



## State of New Jersey

DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION  
PO Box 269  
TRENTON NJ 08695-0269

### **SPECIFICATIONS FOR REPORTING W-2 INFORMATION VIA ELECTRONIC FILING**

The State of New Jersey's requirements for filing W-2 information via Electronic Filing (E-File) conform to specifications defined by the Social Security Administration and published in their booklet "Specifications For Filing Forms W-2 Electronically" (EFW2). Copy of their booklet is available at <http://www.socialsecurity.gov/employer/efw/16efw2.pdf>

At the direct request of the Social Security Administration, all wage and tax data specifically required for New Jersey purposes must be presented in the "State Record." Since these records are the only ones which differ from the SSA record layouts, they are the only records for which specific layouts are defined. These records are mandatory for New Jersey purposes.

This booklet contains the necessary instructions needed to file W-2 information via E-File. When filing via E-File, you must also complete and mail submitter form NJ-EFW2-S together with the associated Employer Reconciliation(s) (Form NJ-W-3). The entire package is due by February 28, 2017. For more information regarding NJ Employer W-2 and NJ-W-3 reporting requirements go to the NJ Division of Taxation website at: <http://www.state.nj.us/treasury/taxation/pdf/current/njwt.pdf> or call the Division of Taxation Customer Service Center at (609) 292-6400.

#### **Software Developers/Providers**

As part of the State of New Jersey's paperless initiative, filers (approved software developers/providers) have the option to submit the NJ-W-3 (annual New Jersey Gross Income Tax Reconciliation of Tax Withheld) electronically.

If you currently use Axway Cloud to upload the W-2 file, please follow the same procedures when transmitting the NJ-W-3 form. The same login name and password will be used to access Axway Cloud for both transmissions.

**This option is available through approved software providers only.** For additional information/approval, visit <http://www.state.nj.us/treasury/revenue/swdev.shtml>

Enclosure

# **STATE OF NEW JERSEY**

## **Specifications for Reporting W-2 Information Via Electronic File (E-File)**

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## **HOW TO FILE NEW JERSEY W-2 INFORMATION VIA E-FILE**

To file Form W-2 with New Jersey using Secure File Transfer Protocol (SFTP ) technology, go to <https://mft-sonj.axwaycloud.com>. At the login screen enter your Login Name and Password and click Log In.

A login name and password can be obtained by e-mailing Joellen Stevens at the Division of Revenue and Enterprise Services, Technical Services. Please e-mail requests to [joellen.stevens@treas.nj.gov](mailto:joellen.stevens@treas.nj.gov). For current WR-30 E-Filers, use the same Tumbleweed login profile to access the website.

Once the site has been accessed, please click Browse to locate the W-2 file on your computer. Please name the file W2Report. When the file is located, click Open. The file name and location will populate the box. Once the file is located, click Upload File to complete the transaction.

When filing via E-File you must also complete and mail submitter form NJ-EFW2-S together with the associated Employer Reconciliation(s) (Form NJ-W-3). The entire package is due by February 28, 2017.

For questions concerning E-Filing New Jersey Form W-2, please call JoEllen Stevens at the Division of Revenue and Enterprise Services, Technical Services at 609-530-7493.

NEW JERSEY INCOME TAX EMPLOYER RECONCILIATION  
REPORT FOR W-2s FILED VIA ELECTRONIC FILE TRANSMISSION

RC #

**SUBMITTER FORM NJ-EFW2-S**

Complete this form and return with your accompanying Employer Reconciliation NJ-W-3 form(s) to:

**Regular Mail**

State of New Jersey - Division of Taxation  
Revenue Processing Center  
PO Box 333  
Trenton, NJ 08646-0333

**Overnight**

State of NJ - Division of Revenue and Enterprise Services  
Employer Gross Income Tax, NJ-W-3  
200 Wolverson Ave.  
Building #20  
Trenton, NJ 08611

