WEST VIRGINIA
TAX DIVISION

2026

Electronic File Specifications
W-2

Draft

Table of Contents

1. Important & General information Page 3
2. My Taxes Page 4
3. Record Format & Record Delimiter Page 5
4. Required RS record layout Page 6
5. Required RV record layout Page 7
6. Splitting Large Files Page 8
7. Importing W-2 Files via MyTaxes Page 9
8. Manually Enter W-2's Page 10
9. Contact Information Page 11
10. Waiver Information Page 11

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Important for 2026

- ✔ **Any employer who uses a payroll service or is required to file a withholding return for 10 or more employees must file electronically. Failure to do so will result in an assessment of penalty in the amount of $25 per W-2 not filed electronically.** (See page 11 for details)

- ✔ **If there is NO West Virginia withholding tax and the withholding account is closed or nonexistent, DO NOT FILE zero dollar reconciliations.**

- ✔ WV/IT-103 Year-End Reconciliation and W-2 data is due January 31.

- ✔ All files MUST contain the IT-103 in the RV record (see pg. 7)
  - ✔ Note! The money fields in the RV record differ from the standard EFW2 format
    - ✔ Use only WHOLE DOLLAR entries (see pg. 7)

- ✔ The submission MUST include the RS and RV record (pgs. 6-7)
  - ✔ For every RE, there must be a corresponding RV record

General Information

- **West Virginia Accepts EFW2 Format ONLY**! We follow the current Social Security Administration's EFW2 publication located: https://www.ssa.gov/employer/EFW2&EFW2C.htm?_ga=2.256134920.226340051.1603121534-1129845913.1603121534

- ALL Files submitted to West Virginia MUST be in text (.txt) format, 512 bytes in length per line

- All files MUST have record delimiters.

- **IRS Form W-2C must be filed on paper accompanied by an amended Form WV/IT-103. However, if you need to submit a corrected file to fix missing details or typographical errors, you can do so electronically.**

- File size can be no larger than 75,000 records per file. Large files will need to be split. Each file must contain a full set of record types: RA, RE, RW, RS, RT, RV & RF (see page 8 for details)

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mytaxes.wvtax.gov

MyTaxes provides a more secure environment to submit data files and requires less paperwork to process. If you are not already registered for MyTaxes, when accessing https://mytaxes.wvtax.gov you will be required to complete the following steps:

- Taxpayer Verification – This requires your Federal Tax ID Number, individual taxpayer ID number, social security number or WV tax ID number. (If you are unsure of your WV ID, contact Taxpayer Services at 1-800-982-8297)
- You will choose a tax account type, the account number and your zip code.
- Create Logon Information
- Add Access to Accounts (Optional)
- Once registered, you may request access to any or all your tax accounts that are available on MyTaxes.

ALL OTHER registration questions must contact Taxpayer Services Division at 1-800-982-8297

If you are a software company or payroll service provider that intends to submit withholding/payroll information returns electronically, you will need to complete the Letter of Intent and submit it to the Research and Development Division. Please email taxloi@wv.gov for access to the Letter of Intent.

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Record Format

- Fixed File Length of 512 bytes per SSA
- Character Set must be ASCII
- Record delimiter must be carriage return and line feed
- All non-numeric data must be uppercase

Record Delimiter

A Record delimiter must follow each record in the file except for the last record. The record delimiter must consist of two characters, carriage return and line feed (CR/LF).

Make sure each record is exactly 512 characters by adding spaces at the end as needed. The carriage return and the line feed character must be placed in positions 513 and 514, respectively.

