

# STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE



## For Tax Year 2022

### Instructions and Specifications for Filing W-2s

This package contains:

- Important notices
- South Carolina requirements
- WH-1612 transmittal form
- South Carolina Record Specifications (used for CD-ROM or W-2 portal filing)

Important Highlights:

- For tax year 2022, there are no record layout changes.
- We will not accept files that contain truncated SSNs (for example, xxx-xx-1234).
- We will accept only text (.txt) and zipped text (.zip) files.
- Carriage Return/Line Feeds (CR/LF) are required in the EFW2 file.
- You must use the W-2 Portal at **MyDORWAY.dor.sc.gov** when filing 250 or more W-2s in a calendar year (or the amount of W-2s the IRS prescribes to be mandated to file electronically - whichever is lower).
- When filing fewer than 250 W-2s, we recommend filing electronically. You can also file by CD-ROM or paper form.
- Do not submit 1099s with zero SC Income Tax withheld.

# Table of Contents

## Important Notices

|  |   |
|--|---|
| Highlights .....   | 1 |
| Combined Federal/State Filing Program .....                  | 1 |
| Quarterly Withholding Returns and Withholding Payments ..... | 1 |
| Avoid Duplicate Filing .....                                 | 1 |
| Additional Federal Information for Specific Form Type.....   | 1 |

## South Carolina Requirements

|   |   |
|---|---|
| Who Must File W-2s .....                                    | 2 |
| Who Must File 1099s .....                                   | 2 |
| Who Must File WH-1612 .....                                 | 2 |
| Electronic and CD-ROM Filing Requirements .....             | 2 |
| Methods for Filing .....                                    | 2 |
| Electronic Filing .....                                     | 2 |
| Record Requirements .....                                   | 3 |
| File Requirements .....                                     | 3 |
| Instructions for Submitting Secured Data or Zip Files ..... | 3 |
| Mailing Instructions for Paper or CD-ROM Submissions .....  | 4 |
| Procedures for Filing an Extension.....                     | 4 |

|                                  |   |
|----------------------------------|---|
| Frequently Asked Questions ..... | 5 |
|----------------------------------|---|

|                                |   |
|--------------------------------|---|
| WH-1612 Transmittal Form ..... | 6 |
|--------------------------------|---|

## South Carolina RS Record Specification

|   |    |
|---|----|
| Code RS – State Record (Required) .....               | 8  |
| Common Filing Errors to Avoid .....                   | 8  |
| Code RS -- State Record (State Required Fields) ..... | 9  |
| Code RS Specification .....                           | 12 |
| Appendix A .....                                      | 13 |

Questions? We're here to help.

Contact us at [WithholdingTax@dor.sc.gov](mailto:WithholdingTax@dor.sc.gov) or **1-844-898-8542**.

For additional information, visit our website, [dor.sc.gov](http://dor.sc.gov).

For tutorials about the electronic filing of W-2s, visit [dor.sc.gov/w2-upload](http://dor.sc.gov/w2-upload).

For Federal Information, see Social Security Administration Publications No. 42-007 (W-2s), No. 42-014 (W-2cs), and Internal Revenue Service Publication 1220 (W-2Gs and 1099s).

SSA website: [ssa.gov/employer](http://ssa.gov/employer)

IRS website: [irs.gov](http://irs.gov)

## Important notices

### Highlights

- The SCDOR will only accept text (.txt) and zipped text (.zip) files. We will no longer accept comma delimited files (.csv).
- If you file 250 or more W-2s in a calendar year (or the amount of W-2s the IRS prescribes to be mandated to file electronically - whichever is lower), you are required to file electronically using the W-2 portal at **MyDORWAY.dor.sc.gov**. You can use the direct entry method or the file upload method.
- If the IRS or Social Security Administration requires you to file W-2cs, W-2Gs or 1099s electronically, you must file them by CD-ROM for South Carolina. Only W-2s can be filed electronically.
- Electronic filing is always the preferred method, but if you file fewer than 250 W-2s, the SCDOR will accept CD-ROM or paper forms.
- All filers must file W-2s and 1099s by January 31 of the following year.
- The SC Withholding Tax Tables (WH-1603) and the SC Withholding Tax Formula (WH-1603F) will be updated every year. These forms are available at **dor.sc.gov/withholding**.
- Carriage Return and Line Feeds are required in the EFW2 file to electronically upload it to MyDORWAY.

