



W-2 and 1099 Filing Instructions and Specifications

For Tax Year 2023

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Questions? We're here to help.

Contact us at **WithholdingTax@dor.sc.gov** or 1-844-898-8542.

For additional information, visit our website, **dor.sc.gov**.

For tutorials about the electronic filing of W-2s and 1099s, visit **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**

IRS website: **irs.gov**

Important Notices

Highlights

- Beginning with tax year 2023 filings, you can now submit the following forms electronically through MyDORWAY using IRS Publication 1220 or SSA EFW2/EFW2c specifications:
 - W-2
 - W-2c
 - W-2G
 - 1099-R
 - 1099-MISC
 - 1099- NEC
- Files must contain the state record.
- The SCDOR only accepts text (.txt) and zipped text (.zip) files. We no longer accept comma delimited files (.csv).
- We will not accept files that contain truncated SSNs (for example, xxx-xx-1234).
- If you file 10 or more W-2s or 1099s in a calendar year (or the amount the IRS prescribes to be mandated to file electronically, whichever is lower), you must file electronically using the W-2 portal at **MyDORWAY.dor.sc.gov**. You can use the direct entry method or the file upload method.
- Electronic filing is always the preferred method, but if you file fewer than 10 W-2s or 1099s, the SCDOR will accept 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) are updated annually. These forms are available at **dor.sc.gov/withholding**.
- Do not submit 1099s with zero SC Income Tax withheld.
- Carriage Return and Line Feeds are required in the EFW2 file.

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.

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 and 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, you must file the WH-1612 with the SCDOR. The WH-1612 is available in this manual and at 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** or
- did not issue W-2s, W-2cs, W-2Gs, or 1099s.

Electronic Filing

General Requirements

- The preferred method of filing W-2s and 1099s is electronically at **MyDORWAY.dor.sc.gov**.
- You are required to file electronically if you issue 10 or more W-2s or 1099s in a calendar year (or the amount of W-2s and 1099s the IRS prescribes to be mandated to file electronically, whichever is lower).
- If you file fewer than 10 W-2s or 1099s, you may submit them by paper.

W-2s and 1099s

- You can electronically file W-2s, W-2cs, W-2Gs, 1099-Rs, 1099-MISCs, or 1099-NECs using the direct entry or file upload methods at **MyDORWAY.dor.sc.gov**.
- MyDORWAY only supports files 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**.

EFW2/EFW2c Record Requirements

Code RA (RCA)	Submitter Record	Required
Code RE (RCE)	Employer Record	Required
Code RW (RCW)	Employee Wage Record	Required
Code RO (RCO)	Employee Wage Record	Non-Required
Code RS (RCS)	State Record	Required
Code RT (RCT)	Total Record	Required
Code RU (RCU)	Total Record	Non-Required
Code RV (RCV)	State Total Record	Non-Required
Code RF (RCF)	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 (RCS) 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 (RCS) and RT (RCT) records are included,
 - the file does not contain truncated SSNs (xxx-xx-1234),
 - the file is submitted electronically, and
 - 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.
- South Carolina will accept a copy of the information submitted to the Social Security Administration if:
 - the State K Record is included on the file, and
 - the Special Data Entries Field in the B record is used for the SC Withholding Number (File Number). This field should be right justified.

How to File an Extension

If you need additional time to file W-2s or 1099s, you can request a 30-day extension in writing to the SCDOR.

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

Does South Carolina accept wage information (W-2s) and information returns (1099s) via electronic filing?

Yes, you can submit W-2s and 1099s to the SCDOR electronically at **MyDORWAY.dor.sc.gov** for the current year and the four previous years.

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

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
- issue 10 or more W-2s in a calendar year (or the amount the IRS prescribes to be mandated to file electronically, whichever is lower)

Can I file wage information (W-2) and information returns (1099) by CD-ROM?

No. If you need to file wage information or informational returns for which electronic filing is not offered, you must submit them by paper along with the WH-1612.

How do I register before filing electronically?

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

Should I provide test files?

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

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

Only file 1099s with the SCDOR if you withheld South Carolina Income Tax. Do not send 1099s to the SCDOR that do not report South Carolina Income Tax withholding.

Will the SCDOR accept an electronic file containing wage information for multiple companies?

Yes.

Will the SCDOR accept an electronic file containing wage information from multiple states?

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

Will the SCDOR accept a copy of the SSA filing?

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

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

The due date is January 31 of the following year.

Am I required to file paper W-2s if I've already filed my W-2s electronically?