*** DO NOT Place a record delimiter before the first record**

*** DO NOT Place more than one record delimiter i.e., more than one carriage return / line- feed combination, following a record**

*** DO NOT Place record delimiters after a field within a record**.

Required Record Sequence

Code RA	-	Submitter Record	REQUIRED
Code RE	-	Employer Record	REQUIRED
Code RW	-	Employee Wage Record	REQUIRED
Code RS	-	State Record	*REQUIRED for WV*
Code RT	-	Total Record	REQUIRED
Code RV	**-**	**Total Record**	***REQUIRED for WV***

NOTE: *Blank Fill to achieve the correct file length of 512*

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Code RS - State Record (Employee Information) * REQUIRED *

Location	Field	Length	Specification
1-2	Record Identifier	2	Required. Enter “RS”
3-4	State Code	2	Required. Enter "54”. **cannot be “WV”**
10-18	Social Security Number	9	Cannot be 000, 111, 999, etc. Must send paper if no SSN assigned
19-33	First Name	15	
34-48	Middle Name or Initial	15	
49-68	Last Name	20	
248-267	Employer Account Number	20	**Use 9 digit FEIN.** Left Justify. No spaces or dashes.
274-275	State Code	2	Required. Enter "54". **cannot be “WV”**
276-286	State Taxable Wages	11	Required. Currency. Right Justify, Zero Fill
287-297	State Income Tax Withheld	11	Required. Currency. Right Justify, Zero Fill
298-512	Blank Filled		

The carriage return and the line feed character must be placed in positions 513 and 514, respectively.

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Code RV – State Record (WV/IT-103) *REQUIRED*

1-2	Record Identifier	2	Required. Enter "RV"
3-4	State Code	2	Required. Enter "54"
5-11	Form Identification	7	Required. Enter "WVIT103". Omit hyphen.
12-15	Tax Year	4	Required. Enter "2026"
16-24	FEIN	9	Required. Numeric. Omit hyphen.
25-32	WV 8 digit account number	8	**Required. Numeric. Omit hyphen.**
33-44	First Quarter Tax Due	12	Required. **Whole Dollars**. Right Justify, Zero Fill
45-56	Second Quarter Tax Due	12	Required. **Whole Dollars**. Right Justify, Zero Fill
57-68	Third Quarter Tax Due	12	Required. **Whole Dollars**. Right Justify, Zero Fill
69-80	Fourth Quarter Tax Due	12	Required. **Whole Dollars**. Right Justify, Zero Fill
81-92	TOTAL Tax Due for the year	12	Required. **Whole Dollars**. Right Justify, Zero Fill
93-104	Number Of Tax Statements Transmitted	12	Required. Numeric. Right Justify, Zero Fill
105-116	Total Tax Withheld	12	Required. **Whole Dollars**. Right Justify, Zero Fill
117-512	Filler	395	Zero or Blank Fill.

The carriage return and the line feed character must be placed in positions 513 and 514, respectively.

NOTE: The money fields in this RV record differ from the standard EFW2 RS record money fields.

Round and use whole dollars only!

Ex: $950.75 = 951

Do Not Enter 95100

Records and fields not specifically mentioned may be considered optional. <u>It is your responsibility to resubmit corrected files in an acceptable format within 45 days.</u> However, the original submission is considered a timely filing if it was postmarked by January 31. You must keep a copy, or be able to reconstruct the data, for 5 years after the due date of the report.

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Requirements for splitting large files

There is a file submission constraint allowing a maximum of 75,000 RW - Employee Wage Records and 75,000 RS – State Wage Records. Therefore, any file resulting in more than either 75,000 RW or 75,000 RS records must be split into smaller files. Each of the split files must contain the following required record types and follow the specifications for the EFW2 format unless otherwise specified in this West Virginia specification book.