### Combined Federal/State Filing Program

The SCDOR participates in the Combined Federal/State Filing Program for reporting non-wage statements that do not have South Carolina Income Tax withholding. Statements containing South Carolina Income Tax withholding **must be reported directly** to the SCDOR.

### Quarterly withholding returns and withholding payments

To prevent posting errors, do not mail withholding payments, WH-1605s, or WH-1606s with your WH-1612, W-2s, and 1099s.

### Avoid duplicate filing

Do not mail paper forms that have been filed electronically or submitted through CD-ROM.

### Additional federal information

- W-2: SSA Publication No. 42-007
- W-2c: SSA Publication No. 42-014
- W-2G and 1099: IRS Publication 1220

## South Carolina Requirements

### Who must file W-2s?

If you are an employer with employees that earn income in South Carolina, you are subject to South Carolina Withholding Tax laws. If you withhold Income Tax from your employees or independent contractors, you must give them a W-2 or 1099 by January 31 of the following year. You must also submit the W-2s or 1099s to the SCDOR by January 31 of the following year.

### Who must file 1099s?

If you make reportable transactions during the calendar year, you must file information returns with the IRS. If the information returns have South Carolina Income Tax withholding, you are also required to directly submit 1099s to the SCDOR by January 31 of the following year.

### Who must file the WH-1612?

If you file W-2s, W-2cs, W-2Gs, and/or 1099s with South Carolina withholding by paper or CD-ROM, you must file the WH-1612 with the SCDOR. The WH-1612 is available in this manual and at [dor.sc.gov/forms](http://dor.sc.gov/forms).

Do **not** file or mail the WH-1612 if you:

- filed electronically through the W-2 Portal at [MyDORWAY.dor.sc.gov](http://MyDORWAY.dor.sc.gov) or
- did not issue W-2s, W-2cs, W-2Gs, or 1099s.

### Electronic and CD-ROM filing requirements

- The preferred method of filing W-2s is electronically at [MyDORWAY.dor.sc.gov](http://MyDORWAY.dor.sc.gov).
- You are **required** to file electronically if you issue 250 or more W-2s in a calendar year (or the amount of W-2s the IRS prescribes to be mandated to file electronically - whichever is lower).
- If you file fewer than 250 W-2s, you may submit them by CD-ROM or by paper.
- If you are required to file W-2cs, W-2Gs, or 1099s electronically for federal purposes, you must file them by CD-ROM for South Carolina.

### Electronic filing

#### W-2s

- You can electronically file W-2s using direct entry or file upload at [MyDORWAY.dor.sc.gov](http://MyDORWAY.dor.sc.gov).
- MyDORWAY only supports EFW2 files and they must be in a text (.txt) or zipped text (.zip) format.
- Do not upload password-protected files.
- Additional information and instructions are available at [dor.sc.gov/withholding](http://dor.sc.gov/withholding).

#### Other types of forms

- W-2cs, W-2Gs, and 1099s cannot be filed electronically.
- If you are required to file W-2cs, W-2Gs, or 1099s electronically for federal purposes, you must file them by CD-ROM for South Carolina.
- South Carolina follows IRS Publication 1220 specifications for 1099s.
- You must include WH-1612 when submitting W-2cs, W-2Gs, or 1099s to the SCDOR.

## Record requirements

|         |                      |              |
|---------|----------------------|--------------|
| Code RA | Submitter Record     | Required     |
| Code RE | Employer Record      | Required     |
| Code RW | Employee Wage Record | Required     |
| Code RO | Employee Wage Record | Non-Required |
| Code RS | State Record         | Required     |
| Code RT | Total Record         | Required     |
| Code RU | Total Record         | Non-Required |
| Code RV | State Total Record   | Non-Required |
| Code RF | Final Record         | Required     |

Non-required numeric fields should be filled with zeros. Non-required non-numeric fields should be filled with blank spaces.

