# CITY OF IONIA
## Submitting W2s Electronically

**The following formats are acceptable for filing W2 information electronically.**

### Federal Filing Format - MMREF-1

Information about the Federal MMREF format is available on the Social Security Administration website at: www.ssa.gov/employer

Note that the record with local information is not required for filing federally. The RS record must be included to provide city information.

### City Tax Proprietary Format (CTP)

This is a simple format for a single employer. It may be created using Microsoft Excel. It is a Comma Delimited format. Details are on a later page.

The following table lists critical fields with local information, with the location in that format

| | | MMREF | CTP |
|---|---|---|---|
| Local Entity Code | Record | RS | CTW |
| | Start Position | 5 | 12 |
| | Length | 5 | -- |
| | Length | **{{Entity}}** | **{{Entity}}** |
| Local Withholding | Record | RS | CTW |
| | Start Position | 320 | 13 |
| | Length | 11 | -- |
| Local Taxable | Record | RS | CTW |
| | Start Position | 309 | 11 |
| | Length | 11 | -- |

### City Tax Proprietary

This is a comma-delimited format. That means that each field is separated by a comma. See below for instructions on creating this file from Microsoft Excel.

All text must be in upper case.

If leading zeros on Social Security Numbers or Zipcodes do not show, this is all right.

All dollar amounts should be entered as normal number with decimal point, such as 15100.50

Do not leave blank lines between information

continued from page 1 City Tax Proprietary instructions

1. Open a new spreadsheet
2. On the first line, enter the Employer data as specified above, entering on value per column. The letter shown at the start of each line must match the letter at the top of the column in Excel. Skip the column if blank. Insure all entries are upper case. To start, enter "CTE" in the first column.
3. For each employee, enter another line, entering CTE in the first column (A) and entering one field per column.
4. Click on the Save button (or select Save from the File menu). At the bottom is a drop down box for Save as type. Click on this drop-down and select
   'CSV (Comma delimited)(*.csv)'
   Then enter a file name and click save.
5. Copy this file to a diskette or compact disc and send to the Income Tax Office.

First Line: Employer

| | | |
|---|---|---|
| A. | CTE | text exactly as shown |
| B. | Employer FEIN or TaxID | 9 digits no spaces or punctuation |
| C. | Tax Year | 4 digits |
| D. | Employer name | |
| E. | Corporate | C if a corporation, blank otherwise |
| F. | Employer street address | No commas |
| G. | Employer City | |
| H. | Employer State | 2 characters |
| I. | Employer Zipcode | 5 digits (or 6 characters if foreign country) |
| J. | Employer Plus4 | 4 digits |

Remaining Lines: One per Employee

| | | |
|---|---|---|
| A. | CTW | text exactly as shown |
| B. | Employee SSN | 9 digits no spaces or punctuation |
| C. | Employee Last Name | |
| D. | Employee First Name | |
| E. | Employee Middle Name | |
| F. | Employee street address | No commas |
| G. | Employee City | |
| H. | Employee State | 2 characters |
| I. | Employee Zipcode | 5 digits (or 6 characters if foreign country) |
| J. | Employee Plus4 | 4 digits |
| K. | Federal Wages | Box 1 |
| L. | Local Entity Code | **ION** |
| M. | Local Withholding | Entered as normal number with decimal point |
| N. | Social Security Wages | Box 3 |
| O. | Medicare Wages | Box 5 |
| P. | Local Wages | Box 18 |
| Q. | Total Deferred | Included in Box 12 |