MINNESOTA UNEMPLOYMENT INSURANCE

EFW2 Format – Data submission

NOTE: All record locations designated by "**M**" are read by MN Unemployment Insurance (UI) Program and Paid Leave (PL).

Location	Read by UI/PL	Field Name	Length	Description and Remarks
01-02	**M**	Record identifier	2	Constant "RS"
03-04	**M**	State code	2	Constant "27"
05-09		Taxing entity code	5	Defined by State/local agency
10-18	**M**	Employee Social Security number (SSN)	9	Enter the employee's Social Security number as shown on the original/replacement card issued by the SSA. No hyphens or dashes allowed. If the employee's SSN is not available, zero fill the field.
19-33	**M**	Employee first name	15	Enter the employee's first name as shown on the social security card. Left justify and fill with blanks.
34-48	**M**	Employee middle name or initial	15	If applicable, enter the employee's middle name or initial exactly as shown on the social security card. Left justify and fill with blanks. If there is no M.I. or middle name, fill with blanks.
49-68	**M**	Employee last name	20	Enter the employee's last name as shown on the social security card. Left justify and fill with blanks. Hyphens are OK.
69-72		Suffix	4	If applicable, enter the employee's alphabetical suffix. For example, JR. SR, III. Left justify and fill with blanks.
73-94		Location address	22	Enter the employee's location address (Attention, Suite, Room Number etc.)
95-116		Delivery address	22	Enter the employee's delivery address. Left justify and fill with blanks.

Location	Read by UI/PL	Field Name	Length	Description and Remarks
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. Use the recognized postal abbreviations. For foreign address, fill with blanks.
141-145		Zip code	5	Enter employee's zip code.
146-149		ZIP code extension	4	Enter the employee's four-digit extension of the Zip code.
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.
178-192		Foreign postal code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks.
193-194		Country code	2	If one of the following applies, fill with blanks: one of the 50 states of the USA; District of Columbia; Military Post Office (MPO); Guam; American Samoa; Northern Mariana Islands; Puerto Rico; Virgin Islands.
195-196		Optional code	2	Defined by State/local agency
197-202	**M**	Reporting period	6	Enter the last month and 4-digit year for the calendar quarter for which this report applies: e.g., "032026" for Jan.-Mar. of 2026.
203-213	**M**	State quarterly UI/Paid Leave total (gross) wages	11	Right justify and zero fill. No commas or decimals.
214-224		State quarterly UI/Paid Leave total taxable wages	11	Right justify and zero fill.
225-226		Number of weeks worked	2	Defined by State/local agency.
227-234		Date first employed	8	Enter the month, day, and four-digit years: e.g., "01312026"
235-242		Date of separation	8	Enter the month, day, and four-digit year: e.g., "02182026"
243-247		Blank	5	Fill with blanks. Reserved for SSA use.

Location	Read by UI/PL	Field Name	Length	Description and Remarks
248-255	**M**	Minnesota UI/Paid Leave account number	8	8-digit employer account number. Numeric field only. No dashes or hyphens allowed. Right justify and zero fill.
256-259	**M**	Minnesota employer unit number	4	4-digit unit number. Numeric field only. No dashes or hyphens allowed. Right justify and zero fill.
260	**M**	Month 1 employment	1	Enter "**1**" if the employee **worked** during, or received pay for, the pay period including the 12th day of the 1st month of the reporting period. Enter "**0**" if the employee **did not work** and received no pay for the period including the 12th day of the 1st month of the reporting period.
261	**M**	Month 2 employment	1	Enter "**1**" if the employee **worked** during, or received pay for, the pay period including the 12th day of the 2nd month of the reporting period. Enter "**0**" if the employee **did not work** and received no pay for the period including the 12th day of the 2nd month of the reporting period.
262	**M**	Month 3 employment		Enter "**1**" if the employee **worked** during, or received pay for, the pay period including the 12th day of the 3rd month of the reporting period. Enter "**0**" if the employee **did not work** and received no pay for the period including the 12th day of the 3rd month of the reporting period.
263-267		Blank	5	Field not used. Reserved for State use.
268-273		Blank	6	Fill with blanks. Reserved for SSA use.
274-275		State code	2	Enter the appropriate postal NUMERIC code.
276-286		State taxable wages	11	Right justify and zero fill.
287-297		State income tax withheld	11	Right justify and zero fill
298-307		Other state data	10	Defined by State/local agency

Location	Read by UI/PL	Field Name	Length	Description and Remarks
308		Tax type code	1	Enter the appropriate code for entries in fields 309-319 and 320-330: C – City Income Tax D – County Income Tax E – School District Income Tax F – Other Income Tax
309-319		Local taxable wages	11	To be defined by State/local agency.
320-330		Local income tax withheld	11	To be defined by State/local agency.
331-337		State control number	7	Optional.
338-340	**M**	Hours worked	3	Number of hours worked. Right justified and zero filled. No decimal allowed. (000 to 999 only)
341	**M**	Officer code	1	"Y" if affirmative. Otherwise, blank.
342-412		Supplemental data 1	71	To be defined by user.
413-487		Supplemental data 2	75	To be defined by user.
488-511		Blank	24	Fill with blanks. Reserved for SSA use.
512	**M**	End of line identifier	1	Constant "X". Recommended for MN Processing.