## File requirements

### W-2s

- The preferred file name is **W2Report\_XX.txt**. **XX** refers to the last two digits of the tax year. You may add alphanumeric characters to the front of the file name to assist you with identifying your file.
- The **RS** record must be included in the file.
- South Carolina will accept a copy of the information submitted to the Social Security Administration if:
  - the **RS** and **RT** records are included
  - the file does not contain truncated SSNs (xxx-xx-1234)
  - the file is submitted electronically
  - the file contains Carriage Return/Line Feeds (CR/LF)
- The SCDOR will accept files with multiple states' information as long as the state code for South Carolina, **45**, is present.

### 1099s

- The preferred file name is **SC1099\_XX.txt**. **XX** refers to the last two digits of the tax year.
- The State **K** Record must be included on the file.
- The Special Data Entries Field in the **B** record must be used for the SC Withholding Number (File Number). This field should be right justified.

## Instructions for submitting secured data or zip files by CD-Rom

- You must encrypt or password-protect the data on the CD-ROM that you send to the SCDOR.
- The data cannot be protected using an .exe file.
- Mail the password or key in a separate package from the secured data or zip file.
- Mail each package separately to the address listed on the next page.
- Label both packages using the sample label on the next page.
- Label the secured data or the zip file as **Vol 1 of 2** and the password or key as **Vol 2 of 2**.
- Make sure you include a copy of your WH-1612 with both mailings.

If you don't follow these instructions to submit your data, you risk a delay in processing and may be required to submit your information again.

**Mailing instructions for paper or CD-ROM submissions**

Label your CD-ROM with the information below. Mail your CD-ROM, paper forms, or extension requests to the address listed below.

**CD Label**

|                         |  |          |  |           |  |
|-------------------------|--|----------|--|-----------|--|
| SC WITHHOLDING FILE NO. |  |          |  |           |  |
| FEIN:                   |  |          |  |           |  |
| NAME:                   |  |          |  |           |  |
| ADDRESS:                |  |          |  | CITY      |  |
| STATE:                  |  | ZIP CODE |  | TELEPHONE |  |
| VOL: _____ of _____     |  |          |  |           |  |

**Mailing addresses**

| <b>Paper W-2s, W-2cs, W-2Gs, 1099s</b>         | <b>CD-ROM</b>                                  | <b>Overnight Delivery for CD-ROM Only</b>  |
|--|--|--|
| SCDOR<br>PO Box 125<br>Columbia, SC 29214-0022 | SCDOR<br>PO Box 125<br>Columbia, SC 29214-0885 | SCDOR<br>Withholding CD-ROM<br>300A Outlet Point Blvd<br>Columbia, SC 29210-5666 |

**How to file an extension**

If you need additional time to file W-2s or 1099s, you can request an extension in writing to the SCDOR. An SCDOR-approved extension is for 30 days.

You must send a letter to the SCDOR to request an extension. The letter must include your reason for requesting an extension, along with the following information:

- Tax year
- FEIN
- Withholding account file numbers
- Business mailing address
- Contact person's name, phone number, and email address
- Verification of federal extension approval

**Mail this letter to:**

SCDOR, Withholding, PO Box 125, Columbia, SC 29214-0400

## Frequently asked questions

**Q. Can South Carolina accept wage information (W-2s) via electronic filing?**

**A.** Yes, you can submit W-2s to the SCDOR electronically at **MyDORWAY.dor.sc.gov** for the current year and the four previous years.

**Q. Am I required to file W-2s electronically with the SCDOR?**

**A.** You are required to file your W-2s electronically with the SCDOR if you:

- are required to file W-2s electronically with the Social Security Administration
- you issue 250 or more W-2s in a calendar year (or the amount of W-2s the IRS prescribes to be mandated to file electronically - whichever is lower)

**Q. How do I register before filing electronically?**

**A.** You must register at **MyDORWAY.dor.sc.gov** to electronically submit W-2 information.

**Q. Should I provide test files?**

**A.** No, you should not submit test files. They will not be processed or returned to you.

**Q. Am I required to file information returns (1099s)?**

**A.** If you withheld South Carolina Income Tax, you must file 1099s with the SCDOR. Do not send 1099s to the SCDOR if you have not withheld South Carolina Income Tax.

**Q. Will the SCDOR accept an electronic file or CD-ROM containing wage information for multiple companies?**

**A.** Yes. CD-ROM filers need to submit one WH-1612 and provide the service bureau's or preparer's information. The WH-1612 is not required when filing W-2s electronically.

