

State of Hawaii
Department of Taxation
EFW2 and EFW2C Format
Forms W-2 and W-2C
Electronic Filing Specifications
Handbook



October 2022 (V.1)

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Introduction

The State of Hawaii Department of Taxation (DOTAX) supports the submissions of the EFW2 and EFW2C informational returns. The Electronic Filing Specifications Handbook (Publication EF-10) contains information that will help you prepare the EFW2 or EFW2C files for transmission.

Employers who are required by the federal government to electronically file Form W-2, Wage and Tax Statements, or Form W-2C Corrected Wage and Tax statement during the year, must also electronically transmit these informational returns to the Hawaii Department of Taxation. Use the Social Security Administration's EFW2 and EFW2C format and the Hawaii format specified in this guide to provide all required information in your file.

W-2/W-2C submissions are supported for tax years 2017 and forward.

The EFW2 and EFW2C files may be transmitted to DOTAX using the two transmission methods outlined in this guide. They are Hawaii Tax Online (HTO) and Secure File Transfer Protocol (SFTP). For additional information on file submission, refer to Publication EF-9 Bulk Filing System Reporting Agents and Transmitters Handbook (10/2022 V.1) at <https://tax.hawaii.gov/eservices/bulk/>.

Due Date

The due date for submitting W-2s is **January 31**. If you received an extension from the IRS to file the W-2s electronically, please email Electronic Processing at Tax.Efile.Test.Bulk@hawaii.gov for additional instructions.

Avoid Common Mistakes

Make sure that a line feed and carriage return are included after each record (each record is a single line of 512 fields for the W-2 file, 1024 for the W-2C file). **Do not** re-transmit any accepted W-2 record, as this creates duplicate records for your employee. If you need to correct a W-2, you must file a W-2C.

Data Type/ Required Character Set

The only acceptable character set is the American Standard Code for Information Interchange (ASCII).

File Size

Each file must be zipped and no more than 200MB. If multiple files are transmitted, each file must contain all required fields. Information for multiple employers may be within a file but the zip file may not be more than 200MB and must not break at an employee (a single employee record cannot span files).

Hawaii Field Specifications

The EFW2/EFW2C file must meet the electronic filing specifications outlined by the Social Security Administration guide available at <https://www.ssa.gov/employer/EFW2%26EFW2C.htm> and contain the Hawaii Field Specifications detailed in this handbook (fields, layouts). Records that do not include the Hawaii Field Specifications will result in a rejected submission.

State Employer Account number used in your W-2 /W-2C files must match the Withholding Tax Identification Number used to make payments to the Hawaii Department of Taxation on Form HW-14.

Hawaii Required Fields – Form W-2 (detail record information starts with the RA Record)

Header	Header	Field Recommendations
Code RA	Submitter Record	Required
Code RE	Employer Record	Required
Code RW	Fed. Employee Wage Record	Required
Code RO	Employee Wage Record	<i>Optional</i>
Code RS	Hawaii Wage Record	Required
Code RT	Fed. Total Record (RW)	Required
Code RU	Total Record (RO)	<i>Optional</i>
Code RV	Hawaii Total Record (RS)	<i>Optional</i>
Code RF	Final Record	Required

Hawaii Required Fields – Form W-2C

Header	Header	Field Recommendations
Code RCA	Submitter Record	Required
Code RCE	Employer Record	Required
Code RCW	Fed. Employee Wage Record	<i>Optional if no corrections</i>
Code RCO	Employee Wage Record	<i>Optional if no corrections</i>
Code RCS	Hawaii Wage Record	<i>Optional if no corrections</i>
Code RCT	Fed. Total Record (RCW)	Required
Code RCU	Total Record (RCO)	<i>Optional if no corrections</i>
Code RCV	Hawaii Total Record (RCS)	<i>Optional if no corrections</i>
Code RCF	Final Record	Required

File Naming Standard

CompanyName should be the submitter.

