

LAYOUT OF W-2 INFORMATION

One of the key benefits to using the IRS EFW2 data format is that it is an industry standard already in use by employers for reporting W-2 tax information.

REQUIRED RECORDS FOR W-2 TAX DATA FILES

The following records are required: RA, RE, RS, RW, RT and RF. Appendix C of this specification lists the required fields of the record types defined in the SSA EFW2 specification that must be accurate to meet the CCA requirements.

The sections below emphasize the differences between the SSA EFW2 specification and the CCA specifications.

REPORTING EMPLOYER IDENTIFICATION NUMBERS

CCA requires employers to disclose the employer identification number (EIN) in the “RE” record. If your organization files withholding tax with CCA under an identification number other than the FEIN, your organization must write this number into the “RE” record according to the instructions below.

Write the FEIN in positions 8-16 of the “RE” record. If you are withholding under an identification number other than the FEIN, write that number in positions 31-39 of the “RE” record, otherwise, enter blanks into positions 31-39 of the “RE” record.

REPORTING CCA TAX INFORMATION IN RS RECORDS

What Wage Distributions Should be Included in the Filing

CCA requires employers who have withheld CCA tax during the tax year to file W-2s and an annual reconciliation form.

Starting in 2016, if the employer reports local CCA W-2 information for an employee, employers are required to file all local city W-2 information for that employee regardless of whether the city’s municipal income tax is administered by CCA or not.

Appendix B in this specification lists all of the city codes on CCA’s system. If city is not listed in the appendix, or if there are conflicting city codes amongst other tax collection agencies or individual municipalities, write “887” in the city code field.

Single City Distribution

Create a “RS” record as outlined in Appendix C of this specification.

Multiple City Distribution

For any employee who has had tax withheld for more than one community, create multiple records per the instructions below:

Filers must create a separate “RS” record for each local city distribution.

The order of the “RS” records is not important to CCA as long as the order of record types does not violate the SSA standards. For example, CCA does not require these records to be written to the media in ascending order based on the employee social security number or based on the employee name.

There is one exception to this rule. In the case of amounts too large to fit in the fields (this is described below) the related “RS” records must be continuous.

Use Appendix B in this specification to locate the city code of the desired city distribution. If the desired community is not listed in this appendix, or if there are conflicting city codes amongst other tax collection agencies or individual municipalities, write “887” in the city code field.

Employment and Residence Withholding tax reporting

CCA collects two types of withholding taxes: employment and residence. The employment tax is withheld from an employee based on where the employee works. The residence tax is withheld from an employee based on the community where the employee lives. Employers must withhold employment tax for employees working in CCA communities; in addition, employers may withhold residence tax for employees living in CCA communities. There are also circumstances where employers will withhold only residence tax.

CCA requires employers disclose the employment and residence tax in separate “RS” records. Follow the same guidelines as outlined in the multiple city distribution section to write the separate records.

To designate residence tax records write “R” into position 308 of the “RS” record.

Reporting non-CCA W-2 Tax Information

Employers will use the “RS” record as defined in Appendix C of this specification to report the non-CCA W-2 information. All of the fields in the “RS” record as defined are required for non-CCA W-2 information. This includes the local wage and local tax fields.

Employers have the following options of reporting the municipality for which the wages were earned and/or local income taxes withheld:

- a. write blanks into positions 5-6, write the 3 digit code of the municipality in positions 7-9 and the full municipality name in positions 338-412 from values in Appendix B in this specification or,
- b. write blanks into positions 5-6, write “887” in the city code field (positions 7-9) and write out the full municipality name in positions 338-412. Refer to Appendix B in this specification for spelling and format of city names recognized by CCA.

Write state name or state abbreviation in positions 413-487.

MULTIPLE EMPLOYER / MULTIPLE W-2 TAX DATA FILES

CCA requires transmitters who are filing for multiple employers or for multiple work sites to minimize the number of submittals. Use the record sequences as described by Appendix C of the SSA EFW2 specification to submit the W-2 tax information.

CCA will not accept media that contains more than one conformant W-2 tax data file.

LAYOUT OF 1099-MISC AND 1099-NEC TAX INFORMATION

One of the key benefits to using the IRS 1220 publication data format is that it is an industry standard already in use by employers for reporting 1099 tax information.

REQUIRED RECORDS FOR 1099-MISC OR 1099-NEC TAX DATA FILES

The following records are required: T, A, B, C, and F. *The K record is not required and will not be processed.* These records are described in more detail in the Appendix D of this specification.

MULTIPLE EMPLOYER / MULTIPLE 1099 TAX DATA FILES

CCA requires transmitters who are filing for multiple employers or for multiple work sites to minimize the number of submittals. Use the record sequences as described by Part C File Format section of the IRS 1220 publication to submit both the 1099-MISC and 1099-NEC tax information.