**Q. Will the SCDOR accept an electronic file or CD-ROM containing wage information from multiple states?**

**A.** Yes, as long as there are records with the state code for South Carolina, **45**.

**Q. Will the SCDOR accept a copy of the SSA filing?**

**A.** Yes, as long as Carriage Returns/Line Feeds (CR/LF), RS and RT Records, and the state code for South Carolina, **45**, are included in the SSA file.

**Q. How should W-2s be submitted to the SCDOR?**

**A.** If you file 250 or more W-2s in a calendar year (or the amount of W-2s the IRS prescribes to be mandated to file electronically - whichever is lower), you must file W-2s electronically. The SCDOR will accept CD-ROM or paper forms if you file fewer than 250 W-2s, but this will cause extended processing times.

**Q. When is the due date for filing W-2s and 1099s?**

**A.** The due date is January 31 of the following year.

**Q. Will the SCDOR return my CD-ROM?**

**A.** No, the SCDOR does not return CD-ROMs. Once they are received by the SCDOR, these submissions are subject to our confidentiality and retention laws.

**Q. Am I required to file paper W-2s if I've already filed my W-2s electronically or by CD-ROM?**

**A.** No. Only one form of filing is required.

**Q. Where can I find additional information about the SCDOR's electronic filing option?**

**A.** Visit **dor.sc.gov/w2-upload**.

**Q. Should I mail any additional information regarding my W-2s if I file electronically or by CD-ROM?**

**A.** If you're filing your W-2s electronically, you are not required to mail additional information to the SCDOR.

If you're filing by CD-ROM, you are required to file a WH-1612.

**Q. Do I need to keep a copy of the W-2 information I send to the SCDOR?**

**A.** Yes. The SCDOR requires that you retain a copy of your W-2s or your W-2 data for at least six years after the due date of the report.

**Q. Am I still required to file the WH-1606 after electronically filing W-2s?**

**A.** Yes. The WH-1606 is due by January 31 of the following year.



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**TRANSMITTAL FORM FOR W-2s OR 1099s**  
**SUBMITTED BY CD-ROM OR PAPER**

**WH-1612**(Rev. 12/7/22)  
3331

Business name and address

SC Withholding File Number

Year

|  |
|--|
|  |
|  |

|            |
|------------|
|            |
| January 31 |

FEIN

Due date

Include this form when filing:

- (a) W-2s, W-2cs, or W-2Gs by CD-ROM or paper **or**  
(b) 1099s that have SC state tax withheld

Separate CD-ROMs and WH-1612s must be submitted for each form type (W-2, W-2c, W-2G or 1099).

Mail your WH-1612 and W-2s, W-2cs, W-2Gs or 1099s **separately from your WH-1606**.Do **not** file your WH-1612 until the W-2s, W-2cs, W-2Gs or 1099s are **issued**.

All filers must complete Sections A and C. Also complete Section B if submitting by CD-ROM.

**Section A: Complete the following information for all W-2s, W-2cs, W-2Gs or 1099s, including CD-ROM**

| TOTALS FROM W-2s OR 1099s           |    |
|-------------------------------------|----|
| SC state income tax withheld        | \$ |
| Wages, tips and other compensation  | \$ |
| Number of W-2s, W-2cs or W-2Gs      |    |
| Number of 1099s with SC withholding |    |

**Section B: Complete the following information for CD-ROM submissions only.**

When the Internal Revenue Service or Social Security Administration requires you to file these forms electronically, you must file:

- **W-2s electronically** using the W-2 Portal at **MyDORWAY.dor.sc.gov**
- W-2c, W-2G or 1099 by CD-ROM  
You may use CD-ROM or paper for W-2s if you are filing fewer than 250 for the tax year. However, if the IRS requires you to file electronically, you must file electronically with the SCDOR as well, even if you're filing fewer than 250 W-2s.

|   |                               |                               |   |
|---|-------------------------------|-------------------------------|---|
| Number of CD-ROMs Submitted:                          |                               |                               |   |
| Type of Data Reported (check only one)                |                               |                               |   |
| <input type="checkbox"/> W-2 (must be fewer than 250) | <input type="checkbox"/> W-2G | <input type="checkbox"/> W-2c | <input type="checkbox"/> 1099 with SC withholding |

