



*Employment and Wage Detail Electronic Filing*

**Wage Reports**  
**EFW2 File Specification**

New Mexico Department of Workforce Solutions  
*NMDWS*

**Effective:**

**Quarter 3 – 2012**

**Revised 02/14/2012**

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## DOCUMENT REVISION HISTORY

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Date*	Version	Responsible	Reason for Revision
7/20/2011	1.0	JLC	Initial Release
2/1/2012	2.0	JLC	Revise Format - Increase size of Employer Unit Number and move to position 26. Move blank spaces to position 28.

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# 1 INTERFACE: EFW2 FILE FORMAT

## 1.1 Interface Summary Information

The information that follows provides extensive detail with the key information, data definitions, and formatting instructions for generating an EFW2 employment and wage file for submission to the New Mexico Department of Workforce Solutions (NMDWS).

The EFW2 file format is used by the Internal Revenue Service (IRS) to allow employer to file W-2 data electronically. NMDWS allows employer to use this format to file employment and wage reports for Unemployment Insurance (UI). Not all fields that are required by the IRS are required by NMDWS. The format is outlined below.

This interface allows employers and Third Party Administrators (TPA) to upload employment and wage detail information via FTP or file upload process.

Interface Summary Information			
File name	There are no restrictions on the file names.	File Extension	.txt (this file is a fixed length text file.)
Purpose of interface	The purpose of the interface is to allow employers and Third Party Administrators (TPA) to upload employment and wage detail information online.		
Trigger for Interface	Employer/TPA creates file and either submits via online Employment and Wage Submission process. NMDWS processes file in both real-time and batch processing depending on file sizes and system load.		
What is contained in file?	<p>The file can contain original wage data or adjustments to prior quarters wage information. Third Party Administrators may include both original and adjustment records for all of their clients in the file.</p> <p>Employers can only include one quarter's records in the file.</p>		
Data Elements and Order in file	<ol style="list-style-type: none"> <li>1. Record Identifier – always 'RS'</li> <li>2. State Code– always '35'</li> <li>3. Taxing Entity Code - N/A</li> <li>4. Social Security Number – No hyphens</li> <li>5. Employee First Name</li> <li>6. Employee Middle Name or Initial</li> <li>7. Employee Last Name</li> <li>8. Suffix - N/A</li> <li>9. Location Address- N/A</li> <li>10. Delivery Address- N/A</li> <li>11. City- N/A</li> <li>12. State Abbreviation- N/A</li> <li>13. Zip Code - N/A</li> </ol>		