CCA will not accept media that contains more than one conformant 1099 tax data file.

**APPENDIX A: LIST OF CCA MEMBER COMMUNITIES - ALL
COMMUNITIES LISTED ARE LOCATED IN THE STATE OF OHIO.
(TAX YEAR 2024)**

City Code	City Name	City Code	City Name
176	BURTON	605	ORWELL
199	CLAYTON	640	PAULDING
200	CLEVELAND	659	PHILLIPSBURG
252	DALTON	661	PITSBURG
275	EDON	680	RIVERSIDE
276	ELIDA	698	ROCK CREEK
347	GENEVA-ON-THE-LAKE	703	RUSSELLS POINT
348	GERMANTOWN	722	SEVILLE
356	GRAND RAPIDS	755	SHREVE
357	GRAND RIVER	762	SOMERSET
371	HIGHLAND HILLS	772	SOUTH RUSSELL
420	LINNDALE	797	UNION
459	MARBLE CLIFF	833	WAYNESFIELD
495	MENTOR-ON-THE-LAKE	835	WEST MILTON
517	MONTPELIER	981	PRAIRIE OBETZ JEDZ
533	MUNROE FALLS	982	BURTON VILL/TWP JEDD
534	NEW CARLISLE	984	CLAYTON-CLAY TWP JED
538	NEW MADISON	988	NORTH BALTIMORE JEDD
539	NEW MIAMI	990	GATEWAY
541	NEW PARIS	992	I X CENTER
548	NORTH BALTIMORE	993	EMERALD PARK
560	NORTH RANDALL	994	SHAKER SQUARE PROJEC
585	VILLAGE OF OAKWOOD	995	CLEV/HHILLS JEDZ-CL
587	OBETZ	996	HHILLS/CLEV JEDZ-HH
		998	CLE/WARR HTS TREMCO

APPENDIX B: ALL CITIES ON THE CCA SYSTEM

City Code	City Name	City Code	City Name
000	MULTIPLE CITIES	178	CANTON
002	ADA	179	CANAL FULTON
003	ALLIANCE	180	CHAGRIN FALLS
004	ALGER	181	CAREY
005	AKRON	183	CENTERVILLE
006	ANDOVER	185	CHARDON
007	AMHERST	187	CHILLICOTHE
008	ANTWERP	188	CINCINNATI
010	AURORA	199	CLAYTON
012	ASHTABULA	200	CLEVELAND
017	ATHENS	210	CLEVELAND HEIGHTS
020	AVON	215	CLINTON
022	AVON LAKE	235	COLUMBUS
025	BARBERTON	238	CRESTON
030	BARNESVILLE	239	CRIDERSVILLE
040	BAY VILLAGE	240	CUYAHOGA FALLS
050	BEACHWOOD	250	CUYAHOGA HEIGHTS
060	BEDFORD	251	DAYTON
070	BEDFORD HEIGHTS	252	DALTON
090	BENTLEYVILLE	253	DEFIANCE
100	BEREA	254	DOYLESTOWN
105	BLUE ASH	260	DRESDEN
110	BOSTON HEIGHTS	266	DUNKIRK
114	BOWLING GREEN	270	EAST CLEVELAND
117	BRADNER	272	EAST LIVERPOOL
120	BRATENAHL	273	EASTLAKE
130	BRECKSVILLE	275	EDON
140	BROADVIEW HEIGHTS	276	ELIDA
150	BROOKLYN	277	ELYRIA
160	BROOKLYN HEIGHTS	279	ENGLEWOOD
170	BROOK PARK	280	EUCLID
174	BRYAN	283	EVENDALE
175	BRUNSWICK	289	FAIRFIELD
176	BURTON	290	FAIRLAWN
177	CAIRO	295	FAIRPORT HARBOR