**Section C: Complete the following information for all W-2s or 1099s, including CD-ROM submissions.**

Contact name \_\_\_\_\_ Phone \_\_\_\_\_

Mailing address \_\_\_\_\_ Email \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_



## WH-1612 INSTRUCTIONS

### WHO MUST FILE THE WH-1612?

You must complete the entire WH-1612 and file it with the SCDOR if you file W-2s, W-2cs, W-2Gs and/or any forms in the federal Form 1099 series with South Carolina withholding by paper or by CD-ROM. The WH-1612 is available in the RS-1 manual and at [dor.sc.gov/forms](http://dor.sc.gov/forms).

Do **not** file or mail WH-1612 if you:

- filed electronically through the W-2 Portal at [MyDORWAY.dor.sc.gov](http://MyDORWAY.dor.sc.gov) or
- did not issue W-2s, W-2cs, W-2Gs or 1099s

### GENERAL INFORMATION

Only file 1099s that have South Carolina withholding.

When the Internal Revenue Service or Social Security Administration requires you to file these forms electronically, you must file:

- **W-2s electronically** using the W-2 Portal at [MyDORWAY.dor.sc.gov](http://MyDORWAY.dor.sc.gov)
- **W-2cs, W-2Gs or 1099s** by **CD-ROM**

Currently, the federal threshold for filing these forms electronically is **250 or more in a calendar year**.

**Only W-2s can be filed electronically.** They may also be filed by CD-ROM if submitting less than 250 (or the amount of W-2s the IRS prescribes to be mandated to file electronically - whichever is lower). The W-2 Portal at [MyDORWAY.dor.sc.gov](http://MyDORWAY.dor.sc.gov) is the preferred method for filing W-2s, regardless of the quantity of W-2s issued.

Paper filing is available when you are not required to file electronically for federal purposes.

See complete filing specifications in the RS-1 manual, available at [dor.sc.gov/tax/withholding/forms](http://dor.sc.gov/tax/withholding/forms), or the W-2 Portal information page at [dor.sc.gov/w2-upload](http://dor.sc.gov/w2-upload).

On the WH-1612, you must include the year for which you are filing, along with the company's:

- name
- address
- SC Withholding File Number
- Federal Employer Identification Number (FEIN)

**Preparers** are allowed to omit the SC Withholding File Number.

### INSTRUCTIONS

Section A:

- Enter total SC state Income Tax withheld. This is the sum of Income Tax withheld from W-2s or 1099s.
- Enter total wages, tips, and other compensation.
- Enter the number of W-2s, W-2cs, or W-2Gs submitted by paper or CD-ROM, but not both.
- Enter the number of all forms in the federal Form 1099 series with SC Withholding submitted by paper or CD-ROM, but not both.

Section B:

- Enter number of CD-ROMs being submitted.
- Check the box to indicate which type of data is being submitted. CD-ROM filers may use only one type of data to report with each WH-1612.

Section C:

- Complete the demographic information.

### REMINDERS

- **FILE YOUR WH-1606 SEPARATELY FROM YOUR WH-1612 AND YOUR W-2s, W-2cs, W-2Gs OR 1099s.**
- If you have domestic employees, you are still required to send a copy of your employees' W-2. You may not have a SC Withholding File Number, but you must still submit the W-2s with this form. Write **Domestic Employee** at the top of each of the W-2s.

### DUE DATE

- Your WH-1612 is due by January 31. If you are filing electronically, you do not need to submit the WH-1612 to the SCDOR.

### MAILING INSTRUCTIONS

#### Paper W-2s, W-2cs, W-2Gs or 1099s:

SCDOR  
PO Box 125  
Columbia SC 29214-0022

#### CD-ROM:

SCDOR  
PO Box 125  
Columbia SC 29214-0885

#### Overnight Delivery for CD-ROM Only:

SCDOR  
Withholding CD-ROM  
300A Outlet Pointe Blvd  
Columbia SC 29210-5666

# South Carolina RS Record Specification

## Code RS - State Record (Required)

EFW2 is the Social Security Administration and South Carolina Department of Revenue's electronic filing record layout for the W-2 data. This filing layout can be used for the W-2 Portal or CD-ROM submissions. See IRS Publication 1220, available at [irs.gov](http://irs.gov), for 1099 specifications.

