
T	84	54
U	85	55
V	86	56
W	87	57
X	88	58
Y	89	59
Z	90	5A
0	48	30
1	49	31
2	50	32
3	51	33
4	52	34
5	53	35
6	54	36
7	55	37
8	56	38
9	57	39
Blank	32	20
- (Hyphen)	39	27
' (Apostrophe)	45	2D
CR (carriage return)	0D	13
FL (NL line feed)	0A	10

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