

**Federal Tape (W-2) to SSA/ IRS (PPP600)
As of Release 2004 – 12/09/11**

RA Record Identifier – Submitter Record

Position	Length/ Format	Field Description	Data Element #	Comments
1 - 2	2	Record Identifier		RA
3 - 11	9	Submitter's Employer Identification # (EIN)		Campus EIN (location specific)
12 – 19	8	User Identification		User Identification is assigned to the employee who is authorized to submit the file (location specific); left justify and fill with blanks
20 – 23	4	Software Vendor Code		
24 – 28	5	Blank		
29	1	Resub indicator		0 = initial file 1 = file being resubmitted (location specific)
30 – 35	6	Resub WFID		If campus enters "1 in resub indicator field (pos. 29), enter WFID displayed on the notice sent to the campus by SSA (location specific); otherwise fill with blanks.
36 – 37	2	Software code		98 (in-house program)
38 – 94	57	Company name		Campus name; left justify and fill with blanks (location specific)
95-116	22	Location address		Campus address (attention, suite, room no., etc.); left justify and fill with blanks (location specific)
117-138	22	Delivery address		Campus street address; left justify and fill with blanks (location specific)
139-160	22	City		Campus city, left justify and fill with blanks (location specific)
161-162	2	State abbreviation		CA
163-167	5	Zip Code		Campus zip code (location specific)
168-171	4	Zip code extension		Campus 4 digit extension of zip code; if not applicable, fill with blanks (location specific)
172-176	5	Blank		Fill with blanks; reserved for SSA
177-199	23	Foreign state/province		Fill with blanks
200-214	15	Foreign postal code		Fill with blanks
215-216	2	Country Code		Fill with blanks
217-273	57	Submitter name		Name of department to receive notification of unprocessable data; left justify and fill with blanks.
274-295	22	Location address		Campus department address; left justify and fill with blanks (location specific)
296-317	22	Delivery address		Campus street address; left justify and fill with blanks (location specific)
318-339	22	City		Campus city (location specific)
340-341	2	State abbreviation		CA

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342-346	5	Zip code		Campus zip code (location specific)
347-350	4	Zip code extension		Campus zip code extension; if not applicable, fill with blanks (location specific)
351-355	5	Blank		Fill with blanks, reserved for SSA
356-378	23	Foreign state/province		Fill with blanks
379-393	15	Foreign postal code		Fill with blanks
394-395	2	Country code		Fill with blanks
396-422	27	Contact name		Name of person to be contacted by SSA concerning processing problems; left justify and fill with blanks (location specific)
423-437	15	Contact phone #		Phone number of contact person (including area code; left justify and fill with blanks (location specific)
438-442	5	Contact phone extension		Contact's phone extension; left justify and fill with blanks; if not applicable, fill with blanks (location specific)
443-445	3	Blank		Fill with blanks; reserved for SSA
446-485	40	Contact e-mail		If applicable, enter contacts e-mail/internet address; left justify and fill with blanks; otherwise, fill with blanks (location specific)
486-488	3	Blank		Fill with blanks; reserved for SSA
489-498	10	Contact fax		If applicable, enter contact's FAS number (including area code); otherwise, fill with blanks (location specific)
499	1	Preferred method of problem notification code		Enter one of the following codes: 1 – e-mail/internet 2 – postal service (location specific)
500	1	Preparer Code		L (self-prepared)
501-512	12	Blank		Fill with blanks; reserved for SSA

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RE Record Identifier – Employer Record

Position	Length/ Format	Field Description	Data Element #	Comments
1 – 2	2	Record identifier		RE
3 – 6	4	Tax year		Tax year for this report
7	1	Agent indicator code		Blank
8 – 16	9	Employer/agent employer identification # (EIN)		Campus EIN (location specific)
17 – 25	9	Agent for EIN		Fill with blanks
26	1	Terminating business indicator		0 (zero)
27 – 30	4	Establishment #		Fill with blanks
31 – 39	9	Other EIN		Fill with blanks
40 – 96	57	Employer name		Campus name; left justify and fill with blanks
97-118	22	Location address		Campus address (attention, suite, room no., etc.); left justify and fill with blanks (location specific)
119-140	22	Delivery address		Campus street address; left justify and fill with blanks (location specific)
141-162	22	City		Campus city; left justify and fill with blanks (location specific)
163-164	2	State abbreviation		CA
165-169	5	Zip code		Campus zip code (location specific)
170-173	4	Zip code extension		Campus zip code extension; if not applicable, fill with blanks (location specific)
174	1	Kind of Employer		Value 'Y' (State and Local Tax exempt Employer). Does not apply to Puerto Rico.
175-178	4	Blank		Fill with blanks, reserved for SSA
179-201	23	Foreign state/province		Fill with blanks
202-216	15	Foreign postal code		Fill with blanks
217-218	2	Country code		Fill with blanks
219	1	Employment code		R (Regular) = EDB 0122 (H,B,U,1,P,S,O, blank); Q (Medicare Qualified Government Employment = EDB 0122 (F)
220	1	Tax jurisdiction code		Fill with blanks
221	1	Third-party sick pay indicator		0 (zero)
222-512	291	Blank		Fill with blanks; reserved for SSA

