KANSAS DEPARTMENT OF REVENUE

2023 W-2 SPECIFICATIONS FOR ELECTRONIC FILING
EFW2 FORMAT

The state of Kansas follows the Social Security Administration (SSA) guidelines in regard to the filing of W-2s, Wage and Tax Statements per K.S.A. 79-3222, K.S.A. 79-3296, and K.S.A. 79-3299. Employers are required to file all electronic W-2 information with the Department of Revenue in a format consistent with the electronic filing specifications outlined by the Social Security Administration.

> **ELECTRONIC RECORDS THAT DO NOT CONFORM TO THE SPECIFICATIONS DEFINED IN THESE INSTRUCTIONS WILL *NOT* BE ACCEPTED.**

RECORD FORMAT AND RECORD LAYOUT SPECIFICATIONS: Transmitters are required to use the format listed on page two of this document for Code RS records. For all other record specifications, please follow the information in the Social Security Administration (SSA) booklet, **Specifications for Filing Forms W2 Electronically (EFW2)**, available on the SSA website http://www.ssa.gov/employer/pub.htm. Additional information regarding the filing with the state of Kansas is available on our website: http://www.ksrevenue.org/forms-btwh.html.

STATE OF KANSAS REQUIRED FORMAT		
Code RA	Submitter Record	Required
Code RE	Employer Record	Required
Code RW	Employee Wage Record	Required
Code RO	Employee Wage Record	Optional
Code RS	State Record	Required – please see page 2, 3 and 4
Code RT	Total Record	Required
Code RU	Total Record	Optional – if filing RO records
Code RV	State Total Record	Optional
Code RF	Final Record	Required

Entities reporting for 51 or more employees or payees must file by electronic means. Most will be able to file through a Department developed, web based application. Entities with less than 51 employees or payees can also benefit from using the application.

Kansas does not accept withholding information submitted on magnetic media. Filers submitting information for multiple employers should contact the Department for filing options.

All information must be submitted as required by appropriate federal guidelines and modified by this document. For questions concerning filing requirements should be directed to Customer Relations at 785-368-8222 or email KDOR_tac@ks.gov.

MAILING ADDRESS:

KDOR - ELECTRONIC SERVICES
PO BOX 3506
TOPEKA, KS 66625-3506

K-2MT (Rev. 10-23)

NOTE: RECORD LENGTH FOR THE KANSAS AND SSA "RS" RECORD IS 512 BYTES. ALL FIELDS ARE REQUIRED AND CAN BE BLANK OR ZERO FILLED. **The transmitter is required to send the federal records sent to the SSA for Kansas employees: RA, RE, RW, RO (optional), RS, RT, RU (optional), RV (optional) and RF. The RS record must be for Kansas wages only.** ==There are no changes from tax year 2022.==

==**All Tax Year 2023 W-2s must be filed by January 31, 2024.**==

2023 CODE RS RECORD LAYOUT - STATE OF KANSAS

Field Name	Record Identifier	State Code	Blank	Social Security Number(SSN)	Employee First Name	Employee Middle Name or Initial
Position	1-2	3-4	5-9	10-18	19-33	34-48
Length	2	2	5	9	15	15

Field Name	Employee Last Name	Suffix	Location Address	Delivery Address	City	State Abbreviation
Position	49-68	69-72	73-94	95-116	117-138	139-140
Length	20	4	22	22	22	2

Field Name	ZIP Code	ZIP Code Extension	Blank	Foreign State/Province	Foreign Postal Code	Country Code
Position	141-145	146-149	150-154	155-177	178-192	193-194
Length	5	4	5	23	15	2

Field Name	Blank	Blank	Blank	Blank	Blank	Blank
Position	195-196	197-202	203-213	214-224	225-226	227-234
Length	2	6	11	11	2	8

Field Name	Blank	Blank	State Employer Withholding Account #	Blank	State Code	State Taxable Wages
Position	235-242	243-247	248-267	268-273	274-275	276-286
Length	8	5	20		2	11