City Code	City Name	City Code	City Name
300	FAIRVIEW PARK	435	LORAIN
302	FOREST PARK	437	LORDSTOWN
306	FRANKLIN	440	LYNDHURST
307	FRAZEYSBURG	450	MACEDONIA
311	FINDLAY	455	MADISON VILLAGE
320	GARFIELD HEIGHTS	456	MANSFIELD
330	GATES MILLS	459	MARBLE CLIFF
345	GENEVA	460	MAPLE HEIGHTS
347	GENEVA-ON-THE-LAKE	461	MASON
348	GERMANTOWN	462	MARBLEHEAD
349	GLENWILLOW	463	MASSILLON
356	GRAND RAPIDS	465	MAUMEE
357	GRAND RIVER	480	MAYFIELD HEIGHTS
358	GREEN	485	MAYFIELD VILLAGE
365	HAMILTON	487	MEDINA
367	HARTVILLE	490	MENTOR
370	HIGHLAND HEIGHTS	495	MENTOR-ON-THE-LAKE
371	HIGHLAND HILLS	497	METAMORA
375	HIRAM	500	MIDDLEBURG HEIGHTS
376	HUBER HEIGHTS	510	MIDDLEFIELD
378	HUDSON	514	MIDDLETOWN
380	HUNTING VALLEY	516	MONTGOMERY
382	HUNTSVILLE	517	MONTPELIER
390	INDEPENDENCE	518	MONROE
391	JEFFERSON	521	MT ORAB
392	KENT	523	NAPOLEON
393	KETTERING	533	MUNROE FALLS
394	KIRTLAND	534	NEW CARLISLE
400	LAKEWOOD	537	NEW FRANKLIN
401	LAKEMORE	538	NEW MADISON
402	LANCASTER	539	NEW MIAMI
408	LIBERTY CENTER	540	NEWBURGH HEIGHTS
410	LIMA	541	NEW PARIS
420	LINNDALE	545	NORTHFIELD VILLAGE
430	LONDON	548	NORTH BALTIMORE

City Code	City Name	City Code	City Name
550	NORTH OLMSTED	720	SEVEN HILLS
555	NORTH PERRY VILLAGE	722	SEVILLE
560	NORTH RANDALL	746	SHARONVILLE
565	NORTH RIDGEVILLE	750	SHAKER HEIGHTS
570	NORTH ROYALTON	752	SHEFFIELD VILLAGE
575	NORTON	753	SHEFFIELD LAKE
580	OAKWOOD VILLAGE	755	SHREVE
585	VILLAGE OF OAKWOOD	760	SOLON
587	OBETZ	762	SOMERSET
590	OLMSTED FALLS	765	SPRINGDALE
600	ORANGE	767	SPRINGFIELD
603	ORRVILLE	770	SOUTH EUCLID
605	ORWELL	772	SOUTH RUSSELL
609	OXFORD	773	STOW
610	PAINESVILLE	775	STREETSBORO
620	PARMA	780	STRONGSVILLE
630	PARMA HEIGHTS	784	SWANTON
640	PAULDING	785	TALLMADGE
645	PENINSULA	788	TIMBERLAKE
650	PEPPER PIKE	791	TOLEDO
655	PERRY	793	TROTWOOD
657	PERRYSVILLE	795	TWINSBURG
658	POLK	796	TROY
659	PHILLIPSBURG	797	UNION
660	RAVENNA	800	UNIVERSITY HEIGHTS
661	PITSBURG	810	VALLEY VIEW
665	RICHFIELD	811	VANDALIA
670	RICHMOND HEIGHTS	815	WADSWORTH
675	RITTMAN	820	WALTON HILLS
680	RIVERSIDE	829	WARREN
698	ROCK CREEK	830	WARRENSVILLE HEIGHTS
700	ROCKY RIVER	833	WAYNESFIELD
702	RUSHSYLVANIA	834	WEST ALEXANDRIA
703	RUSSELLS POINT	835	WEST MILTON
709	SALEM	837	WEST LIBERTY

City Code	City Name	City Code	City Name
838	WESTFIELD CENTER	989	PAINESVILLE JEDD
840	WESTLAKE	990	GATEWAY
860	WICKLIFFE	991	PERRY JEDD
870	WILLOUGHBY	992	I X CENTER
880	WILLOUGHBY HILLS	993	EMERALD PARK
881	2.5% CITY	994	SHAKER SQUARE PROJEC
882	1.25% CITY	995	CLEV/HHILLS JEDZ-CL
883	2 % CITY	996	HHILLS/CLEV JEDZ-HH
884	1.75% CITY	997	WARR HTS/CLEVE JEDZ-
885	1.5% CITY	998	CLE/WARR HTS TREMCO
886	1 % CITY	999	INVALID CITY ID
887	UNLISTED-W/RATE		

888	TOWNSHIP		
889	.5% CITY		
890	WILLOWICK		
891	2.25% CITY		
892	1.4% CITY		
893	WILMINGTON		
894	1.6% CITY		
900	WOODMERE		
901	.75 % CITY		
910	WOOSTER		
950	YOUNGSTOWN		
951	BUTLER CO ANNEX		
952	HAMILTON-FAIRFLD I		
953	HAMILTON-FAIRFLD II		
954	HAMILTON-FAIRFLD III		
981	PRAIRIE OBETZ JEDZ		
982	BURTON VILL/TWP JEDD		
983	GRAND RIV/PAINE TWP		
984	CLAYTON-CLAY TWP JED		
985	BOSTON/PENINSULA JED		
986	LIBERTY CTR JEDD		
987	MEDINA MONTVLL JEDD		
988	NORTH BALTIMORE JEDD		

APPENDIX C: CCA ADAPTATION TO THE EFW2 STANDARD FOR TAX YEAR 2024

This section lists the required fields for the record types defined by SSA EFW2 standard. The requirements of the EFW2 stand unless contradicted by comments in this section.