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RW Record Identifier – Employee Wage Record

Position	Length/ Format	Field Description	Data Element #	Comments
1 – 2	2	Record identifier		RW
3 – 11	9	Social Security Number (SSN)	EDB0111	Employee's SSN; May not begin with 666 or 9; if none or invalid; enter all zeroes
12 – 26	15	Employee first name	EDB0250	Employee's first name; left justify and fill with blanks; if no first name, fill with blanks
27 – 41	15	Employee middle name or initial	EDB0251	If applicable, enter employee middle name or initial; left justify and fill with blanks; otherwise fill with blanks
42 – 61	20	Employee last name	EDB0252	Employee's last name; left justify and fill with blanks
62 – 65	4	Name Suffix	EDB0106	
66 – 87	22	Employee Address Line 1	EDB0204	Employee's permanent address – line 1; left justify and fill with blanks
88 – 109	22	Employee Address Line 2	EDB0205	Employee's permanent address – line 2; left justify and fill with blanks
110-131	22	City	EDB0206	Employee's address – permanent city; left justify and fill with blanks
132-133	2	State abbreviation	EDB0207	Employee's address – permanent – state; if foreign address code = F, fill with blanks
134-138	5	Zip code	EDB0208	Employee's address – permanent zip; if foreign address code = F, fill with blanks
139-142	4	Zip code extension		Fill with blanks
143-147	5	Blank		Fill with blanks; reserved for SSA
148-170	23	Foreign state/province	EDB1120	If foreign address code = F; otherwise, fill with blanks
171-185	15	Foreign postal code	EDB1119	If foreign address code = F; otherwise fill with blanks
186-187	2	Country code	EDB1118	If foreign address code = F; otherwise fill with blanks
188-198	11 9(09)v99	Wages, tips and other compensation	EDB5502	FWT gross year-to-date (YTD); right justify and zero fill
199-209	11 9(09)v99	Federal income tax withheld	EDB6014Y	Federal tax withheld; right justify and zero fill
210-220	11 9(09)v99	Social security wages	EDB5503	OASDI gross; right justify and zero fill
221-231	11 9(09)v99	Social Security tax withheld	EDB6013Y	OASDI tax withheld; right justify and zero fill
232-242	11 9(09)v99	Medicare wages and tips	EDB5510	Medicare gross (YTD); right justify and zero fill
243-253	11 9(09)v99	Medicare tax withheld	EDB6009Y	Medicare tax withheld (YTD); right justify and zero fill

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RW Record Identifier – Employee Wage Record

Position	Length/ Format	Field Description	Data Element #	Comments
254-264	11 9(09)v99	Social Security tips		Zero fill
265-275	11 9(09)v99	Advance earned income credit		Not applicable for 2011 Tax Year. Zeroes.
276-286	11 9(09)v99	Dependent care benefits	EDB6227Y	Employee Depcare YTD balance; right justify and zero fill
287-297	11 9(09)v99	Deferred compensation contributions to Section 401(k)		Zero fill
298-308	11 9(09)v99	Deferred compensation contributions to Section 403(b)	GTN Set Ind = 1	Employee 403(b) contributions YTD balance; right justify and zero fill
309-319	11 9(09)v99	Deferred compensation contributions		Zero fill
320-330	11 9(09)v99	Deferred compensation contributions to Section 457(b)	GTN Set Ind = 6 and/or 7	Employee 457(b) contributions YTD balance; right justify and zero fill
331-341	11 9(09)v99	Deferred compensation contributions to Section 501(c)18)(D)		Zero fill
342-352	11 9(09)v99	Military employees basic quarters subsistence and combat pay		Zero fill
353-363	11 9(09)v99	Non-qualified plan Section 457 distributions or contributions	5557	No negative amounts. Right justify and zero fill.
364-374	11	Blank		Fill with blanks; reserved for SSA
375-385	11 9(09)v99	Non-qualified plan not Section 457 distributions or contributions		Zero fill
386-396	11 9(09)v99	Non-tax combat pay		
397-407	11 9(09)v99	Employer Contribution to Health Savings Account		
408-418	11 9(09)v99	Employer cost of premiums for group term life insurance over \$50,000	EDB5518	Executive life insurance imputed income-YTD right justify and zero fill
419-429	11 9(09)v99	Income from the exercise of nonstatutory stock options		Zero fill
430-440	11	Deferrals under a Section 409A Non-qualified Deferred Compensation Plan	EDB5559	No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico or Northern Mariana Islands employees.
441-451	11	Designated Roth Contributions to a		Zero fill