This manual has the layout of the RS record only. To find other record layouts, see the Social Security Administration's EFW2 publication at [ssa.gov/employer](http://ssa.gov/employer).

### Common filing errors to avoid

- EFW2 file does not contain Carriage Return/Line Feeds (CR/LF).
- The 9-digit State Employer Account Number contains a non-numeric character, most likely a hyphen or dash.
- File contains truncated SSNs (xxx-xx-1234).
- No data contained in the file.
- Lines without data.
- Unassigned spaces in the file.
- Data file not in text format. (.txt)
- RA Record: Submitter Record was not found.
- RA Record: Submitter Record without submitters' contact name and telephone number
- RE Record: Employer Record was not found.
- RE Record: Incorrect Tax Year in the data.
- RW record without an RS record present for each file.
- No corresponding RW Record – Cannot locate the Wage Record, which contains all employee information.
- RS Record: No State Code in the File – One of the two locations is missing the valid South Carolina state code, **45**.
- RS Record: File does not contain a State Employer Account Number. The remaining spaces should be filled with blank spaces.
- No corresponding RS Record – The Supplemental Record does not contain the state information. This record is not required on the federal level but is required by South Carolina.
- The file contains data after the Final Record (RF Record).
- RF Record: Final Record was not found.
- Incomplete data file. (RA through RF records)
- Filing paper W-2s if they were submitted electronically or by CD-ROM.

**South Carolina: RS -- State Record**  
**STATE REQUIRED FIELDS ARE CHECKED**

| FIELD    | ✓ Record Identifier | ✓ State Code | Taxing Entity Code | ✓ Social Security Number (SSN) | ✓ Employee First Name | ✓ Employee Middle Name or Initial |
|----------|---------------------|--------------|--------------------|--------------------------------|-----------------------|-----------------------------------|
| LOCATION | 1-2                 | 3-4          | 5-9                | 10-18                          | 19-33                 | 34-48                             |
| LENGTH   | 2                   | 2            | 5                  | 9                              | 15                    | 15                                |

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

| Zip Code | Zip Code Extension | Blank   | Foreign State/Province | Foreign Postal Code | Country Code |
|----------|--------------------|---------|------------------------|---------------------|--------------|
| 141-145  | 146-149            | 150-154 | 155-177                | 178-192             | 193-194      |
| 5        | 4                  | 5       | 23                     | 15                  | 2            |

| Optional Code | Reporting Period | State Quarterly Unemployment Insurance Total Wages | State Quarterly Unemployment Insurance Total Taxable Wages | Number of Weeks Worked | Date First Employed |
|---------------|------------------|--|--|------------------------|---------------------|
| 195-196       | 197-202          | 203-213  | 214-224  | 225-226                | 227-234             |
| 2             | 6                | 11   | 11   | 2                      | 8                   |

| Date of Separation | Blank   | ✓ State Employer Account Number* | Blank   | ✓ State Code | ✓ State Taxable Wages |
|--------------------|---------|----------------------------------|---------|--------------|-----------------------|
| 235-242            | 243-247 | 248-267                          | 268-273 | 274-275      | 276-286               |
| 8                  | 5       | 20                               | 6       | 2            | 11                    |

| ✓ State Income Tax Withheld | Other State Data | Tax Type Code | Local Taxable Wages | Local Income Tax Withheld | State Control Number |
|-----------------------------|------------------|---------------|---------------------|---------------------------|----------------------|
| 287-297                     | 298-307          | 308           | 309-319             | 320-330                   | 331-337              |
| 11                          | 10               | 1             | 11                  | 11                        | 7                    |

| Supplemental Data 1 | Supplemental Data 2 | Blank   | ✓ Carriage Return/Line Feed (CR/LF) |
|---------------------|---------------------|---------|-------------------------------------|
| 338-412             | 413-487             | 488-512 | 513                                 |
| 75                  | 75                  | 25      | 1                                   |

