Illinois Department of Revenue
Electronic W-2 Specifications
EFW2 File Layout
Header Record Layout

Header Record is optional. If submitted, it must be the first record in the file.

Position	Field Name	Length	Specifications
1 - 12	Record Identifier	12	Constant "***HEADER***"
13 - 21	Tax Form	9	Constant "ILEFW2***"
22 - 30	Reserved / Filler	9	Space Fill.
31 - 100	Submitter / Transmitter Information	70	Transmitter Use. Optional. Space fill if no value is provided. Any value sent in this field is returned by IDOR.
101 - 512	Reserved / Filler	412	Space Fill.

Illinois Department of Revenue
Electronic W-2 Specifications
EFW2 File Layout
Submitter Record (RA) Layout

Position	Field Name	Length	Specifications
1 - 2	Record Identifier	2	Constant "RA"
3 - 512	Supplemental Data	510	Refer to the Social Security Administration Publication 42-007, Specifications for Filing Forms W-2 Electronically (EFW2), available on the SSA web site http://www.ssa.gov/employer/ Double-click "Forms & Publications."

Illinois Department of Revenue
Electronic W-2 Specifications
EFW2 File Layout
Employer Record (RE) Layout

Position	Field Name	Length	Specifications
1 - 2	Record Identifier	2	Constant "RE"
3 - 512	Supplemental Data	510	Refer to the Social Security Administration Publication 42-007, Specifications for Filing Forms W-2 Electronically (EFW2), available on the SSA web site http://www.ssa.gov/employer/ Double-click "Forms & Publications."

Illinois Department of Revenue
Electronic W-2 Specifications
EFW2 File Layout
Employee Wage Record (RW) Layout

Position	Field Name	Length	Specifications
1 - 2	Record Identifier	2	Constant "RW"
3 - 512	Supplemental Data	510	Refer to the Social Security Administration Publication 42-007, Specifications for Filing Forms W-2 Electronically (EFW2), available on the SSA web site http://www.ssa.gov/employer/ Double-click "Forms & Publications."

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Electronic W-2 Specifications

EFW2 File Layout

Employee Wage Record (RO) Layout

Position	Field Name	Length	Specifications
1 - 2	Record Identifier	2	Constant "RO" (alphabetic O).
3 - 512	Supplemental Data	510	Refer to the Social Security Administration Publication 42-007, Specifications for Filing Forms W-2 Electronically (EFW2), available on the SSA web site http://www.ssa.gov/employer/ Double-click "Forms & Publications."

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Electronic W-2 Specifications

EFW2 File Layout

State Wage Record (RS) Layout

Position	Field Name	Length	Specifications
1 - 2	Record Identifier	2	Constant "RS"
3 - 512	Supplemental Data	510	Refer to the Social Security Administration Publication 42-007, Specifications for Filing Forms W-2 Electronically (EFW2), available on the SSA web site http://www.ssa.gov/employer/ Double-click "Forms & Publications."

Illinois Department of Revenue
Electronic W-2 Specifications
EFW2 File Layout
Total Record (RT) Layout

Position	Field Name	Length	Specifications
1 - 2	Record Identifier	2	Constant "RT"
3 - 512	Supplemental Data	510	Refer to the Social Security Administration Publication 42-007, Specifications for Filing Forms W-2 Electronically (EFW2), available on the SSA web site http://www.ssa.gov/employer/ Double-click "Forms & Publications."

Illinois Department of Revenue
Electronic W-2 Specifications
EFW2 File Layout
Total Record (RU) Layout

Position	Field Name	Length	Specifications
1 - 2	Record Identifier	2	Constant "RU"
3 - 512	Supplemental Data	510	Refer to the Social Security Administration Publication 42-007, Specifications for Filing Forms W-2 Electronically (EFW2), available on the SSA web site http://www.ssa.gov/employer/ Double-click "Forms & Publications."

Illinois Department of Revenue
Electronic W-2 Specifications
EFW2 File Layout
State Total Record (RV) Layout

Position	Field Name	Length	Specifications
1 - 2	Record Identifier	2	Constant "RV"
3 - 9	Number of RS Records	7	Enter the total of Employee Records (RS) reported since the last Employer Record (RE). Right justify and zero fill.
10 - 24	Total State Taxable Wages (all States)	15	Enter the total for all Employee Records (RS) reported since the last Employer Record (RE). Right justify and zero fill. Dollars and cents.
25 - 39	Total State Income Tax Withheld (all States)	15	Enter the total for all Employee Records (RS) reported since the last Employer Record (RE). Right justify and zero fill. Dollars and cents.
40 - 512	Reserved	473	Space Fill.

Illinois Department of Revenue
Electronic W-2 Specifications
EFW2 File Layout
Final Record (RF) Layout

Position	Field Name	Length	Specifications
1 - 2	Record Identifier	2	Constant "RF"
3 - 512	Supplemental Data	510	Refer to the Social Security Administration Publication 42-007, Specifications for Filing Forms W-2 Electronically (EFW2), available on the SSA web site http://www.ssa.gov/employer/ Double-click "Forms & Publications."