Field Name	State Income Tax Withheld	ther State Data	Blank	Local Taxable Wages	Local Income Tax Withheld	State Control Number
Position	287-297	298-307	308	309-319	320-330	331-337
Length	11	10	1	11	11	7

Field Name	Employee Contribution to KPERS, KP&F, Judges	Blank	Blank	Blank
Position	338-348	349-412	413-487	488-512
Length	11	64	75	25

2023 CODE RS RECORD LAYOUT - STATE OF KANSAS

RS Position	Field Name	Max Field Length	Specifications
1-2	Record Identifier	2	Constant "RS"
3-4	State Code	2	Enter the appropriate postal **NUMERIC** code (See Appendix F in **SSA Pub 42-007**.) **Enter "20" for the Kansas postal numeric code.**
5-9	Blank	5	Fill with Blanks
10-18	Social Security Number	9	Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. **If no SSN available, enter zeros**.
19-33	Employee First Name	15	Enter the employee's first name as shown on the SSN card. Left justify and fill with blanks.
34-48	Employee Middle Name or Initial	15	If applicable, enter the employee's middle name or initial as shown on the SSN card. Left justify and fill with blanks.
49-68	Employee Last Name	20	Enter the employee's last name as shown on the SSN card. Left justify and fill with blanks.
69-72	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR, JR. Left justify and fill with blanks. If no suffix, fill with blanks.
73-94	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
95-116	Delivery Address	22	Enter the employee's delivery address. Left justify and fill with blanks.
117-138	City	22	Enter the employee's city. Left justify and fill with blanks.
139-140	State Abbreviation	2	Enter the employee's State or commonwealth/territory. Use the postal abbreviation. (See Appendix F in SSA Pub 42-007)
141-145	Zip Code	5	Enter the employee's zip code. For foreign address, fill with blanks.
146-149	Zip Code Extension	4	Enter the employee's four-digit extension of the zip code. If not applicable, fill with blanks.
150-154	Blank	5	Fill with blanks.
155-177	Foreign State/Province	23	If applicable, enter the employee's foreign state/providence. Left justify and fill with blanks. Otherwise, fill with blanks.
178-192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
193-194	Country Code	2	If one of the following applies, fill with blanks: • One of the 50 states of the USA • Guam • District of Columbia • Northern Mariana Islands • Military Post Office (MPO) • Puerto Rico • American Samoa • Virgin Islands Otherwise, enter the employee's applicable Country Code. (Appendix G in **SSA Pub 42-007**)
195-196	Blank	2	Fill with blanks.
197-202	Blank	6	Fill with blanks.
203-213	Blank	11	Fill with blanks.
214-224	Blank	11	Fill with blanks.
225-226	Blank	2	Fill with blanks.
227-234	Blank	8	Fill with blanks.
235-242	Blank	8	Fill with blanks.
243-247	Blank	5	Fill with blanks.
248-267	State Employer Account Number	20	Kansas Withholding Account number for the Employer. Left justify and fill with blanks. (036#######F##)
268-273	Blank	6	Fill with blanks.
274-275	State Code	2	Enter the appropriate postal numeric code. (See Appendix F in **SSA Pub 42-007**).
276-286	State Taxable Wages	11	Right justify and zero fill. **Applies to income tax reporting.**
287-297	State Income Tax Withheld	11	Right justify and zero fill. **Applies to income tax reporting.**
298-307	Other State Data	10	Defined by State/local agency. Left justify and fill with blanks. **Applies to income tax reporting.**
308	Blank	1	Fill with blank
309-319	Local Taxable Wages	11	Right justify and zero fill. **Applies to income tax reporting.**
320-330	Local Income Tax Withheld	11	Right justify and zero fill. **Applies to income tax reporting.**
331-337	State Control Number	7	Left justify and fill with blanks **Applies to income tax reporting.**
338-348	Employee Contribution to KPERS, KP & F and Judges	11	Amount of Employee Contribution to KPERS, KP & F and Judges Right justify and zero fill.
349-412	Blank	64	Fill with blanks.
413-487	Blank	75	Fill with blanks.
488-512	Blank	25	Fill with blanks.