KANSAS DEPARTMENT OF REVENUE

2024 W-2 SPECIFICATIONS FOR ELECTRONIC FILING EFW2 FORMAT

The state of Kansas follows the Social Security Administration (SSA) guidelines in regard to the filing of W-2s, Wage and Tax Statements per K.S.A. 79-3222, K.S.A. 79-3296, and K.S.A. 79-3299. Employers are required to file all electronic W-2 information with the Department of Revenue in a format consistent with the electronic filing specifications outlined by the Social Security Administration.

ELECTRONIC RECORDS THAT DO NOT CONFORM TO THE SPECIFICATIONS DEFINED IN THESE INSTRUCTIONS WILL NOT BE ACCEPTED.

RECORD FORMAT AND RECORD LAYOUT SPECIFICATIONS: Transmitters are required to use the format listed on page two of this document for Code RS records. For all other record specifications, please follow the information in the Social Security Administration (SSA) booklet, **Specifications for Filing Forms W2 Electronically (EFW2)**, available on the SSA website http://www.ssa.gov/employer/pub.htm. Additional information regarding the filing with the state of Kansas is available on our website: http://www.ksrevenue.org/forms-btwh.html.

STATE OF KANSAS REQUIRED FORMAT					
Code RASubmitter Record	Required				
Code REEmployer Record	Required				
Code RW	Employee Wage Record Required				
Code RO	Employee Wage Record Optional				
Code RSState Record	Required – please see page 2, 3 and 4				
Code RTTotal Record	Required				
Code RUTotal Record	Optional – if filing RO records				
Code RVState Total Record	Optional				
Code RF Final Record	Required				

Entities reporting for 51 or more employees or payees must file by electronic means. Most will be able to file through a Department developed, web based application. Entities with less than 51 employees or payees can also benefit from using the application.

Kansas does not accept withholding information submitted on magnetic media. Filers submitting information for multiple employers should contact the Department for filing options.

All information must be submitted as required by appropriate federal guidelines and modified by this document. For questions concerning filing requirements should be directed to Customer Relations at 785-368-8222 or email KDOR tac@ks.gov.

MAILING ADDRESS:

KDOR - ELECTRONIC SERVICES PO BOX 3506 TOPEKA, KS 66625-3506 NOTE: RECORD LENGTH FOR THE KANSAS AND SSA "RS" RECORD IS 512 BYTES. ALL FIELDS ARE REQUIRED AND CAN BE BLANK OR ZERO FILLED. The transmitter is required to send the federal records sent to the SSA for Kansas employees: RA, RE, RW, RO (optional), RS, RT, RU (optional), RV (optional) and RF. The RS record must be for Kansas wages only.

All Tax Year 2024 W-2s must be filed by January 31, 2025.

2024 CODE RS RECORD LAYOUT - STATE OF KANSAS

Field Name	Record Identifier	State Code	Blank	Social Security Number(SSN)	Employee Firs Name	t Employee Middle Name or Initial
Positio	1-2	3-4	5-9	10-18	19-33	34-48
n	2	2	5	9	15	15
Length Field	Employee Last Name	Suffix	Location Address [Delivery Address	City	State Abbreviation
Name	49-68	69-72	73-94	95-116	117-138	139-140
Positio	20	4	22	22	22	2
	20	4				
Field Name	ZIP Code	ZIP Code Extension	Blank	Foreign State/Province	Foreign Postal Code	Country Code
Positio	141-145	146-149	150-154	155-177	178-192	193-194
n	5	4	5	23	15	2
Field	Disale	DII-	Disale	Disaste	Disaste	Disale
Name	Blank	Blank	Blank	Blank	Blank	Blank
Positio	195-196	197-202	203-213	214-224	225-226	227-234
n	2	6	11	11	2	8
Field Name	Blank	Blank	State Employer Withholding Account #	Blank	State Code	State Taxable Wages
Positio	235-242	243-247	248-267	268-273	274-275	276-286
n	8	5	20		2	11
Field Name	State Income Tax Withheld	ther State Data	Blank	Local Taxable Wages	Local Income Tax Withheld	State Control Number
Positio	287-297	298-307	308	309-319	320-330	331-337
n	11	10	1	11	11	7
Field Name Positio	Employee Contribution to KPERS, KP&F, Judges 338-348	Blank 349-412	Blank 413-487	Blank 488-512]	
n	11	64	75	25		