Form Type should be either W2 or W2C

Files submitted via **HTO file upload** must use the following naming standard:

[CompanyName]_[FormType]_[YYYYMMDDhhmmss].zip

Example: ABCPayroll_W2C_20220731020345.zip

Files submitted via **SFTP file upload thru HBFS** MUST be named utilizing the following standard:

[CompanyName]_[FormType]_[YYYYMMDDhhmmss].zip.pgp

Example: AcmePayroll_W2_20220831020345.zip.pgp

To prevent and quickly identify any wrong environment issues, **test** files MUST be submitted with a "**_T**" added after the timestamp and before the .zip.pgp as follows:

Example: AcmePayroll_W2_20220731020345_T.zip.pgp

Methods of Transmission

The file must be transmitted through one of the two methods outlined here.

HTO file upload

This method does not require any special software to upload the file and is used by many small business owners.

- 1) Using the SSA guide and the required Hawaii specifications, create an EFW2 text file with a .txt extension, compress and zip the file with a .zip extension.
- 2) Log on to HTO at <https://hitax.hawaii.gov>
- 3) Submission of W-2 form
 - a) For years 2019 and prior, select form HW-3, *File Return link*
 - b) For years 2020 and forward, select form HW-14 last quarter for the filing year. *Submit W-2 Forms link*
- 4) Follow the prompts to upload the EFW2 file you created. Select method *Hawaii SSA File Upload*.

Note: If you are using a third-party service or program, check if it can export an EFW2/SSA text file which may be used for upload.

SFTP file transmission via HBFS

A zipped and PGP encrypted file uploaded through the Hawaii Bulk Filing System (HBFS). Recommended for reporting agents, direct transmitters, and software developers.

- 1) This method requires you to zip & PGP encrypt the EFW2 file.
- 2) A Bulk Filer ID Number, Username, and PGP encryption keys for HBFS are required to participate in the W-2 program. The credentials will allow the transmitter to access the Hawaii SFTP site to send transmissions. Use the same encryption key for your zip file.

Social Security Administration Records

RA Record – Submitter Record

Record Position	Field on File	Required Hawaii Specifications
3-11	Submitter FEIN	Must be numeric
29	Resub Indicator	Must be 1 or 0
95-116	Location Address	Delivery/Location Address - one must not be blank
117-138	Delivery Address	Delivery/Location Address - one must not be blank
161-162	State Abbreviation	Must not be blank
163-167	ZIP Code	Must be numeric
168-171	ZIP Code Extension	Must be numeric or blank
217-273	Submitter Name	Must not be blank
296-317	Submitter Delivery Address	Must not be blank
318-339	Submitter City	Must not be blank
340-341	Submitter State	Must not be blank

342-346	Submitter ZIP	Must be numeric
347-350	Submitter ZIP Extension	Must be numeric or blank
396-422	Contact Name	Must not be blank
423-437	Contact Phone Number	Must not be blank
500	Preparer Code	Must be A, L, O, P, or S

RE Record – Employer Record

Record Position	Field on File	Required Hawaii Specifications
3-6	Tax Year	Must be 4 digits
7	Agent Indicator Code	Must be 1, 2, 3, or blank
8-16	Employer/Agent Identification Number (EIN)	Must be valid 9digit number
17-25	Agent for EIN (FEIN)	Required if Agent Indicator code = 1
26	Terminating Business Indicator	Must be 1 or 0
31-39	Other EIN (FEIN)	Must be valid 9digit number, or blank
40-96	Employer Name	Must not be blank
97-118	Employer Location Address	Must not be blank
119-140	Employer Delivery Address	Delivery/Location Address - one must not be blank
141-162	Employer City	Must not be blank, unless foreign country is specified
170-173	Employer ZIP Code Extension	Must be numeric or blank
174	Kind of Employer	Must be one of F, N, S, T, or Y
219	Employment Code	Must be one of A, F, H, M, Q, R, X, or blank
220	Tax Jurisdiction Code	Must be one of G, N, P, S, V, or blank
221	Third-Party Sick Pay Indicator	Must be 1 or 0

