

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



October 2023 (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 (10/2023 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 [Tax.Efile.Test.Bulk@hawaii.gov](mailto: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

Company Name 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\_20230731020345.zip

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

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

*Example:* AcmePayroll\_W2\_20230831020345.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\_20230731020345\_T.zip.pgp

For production files replace "\_T" with a "\_P"  
Example: AcmePayroll\_W2\_20230731020345\_P.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*
  - b) For years 2020 and forward, select form HW-14 last quarter for the filing year. *Submit W-2 Forms*
- 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                                       |
| 227-234         | 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.<br>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 Hawaii Bulk Filing System.

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.

- ❖ **IMPORTANT:** To avoid acknowledgment transfer failure, ensure destination HW-14, Bulk Payment, W-2/W-2C FTP folder is emptied of any acknowledgements.
- ❖ **IMPORTANT:** To minimize performance issues, all FTP folders inclusive of folders at the root level, must be cleared of any files within 30 days from file submission.

### 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 2023 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](mailto:Tax.Efile.Test.Bulk@hawaii.gov)

## Summary of Handbook Updates:

1. RS Record-Hawaii Wage Record, Record Position 227-334 changed to 227-234.
2. Acknowledgments (proof of filing) added two new "Important:" messages.