2024 CODE RS RECORD LAYOUT - STATE OF KANSAS

PositionField NameLengthSpecifications1-2Record Identifier2Constant "RS"3-4State Code2Enter the appropriate postal NUMERIC code (See Appendix F in SSA Pub 42-007.) Enter "20" for the Kansas postal numeric code.5-9Blank5Fill with Blanks10-18Social Security Number9Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. If no SSN available, enter zeros.19-33Employee First Name15Enter the employee's first name as shown on the SSN card. Left justify and fill with blanks.34-48Employee Middle Name or Initial15If applicable, enter the employee's middle name or initial as shown on the SSN card. Left justify and fill with blanks.	RS		Max Field			
1.2 Record Identifier 2 Constant PSS		Field Name				
State Code 2 Enter the appropriate postal NUMERIC code (See Appendix F in SSA Pub 42-007)	1-2					
See Appendix F in SSA Pub 42-007.						
Blank Social Security Number Social Secu				(See Appendix F in SSA Pub 42-007.)		
10-18 Social Security Number 9 Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. If no SSN available, enter zeros.				Enter "20" for the Kansas postal numeric code.		
by SSA if no SSN available, enter zeros. Employee First Name 15 Employee Middle Name or Intid 4-68 Employee Lest Name 20 Enter the employee's first name as shown on the SSN card. Left justify and fill with blanks. 4-68 Employee Last Name 20 Enter the employee's aphabelic suffix. For example: SR, JR. Left justify and fill with blanks. 4-68 Employee Last Name 20 Enter the employee's aphabelic suffix. For example: SR, JR. Left justify and fill with blanks. If no suffix, fill with blanks. 73-94 Location Address 22 Enter the employee's aphabelic suffix. For example: SR, JR. Left justify and fill with blanks. If no suffix, fill with blanks. 73-94 Location Address 22 Enter the employee's open decrease and address (Altention, Suite, Room Number, etc.). Left justify and fill with blanks. 73-94 Location Address 22 Enter the employee's decrease and address (Altention, Suite, Room Number, etc.). Left justify and fill with blanks. 73-94 Location Address 22 Enter the employee's aphabelic suffix. For example: SR, JR. Left justify and fill with blanks. 74-17-18-19-19-19-19-19-19-19-19-19-19-19-19-19-	5-9	Blank	5			
by SSA. If no SSN available, enter zeros.		Social Security Number	9	Enter the employee's SSN as shown on the original/replacement SSN card issued		
Employee Middle Name or				by SSA. If no SSN available, enter zeros.		
Initial Card. Left justify and fill with blanks Card. Left justify and fill with blanks Fill publicable, enter the employee's size name as shown on the SSN card. Left justify and fill with blanks If applicable, enter the employee's significable suffix. For example: SR, JR. Left Justify and fill with blanks. If applicable, enter the employee's six phabetic suffix. For example: SR, JR. Left Justify and fill with blanks. If applicable, enter the employee's six provided in the suffix of	19-33	Employee First Name	15			
49-68 Employee Last Name 20 Enter the employee's last name as shown on the SSN card. Left justify and fill with blanks frapplicable, enter the employee's alphabetic suffix. For example: SR, JR, Left justify and fill with blanks. If no suffix, fill with blanks.	34-48	Employee Middle Name or	15			
Suffix		Initial				
justify and fill with blanks. If no suffix, fill with blanks. 95-116 Delivery Address 22 Enter the employee's location address (Attention, Suble, Room Number, etc.). Left justify and fill with blanks. 95-117 Jab City 22 Enter the employee's delivery address. Left justify and fill with blanks. 117-138 City 22 Enter the employee's delivery address. Left justify and fill with blanks. 117-138 City 25 Enter the employee's delivery address. Left justify and fill with blanks. 118-141-145 Zip Code 5 Enter the employee's delivery address. Left justify and fill with blanks. 118-141-145 Zip Code 5 Enter the employee's faste or commonwealtherritory. Use the postal abbreviation. (See Appendix F in SSA Pub 42-007) 118-141-145 Zip Code 5 Fill with blanks. 118-141-145 Zip Code Extension 4 Enter the employee's four-digit extension of the zip code. If not applicable, fill with blanks. 118-155-177 Foreign State/Province 23 If applicable, enter the employee's foreign state/providence. Left justify and fill with blanks. 118-192 Foreign Postal Code 15 If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. 118-193 Country Code 2 If one of the 50 states of the USA Guam Northern Mariana Islands blanks. Otherwise, fill with blanks. 1193-194 Country Code 2 If Ill with blanks. 1193-195 Blank 2 If one of the following applies, fill with blanks. 1293-213 Blank 1 If Ill with blanks. 1393-196 Blank 2 If one of the following applies, fill with blanks. 1393-197 Code States of the USA Guam Northern Mariana Islands blanks. Otherwise, enter the employee's applicable Country Code. (Appendix G in SSA Pub 42-007) American Samoa Vigin Islands 1393-198 Blank 11 Fill with blanks. 1393-198 Blank 11 Fill with blanks. 1393-199 Blank 5 Fill with blanks. 1494-299 Blank 6 Fill with blanks. 1594-297 State Income Tax Withheld 11 Right justify and Zero fill. 1494-290 Applicable Country Code. (See Appendix F in SSA Pub 42-007). 1495-149-149 Blank 7 Fill with blanks. 1491-149 Blank 7 Fill with blanks. 1	49-68	Employee Last Name	20	Enter the employee's last name as shown on the SSN card. Left justify and fill with blanks.		