RW Record – Federal Employee Wage Record

Record Position	Field on File	Required Hawaii Specifications
3-11	Social Security number	Must be numeric
12-26	Employee First name	Must not be blank
42-61	Employee Last name	Must not be blank
66-87	Employee Location Address	Delivery/Location Address - one must not be blank
88-109	Employee Delivery Address	Delivery/Location Address - one must not be blank
110-131	Employee City	Must not be blank, unless foreign country is specified
188-198	Wages, Tips, and Other Compensation	Must be Numeric

276-286	Dependent Care Benefits	Must be Numeric
486	Statutory Employee Indicator	Must be 1 or 0
488	Retirement Plan Indicator	Must be 1 or 0
489	Third-Party Sick Pay Indicator	Must be 1 or 0

RS Record – Hawaii Wage Record

Record Position	Field on File	Required Hawaii Specifications
3-4	State Code	Must be valid state code Hawaii State Code is 15
10-18	Social Security number (SSN)	Must be Valid SSN
19-33	Employee First Name	Must not be blank
49-68	Employee Last Name	Must not be blank
73-94	Employee Location Address	Delivery/Location Address - one must not be blank
95-116	Employee Delivery Address	Delivery/Location Address - one must not be blank
117-138	Employee City	Must not be blank, unless foreign country is specified
203-213	State Quarterly Unemployment Insurance Total Wages	Must be blank or valid number
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	Must be blank or valid number
225-226	Number of Weeks Worked	Must be blank or valid number
227-334	Date First Employed	Must be blank or have Valid Date
235-242	Date of Separation	Must be blank or have Valid Date
248-267	State Employer Account number	Must not be blank. Only alphanumeric characters and omit hyphens
274-275	State Code	Must be valid state code
276-286	State Taxable Wages	Must be numeric
287-297	State income Tax Withheld	Must be numeric

RCA Record – Submitter Record

Record Position	Field on File	Required Hawaii Specifications
32-88	Submitter Name	Must not be blank
111-132	Submitter Delivery Address	Must not be blank

133-154	Submitter City	Must not be blank
155-156	Submitter State	Must not be blank
157-161	Submitter Zip	Must not be blank
212-238	Contact name	Must not be blank
239-253	Contact Phone Number	Must be numeric

RCE Record – Employer Record

Record Position	Field on File	Required Hawaii Specifications
4-7	Tax Year	Must be valid Year
17-25	Employer's/Agent's Federal EIN (FEIN)	If indicator code is 1, must be valid number
26	Agent Indicator Code	Must be 1, 2, 3, or blank

RCW Record – Federal Employee Wage Record

Record Position	Field on File	Required Hawaii Specifications
13-21	Employee's Correct SSN	Must be valid SSN
72-86	Employee's Correct First name	Must not be blank
102-121	Employee's Correct Last Name	Must not be blank

RCS Record – Hawaii Wage Record

Record Position	Field on File	Required Hawaii Specifications
4-5	State Code	Must be valid state code
25-33	Correct Social Security Number	Must be valid SSN
344-363	Originally Reported State Employer Account Number	Only alphanumeric characters and omit hyphens
364-383	Correct State Employer Account Number	Only alphanumeric characters and omit hyphens
396-397	State Code	Must be valid state code
398-408	Originally Reported State Taxable Wages	Must be numeric
409-419	Correct State Taxable Wages	Must be numeric
420-430	Originally Reported State Income Tax Withheld	Must be numeric
431-441	Correct State Income Tax Withheld	Must be numeric

Transmitting Test Files

Upon approval of Form EF-2, a Hawaii Bulk Filer ID number, test login username and PGP key will be provided. Use the test login username to transmit your test files to HBFS. Any information transmitted using the test login username will be treated as test data and is **not** considered “live” data.

HTO file upload

There is no testing required, however, we highly recommend submitters validate their zipped EFW2 and EFW2C files through our validation tool which can be found on our HTO landing page at <https://hitax.hawaii.gov> (Additional Services tile >Validate EFW2/EFW2C File). If you choose not to validate the file before upload to production, errors will be identified upon upload and submission of the file will not be allowed until all errors are corrected.

