Specifications for Electronic Submission of Annual Wage and Tax Information via Electronic Media or MyTaxes.ky.gov portal for Year 2026.

KENTUCKY FINANCE & ADMINISTRATION CABINET

DEPARTMENT OF REVENUE

Note: Kentucky Department of Revenue (DOR) follows the EFW2 specifications found in Social Security Publication No. 42-007

For the state record – RS - specifications required by DOR please refer to this

document. DOR ONLY accepts electronic wage and tax information via portal or CD.

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KENTUCKY DEPARTMENT OF REVENUE
SPECIFICATIONS FOR ELECTRONIC SUBMISSION OF ANNUAL WAGE AND TAX INFORMATION VIA CD OR PORTAL BASED FILING
FOR TAX YEAR 2026, DUE JANUARY 31, 2027

OVERVIEW

This booklet contains the specifications and instructions for reporting form W-2 information to the Kentucky Department of Revenue (DOR) via electronic media pursuant to 103 KAR 18:050 Section 4. **DOR uses the EFW2 specifications as defined by the Social Security Administration for year 2026**.

RS record is defined by DOR in this document.

ACCEPTABLE ELECTRONIC MEDIA

The Kentucky Department of Revenue (DOR) accepts annual W-2 information via the MyTaxes.ky.gov portal or CD. **THERE IS ONLY ONE FORMAT FOR REPORTING VIA PORTAL BASED FILING or CD.**

103 KAR 18:050, Section 4 requires any employer who issues 26 or more withholding statements annually to utilize an acceptable form of electronic filing. Employers reporting less than 26 withholding statements annually are **encouraged**, but not required, to utilize electronic filing.

TIPS TO REMEMBER

- **"RS" records are mandatory. They are optional only to the SSA and IRS.**
- Always **identify yourself and your company with an external label** on the CD.
- Include only employee records **pertinent to Kentucky** on your electronic file.
- Always use the correct **Kentucky Withholding Account Number (6 or 9 digits)** in the appropriate fields.
- **A Transmitter Report, 42A806-CD** must be included with each CD submitted.
- A Transmitter Report, 42A806-CD is **NOT** required for portal based filing.
- **DOR allows submission of Forms 1099 and W2G electronically via CD submission or at MyTaxes.ky.gov. Visit https://revenue.ky.gov/Pages/MyTaxes.aspx for Transmitter instructions. See DOR's website at https://revenue.ky.gov/Business/Pages/Employer-Payroll-Withholding.aspx for the detailed specifications of the state defined fields.**

CD's SHOULD BE SENT TO

Kentucky Department of Revenue
W-2 CD Processing
501 High Street, Sta. 57
Frankfort, KY 40601

Please include TRANSMITTER REPORT 42A806-CD with each CD submitted. The portal link for the Transmitter Report 42A806-CD is included at the end of this booklet. Photo copies of the Transmitter Report are acceptable. Transmitter Report 42A806-CD is not required for portal based filing.

FILING DEADLINE

Form W-2 electronic media files should be submitted to the Kentucky Department of Revenue by the last day of January of each year. If this day falls on a holiday or weekend, the filing deadline is the next business day.

NOTE: THE FILING DEADLINE DATE FOR TAX YEAR 2026 FILES IS JANUARY 31, 2027. NO FILING EXTENSIONS WILL BE GRANTED.

ELECTRONIC MEDIA REQUIREMENTS

1. PORTAL BASED FILING

The Kentucky Department of Revenue (DOR) offers a secure portal as a **preferred method of submitting the Reporting of Annual Employee Wage and Tax Information**. Beginning in 2003, DOR began offering the Portal as a viable alternative for submitting annual employee wage & tax reports. Using the portal site is an ideal alternative as a means to submit the wage and tax reports to DOR.

Check out the MyTaxes portal site at: **https://revenue.ky.gov/Pages/MyTaxes.aspx**

The underlying philosophy behind using the portal site is that the data is already being created electronically. It only makes great business sense to send this information securely via the portal rather than putting it on a CD, then paying a third-party deliverer. In the past, the DOR has had to return CD's asking for a corrected report from the employer / transmitter.

DOR is excited about using the portal because it not only streamlines the processing of the wage and tax information for us, but it offers an easy and secure way to meet the filing requirements for the employer!