Code "RA" - submitter record - required

All of the fields discussed in EFW2 are required.

Code "RE" - employer record -required

Begin	End	Field Name	Length	Description
1	2	Record Identifier	2	"RE"
3	6	Tax Year	4	
8	16	Employer Identification Number	9	FEIN for Employer
31	39	Other EIN	9	Blanks, unless filing under a different FEIN
40	96	Employer Name	57	
97	118	Location Address	22	
119	140	Delivery Address	22	
141	162	City	22	
163	164	State (abbreviated)	2	
165	169	Zip Code	5	
170	173	Zip Code Extension	4	

All of other fields in this record are not required.

Code "RW" - employee wage record - required

All of the fields discussed in EFW2 are required.

Code "RO" - employee wage record - optional

This record is optional and it will not be read by CCA.

Code "RS" - state record - required

Although this record is optional for SSA and IRS purpose, it is required for CCA purposes.

Begin	End	Field Name	Length	Description
1	2	Record Identifier	2	"RS"
3	4	State Code	2	Example: "39"
5	6	CCA Designation	2	If record is for a CCA city, enter "CC", otherwise keep blank.
7	9	CCA Tax Code	3	If record is for a CCA city, enter the 3-digit city code from Appendix A. If a non-CCA city enter either the corresponding city code from Appendix B, or enter "887".
10	18	Social Security Number	9	
19	33	Employee First Name	15	
34	48	Employee Middle Name or initial	15	
49	68	Employee Last Name	20	
73	94	Delivery Location (employee)	22	
95	116	Delivery Address (employee)	22	
117	138	City (employee)	22	
139	140	State (abbreviated; employee)	2	
141	145	Zip Code	5	
146	149	Zip Code Extension	4	
308	308	Tax Type Code	1	If record is for residence tax, enter "R", otherwise enter "C".
309	319	Local Taxable Wages	11	Right justify and zero fill. The decimal point is assumed.
320	330	Local Income Tax Withheld	11	Right justify and zero fill. The decimal point is assumed.
338	412	Municipality Name	75	Enter the municipality name, refer to Appendix B for spelling and format of municipality names recognized by CCA.
413	487	State Name	75	Enter the state name for the municipality name reported in position 338-412. Two character state abbreviation is acceptable.

All other fields are not required and will not be read.

Code "RT" - total record - required

This record type is required and all of the fields are required as defined by EFW2. These fields refer to federal data.

Code "RU" - total record - optional

This is not required and this record will not be read by CCA.

Code "RV" – state total record - optional

This is not required and this record will not be read by CCA.

Code "RF" - final record - required

This is required and all fields are required as defined by EFW2.

APPENDIX D: REQUIRED FIELDS OF 1099-MISC FILING

The section will list the required fields for the record types defined by the IRS 1220 publication. This section assumes that you are familiar the record types defined in the IRS 1220 publication. The requirements in the IRS 1220 publication that are applicable for CCA reporting, any exceptions to those standards are listed below.

Code “T” records – Transmitter record

All fields defined by the IRS 1220 publication for these record types are required.

Code “A” records - Issuer record

All fields defined by the IRS 1220 publication for these record types are required.

Code “B” records - Payee records

All fields defined by the IRS 1220 publication for these record types are required.

The following payment amount fields are required:

Payment Amount Description	Type of Return in “A” Record	Amount Code in “A” Record	Location for Amount in “B” Record	Section for Withholding in “B” Record
RENTS	A	1	55-66	18
PRIZES, AWARDS, ETC.	A	3	79-90	18
NONEMPLOYEE COMPENSATION	NE	7	127-138	19
EXCESS GOLDEN PARACHUTE PAYMENTS	A	B	175-186	18

Any payment amount fields not used for reporting purposes should be zero filled.

Code “C” record – End of Issuerpayer record

All fields defined by the IRS 1220 publication for these record types are required.

The following payment amount fields are required:

Payment Amount Description	Type of Return in “A” Record	Amount Code in “A” Record	Location for Amount in “C” Record
RENTS	A	1	16-33
PRIZES, AWARDS, ETC.	A	3	52-69
NONEMPLOYEE COMPENSATION	NE	7	124-141
EXCESS GOLDEN PARACHUTE PAYMENTS	A	B	196-213

Any payment amount fields not used for reporting purposes should be zero filled.

Code “K” record - State Totals record

THIS RECORD TYPE IS NOT REQUIRED.

Code “F” record - End of Transmission record

All fields defined by the IRS 1220 publication for these record types are required.