

**GUIDELINES FOR ABSOLUTE POSITIONING SCHEDULE W-2**

**Absolute Positioning Schedule W-2 Specifications**

|             |  |  |
|-------------|--|--|
| Definitions | ALPHA = A-Z (MUST BE ALL CAPS)             | Use Courier New 12-point font, not bold, for taxpayer data (print lines 7–60) and CTP ID and Doc ID. |
|             | NUMERIC = 0-9                              |  |
|             | ALPHANUMERIC = A-Z (MUST BE ALL CAPS), 0-9 |  |

| Print Line Number | Identification  | Begin Print Position | Maximum Field Length | End Print Position | Field Description   |
|-------------------|---|----------------------|----------------------|--------------------|---|
| 1-3               | Blank lines   | –                    | –                    | –                  | –   |
| 4                 | “Taxable Year” and “Underline”  | 6                    | 8                    | 13                 | Conventional form size/style  |
| 4                 | Anchor Mark   | 59                   | 2                    | 60                 | Anchor mark, Conventional form size/style   |
| 4                 | “CALIFORNIA SCHEDULE” and “Underline”                                 | 69                   | 12                   | 80                 | Conventional form size/style  |
| 5                 | Tax Year Area “2023”  | 7                    | 6                    | 12                 | Conventional form size/style  |
| 5                 | Title of Form   | 31                   | 25                   | 55                 | Conventional form size/style  |
| 5                 | Form Identifier (W-2) Area  | 73                   | 4                    | 76                 | Conventional form size/style  |
| 6                 | Tax Year Area “2023”  | 7                    | 6                    | 12                 | Conventional form size/style  |
| 6                 | Title of Form   | 31                   | 25                   | 55                 | Conventional form size/style  |
| 6                 | Form Identifier (W-2) Area  | 73                   | 4                    | 76                 | Conventional form size/style  |
| 6                 | Bold Line   | 6                    | –                    | 80                 | Conventional form size/style  |
| 7-13              | Form Area   | 6                    | –                    | 80                 | Conventional form size/style  |
| 14                | Blank Line  | –                    | –                    | –                  | –   |
| 15-60             | Form area with absolute positioning data fields                       | –                    | –                    | –                  | –   |
| 15                | a. Employee’s social security number                                  | 11                   | 9                    | 19                 | Numeric   |
| 15                | c. Employer’s name  | 34                   | 35                   | 68                 | Alphanumeric, embedded spaces, “-”, “/”, “&”, no other symbols or punctuation   |
| 16-17             | Blank Lines   | –                    | –                    | –                  | –   |
| 18                | b. Employer identification number                                     | 11                   | 9                    | 19                 | Numeric   |
| 18                | Employer’s Address (mandatory)  | 34                   | 35                   | 68                 | Alphanumeric, embedded spaces, no punctuation, no symbols other than “/” or “-”   |
| 19-20             | Blank Lines   | –                    | –                    | –                  | –   |
| 21                | City (mandatory)  | 34                   | 17                   | 50                 | Alphanumeric, embedded spaces   |
| 21                | State (mandatory)   | 55                   | 2                    | 56                 | Alpha. If foreign address, leave state field blank.   |
| 21                | Zip Code  | 61                   | 19                   | 79                 | Alphanumeric “-”; If US address, Zip Code must be 5 or 9 digits.<br>If foreign address, leave State field blank and enter Foreign Postal Code + 2 alpha character Country Abbreviation at position 78-79  |
| 22-23             | Blank Lines   | –                    | –                    | –                  | –   |
| 24                | e. Employee’s First Name (mandatory)                                  | 11                   | 11                   | 21                 | Alpha, No Embedded Spaces   |
| 24                | Initial   | 28                   | 1                    | 28                 | Alpha or blank  |
| 24                | Last name (mandatory)   | 35                   | 35                   | 69                 | Alpha   |
| 24                | Employee Suffix   | 75                   | 4                    | 78                 | Alpha, or blank   |
| 25-26             | Blank Lines   | –                    | –                    | –                  | –   |
| 27                | f. Employee Address (mandatory)                                       | 11                   | 35                   | 45                 | Alpha, Embedded Space, no punctuation, no symbols other than “/” or “-”   |
| 28-29             | Blank Lines   | –                    | –                    | –                  | –   |
| 30                | City (mandatory)  | 11                   | 17                   | 27                 | Alphanumeric, Embedded Spaces   |
| 30                | State (mandatory). Use the Standard Abbreviations in this publication | 32                   | 2                    | 33                 | Alphanumeric, If foreign address, leave state field blank   |
| 30                | Zip Code  | 40                   | 19                   | 58                 | Alphanumeric “-”; If US address, Zip Code must be 5 or 9 digits.<br>If foreign address, leave State field blank and enter Foreign Postal Code + 2 alpha character Country Abbreviation at position 57-58. |

