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Reference for the Citizenship, North American Industry Classification System, and the Standard Occupation Classification codes

This reference is for completing the 2025 W-2CM entry box C, employee's citizen of country, box D, employer's North America Industry Classification System (NAICS), and box E, employee's Standard Occupational Classification (SOC) system.

Example 1 (for box C): Mr. A was recruited from the Philippines as a guest worker to work for ABC company. Since Mr. A is a citizen of the Philippines, his citizenship code is RP, as found in the Foreign Country Code Listings in this publication. Enter the appropriate code in box C of 2025 Form W-2CM.

Example 2 (NAICS): The employer, ABC company, is engaged in the construction business. To find the correct NAICS code, log in the NAICS website at https://www.census.gov/naics/. Use business key word(s) such as "construction" in the 2022 NAICS search box. When the search is completed, it will display a list of business industry codes related to construction. Select the most appropriate 6-digit code that describes your business and enter it in box D of 2025 Form W-2CM.

Example 3 (SOC): ABC company hired Mr. A, whose occupation is carpenter. To find the correct occupation code for Mr. A, log on to the O-NET website at https://www.onetonline.org. Use a keyword such as "carpenter" in the keyword search box. When the search is completed, it

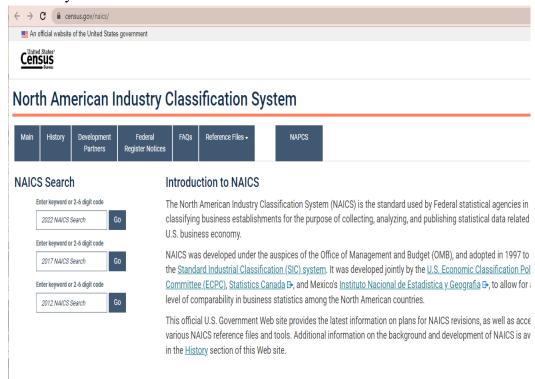
will display a list of various occupations related to carpenters. Select the most appropriate 8-digit code that describes the type of carpentry work for Mr. A, and enter it in box E of 2025 Form W-2CM.

- Citizen of Country Code (CIT)
- NAICS (North American Industry Classification System)
- SOC (Standard Occupation Classification)

NAICS codes may be found at the following URL:

https://www.census.gov/naics/

Enter Keywords in the 2022 search box:



On this screen, you will enter the industry you are looking for. For example, if you are looking for construction, type the word "construction" (no quotes) in the key word box. See illustration in box.



North American Industry Classification System

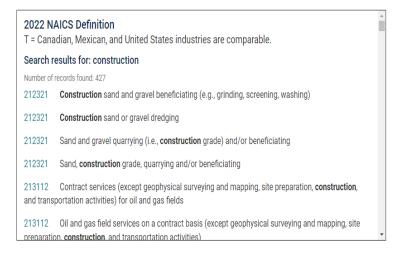


The result for your search will be displayed (left) showing the various codes for construction industries. Select the most appropriate code for your business.

NAICS Search

Enter keyword or 2-6 digit code 2022 NAICS Search Co Enter keyword or 2-6 digit code 2017 NAICS Search Go Enter keyword or 2-6 digit code 2012 NAICS Search Go