Coation Address 22 Enter the employee's location address (Attention, Suite, Room Number, etc.). 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. Justify and fill with blanks.						
Selivery Address 22 Enter the employee's delivery address. Left justify and fill with blanks.	73-94	Location Address	22			
117-138						
139-140 State Abbreviation 2 Enter the employee's State or commonwealth/territory. Use the postal abbreviation. (See Appendix F in SSA Pub 42-007)		Delivery Address	22			
Abbreviation, (See Appendix F in SSA Pub 42-007)	117-138	City	22			
141-145 Zip Code 5 Enter the employee's zip code. For foreign address, fill with blanks.	139-140	State Abbreviation	2			
4 Enter the employee's four-digit extension of the zip code. If not applicable, fill with blanks. 5 Fill with blanks. 5 Fill with blanks. 5 Fill with blanks. 6 Fill with blanks.						
150-154 Blank						
155-177 Foreign State/Province 23		Zip Code Extension	4			
Blank Description Descri	150-154		5			
178-192	155-177	Foreign State/Province	23			
193-194 Country Code						
193-194 Country Code	178-192	Foreign Postal Code	15			
• One of the 50 states of the USA Guam						
District of Columbia Northern Mariana Islands Military Post Office (MPO) Puerto Rico Puerto Rico Puerto Rico Virgin Islands Otherwise, enter the employee's applicable Country Code. (Appendix G in SSA Pub 42-007)	193-194	Country Code	2	If one of the following applies, fill with blanks:		
Military Post Office (MPO)				One of the 50 states of the USA Guam		
Part				District of Columbia		
Part				Military Post Office (MPO) Puerto Rico		
Otherwise, enter the employee's applicable Country Code. (Appendix G in SSA Pub 42-007) 195-196						
195-196 Blank				3		
197-202 Blank	105-106	Blank	2			
203-213 Blank						
214-224 Blank			1			
225-226 Blank 2 Fill with blanks.			1			
227-234 Blank 8 Fill with blanks.			1			
235-242 Blank 8						
243-247Blank5Fill with blanks.248-267State Employer Account Number20Kansas Withholding Account number for the Employer. Left justify and fill with blanks. (036####################################						
248-267 State Employer Account Number 20 Kansas Withholding Account number for the Employer. Left justify and fill with blanks. (036####################################						
Number Left justify and fill with blanks. (036######F##)						
268-273Blank6Fill with blanks.274-275State Code2Enter the appropriate postal numeric code. (See Appendix F in SSA Pub 42-007).276-286State Taxable Wages11Right justify and zero fill. Applies to income tax reporting.287-297State Income Tax Withheld11Right justify and zero fill. Applies to income tax reporting.298-307Other State Data10Defined by State/local agency. Left justify and fill with blanks. Applies to income tax reporting.308Blank1Fill with blank309-319Local Taxable Wages11Right justify and zero fill. Applies to income tax reporting.320-330Local Income Tax Withheld11Right justify and zero fill. Applies to income tax reporting.331-337State Control Number7Left justify and fill with blanks Applies to income tax reporting.338-348Employee Contribution to KPERS, KP & F and Judges11Amount of Employee Contribution to KPERS, KP & F and Judges Right justify and zero fill.349-412Blank64Fill with blanks.413-487Blank64Fill with blanks.	240-201		20			
274-275State Code2Enter the appropriate postal numeric code. (See Appendix F in SSA Pub 42-007).276-286State Taxable Wages11Right justify and zero fill. Applies to income tax reporting.287-297State Income Tax Withheld11Right justify and zero fill. Applies to income tax reporting.298-307Other State Data10Defined by State/local agency. Left justify and fill with blanks. Applies to income tax reporting.308Blank1Fill with blank309-319Local Taxable Wages11Right justify and zero fill. Applies to income tax reporting.320-330Local Income Tax Withheld11Right justify and zero fill. Applies to income tax reporting.331-337State Control Number7Left justify and fill with blanks Applies to income tax reporting.338-348Employee Contribution to KPERS, KP & F and Judges11Amount of Employee Contribution to KPERS, KP & F and Judges Right justify and zero fill.349-412Blank64Fill with blanks.413-487Blank75Fill with blanks.	268-273		6			
