

MMREF-1 Reporting for Municipal Income Tax

The file submitted for municipal income tax must include all of the records that are submitted to the Social Security Administration for W2 wage reporting in the MMREF-1 format. This file in the MMREF-1 format must meet the same requirements as the Social Security Administration. The file must include all of the following record types:

- RA - Submitter Record
- RE - Employer Record
- RW - Wage Record
- RT - Total Record
- RF - Final Record

In addition to the above records, that are required by the Social Security Administration, the file must contain a supplemental record for each employee having local municipal income taxes reported. The description of this supplemental record can be found in the Social Security Administrations Magnetic Media Reporting Guide for 2002. The following are required fields in the supplemental record (RS) used for reporting local municipal income tax.

1. Record Identification must be 'RS'
2. Taxing Entity Code must contain the description or code of the locality where taxes were withheld
3. Employee Social Security Number
4. Employee First Name
5. Employee Middle Name or Initial (optional)
6. Employee Last Name
7. Employee Name Suffix (optional)
8. Location Address (optional)
9. Delivery Address
10. City
11. State
12. Zip Code
13. Zip Code Extension (optional)
14. Foreign State/Province (optional)
15. Foreign Postal Code (optional)
16. Country Code (optional)
17. Tax Type Code (must contain 'C' for City Income Tax)
18. Local Taxable Wages (zero fill and right justify with no negative amounts or decimals)
19. Local Income Tax (zero fill and right justify with no negative amounts or decimals)

The following is a copy of the MMREF-1 record definition for the 'RS' (state record) record type taken from the Social Security Administration publication dated May 2001.

CODE RS - State Record

| LOCATION | FIELD | LENGTH | SPECIFICATIONS |
|----------|-------------------|--------|---|
| 1-2 | Record Identifier | 2 | Constant "RS". |
| 3-4 | State Code | 2 | Enter the appropriate postal Numeric Code. (See Appendix G.) |

| | | | |
|-------|---------------------------------|----|--|
| 5-9 | Taxing Entity Code | 5 | Defined by State/local agency. |
| 10-18 | Social Security Number (SSN) | 9 | Enter the employee's social security number 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 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 as shown on the 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. Left justify and fill with blanks. 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. |
| | | | with blanks. |
| 139-140 | State Abbreviation | 2 | Enter the employee's state. |
| | | | Use a postal abbreviation as shown in Appendix G. |
| | | | 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. |
| 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 one of the following applies, fill with blanks. <ul style="list-style-type: none">o One of the 50 states of the U.S.A.o District of Columbiao Military Post Office (MPO)o American Samoao Guamo Northern Mariana Islandso Puerto Ricoo Virgin Islands Otherwise, enter the employee's applicable Country code (See Appendix H). |

LOCATIONS 195 TO 267 APPLY TO UNEMPLOYMENT REPORTING

| | | | |
|---------|------------------|---|--------------------------------|
| 195-196 | Optional Code | 2 | Defined by State/local agency. |
| 197-202 | Reporting Period | 6 | Enter the last month |

and 4 digit year for the calendar quarter for which this report applies; e.g., "032001" for January-March of 2001.

| | | | |
|---------|--|----|---|
| 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 | Defined by State/local agency. |
| 227-234 | Date First Employed | 8 | Enter the month, day and four digit year, e.g., "01312001." |
| 235-242 | Date of Separation | 8 | Enter the month, day and four digit year e.g., "01312001." |
| 243-247 | Blank | 5 | Fill with blanks. Reserved for SSA use. |
| 248-267 | State Employer Account Number | 20 | See Glossary, Appendix I. |

| | | | |
|---------|-------|---|--|
| 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 appropriate postal NUMERIC code. (See Appendix G). |
| 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 Data | 10 | Defined by State/local agency. |
| 308 | Tax Type Code | 1 | Enter the appropriate code for entries in fields 309-319 and 320-330: C - City Income Tax D - County Income Tax E - School District Income Tax F - Other Income Tax |
| 309-319 | Local Taxable Wages | 11 | To be defined by State/local agency. |
| 320-330 | Local Income Tax Withheld | 11 | To be defined by State/local agency. |
| 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. |