\* State Employer Account Number - See position specifications on page 12

## South Carolina RS Record Specification

| LOCATION | FIELD                           | LENGTH | SPECIFICATIONS   |
|----------|---------------------------------|--------|--|
| 1-2      | Record Identifier               | 2      | Constant "RS"  |
| 3-4      | State Code                      | 2      | Enter the appropriate postal Numeric Code (See Appendix A)   |
| 5-9      | Taxing Entity Code              | 5      | Fill with blanks   |
| 10-18    | Social Security Number (SSN)    | 9      | Enter the employee's <b>full</b> Social Security number as shown on the original/replacement Social Security card issued by the Social Security Administration<br><br>If the SSN is not available, enter zeros |
| 19-33    | Employee First Name             | 15     | Enter the employee's first name as shown on their Social Security card<br><br>Left justify and fill with blanks  |
| 34-48    | Employee Middle Name or Initial | 15     | If applicable, enter the employee's middle name or initial exactly as shown on their Social Security card<br><br>Left justify and fill with blanks<br><br>Otherwise, fill with blanks                          |
| 49-68    | Employee Last Name              | 20     | Enter the employee's last name as shown on the social security card<br><br>Left justify and fill with blanks   |
| 69-72    | Suffix                          | 4      | If applicable, enter the employee's alphabetic suffix<br><br>For example: SR, JR<br><br>Left justify and fill with blanks<br><br>Otherwise, fill with blanks   |
| 73-94    | Location Address                | 22     | Enter the employee's location address (Attention, Suite, Room Number, etc.)<br><br>Left justify and fill with blanks   |
| 95-116   | Delivery Address                | 22     | Enter the employee's delivery address<br><br>Left justify and fill with blanks   |
| 117-138  | City                            | 22     | Enter the employee's city<br><br>Left justify and fill with blanks   |

## South Carolina RS Record Specification

| LOCATION | FIELD                  | LENGTH | SPECIFICATIONS   |
|----------|------------------------|--------|--|
| 139-140  | State Abbreviation     | 2      | <p>Enter the employee's state</p> <p>Use a postal abbreviation as shown in Appendix A</p> <p>For a foreign address, fill with blanks</p>   |
| 141-145  | Zip Code               | 5      | <p>Enter the employee's zip code</p> <p>For a foreign address, fill with blanks</p>  |
| 146-149  | Zip Code Extension     | 4      | <p>Enter the employee's four-digit extension of the Zip Code</p> <p>If not applicable, fill with blanks</p>  |
| 150-154  | Blank                  | 5      | <p>Fill with blanks, Reserved for SSA use</p>  |
| 155-177  | Foreign State/Province | 23     | <p>If applicable, enter the employee's foreign state/province</p> <p>Left justify and fill with blanks</p> <p>Otherwise, fill with blanks</p>  |
| 178-192  | Foreign Postal Code    | 15     | <p>If applicable, enter the employee's foreign postal code</p> <p>Left justify and fill with blanks</p> <p>Otherwise, fill with blanks</p>   |
| 193-194  | Country Code           | 2      | <p>If the employee resides in one of the following, fill with blanks</p> <ul style="list-style-type: none"> <li>• One of the 50 states of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> |

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### LOCATIONS 195 TO 267 APPLY TO UNEMPLOYMENT REPORTING

|         |                  |   |  |
|---------|------------------|---|--|
| 195-196 | Optional Code    | 2 | Spaces   |
| 197-202 | Reporting Period | 6 | Enter the last month and 4 digit year for the calendar quarter for which this report applies; e.g., "032020" for January-March of 2020 |

## South Carolina RS Record Specification

| LOCATION | FIELD   | LENGTH | SPECIFICATIONS   |
|----------|---|--------|--|
| 203-213  | State Quarterly<br>Unemployment<br>Insurance<br>Total Wages         | 11     | Right justify and zero fill  |
| 214-224  | State Quarterly<br>Unemployment<br>Insurance<br>Total Taxable Wages | 11     | Right justify and zero fill  |
| 225-226  | Number of Weeks<br>Worked   | 2      | Spaces   |
| 227-234  | Date First Employed   | 8      | Enter the month, day and four digit year,<br>e.g., "01012020"  |
| 235-242  | Date of Separation  | 8      | Enter the month, day, and four digit year<br>e.g., "12312020"  |
| 243-247  | Blank   | 5      | Fill with blanks, Reserved for SSA use   |
| 248-267  | State Employer<br>Account Number                                    | 20     | SC Withholding File Number ( <b>NOT</b> the SC<br>unemployment account number) Empty<br>spaces, fill with blanks |
| 268-273  | Blank   | 6      | Fill with blanks, Reserved for SSA use   |