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RW Record Identifier – Employee Wage Record

Position	Length/ Format	Field Description	Data Element #	Comments
		Section 401(k)		
452-462	11	Designated Roth Contributions to a Section 403(b) Salary Reduction Agreement		Zero fill
463-473	11	Cost of Employer-sponsored Health coverage		No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico or Northern Mariana Islands employees. Value zeroes for 2011 tax year.
474-485	12	Blank		Fill with blanks; reserved for SSA
486	1	Statutory employee indicator		0 (zero)
487	1	Blank		Fill with blank; reserved for SSA
488	1	Retirement plan indicator		1 = yes 0 = no See footnote below: ¹
489	1	Third-party sick pay indicator		0 (zero)
490-512	23	Blank		Fill with blanks; reserved for SSA

¹ **Note:** set to 1 if: 403(b) gross (EDB 6008Y) > 0; or Safe Harbor gross (EDB 5544) > 0; or Retirement gross (EDB 5505) > 0; or Retirement Code (EDB 0122) = U,B,P,1,F,S, or O; Otherwise, set to 0 (zero). **The value should not be set to 1 if Retirement Code (EDB 0122) = U,B,P,1,F,S, or O and the HFSA amount in Box 14 is the only amount reported in Box 1.**

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RT Record Identifier – Total Record

Position	Length/ Format	Field Description	Data Element #	Comments
1 – 2	2	Record identifier		RT
3 – 9	7	Number of RW records		Enter total number of RW records reported; right justify and zero fill
10 – 24	15 9(13)v99	Wages, tips and other compensation		Enter total dollar amount in positions 188-198 for all RW employee records, right justify and zero fill
25 – 39	15 9(13)v99	Federal income tax withheld		Enter total dollar amount in positions 199-209 of RW code for all employee records right justify and zero fill
40 – 54	15 9(13)v99	Social security wages		Enter total dollar amount in positions 210-220 of RW code for all employee records; right justify and zero fill
55 – 69	15 9(13)v99	Social security tax withheld		Enter total dollar amount in positions 221-232 of RW code for all employee records; right justify and zero fill
70 – 84	15 9(13)v99	Medicare wages and tips		Enter total dollar amount in positions 232-242 of RW code for all employee records; right justify and zero fill
85 – 99	15 9(13)v99	Medicare tax withheld		Enter total dollar amount in positions 243-253 of RW code for all employee records; right justify and zero fill
100-114	15 9(13)v99	Social security tips		Non applicable; fill with zeroes
115-129	15 9(13)v99	Advance earned income credit		Value zeroes. Does not apply to tax year 2011 and later.
130-144	15 9(13)v99	Dependent care benefits		Enter total dollar amount in positions 276-286 of RW code for all employee records; right justify and zero fill
145-159	15 9(13)v99	Deferred compensation contributions to Section 401(k)		Not applicable; fill with zeroes
160-174	15 9(13)v99	Deferred compensation contributions to Section 403(b)		Enter total dollar amount in positions 298-308 of RW code for all employee records; right justify and zero fill
175-189	15 9(13)v99	Deferred compensation contributions to Section 408(k)(6)		Not applicable; fill with zeroes
190-204	15 9(13)v99	Deferred compensation contributions to Section 457(b)		Not applicable; fill with zeroes
205-219	15 9(13)v99	Deferred compensation contributions to Section 501©(18)(D)		Not applicable; fill with zeroes
220-234	15 9(13)v99	Military employees basic quarters, subsistence and combat pay		Not applicable; fill with zeroes

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RT Record Identifier – Total Record