No. Only one method of filing is required.

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

Visit dor.sc.gov/w2-upload.

Should I mail any additional information regarding my W-2s or 1099s if I file electronically?

You are not required to mail additional information to the SCDOR.

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

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.

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

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 PAPER**

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 paper **or**
- (b) 1099s that have SC state tax withheld

The SCDOR no longer accepts CD-ROMs.

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.**

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	

When the IRS or Social Security Administration requires you to file these forms electronically, you must also file them electronically with the SCDOR, using **MyDORWAY.dor.sc.gov**:

- W-2
- W-2c
- W-2G
- 1099-MISC
- 1099-NEC
- 1099-R

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. The WH-1612 is available in the RS-1 manual and at dor.sc.gov/forms.

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

- filed electronically **or**
- did not issue W-2s, W-2cs, W-2Gs, or 1099s

GENERAL INFORMATION

Only file 1099s that have South Carolina withholding.

When the IRS or Social Security Administration requires you to file these forms electronically, you must also file them electronically with the SCDOR, using **MyDORWAY.dor.sc.gov**:

- W-2
- W-2c
- W-2G
- 1099-MISC
- 1099-NEC
- 1099-R

Currently, the federal threshold for filing these forms electronically is **10 or more in a calendar year**.

Only the W-2 and 1099 types listed above can be filed electronically. The SCDOR recommends filing all W-2s and 1099s for types listed above using **MyDORWAY.dor.sc.gov**.

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, or the W-2 Portal information page at 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

- 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.
- Enter the number of all forms in the federal Form 1099 series with SC Withholding submitted by paper.
- 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-2s. 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.

Mail to:

SCDOR
PO Box 125
Columbia SC 29214-0022

RS Record Specifications

Code RS - State Record (Required)

EFW2 and EFW2c are the Social Security Administration and the SCDOR's electronic filing record layout for the W-2/W-2c data. This filing layout can be used for the W-2/1099 Portal.

This manual has the layout of the RS record only.

For federal file formatting information

- SSA Publication NO. 42-007 for W-2
- SSA Publication NO. 42-014 for W-2c
- IRS Publication 1220 for W-2G and 1099s

Common Filing Errors to Avoid

- EFW2/EFW2c 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).
- The file contains no data.
- The file contains lines without data.
- There are unassigned spaces in the file.
- Data file not in text format (.txt).
- RA Record: Submitter Record was not found.
- RA Record: Submitter Record is missing submitter's contact name and telephone number.
- RE Record: Employer Record was not found.
- RE Record: Incorrect Tax Year in the data.
- RW Record is missing 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.
- The data file is incomplete (RA through RF records).
- W-2s were filed by paper and electronically. Do not file paper W-2s if you are also submitting them electronically.

South Carolina: RS--State Record

State Required Fields are checked.

Field Name	✓ Record Identifier	✓ State Code	Taxing Entity Code	✓ Social Security Number	✓ Employee First Name	Employee Middle Name/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
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 full Social Security number as shown on the original/replacement Social Security card issued by the Social Security Administration 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 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 Left justify and fill with blanks Otherwise, fill with blanks
49-68	Employee Last Name	20	Enter the employee's last name as shown on the social security 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 Otherwise, 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 South Carolina RS Record Specification
139-140	State Abbreviation	2	Enter the employee's state Use a postal abbreviation as shown in Appendix A For a foreign address, fill with blanks
141-145	Zip Code	5	Enter the employee's zip code For a foreign address, fill with blanks

Location	Field	Length	Specifications
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, Reserved for SSA use
155-177	Foreign State/Province	23	If applicable, enter the employee's foreign state/province 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 the employee resides in one of the following, fill with blanks <ul style="list-style-type: none"> • One of the 50 states of the USA • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands
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
203-213	State Quarterly Unemployment Insurance Total Wages	11	Right justify and zero fill
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Right justify and zero fill
225-226	Number of Weeks Worked	2	Spaces
227-234	Date First Employed	8	Enter the month, day, and four digit year, e.g., "01012020"
235-242	Date of Separation	8	Enter the month, day, and four digit year e.g., "12312020"
243-247	Blank	5	Fill with blanks, Reserved for SSA use

Location	Field	Length	Specifications
248-267	State Employer Account Number	20	SC Withholding File Number (NOT the SC unemployment account number) Empty 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 45 (See Appendix A)
276-286	State Taxable Wages	11	Right justify and zero fill
287-297	State Income Tax 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 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