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| Print Line Number | Identification  | Begin Print Position | Maximum Field Length | End Print Position | Field Description  |
|-------------------|---|----------------------|----------------------|--------------------|--|
| 31-32             | Blank Lines   | –                    | –                    | –                  | –  |
| 33                | 1. Wages, tips, other compensation  | 11                   | 15                   | 25                 | Numeric  |
| 33                | 4. Social security tax withheld   | 35                   | 15                   | 49                 | Numeric  |
| 33                | 8. Allocated tips (not included in box 1)                                 | 58                   | 15                   | 72                 | Numeric  |
| 34-35             | Blank Lines   | –                    | –                    | –                  | –  |
| 36                | 2. Federal Income tax withheld  | 11                   | 15                   | 25                 | Numeric  |
| 36                | 6. Medicare tax withheld  | 35                   | 15                   | 49                 | Numeric  |
| 36                | 10. Dependent care benefits   | 58                   | 15                   | 72                 | Numeric  |
| 37-38             | Blank Lines   | –                    | –                    | –                  | –  |
| 39                | 3. Social security wages  | 11                   | 15                   | 25                 | Numeric  |
| 39                | 7. Social security tips   | 35                   | 15                   | 49                 | Numeric  |
| 39                | 11. Nonqualified plans  | 58                   | 15                   | 72                 | Numeric  |
| 40-42             | Blank Lines   | –                    | –                    | –                  | –  |
| 43                | 12a. Code   | 11                   | 4                    | 14                 | Numeric  |
| 43                | Amount  | 21                   | 15                   | 35                 | Numeric  |
| 43                | 12c. Code   | 49                   | 4                    | 52                 | Numeric  |
| 43                | Amount  | 58                   | 15                   | 72                 | Numeric  |
| 44-45             | Blank Lines   | –                    | –                    | –                  | –  |
| 46                | 12b. Code   | 11                   | 4                    | 14                 | Numeric  |
| 46                | Amount  | 21                   | 15                   | 35                 | Numeric  |
| 46                | 12d. Code   | 49                   | 4                    | 52                 | Numeric  |
| 46                | Amount  | 58                   | 15                   | 72                 | Numeric  |
| 47-49             | Blank Lines   | –                    | –                    | –                  | –  |
| 50                | Statutory employee  | 11                   | 1                    | 11                 | Upper X = marked check box<br>Blank = unmarked check box                       |
| 50                | Retirement plan   | 32                   | 1                    | 32                 | Upper X = marked check box<br>Blank = unmarked check box                       |
| 50                | Third-party sick pay  | 49                   | 1                    | 49                 | Upper X = marked check box<br>Blank = unmarked check box                       |
| 51-54             | Blank Lines   | –                    | –                    | –                  | –  |
| 55                | Type  | 11                   | 6                    | 16                 | Alpha  |
| 55                | Amount  | 22                   | 15                   | 36                 | Numeric  |
| 55                | 16. State wages, tips, etc.   | 49                   | 15                   | 63                 | Numeric  |
| 56-59             | Blank Lines   | –                    | –                    | –                  | –  |
| 60                | State (mandatory)   | 11                   | 2                    | 12                 | Alpha, If foreign address, leave state field blank                             |
| 60                | Employer's state ID number  | 22                   | 15                   | 36                 | Numeric, “-”   |
| 60                | 17. State income tax  | 49                   | 15                   | 63                 | Numeric  |
| 61                | Blank Lines   | –                    | –                    | –                  | –  |
| 62-63             | Bottom Registration Mark, Anchor Mark, and conventional area Schedule W-2 | –                    | –                    | –                  | End of bottom registration mark, anchor mark, and conventional form size/style |
| 63                | CTP ID (mandatory)  | 32                   | 3                    | 34                 | Numeric  |
| 63                | Doc ID (mandatory)  | 40                   | 7                    | 46                 | Numeric “8041234”  |