Name and Address of Transmitter (Include Street, City, State and Zip)	Number of Taxpayers on Electronic Transmission
	Number of Employees on Electronic Transmission
Name, Address and Telephone Number of person to contact. (Include Street, City, State and Zip Code)	Date of Electronic W-2 File Transmission

**Provide on the chart below, information on employers contained on the electronic file transmission.**

Employer ID #	Employer Name	Total Wages	Total # Employees	New Jersey Gross Income Tax Withholding

(Continue on reverse side if necessary)

**NEW JERSEY INCOME TAX EMPLOYER RECONCILIATION  
REPORT FOR W-2s FILED VIA ELECTRONIC FILE TRANSMISSION**

Employer ID #	Employer Name	Total Wages	Total # Employees	New Jersey Gross Income Tax Withholding

(Attach Additional Sheets if Necessary)

**NEW JERSEY ELECTRONIC FILE FORMAT REQUIREMENTS  
FOR REPORTING ANNUAL FEDERAL FORM W-2 INFORMATION**

**Code RA - Submitter Record - Required** ..... Length = 512  
See SSA Booklet “Specifications for Filing Forms W-2 Electronically” (EFW2, July 2016) for electronic record specifications.

**Code RE - Employer Record - Required** ..... Length = 512  
See SSA Booklet “Specifications for Filing Forms W-2 Electronically” (EFW2, July 2016) for electronic record specifications.

**Code RW - Employee Wage Record - Required** ..... Length = 512  
See SSA Booklet “Specifications for Filing Forms W-2 Electronically” (EFW2, July 2016) for electronic record specifications.

**Code RO - Employee Wage Record - Optional** ..... Length = 512  
See SSA Booklet “Specifications for Filing Forms W-2 Electronically” (EFW2, July 2016) for electronic record specifications.

**Code RS - State Record - Required** ..... Length = 512  
This record carries New Jersey defined fields listed below and is mandatory.

Location	Field	Length	Description and Remarks
1-2	Record Identifier	2	Constant “RS”
3-4	State Code	2	Enter “34” for New Jersey.
5-9	Test/Production Indicator	5	1 byte of data: T = Test, P = Production. Left justify and fill with blanks..
10-18	Social Security Number (SSN)	9	Enter the employee’s social security number. See rules in SSA booklet, EFW2.
19-33	Employee First Name	15	Left justify and fill with blanks. See SSA booklet, EFW2.
34-48	Employee Middle Name or Initial	15	Left justify and fill with blanks. See SSA booklet, EFW2.
49-68	Employee Last Name	20	Left justify and fill with blanks. See SSA booklet, EFW2.
69-72	Suffix	4	Left justify and fill with blanks. See SSA booklet, EFW2.
73-94	Location Address	22	Left justify and fill with blanks. See SSA booklet, EFW2.
95-116	Delivery Address	22	Left justify and fill with blanks. See SSA booklet, EFW2.
117-138	City	22	Enter the employee’s city. Left justify and fill with blanks.
139-140	State Abbreviation	2	Enter “NJ” for New Jersey. See SSA booklet, EFW2 for other states, territories, possessions, et al.
141-145	Zip Code	5	Enter a valid zip code. For a foreign address, leave blank.
146-149	Zip Code Extension	4	Use this field for the four-digit extension of the zip code. If not applicable, enter blanks.
150-154	Blank	5	Blanks.
155-177	Foreign State/Province	23	If applicable, enter the foreign state/province. Left justify and fill with blanks.
178-192	Foreign Postal Code	15	If applicable, enter the foreign postal code. Left justify and fill with blanks.
193-194	Country Code	2	See instructions for this Code RS field in SSA Booklet, EFW2.