Position	Length/ Format	Field Description	Data Element #	Comments
235-249	15 9(13)v99	Non-qualified plan Section 457 distributions or contributions		Enter total dollar amount in positions 353-363 of RW code for all employee records; right justify and zero fill
250-264	15	Blank		Fill with blanks; reserved for SSA
265-279	15 9(13)v99	Non-qualified plan not Section 457 distributions or contributions		Not applicable; fill with zeroes
280-294	15 9(13)v99	Non-tax combat pay		
295-309	15	Cost of Employer – sponsored Health coverage		Value zeroes for tax year 2011. Specifications: -Enter the total for all Employee Records (RW) reported since the last Employer Record RE). -Right justify and zero fill. - Does not apply to Puerto Rico or Northern Mariana Islands employees.
310-324	15 9(13)v99	Employer cost of premiums for group term life insurance over \$50,000		Enter total dollar amount in positions 408-418 of RW code for all employee records; right justify and zero fill
325-339	15 9(13)v99	Income tax withheld by third-party payer		Zero fill
340-354	15 9(13)v99	Income from the exercise of nonstatutory stock options		Zero fill
355-369	15 9(13)v99	Deferrals under a Section 409A Non-qualified Deferred Compensation Plan	EDB5559	Enter the total for all Employee records (RW) reported since the last Employer Record (RE). Right justify and zero fill. Does not apply to Puerto Rico or Northern Mariana Islands employees.
370-384	15	Designated Roth Contributions to a Section 401(k)		Zero fill
385-399	15	Designated Roth Contributions to a Section 403(b) Salary Reduction Agreement		Zero fill
400-512	113	Blank		Fill with blanks; reserved for SSA

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RST Record Identifier – State Total Record

Position	Length/ Format	Field Description	Data Element #	Comments
1 – 3	3	Record identifier		RST
4 – 10	7	Number of employees		Enter total number of code RS records; numeric only; right justify and zero fill
11	1	Not applicable to California reporting		Fill with a blank
12 – 13	2	State code	06	
14	1	Not applicable to California reporting		Fill with a blank
15 – 28	14 9(12)v99	Quarterly unemployment insurance total wages by employer		Enter total of amounts in positions 203-213 of Code RS records from preceding employee records; include dollars and cents; numeric only; right justify and zero fill
29	1	Not applicable to California		Fill with a blank
30 – 43	14 9(12)v99	Total quarterly personal income tax wages		Enter total of amounts in positions 276-286 of Code RS records; include dollars and cents; numeric only; right justify and zero fill
44	1	Not applicable to California reporting		Fill with blanks
45 – 58	14 9(12)v99	Quarterly personal income tax withheld by employer		Enter total of amounts in positions 287-297 of code RS records from preceding employee records; include dollars and cents; numeric only; right justify and zero fill
59	1	Not applicable to California reporting		Fill with a blank
60 – 66	7	Month 1 employment for employer		Total number of employees, full time and part time, who worked during or received ay subject to UI wages for the payroll period that includes the 12 th day of the first month of the reporting period; right justify and zero fill
67	1	Not applicable to California reporting		Fill with a blank
68 – 74	7	Month 2 employment for employer		Total number of employees, full time and part time, who worked during or received pay subject to UI wages for the payroll period that includes the 12 th day of the second month of the reporting period; right justify and zero fill
75	1	Not applicable to California reporting		Fill with blanks

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RST Record Identifier – State Total Record

Position	Length/ Format	Field Description	Data Element #	Comments
76 – 82	7	Month 3 employment for employer		Total number of employees, full time and part time, who worked during or received pay subject to UI wages for the payroll period that includes the 12 th day of the third month of the reporting period; right justify and zero fill
83-512	430	Not applicable to California reporting		Fill with blanks

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RF Record Identifier – Total Record

Position	Length/ Format	Field Description	Data Element #	Comments
1 – 2	2	Record identifier		RF
3 – 7	5	Blank		Fill with blanks; reserved for SSA
8 – 16	9	Number of RW records		Enter total number of code RW records reported on the entire file; right justify and zero fill
17-512	496	Blank		Fill with blanks; reserved for SSA

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RO Record Identifier – Employee Wage Record

Position	Length/ Format	Field Description	Data Element #	Comments
1 – 2	2	Record identifier		RO
3 – 11	9	Blank		Fill with blanks. Reserved for SSA use.
12 – 22	11	Allocated Tips		No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.
23-33	11	Uncollected Employee Tax on Tips		Combine the uncollected Social Security tax and the uncollected Medicare tax in this field. No negative amounts. Right justify and zero fill.
34-44	11	Medical Savings Account		No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico or Northern Mariana Islands employees.
45-55	11	Simple Retirement Account		No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico employees.
56-66	11	Qualified Adoption Expenses		No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico or Northern Mariana Islands employees.
67-77	11	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000		No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico employees.
78-88	11	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000		No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico employees.
89-99	11	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	EDB5560	No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico or Northern Mariana Islands employees.
100-110	11	HIRE Exempt Wages and Tips		Valid for tax year 2010 only. Send zeroes for tax year 2011 and later.