1 RA Record - Submitter Record (required)

- Must be the first data record on each split file

1 or more RE Record - Employer Record (required)

- The first RE record must follow the RA record in each split file
- Following the last RS record for the employer, create an RT and RV record and then either the:
    - RE Record for the next employer in the split file submission; or
    - RF record if this is the last report in the split file submission

1 or more RW Record - Employee Wage Record (required)

- Following each RE record, include the RW and RS records for that RE record
- There is a file size constraint allowing a maximum of 75,000 RW records per file submission; If you do not split files allowing 75,000 or less RW records per file, your submission will error and not be processed

1 or more RS Record - State Wage Record (required)

- There is a file size constraint allowing a maximum of 75,000 RS records per file submission; If you do not split files allowing 75,000 or less RS records per file, your submission will error and not be processed
- The RS Record should follow the related RW Record
- If there are multiple Wage Records for an employee, include each State Wage Record for the employee immediately after the related RW Record

1 or more RT Record - Total Record (required)

- 1 RT Record must be generated for each RE Record within each split file
- If you are splitting the file and multiple files include RS records for the same employer, the totals on the RT Record should represent the total for the individual split file submission in which it is contained. This will be a partial total for the employer.

1 or more RV Record - State Total Record (required)

- The RV Record must be generated for each RE Record within each split file
- If you are splitting the file and multiple files include RS records for the same employer, the totals on the RV Record should represent the total for the employer across split file submissions. The RV Record represents the WV/IT-103 and will result in duplicate RV Records for the same employer (1 for each split file that contains RS records for that employer). However, the system will file the WV/IT-103 once for each employer, even though multiple RV Records will be received.

1 RF - Final Record (required for split files)

- Must be the last record on the split file
- Must appear only once on each split file
- Must contain the total number of RW records on the split file

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How do I import a W-2 file?

- Select the **Submit W-2** hyperlink (to the right)
- Select **IMPORT** button (link for import under checkbox for manual entry option)
- Select Choose File to locate your W-2 file
- Choose the file you want to import, **Select Open**
- Select the IMPORT button – click only once as large files may take a minute to import. Only one file may be imported per submission
- Once the file is imported, the gray boxes will populate the number of Employers and Employees in the file.
- Click **NEXT** (lower right) to view your file data on the screens
- Once you've viewed all the data, the **SUBMIT** button will be available (lower right)
- Enter your password and **OK**
- You will receive a confirmation number

NOTE: If there are errors detected, you will be unable to proceed until they are resolved.

Any corrections needed must be made within the actual file, not on screen.

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Manually Enter W-2's

*** **Required Fields are designated by exclamation points with red circles** ***

- Select the **Submit W-2** hyperlink (to the right)
- Select **Checkbox** to manually input W-2 forms.
- Tab over to **Number of Employees** to enter the amount. (Now a mandatory field)
- Tab to type the 4 digit **Tax Year.**
- Click **Next** (lower right side of screen)
- The next screen is the Employer Record (RE). Look over your information. Click Next
- Lines will prepopulate depending on the entry made in the Number of Employees from the first screen.
- Click on the line/link for each employee.
- A box resembling a W2 will open. Enter employee's social security number.
- **Tab** to enter information all **REQUIRED** fields
- **At the bottom of the W2 is where all WV State Wage and State Income Tax is to be entered.**
- Review your entries to make certain information is correct, then click **OK** (lower right of box)
- Repeat this process for each employee.
- Once you have finished entering all employees click **Next** at the lower right of the screen.
- After you click Next, you are taken to the screen to Save as a Draft or to Submit. *Please note that saved drafts are not valid submissions.*
- If you are ready to submit, click **Submit**.
- Enter your password and select **OK**.
- You will receive a confirmation number.

NOTE: You may SAVE at any point during entry and return later to Edit Submission then Submit.

*****Only 10 manual entry W-2s are allowed in one session. *****

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Penalty and Waiver Information

Requests for waiver of technical inability to comply can be submitted to TAXWITH@wv.gov.

If you previously received a letter advising you would be penalized and have failed to correct the issue to submit electronically, you will be penalized.

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Contact Information

Mailing Address:

West Virginia Tax Division

TAA/ Withholding

PO Box 3943

Charleston, WV 25339-3943

Courier or Overnight Deliveries (ONLY):

West Virginia Tax Division

Revenue Center / Withholding

1001 Lee Street East

Charleston, WV 25301-1725

Email:

TAXWITH@wv.gov