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**NEW JERSEY ELECTRONIC FILE FORMAT REQUIREMENTS  
FOR REPORTING ANNUAL FEDERAL FORM W-2 INFORMATION**

**Code RS - Continued**

Location	Field	Length	Description and Remarks
195-242	Blank	48	Blanks.
243-247	Blank	5	Blanks
248-259	NJ Taxpayer Identification Number	12	FEIN or number under which withholdings have been filed with the State of New Jersey (nine [9] digit FEIN plus three [3] digit suffix).
260-267	Blank	8	Blanks.
268-273	Blank	6	Blanks.
274-275	Blank	2	Blanks.
276-286	State Taxable Wages	11	Right justify and zero fill. Include dollars and cents.
287-297	State Income Tax Withheld	11	Right justify and zero fill. Include dollars and cents
298	Blank	1	Blanks.
299	Family Leave Insurance Plan Type Code	1	Enter "P" if the employer has a private Family Leave Insurance plan approved by the New Jersey Department of Labor, Bureau of Private Plan, Approval & Termination Section, PO Box 957, Trenton, NJ 08625-0957. Otherwise enter blank. If you have any questions, phone (609) 292-2720 or FAX (609) 292-2537.
300-313	Private Family Leave Insurance Plan Number	14	Make an entry in this field only if "Family Leave Insurance Plan Type Code," Position 299 is a "P." ID number assigned by: New Jersey, Department of Labor, Bureau of Private Plan, Approval & Termination Section, PO Box 957, Trenton, NJ 08625-0957. Phone (609) 292-2720 or FAX (609) 292-2537 if you have any questions. Left justify and blank fill.
314-318	Family Leave Insurance Withheld	5	Right justify, zero fill. Include dollars and cents. Amount withheld as Family Leave Insurance workers' contributions.
319-337	Blank	19	Blanks.
338	Disability Plan Type Code	1	Enter "P" if the employer has a private disability plan approved by the New Jersey Department of Labor, Bureau of Private Plan, Approval & Termination Section, PO Box 957, Trenton, NJ 08625-0957. Otherwise enter blank. If you have any questions, phone (609) 292-2720 or FAX (609) 292-2537.
339-352	Private Disability Plan Number	14	Make an entry in this field only if "Disability Plan Type Code," Position 338 is a "P." ID number assigned by: New Jersey Department of Labor, Bureau of Private Plan, Approval & Termination Section, PO Box 957, Trenton, NJ 08625-0957. Phone (609) 292-2720 or FAX (609) 292-2537 if you have any questions. Left justify and blank fill.
353-357	Combined NJ Unemployment Insurance, Workforce Development Program and Health Care Subsidy Withheld	5	Right justify, zero fill. Include dollars and cents. Amount withheld as workers' contributions.
358-362	Disability Insurance Withheld	5	Right justify, zero fill. Include dollars and cents. Amount withheld as workers' contributions for Disability Insurance.

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**NEW JERSEY ELECTRONIC FILE FORMAT REQUIREMENTS  
FOR REPORTING ANNUAL FEDERAL FORM W-2 INFORMATION**

**Code RS - Continued**

<b>Location</b>	<b>Field</b>	<b>Length</b>	<b>Description and Remarks</b>
363	Pension Plan Indicator	1	“P” ONLY if employee was an active participant (for any part of the year) in a retirement plan, otherwise blank.
364	Deferred Compensation Indicator	1	“D” ONLY if employee elective deferrals were made to a Code Section 401(k) retirement plan, otherwise blank.
365-373	Deferred Compensation Amount	9	Right justify, zero fill. Include dollars and cents. Total employee elective deferrals to a Code Section 401(k) plan, made during the year.
374-412	Blank	39	Blanks.
413-487	Blank	75	Blanks.
488-512	Blank	25	Blanks

**Code RT - Total Record - Required** ..... Length = 512  
See SSA Booklet “Specifications for Filing Forms W-2 Electronically” (EFW2, July, 2016) for electronic record specifications.

**Code RU - Total Record - Optional** ..... Length = 512  
See SSA Booklet “Specifications for Filing Forms W-2 Electronically” (EFW2, July, 2016) for electronic record specifications.

**Code RF - Final Record - Required** ..... Length = 512  
See SSA Booklet “Specifications for Filing Forms W-2 Electronically” (EFW2, July, 2016) for electronic record specifications.