276-286 State Taxable Wages 287-297 State Income Tax Withheld 298-307 Other State Data 10 Defined by State/local agency. Left justify and Jero fill. Applies to income tax reporting. 298-307 Other State Data 10 Defined by State/local agency. Left justify and fill with blanks. Applies to income tax reporting. 308 Blank 1 Fill with blank 309-319 Local Taxable Wages 11 Right justify and zero fill. Applies to income tax reporting. 320-330 Local Income Tax Withheld 11 Right justify and zero fill. Applies to income tax reporting. 331-337 State Control Number 7 Right justify and zero fill. Applies to income tax reporting. 338-348 Employee Contribution to KPERS, KP & F and Judges Right justify and zero fill. Applies to income tax reporting. 349-412 Blank 64 Fill with blanks. 413-487 Blank 75 Fill with blanks.						
Applies to income tax reporting. Right justify and zero fill. Applies to income tax reporting.						
State Income Tax Withheld 11 Right justify and zero fill. Applies to income tax reporting.	5 _00		''			
Applies to income tax reporting. 298-307 Other State Data 10 Defined by State/local agency. Left justify and fill with blanks. Applies to income tax reporting. 308 Blank 309-319 Local Taxable Wages 11 Right justify and zero fill. Applies to income tax reporting. 320-330 Local Income Tax Withheld 311 Right justify and zero fill. Applies to income tax reporting. 320-337 State Control Number 7 Left justify and fill with blanks Applies to income tax reporting. 331-337 State Control Number 7 Left justify and fill with blanks Applies to income tax reporting. 338-348 Employee Contribution to KPERS, KP & F and Judges Right justify and zero fill. 413-487 Blank 64 Fill with blanks. 413-487 Blank 75 Fill with blanks.	287-297	State Income Tax Withheld	11			
Defined by State/local agency. Left justify and fill with blanks. Applies to income tax reporting. Solution Applies to income tax reporting. Blank 1						
Left justify and fill with blanks. Applies to income tax reporting. 308 Blank 1 Fill with blank 309-319 Local Taxable Wages 11 Right justify and zero fill. Applies to income tax reporting. 320-330 Local Income Tax Withheld 11 Right justify and zero fill. Applies to income tax reporting. 331-337 State Control Number 7 Left justify and fill with blanks Applies to income tax reporting. 338-348 Employee Contribution to KPERS, KP & F and Judges Right justify and zero fill. 439-412 Blank 64 Fill with blanks. 413-487 Blank 75 Fill with blanks.	298-307	Other State Data	10			
Applies to income tax reporting. 308 Blank 1 Fill with blank 309-319 Local Taxable Wages 11 Right justify and zero fill. Applies to income tax reporting. 320-330 Local Income Tax Withheld 11 Right justify and zero fill. Applies to income tax reporting. 331-337 State Control Number 7 Left justify and fill with blanks Applies to income tax reporting. 338-348 Employee Contribution to KPERS, KP & F and Judges Right justify and zero fill. 349-412 Blank 64 Fill with blanks. 413-487 Blank 75 Fill with blanks.		·- <u></u>				
309-319 Local Taxable Wages 11 Right justify and zero fill. Applies to income tax reporting.						
309-319 Local Taxable Wages 11 Right justify and zero fill. Applies to income tax reporting.	308		1	Fill with blank		
Applies to income tax reporting. 320-330 Local Income Tax Withheld 331-337 State Control Number 338-348 Employee Contribution to KPERS, KP & F and Judges KPERS, KP & F and Judges 349-412 Blank 413-487 Blank Applies to income tax reporting. Amount of Employee Contribution to KPERS, KP & F and Judges Right justify and zero fill. Fill with blanks. 413-487 Blank 75 Fill with blanks.			11			
320-330 Local Income Tax Withheld 11 Right justify and zero fill. Applies to income tax reporting.						
Applies to income tax reporting. 331-337 State Control Number 7 Left justify and fill with blanks	320-330	Local Income Tax Withheld	11	Right justify and zero fill.		
Applies to income tax reporting. 338-348 Employee Contribution to KPERS, KP & F and Judges KPERS, KP & F and Judges 349-412 Blank 413-487 Blank Amount of Employee Contribution to KPERS, KP & F and Judges Right justify and zero fill. Fill with blanks. 75 Fill with blanks.						
338-348Employee Contribution to KPERS, KP & F and Judges11 Amount of Employee Contribution to KPERS, KP & F and Judges Right justify and zero fill.349-412Blank64 Fill with blanks.413-487Blank75 Fill with blanks.	331-337	State Control Number	7			
KPERŚ, KP & F and Judges Right justify and zero fill. 349-412 Blank 64 Fill with blanks. 413-487 Blank 75 Fill with blanks.						
349-412 Blank 64 Fill with blanks. 413-487 Blank 75 Fill with blanks.	338-348		11			
413-487 Blank 75 Fill with blanks.		KPERS, KP & F and Judges				
488-512 Blank 25 Fill with blanks.		Blank				
	488-512	Blank	25	Fill with blanks.		