**Interface Summary Information**

	<ul style="list-style-type: none"> <li>14. Zip Code Extension- N/A</li> <li>15. Blank- fill with spaces</li> <li>16. Foreign State / Province - N/A</li> <li>17. Foreign Postal Code- N/A</li> <li>18. Country Code- N/A</li> <li>19. Optional Code- N/A</li> <li>20. Reporting Period –year and quarter</li> <li>21. State Quarterly Unemployment Insurance Total (gross) Wages</li> <li>22. State Quarterly Unemployment Insurance Total Taxable Wages -NA</li> <li>23. Number of Weeks Worked - N/A</li> <li>24. Date First Employed- N/A</li> <li>25. Date of Separation- N/A</li> <li>26. Employer Unit Number</li> <li>27. State Unemployment Insurance Account Number</li> <li>28. Blank - fill with spaces</li> <li>29. Employment Data – Month 1</li> <li>30. Employment Data – Month 2</li> <li>31. Employment Data – Month 3</li> <li>32. Adjustment Reason Code (0 or blank for original, 1-7 for adjustment)</li> <li>33. Blank –Fill with spaces</li> <li>34. Blank – Fill with spaces</li> <li>35. State Code – N/A</li> <li>36. UI Taxable Wages – N/A</li> <li>37. WC Fees Due</li> <li>38. Other State Data - N/A</li> <li>39. Tax Type Code - N/A</li> <li>40. Local Taxable Wages - N/A</li> <li>41. Local Income Tax Withheld – NM Income tax withheld</li> <li>42. State Control Number - N/A</li> <li>43. Hours Worked - N/A</li> <li>44. Officer Code – Y or N</li> <li>45. Supplemental Data 1 - N/A</li> <li>46. Supplemental Data 2 - N/A</li> <li>47. Blank – Fill with spaces</li> <li>48. End of Line Identified – Carriage Return</li> </ul>
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Interface Summary Information	
<b>What kinds of errors are possible?</b>	<p>The system recognizes two types of errors, fatal and non-fatal. If a row has a fatal error, that row will not be uploaded into the system and the wages reported in that row will not be used when calculating amounts due. Rows with non-fatal errors will be processed but there will be incomplete data. If there are greater than 25% errors in the file, the entire file will be rejected.</p> <p>Fatal errors include:</p> <ol style="list-style-type: none"> <li>1. Missing employer account number</li> <li>2. Incorrect year and quarter (either before the business start date or a future quarter)</li> <li>3. Invalid employer account number (either number does not exist or invalid characters used)</li> <li>4. TPA not authorized to file wage reports for employer account number in file (for TPAs only)</li> <li>5. Duplicate SSN (same SSN for employer and year/quarter)</li> <li>6. Missing SSN, last name AND first name</li> <li>7. Missing UI gross wages</li> <li>8. Comma used in reporting numeric fields</li> <li>9. Missing or invalid employment data (for any month)</li> <li>10. Quarter/year missing or invalid characters</li> <li>11. For employers, quarter/year in file does not match quarter/year selected online.</li> <li>12. Invalid character in owner/officer field.</li> </ol> <p>Non-fatal errors include:</p> <ol style="list-style-type: none"> <li>1. Incorrect or missing unit number</li> <li>2. Invalid characters in unit number field</li> <li>3. Missing SSN (If there are missing SSNs, the file will be accepted; however an incomplete report penalty will be assessed. The Employer will have 15 calendar days to update the report and provide missing SSN(s) to avoid the penalty.)</li> <li>4. Invalid SSN</li> <li>5. Missing or invalid characters in the first name or last name field</li> <li>6. Invalid characters in the middle initial field</li> <li>7. Missing last AND first name (SSN in record)</li> <li>8. Missing NM withholding tax withheld</li> <li>9. Missing WC fee</li> <li>10. Missing owner/officer code</li> </ol>

## 1.2 Field Layout

NMDWS’s new system will ignore any data found within the elements listed below as “N/A”. Either fill-in the spaces with blanks or the data outlined by the standard format. As long as the NDWS – required spaces are filled in with the correct data, the file will be processed.

**NOTE: EACH RECORD IN THE FILE MUST BE EXACTLY 512 POSITIONS WITH THE CARRIAGE RETURN IN POSITION 512. IF THE CARRIAGE RETURN IS NOT IN POSITION 512 EXACTLY, THE FILE WILL BE REJECTED.**

Field Name	Format/Description	Length	Range	Logic/ Validation
Record Identifier	Text - Always “RS”	2	1-2	Must be RS
State Code	Numeric - Always “35”	2	3-4	Must be 35
Taxing Entity Code	N/A	5	5-9	N/A
Social Security Number	Numeric - Employee’s social security number. No hyphens or dashes.	9	10-18	Numeric with no hyphens.
Employee First Name	Alphabetic - Employee’s first name. Left justify and blank fill the field. Hyphens are allowed.	15	19-33	All alpha characters allowed. Left justified and fill with spaces.
Employee Middle Name or Initial	Alphabetic - Employee’s middle initial or fill with blanks.	15	34-48	All alpha characters allowed. Left justified and fill with spaces.
Employee Last Name	Alphabetic - Employee’s last name or fill the field with blanks.	20	49-68	All alpha characters allowed. Left justified and fill with spaces.
Suffix	N/A	4	69-72	N/A
Location Address	N/A	22	73-94	N/A
Delivery Address	N/A	22	95-116	N/A
City	N/A	22	117-138	N/A
State Abbreviation	N/A	2	139-140	N/A
Zip Code	N/A	5	141-145	N/A
Zip Code Extension	N/A	4	146-149	N/A