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RO Record Identifier – Employee Wage Record

Position	Length/ Format	Field Description	Data Element #	Comments
111-274	11	Designated Roth contribution under a governmental section 457(b) plan		Value zeroes. Does not apply to UC.
122-274	153	Blank		Fill with blanks. Reserved for SSA use.
275-285	11	Wages Subject to Puerto Rico Tax		No negative amounts. Right justify and zero fill. For Puerto Rico employees only.
286-296	11	Commissions Subject to Puerto Rico Tax		No negative amounts. Right justify and zero fill. For Puerto Rico employees only.
297-307	11	Allowances Subject to Puerto Rico Tax		No negative amounts. Right justify and zero fill. For Puerto Rico employees only.
308-318	11	Tips Subject to Puerto Rico Tax		No negative amounts. Right justify and zero fill. For Puerto Rico employees only.
319-329	11	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax		No negative amounts. Right justify and zero fill. For Puerto Rico employees only.
330-340	11	Puerto Rico Tax Withheld		No negative amounts. Right justify and zero fill. For Puerto Rico employees only.
341-351	11	Retirement Fund Annual Contributions		No negative amounts. Right justify and zero fill. For Puerto Rico employees only.
352-362	11	Blank		Fill with blanks. Reserved for SSA use.
363-373	11	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax		No negative amounts. Right justify and zero fill. For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.
374-384	11	Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld		No negative amounts. Right justify and zero fill. For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.
385-512	128	Blank		Fill with blanks. Reserved for SSA use.

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RU Record Identifier – Total Record

Position	Length/ Format	Field Description	Data Element #	Comments
1 – 2	2	Record identifier		Constant RU
3 – 9	7	Number of RO Records		Enter the total number of RO records reported since the last Employer Record (RE). Right justify and zero fill. Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.
10 – 24	15	Allocated Tips		Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.
25-39	15	Uncollected Employee Tax on Tips		Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill.
40-54	15	Medical Savings Account		Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. Does not apply to Puerto Rico or Northern Mariana Islands employees.
55-69	15	Simple Retirement Account		Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. Does not apply to Puerto Rico employees.
70-84	15	Qualified Adoption Expenses		Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. Does not apply to Puerto Rico or Northern Mariana Islands employees.
85-99	15	Uncollected Social Security or RRTA Tax on Cost of Group		Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).

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Position	Length/ Format	Field Description	Data Element #	Comments
		Term Life Insurance Over \$50,000		Right justify and zero fill. Does not apply to Puerto Rico employees.
100-114	15	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000		Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. Does not apply to Puerto Rico employees.
115-129	15	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	EDB5560	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. Does not apply to Puerto Rico or Northern Mariana Islands employees.
130-144	15	HIRE Exempt Wages and Tips		Value zeroes. Does not apply to tax year 2011 and later.
145-159	15	Designated Roth contribution under a governmental section 457(b) plan		Value zeroes. Does not apply to UC.
160-354	195	Blank		Fill with blanks. Reserved for SSA use.
355-369	15	Wages Subject to Puerto Rico Tax		Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. For Puerto Rico employees only.
370-384	15	Commissions Subject to Puerto Rico Tax		. Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. For Puerto Rico employees only.
385-399	15	Allowances Subject to Puerto Rico Tax		Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. For Puerto Rico employees only.
400-414	15	Tips Subject to Puerto Rico Tax		Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. For Puerto Rico employees only.
415-429	15	Total Wages,		Enter the total for all Employee

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		Commissions, Tips and Allowances Subject to Puerto Rico Tax		Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. For Puerto Rico employees only.
430-444	15	Puerto Rico Tax Withheld		Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. For Puerto Rico employees only.
445-459	15	Retirement Fund Annual Contributions		Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. For Puerto Rico employees only.
460-474	15	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax		Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.
475-489	15	Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld		Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.
490-512	23	Blank		Fill with blanks. Reserved for SSA use.