



KANSAS

JOAN WAGNON, SECRETARY

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W-2 SPECIFICATIONS FOR ELECTRONIC/MAGNETIC MEDIA

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. Kansas requires that filers with more than 250 records per type of information return file on electronic/magnetic media. Using the MMREF-1 format, employers are required to file W-2 information with the Department of Revenue for all Kansas records. The due date is the last day of February.

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

MEDIA SPECIFICATIONS: The Kansas Department of Revenue will accept 3.5 diskettes, CDs, 3480 or 3490 Cartridges containing records applicable to Kansas. The **K-90** Media Label must be affixed to the media. The **K-96T**, Kansas Media Transmittal Form and Payer Summary, or a computer generated substitute, must also accompany the media. Please refer to our website: <http://www.ksrevenue.org/forms-btwh.htm>. Service bureaus transmitting information for multiple payers must submit Form **K-96T**, Kansas Media Transmittal Form and Payer Summary, or a computer generated substitute, in its entirety.

KW-3 & KW-3E FILING REQUIREMENTS: A completed **KW-3** or **KW-3E**, Kansas Employer's Withholding Tax Return for each employer on the media must accompany the media when it is filed. **All returns must be signed. Please refer to the Kansas Withholding Tax Guide for detailed instructions.**

3.5" diskettes or CDs MS-DOS compatible format File name must be KSW2RPT (optional) Label – K-90 Media Tape Label Use of ASCII-1 character set Each record must be 512 characters in length	3480 or 3490 Cartridges Only EBCDIC format File name KSW2RPT (optional) Label – K-90 Media Tape Label Block Factor of 25 Each record must be 512 characters in length
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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, MMREF – 1 Magnetic Media Reporting and Electronic Filing, available on the SSA Website <http://www.ssa.gov/employer/pub.htm>. Additional information regarding the filing of magnetic media with the state of Kansas is available on our website: <http://www.ksrevenue.org/forms-btwh.htm>.

STATE OF KANSAS REQUIRED FORMAT		
Code RA	Submitter Record	Required
Code RE	Employer Record	Required
Code RW	Employee Wage Record	Required
Code RO	Employee Wage Record	Optional
Code RS	State Record	Required – please see page 2, 3 and 4
Code RT	Total Record	Required
Code RU	Total Record	Optional – if filing RO records
Code RF	Final Record	Required

All media must be submitted as required by appropriate federal guidelines and modified by this document. You will be notified of any problems and will be required to correct and submit the corrected file to us within 45 days to avoid penalty. If you have any **technical questions** concerning data processing, please call or email us at 785-296-6689 or Audit_DiscoveryTeam@kdor.state.ks.us. If you have questions concerning **filing requirements**, contact **Customer Relations** at 785-368-8222.

MAIL DISKETTES, CDs, or CARTRIDGES TO:

WITHHOLDING TAX
KANSAS DEPARTMENT OF REVENUE
915 SW HARRISON STREET
TOPEKA, KANSAS 66625-1000

K-2MT
(Rev 1/06)

KANSAS DEPARTMENT OF REVENUE, 915 SW HARRISON ST., TOPEKA, KS 66625-1000
TTY: 785-296-6461 <http://www.ksrevenue.org/forms-btwh.htm>

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) and RF. The RS record must be for Kansas wages only.

CODE R S RECORD LAYOUT - STATE OF KANSAS

Field Name	Record Identifier	State Code	Blank	Social Security Number (SSN)	Employee First Name	Employee Middle Name or Initial
Position Length	1-2	3-4	5-9	10-18	19-33	34-48
	2	2	5	9	15	15
Employee Last Name						
Suffix		Location Address		Delivery Address		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		Blank	Blank	Blank
141-145	146-149	150-154	155-177	178-192	193-194	
5	4	5	23	15	2	
Blank						
195-196	197-202	203-213	214-224	225-226	227-234	
2	6	11	11	2	8	
State Employer Withholding Account #						
Blank		Blank		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						
Blank		Blank		Blank	Blank	Blank
287-297	298-307	308	309-319	320-330	331-337	
11	10	1	11	11	7	
Employee Contribution to KPERS, KP&F, Judges						
Blank		Blank		Blank		
338-348	349-412	413-487	488-512			
11	64	75	25			

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CODE RS RECORD LAYOUT - STATE OF KANSAS

POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RS".
3-4	State Code	2	Enter the appropriate postal NUMERIC Code (see Appendix F). Enter "20" for the Kansas postal numeric code.
5-9	Blank	5	Fill with blanks.
10-18	Social Security Number (SSN)	9	Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. If no SSN is available, enter zeros.
19-33	Employee First Name	15	Enter the employee's first name as shown on the SSN 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 as shown on the SSN 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 SSN 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.
139-140	State Abbreviation	2	Enter the employee's State. Use a postal abbreviation as shown in Appendix F. 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.
146-149	ZIP Code Extension	4	Enter the employee's four-digit extension of the ZIP Code. If not applicable, fill with blanks.

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POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
150-154	Blank	5	Fill with blanks.
155-177	Blank	23	Fill with blanks.
178-192	Blank	15	Fill with blanks.
193-194	Blank	2	Fill with blanks.
195-196	Blank	2	Fill with blanks.
197-202	Blank	6	Fill with blanks.
203-213	Blank	11	Fill with blanks.
214-224	Blank	11	Fill with blanks.
225-226	Blank	2	Fill with blanks.
227-234	Blank	8	Fill with blanks.
235-242	Blank	8	Fill with blanks.
243-247	Blank	5	Fill with blanks.
248-267	State Employer Withholding Account Number	20	Kansas Withholding Account number for the Employer Left justify and fill with blanks.
268-273	Blank	6	Fill with blanks.
274-275	State Code	2	Enter the appropriate postal NUMERIC Code (see Appendix F). Enter "20" for the Kansas postal numeric code.
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	Blank	10	Fill with blanks.
308	Blank	1	Fill with blanks.
309-319	Blank	11	Fill with blanks.
320-330	Blank	11	Fill with blanks.
331-337	Blank	7	Fill with blanks.
338-348	Employees Contributions to Public Employees' Retirement Systems	11	Amount of Employee Contributions to Kansas Public Employees' Retirement System (KPERs, KP&F or Judges) Right justify and zero fill. "Contributions are PRINTED on the W-2 in Box 14."
349-412	Blank	64	Fill with blanks.
413-487	Blank	75	Fill with blanks.
488-512	Blank	25	Fill with blanks.