HOW TO GET STARTED USING PORTAL BASED FILING

Preparing your office and personal computer to use Portal Based Filing requires no hardware or software installations. The only requirements are having Internet Explorer or some other compatible portal browser and being a registered Transmitter in MyTaxes portal through:
MyTaxes - Department of Revenue

HOW TO BECOME A TRANSMITTER:

Go to MyTaxes page at: https://revenue.ky.gov/Pages/MyTaxes.aspx

Once on the MyTaxes page, choose the How to Guide for Transmitters. This guide will walk you through the process of becoming registered to be a transmitter:

https://revenue.ky.gov/Documents/MyTaxes%20-%20How%20To%20Guide%20for%20Transmitters.pdf

GENERAL PORTAL REQUIREMENTS

- The file must be recorded in American Standard Code for Information Interchange (ASCII). Each record has a required line length of 512 characters.
- A carriage return/line feed is a record delimiter and **is required**. The record delimiters (CR-carriage return, LF-line feed) MUST follow the last character of each record except the RF record (carriage return in position 513 and line feed in position 514). The ASCII decimal value for a carriage return is 13 and line feed is 10, they MUST be in this order. Do NOT place a record delimiter before the first record of the file. Do NOT place record delimiters after a field within a record.
- The file layout is IDENTICAL to that required of the CD.
- The file **must** contain valid EFW2 record(s) for each employee. Once registered with a Transmitter Account in MyTaxes, you can validate the file format and records by checking the “Test Only” box on log-in page.
- The file **must** total correctly and have valid record contents (i.e. state code should be 21 for Kentucky, reporting period should be 2026, Kentucky withholding account number should be 6 or 9 digits, at least one Kentucky record is required to be in the file, etc.).
- Each RW record MUST be followed by an RS record.
- There can only be 1 RS record with the same state code per RW record.

2. CD FILING

Make sure to use a blank CD.

DATA RECORD DESCRIPTIONS

The record for reporting Kentucky wage and tax data shall be the Code-RS State Record. **ONLY UPPER CASE LETTERS ARE ACCEPTABLE ON ELECTRONIC MEDIA FILES**. For technical requirements and specifications on the RS – State Record – please see page 9 of this manual.

The following is a list of **required** data records used to create electronic media W-2 Copy 1 Reports. For technical requirements and specifications on all records **EXCEPT THE RS RECORD,** see the Social Security Administration's Publication No. 42-007, Specifications for Filing Forms W-2 Electronically (EFW2).

RA – Submitter Record
RE – Employer Record
RW – Employee Wage Record
RS – State Record (Required record for Kentucky reporting, this is optional ONLY for the Social Security Administration and IRS.)
RT- Total Record
RF- Final Record

See Social Security Administration's Appendix C for record sequence examples
*Each RW record **MUST** be followed by an RS record.*

SUBMITTER RECORD:

CODE RA

- The CODE RA record must be the first data record on each file.
- Make the address entries specific enough to ensure proper delivery precisely according to the specifications.
- Identifies the organization submitting the file.
- Describes the file.
- Identifies the organization to be contacted by the SSA.
- Identifies the organization to be contacted by DOR.
- Identifies the means of contact.

FOR DETAILED TECHNICAL REQUIREMENTS AND SPECIFICATIONS PLEASE REFER TO THE SOCIAL SECURITY ADMINISTRATION'S PUBLICATION NO. 42-007 SPECIFICATIONS FOR FILING FORMS W-2 ELECTRONICALLY (EFW2)

EMPLOYER RECORD:

CODE RE

- The CODE RE record identifies the employer whose employee wage and tax information is being reported. Generate a new CODE RE record each time it is necessary to change information in any field on this record.

- DO NOT create a CODE RE record for an employer that does not have at least one employee (CODE RS record) with monies to report.

- If a submission containing multiple employer reports (more than one Code RE record on a submission) is returned for correction, make the necessary correction(s) and return the entire submission to the Kentucky Department of Revenue.