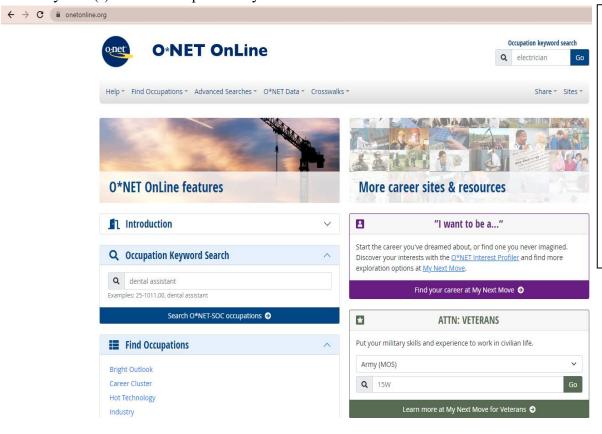
Search Results



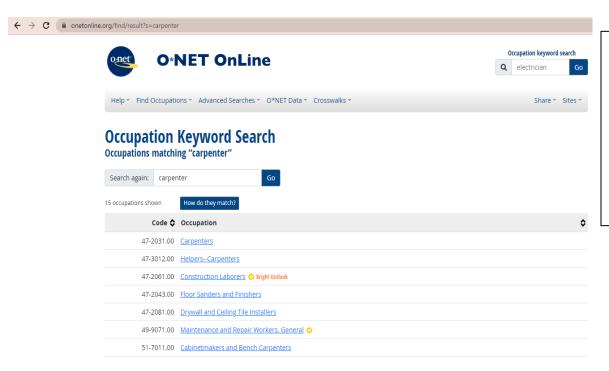
SOC codes may be found at the following URL:

http://online.onetcenter.org/find/

Enter keyword(s) in the "Occupation Keyword Search" box:



On this screen, you will enter the occupation you are looking for using keyword(s). For example, if you are looking for carpenter, type the word "carpenter" (no quotes) in the occupation keyword search box.



The results for your search will be displayed (left) showing the various codes for carpentry occupations. Select the most appropriate code for your employee.

Foreign country code list for use on Form W-2CM, Box C.

Afghanistan	AF	Central African Republic	СТ	Ghana	GH
Akrotiri	AX	Chad	CD	Gibraltar	GI
Albania	AL	Chile	CI	Greece	GR
Algeria	AG	China	СН	Greenland	GL
American Samoa	AQ	Christmas Island	KT	Grenada	GJ
Andorra	AN	Clipperton Island	IP	Guam	US
Angola	AO	Cocos (Keeling) Islands	CK	Guatemala	GT
Anguilla	AV	Colombia	CO	Guernsey	GK
Antarctica	AY	Comoros	CN	Guinea	GV
Antigua & Barbuda	AC	Congo (Brazzaville)	CF	Guinea-Bissau	PU
Argentina	AR	Congo (Kinshasa)	CG	Guyana	GY
Armenia	AM	Cook Islands	CW	Haiti	НА
Aruba	AA	Coral Sea Islands	CR	Heard Island and McDonald Islands	НМ
Ashmore and Cartier Islands	AT	Costa Rica	CS	Holy See	VT
Australia	AS	Cote D'Ivoire (Ivory Coast)	IV	Honduras	НО
Austria	AU	Croatia	HR	Hong Kong	НК
Azerbaijan	AJ	Cuba	CU	Howland Island	HQ
Bahamas	BF	Curacao	UC	Hungary	HU
Bahrain	BA	Cyprus	CY	Iceland	IC
Baker Island	FQ	Czech Republic	ΕZ	India	IN
Bangladesh	BG	Denmark	DA	Indonesia	ID
Barbados	BB	Dhekelia	DX	Iran	IR
Belarus	ВО	Djibouti	DJ	Iraq	IZ
Belgium	BE	Dominica	DO	Ireland	EI
Belize	BH	Dominican Republic	DR	Israel	IS
Benin	BN	East Timor	TT	Italy	IT
Bermuda	BD	Ecuador	EC	Jamaica	JM
Bhutan	BT	Egypt	EG	Jan Mayen	JN
Bolivia	BL	El Salvador	ES	Japan	JA
Bosnia-Herzegovina	BK	Equatorial Guinea	EK	Jarvis Island	DQ
Botswana	BC	Eritrea	ER	Jersey	JE
Bouvet Island	BV	Estonia	EN	Johnston Atoll	JQ
Brazil	BR	Ethiopia	ET	Jordan	JO
British Indian Ocean Territory	IO	Falkland Islands (Islas Malvinas)	FK	Kazakhstan	KZ
British Virgin Islands	VI	Faroe Islands	FO	Kenya	KE
Brunei	BX	Federated States of Micronesia	FM	Kingman Reef	KQ
Bulgaria	BU	Fiji	FJ	Kiribati	KR
Burkina Faso	UV	Finland	FI	Korea, Democratic People's	VNI .
Burma	BM		FR	Republic of (North) Korea, Republic of (South)	KN KS
Burundi	BY	France French Polynesia	FP	Kosovo	KV
		French Southern and Antarctic Lands	FS		
Cambodia Cameroon	CB CM	Gabon Gabon	FS GB	Kuwait Kyrgyzstan	KU KG
Canada	CM	The Gambia	GB GA	Laos	LA
Cape Verde	CA	Georgia	GG	Latvia	LA LG
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Cayman Islands	CJ	Germany	GM	Lebanon	LE