# NMDWS uFacts



Field Name	Format/Description	Length	Range	Logic/ Validation
Blank	5 positions – fill with spaces.	5	150-154	Spaces
Foreign State / Province	N/A	23	155-177	N/A
Foreign Postal Code	N/A	15	178-192	N/A
Country Code	N/A	2	193-194	N/A
Optional Code	N/A	2	195-196	N/A
Reporting Period	Numeric - Reporting period year and quarter. Quarters should be listed with two digits – 01, 02, 03, or 04 (1st quarter 2011 would be 201101).	6	197-202	Numeric in format CCYY0Q
State Quarterly Unemployment Insurance Total (gross) Wages	Numeric - UI gross wages. No commas or decimals. Right justified and zero filled.	11	203-213	Numeric includes dollars and cents with no comma or decimal. Right justified and zero filled.
State Quarterly Unemployment Insurance Total Taxable Wages	NA	11	214-224	NA
Number of Weeks Worked	N/A	2	225-226	N/A
Date First Employed	N/A	8	227-234	N/A
Date of Separation	N/A	8	235-242	N/A
Unit Number	Numeric - 5-digit Reporting Unit Number. Numeric field only. No dashes or hyphens.	5	243-247	Numeric.
State Unemployment Insurance Account Number	Numeric - 8-digit employer account number. Numeric field only. No dashes or hyphens. Right justify and zero fill.	8	248-255	Eight digits, numeric.
Blank	4 positions. Fill with spaces.	4	256-259	Fill with spaces.

## NMDWS uFacts



Field Name	Format/Description	Length	Range	Logic/ Validation
Employment Data (Month 1)  1 if yes, 0 if no	Numeric - 12th of the Month Employment – indicates whether or not the employee worked during the pay period that included the 12th day of the first month of the reporting period (i.e. January, April, July, and October). A “1” means the employee worked during the period and a “0” means the employee did not work during the period.	1	260-260	Must be a 0 or a 1.
Employment Data (Month 2)  1 if yes, 0 if no	Numeric - 12th of the Month Employment – indicates whether or not the employee worked during the pay period that included the 12th day of the second month of the reporting period (i.e. February, May, August, and November). A “1” means the employee worked during the period and a “0” means the employee did not work during the period.	1	261-261	Must be a 0 or a 1.
Employment Data (Month 3)  1 if yes, 0 if no	Numeric - 12th of the Month Employment – indicates whether or not the employee worked during the pay period that included the 12th day of the third month of the reporting period (i.e. March, June, September, and December). A “1” means the employee worked during the period and a “0” means the employee did not work during the period.	1	262-262	Must be a 0 or a 1.

Field Name	Format/Description	Length	Range	Logic/ Validation
Adjustment Reason Code (0 or blank for original, 1-7 for adjustment)	Numeric - Reason code for adjustment to employee wages. 0 means original filing. Valid adjustment reason codes are 1,2,3,4,5,6,7. The code descriptions are the following:  0 or blank. Original submission. 1. Employment and Wages adjusted because of incorrectly reported wages. 2. Wages adjusted because worker(s) were mistakenly included/excluded. 3. Employment and Wages adjusted to correct computer system, data entry or accounting errors. 4. Employment and Wages adjusted because they were reported to the wrong state. 5. Employment and Wages adjusted because the workers performed services for a different business. 6. Employment details adjusted to reflect correct 12 <sup>th</sup> of the month employment information. 7. SSN or name changed 8. Other.	1	263-263	Must be number 0 through 8 or blank.
Blank	Four positions. Fill with spaces.	4	264-267	Fill with spaces
Blank	Six positions. Fill with spaces	6	268-273	Fill with spaces
State Code	N/A	2	274-275	N/A
UI Taxable Wages	N/A	11	276-286	Numeric includes dollars and cents with no decimal. Right justified and zero filled.
WC Fees Due	Numeric - Worker's Comp Fees Due. It is either 430 (\$4.30) or 0.	11	287-297	Right justified and zero filled, can only be 00000000430 or 00000000000.
Other State Data	N/A	10	298-307	N/A
Tax Type Code	N/A	1	308-308	N/A
Local Taxable Wages	N/A	11	309-319	N/A

## NMDWS uFacts



Field Name	Format/Description	Length	Range	Logic/ Validation
Local Income Tax Withheld	Numeric - NM Income Tax Withheld. No commas or decimals. Right justified and zero filled.	11	320-330	Numeric includes dollars and cents with no comma or decimal. Right justified and zero filled.
State Control Number	N/A	7	331-337	N/A
Hours Worked	N/A	3	338-340	
Officer Code	Alpha – insert a Y if the employee is an owner of officer of the business, N if the employee is not an owner of officer of the business. If the field is blank, the System will assume a N. If there is any other character in the field the System will record a fatal error	1	341-341	Must be Y or N
Supplemental Data 1	N/A	71	342-412	N/A
Supplemental Data 2	N/A	75	413-487	N/A
Blank	Twenty Four positions. Fill with spaces	24	488-511	Fill with spaces
End of Line Identified	Carriage Return	1	512-512	Carriage Return