FOR DETAILED TECHNICAL REQUIREMENTS AND SPECIFICATIONS PLEASE REFER TO THE SOCIAL SECURITY ADMINISTRATION'S PUBLICATION NO. 42-007 SPECIFICATIONS FOR FILING FORMS W-2 ELECTRONICALLY (EFW2)

EMPLOYEE WAGE RECORD

EACH RW RECORD MUST BE FOLLOWED BY A RS RECORD

CODE RW and RO

- Following each CODE RE record, include the CODE RW record(s) for that CODE RE record immediately followed by the OPTIONAL RO record(s).

- The RO record is required if one or more of the fields must be completed because the field(s) applies to an employee. If just one field applies, the entire record must be completed.

- **Do not complete a CODE RO record if only blanks and zeros would be entered in positions 3-512.**

- RW records may be intermixed by RW-RO combinations if some employees have information for an RO record and some do not.

FOR DETAILED TECHNICAL REQUIREMENTS AND SPECIFICATIONS PLEASE REFER TO THE SOCIAL SECURITY ADMINISTRATION'S PUBLICATION NO. 42-007 SPECIFICATIONS FOR FILING FORMS W-2 ELECTRONICALLY (EFW2)

STATE RECORD

THERE MUST BE AT LEAST 1 RW RECORD PRECEDING EVERY RS RECORD.

CODE RS

CODE RS identifies the employee information: Social Security Number, Name, Address, City, State, Postal Zip, Kentucky Wages, and Kentucky Withholding Tax. **CODE RS ARE REQUIRED REPORTING FOR KENTUCKY**. They are optional only for the Social Security Administration and IRS.

CODE RS - State Record			
RS POSITION	**FIELD NAME**	**LENGTH**	**FIELD SPECIFICATIONS**
1-2	Record Identifier	2	Constant "RS".
3-4	State Code	2	Enter the appropriate postal **NUMERIC** Code. (See Appendix F.) **21 for Kentucky.**
5-9	Taxing Entity Code	5	Defined by State/local agency.
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.

CODE RS - State Record			
RS POSITION	**FIELD NAME**	**LENGTH**	**FIELD SPECIFICATIONS**
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 or commonwealth/territory. 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.
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.

CODE RS - State Record			
RS POSITION	**FIELD NAME**	**LENGTH**	**FIELD SPECIFICATIONS**
193-194	Country Code	2	If one of the following applies, fill with blanks: • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the employee's applicable Country Code. (see Appendix G).
195-196	Optional Code	2	Right justify and zero fill. **Applies to unemployment reporting.**
197-202	Reporting Period	6	Enter the last month and four-digit year for the calendar quarter for which this report applies; e.g., "032026" for January through March of 2026. **Applies to Unemployment reporting.**
203-213	State Quarterly Unemployment Insurance Total Wages	11	Right justify and zero fill. **Applies to Unemployment reporting.**
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Right justify and zero fill. **Applies to Unemployment reporting.**
225-226	Number of Weeks Worked	2	Right justify and zero fill. **Applies to Unemployment reporting.**
227-234	Date First Employed	8	Enter the month, day and four-digit year; e.g., "01312026." **Applies to Unemployment reporting.**
235-242	Date of Separation	8	Enter the month, day and four-digit year; e.g., "01312026." **Applies to Unemployment reporting.**

CODE RS - State Record			
RS POSITION	**FIELD NAME**	**LENGTH**	**FIELD SPECIFICATIONS**
243-247	Blank	5	Fill with blanks. Reserved for SSA use.
248-267	State Employer Account Number	20	Enter 6 or 9 digit state income tax withholding account number (**NOT UNEMPLOYMENT INSURANCE NUMBER).** Right justify and zero fill. **Applies to State Income Tax reporting.**
268-273	Blank	6	Fill with blanks. Reserved for SSA use.
274-275	State Code	2	Enter the appropriate postal **NUMERIC** code (see Appendix F). **21 for Kentucky**. **At least 1 KY record must be in the file.** **Applies to State Income Tax Reporting.**
276-286	State Taxable Wages	11	Enter the state taxable wages, no negative amounts. Right justify and zero fill. **Applies to State Income Tax Reporting.**
287-297	State Income Tax Withheld	11	Enter the state income tax withheld, no negative amounts. Right justify and zero fill. **Applies to State Income Tax Reporting.**
298-307	Other State Data	10	Right justify and zero fill.
308	Tax Type Code	1	Enter the appropriate code for entries in fields 309−330: C = City Income Tax D = County Income Tax E = School District Income Tax F = Other Income Tax