SFTP file transmission via HBFS

Before transmission of a test file, verify your file with the DOTAX validation tool which can be found on our HTO landing page at <https://hitax.hawaii.gov> (Additional Services tile >Validate EFW2/EFW2C File). Fix any errors that are identified by the validation, continue to validate the file until it results in no errors. Once all errors are corrected, submit your file through a test transmission and wait for approval by a member of Electronic Processing.

Please be sure to use the test credentials for the file type you are transmitting.

Transmitting Production Files

Production files will not be accepted until testing is completed, and approval is given by DOTAX. Production credentials will be given after approval.

Please be sure to use the production credentials for the file type you are transmitting.

Acknowledgments (proof of filing)

A transmitted file will either meet the content specifications and be accepted or will have an error and immediately be rejected. To receive Acknowledgements (ACKS), testing and certification for both good and bad W-2/W-2C files are required. ACKS will be sent for each W-2/W-2C file submitted and will include a status of whether the file was accepted or rejected. If the W-2 file is rejected, there will be one ACK file with a status of rejected that lists all the records in error for that W-2 file.

If you are not set up to receive ACKS, we will NOT notify you by email, letter, or by phone that the file was rejected or accepted.

File Rejection Resolution

If any part of the file was rejected, the entire file will be rejected. Once all errors have been corrected, the entire file must be resubmitted.

Magnetic Media or Paper

The Hawaii Department of Taxation will not accept W-2 and W-2C information submitted on CD-ROMs, DVD-ROMs, tapes, and diskettes. These are not acceptable forms of transmission and will not be processed or accepted.

IMPORTANT: You will not receive a “Rejected” acknowledgement for files sent to us in other formats or methods. Please refer to the file specifications if you have questions about the correct file format.

Record Retention

You must keep these documents and its information in your books and records for at least three years and submit them if we request. Only W-2 or W-2Cs electronically transmitted in compliance with the specifications provided in this document (EFW2 and EFW2C) are accepted or unless otherwise directed by us.

Important Reminders

- A direct file transmission to Hawaii may be completed through either of the file transmission methods outlined in this guide (separate from the filing transmission to the federal government).
- Within the file, make sure that a line feed and carriage return are included after each record (each record is a single line of 512 fields for the W-2 file, 1024 for the W-2C file).
- **Do not** re-transmit any accepted W-2 record as this creates duplicate records for your employee. If you need to correct a W-2, you must file a W-2C.
- Files should only contain records for the same tax period (e.g., only 2022 W-2Cs).

Contact Information

For all technical questions concerning the Electronic W-2 and W-2C Program as well as file and record layouts, email us at Tax.Efile.Test.Bulk@hawaii.gov

Summary of Handbook Updates:

1. Document reformatted, removed Simple File Import (SFI) method, removed handbook updates at beginning of document, to include only current change on last page. Pgs. renumbered 1-10.
2. Updated to Rev. 10/2022, Release Date 10/2022 (V1.0), added Pg. 2 Table of Contents.
3. Pg. 3 Removed Requirements, replaced with Introduction, reworded “We do not accept EFW2/EFW2C files for tax years before 2017” to “W-2/W-2C submissions are supported for tax years 2017 and forward.”, replaced important with The EFW2 and EFW2C files may be..., combined Hawaii Field Validations with Specifications and Additional Hawaii Record Specifications and renamed to Hawaii Field Specifications.
4. Pg. 4 Moved File Naming Standard before Methods of Transmission. Updated YYYY to 2022.
5. Pg. 5-8 Heading change from Validation by DOTAX to Required Hawaii Specifications, pg. 8 RCA Record Position Submitter Record 157-060 update to 157-161.
6. Pg. 9 Transmitting Test Files: transmission methods updated to HTO file upload and SFTP file transmission via HBFS. Added Transmitting Production Files separating production from testing.
7. Pg. 10 Important Reminders: update year to 2022.