### LOCATIONS 274 TO 337 APPLY TO INCOME TAX

|         |                              |    |   |
|---------|------------------------------|----|---|
| 274-275 | State Code                   | 2  | Enter the SC state Numeric Code <b>45</b> (See<br>Appendix A) |
| 276-286 | State Taxable Wages          | 11 | Right justify and zero fill                                   |
| 287-297 | State Income Tax<br>Withheld | 11 | Right justify and zero fill                                   |
| 298-307 | Other State Code             | 10 | Spaces  |
| 308     | Tax Type Code                | 1  | Space   |
| 309-319 | Local Taxable Wages          | 11 | Spaces  |
| 320-330 | Local Income Tax<br>Withheld | 11 | Spaces  |
| 331-337 | State Control Number         | 7  | Optional  |
| 338-412 | Supplemental Data 1          | 75 | To be defined by user   |
| 413-487 | Supplemental Data 2          | 75 | To be defined by user   |
| 488-512 | Blank                        | 25 | Fill with blanks, Reserved for SSA use                        |
| 513     | End of Line Marker           | 1  | Carriage Return/Line Feed (CR/LF)                             |

## Appendix A -- Postal abbreviations and numeric codes

| STATE                | ABBREVIATION | NUMERIC CODE* | STATE          | ABBREVIATION | NUMERIC CODE* |
|----------------------|--------------|---------------|----------------|--------------|---------------|
| Alabama              | AL           | 01            | Montana        | MT           | 30            |
| Alaska               | AK           | 02            | Nebraska       | NE           | 31            |
| Arizona              | AZ           | 04            | Nevada         | NV           | 32            |
| Arkansas             | AR           | 05            | New Hampshire  | NH           | 33            |
| California           | CA           | 06            | New Jersey     | NJ           | 34            |
| Colorado             | CO           | 08            | New Mexico     | NM           | 35            |
| Connecticut          | CT           | 09            | New York       | NY           | 36            |
| Delaware             | DE           | 10            | North Carolina | NC           | 37            |
| District of Columbia | DC           | 11            | North Dakota   | ND           | 38            |
| Florida              | FL           | 12            | Ohio           | OH           | 39            |
| Georgia              | GA           | 13            | Oklahoma       | OK           | 40            |
| Hawaii               | HI           | 15            | Oregon         | OR           | 41            |
| Idaho                | ID           | 16            | Pennsylvania   | PA           | 42            |
| Illinois             | IL           | 17            | Rhode Island   | RI           | 44            |
| Indiana              | IN           | 18            | South Carolina | SC           | 45            |
| Iowa                 | IA           | 19            | South Dakota   | SD           | 46            |
| Kansas               | KS           | 20            | Tennessee      | TN           | 47            |
| Kentucky             | KY           | 21            | Texas          | TX           | 48            |
| Louisiana            | LA           | 22            | Utah           | UT           | 49            |
| Maine                | ME           | 23            | Vermont        | VT           | 50            |
| Maryland             | MD           | 24            | Virginia       | VA           | 51            |
| Massachusetts        | MA           | 25            | Washington     | WA           | 53            |
| Michigan             | MI           | 26            | West Virginia  | WV           | 54            |
| Minnesota            | MN           | 27            | Wisconsin      | WI           | 55            |
| Mississippi          | MS           | 28            | Wyoming        | WY           | 56            |
| Missouri             | MO           | 29            |                |              |               |

\*Use on RS State Wage Record only

### U.S Territories and Possessions and Military Post Offices

| Territories and Possessions | Abbreviation |
|-----------------------------|--------------|
| American Samoa              | AS           |
| Guam                        | GU           |
| Northern Marina Islands     | MP           |
| Puerto Rico                 | PR           |
| Virgin Islands              | VI           |

| Military Post Offices formerly APO and FPO | Abbreviation |
|--|--------------|
| The Pacific                                | AP           |
| Canada, Europe, Africa and Middle East     | AE           |
| Central and South America                  | AA           |