CODE RS - State Record			
RS POSITION	**FIELD NAME**	**LENGTH**	**FIELD SPECIFICATIONS**
309-319	Local Taxable Wages	11	Right justify and zero fill.
320-330	Local Income Tax Withheld	11	Right justify and zero fill.
331-337	State Control Number	7	Right justify and zero fill.
338-412	Supplemental Data 1	75	Fill with hard spaces.
413-487	Supplemental Data 2	75	Fill with hard spaces.
488-512	Blank	25	Fill with blanks. Reserved for SSA use.

TOTAL RECORD

CODE RT, RU, RV

- The CODE RT record must be generated for each CODE RE record.
- The CODE RU record is OPTIONAL, but is REQUIRED if an RO record is prepared.
- If just one field applies, the entire record must be completed.
- Do not complete a CODE RU record if only zeros would be entered in positions 3-512.
- The CODE RV record is OPTIONAL. CODE RV is a new record to be defined by the State unemployment agency.

FOR DETAILED TECHNICAL REQUIREMENTS AND SPECIFICATIONS PLEASE REFER TO THE SOCIAL SECURITY ADMINISTRATION'S PUBLICATION NO. 42-007 SPECIFICATIONS FOR FILING FORMS W-2 ELECTRONICALLY (EFW2)

FINAL RECORD

CODE RF

- Must be the last record on the file and appear only once on the file.
- Do not create a file that contains any data recorded after the CODE RF record.

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PORTAL LINK FOR FORM 42A806-CD - TRANSMITTER REPORT FOR FILING KENTUCKY WAGE STATEMENTS can be found at: https://revenue.ky.gov/Business/Pages/Employer-Payroll-Withholding.aspx

FREQUENTLY ASKED QUESTIONS AND ANSWERS

Q. My file has employees who have more than one RS record with the same state code, due to the employees paying multiple local taxing areas. My W2 information file (CD or portal filing) continues to be denied due to this error but I don't know how to correct it.

A. The Kentucky Department of Revenue does not require that you report the local tax information; therefore, the RS record that contains ONLY local tax information can be deleted. Make certain that the RS record that remains in your file is the RS record that contains the state information. There can only be one RS record with the same state code per RW record in your file.

Q. I sent the Kentucky Department of Revenue an exact copy of the file that I sent to the Social Security Administration. The Social Security Administration accepted my file, but the Kentucky Department of Revenue denied my file (CD or portal filing) stating that the RW record is not in the correct sequence, the state RS record could be missing.

A. Although the Kentucky Department of Revenue follows the federal specification format this does NOT mean that a duplicate copy of your federal media is acceptable. There are differences in the data requirements and some differences in procedural requirements between the federal and state. The state record RS is a mandatory record for the Kentucky Department of Revenue but optional for the federal entities. The state record RS MUST be included in the file that is sent to the Kentucky Department of Revenue.

Q. My W2 information file (CD or portal filing) was denied stating that specific lines have "invalid character length." My network administrator/technical staff verified that each line in the file is 512 characters in length; this is the length that is required in the specifications. I don't understand how the line length can be verified as acceptable before the file is sent but the Kentucky Department of Revenue states that it is not correct.

A. When a file is created on a mainframe server and transferred to a personal computer, the trailing spaces can be dropped, which causes invalid record length. Make sure your network administrator/technical staff views the file from your personal computer before submitting the corrected file. **A Carriage Return is required after each 512 character position**.
If you are using a software package that automatically creates your file you will need to contact the software vendor for assistance.

Q. Once I submitted my file via the portal, how am I notified the status of my file being accepted?

A. You will receive an email to the address used when registering in MyTaxes for **transmitter access** notifying you that there is a notification in MyTaxes for you to review. You will be notified electronically via MyTaxes. **Make certain that the e-mail address that was entered for use in the transmitter request was correct.** Regardless, you will always be notified electronically in the MyTaxes portal. It may take 24 to 48 hours to receive the confirmation. You will need to contact the Kentucky Department of Revenue at 502-564-1900 **option 5** to report if confirmation is not received within 48 hours.