Foreign country code list for use on Form W-2CM, Box C (continued).

Lesotho	LT	Palmyra Atoll	LQ	Swaziland	WZ	
Liberia	LI	Panama	PM	Sweden	SW	l
Libya	LY	Papua-New Guinea	PP	Switzerland	SZ	l
Liechtenstein	LS	Paracel Islands	PF	Syria	SY	l
Lithuania	LH	Paraguay	PA	Taiwan	TW	l
Luxembourg	LU	Peru	PE	Tajikistan	TI	l
Macau	MC	Philippines	RP	Tanzania	TZ	l
Macedonia	MK	Pitcairn Islands	PC	Thailand	TH	
Madagascar	MA	Poland	PL	Togo	TO	l
Malawi	MI	Portugal	PO	Tokelau	TL	l
Malaysia	MY	Puerto Rico	RQ	Tonga	TN	
Maldives	MV	Qatar		Trinidad and Tobago	TD	l
Mali	ML	Romania	QA RO	Tunisia	TS	l
	MT					
Malta Man, Isle of	IM	Russia Rwanda	RS RW	Turkey Turkmenistan	TU TX	
Marshall Islands	RM	Saint Barthelemy	TB	Turks and Caicos Islands	TK	l
Mauritania	MR	Saint Martin	RN	Tuvalu	TV	l
Mauritius	MP	Samoa	WS	Uganda	UG	l
Mexico	MX	San Marino	SM	Ukraine	UP	l
Midway Islands		Sao Tome and Principe	TP	United Arab Emirates	AE	l
Wildway Islands	MQ	Sao Tome and Principe	IP	United Kingdom (England, Northern	AE	l
Moldova	MD	Saudi Arabia	SA	Ireland, Scotland, and Wales)	UK	l
Monaco	MN	Senegal	SG	United States	US	l
Mongolia	MG	Serbia	RI	Uruguay	UY	l
Montenegro	MJ	Seychelles	SE	Uzbekistan	UZ	l
Montserrat	MH	Sierra Leone	SL	Vanuatu	NH	l
Morocco	MO	Singapore	SN	Venezuela	VE	l
Mozambique	MZ	Sint Maarten	NN	Vietnam	VM	l
Namibia	WA	Slovakia	LO	Virgin Islands	VQ	
Nauru	NR	Slovenia	SI	Wake Island	WQ	l
Navassa Island	BQ	Solomon Islands	BP	Wallis and Futuna	WF	
Nepal	NP	Somalia	SO	Western Sahara	WI	l
Netherlands	NL	South Africa	SF	Yemen (Aden)	YM	
		South Georgia and the South				l
New Caledonia	NC	Sandwich Islands	SX	Zambia	ZA	
New Zealand	NZ	South Sudan	OD	Zimbabwe	ZI	
Nicaragua	NU	Spain	SP			
Niger	NG	Spratly Islands	PG			
Nigeria	NI	Sri Lanka	CE			
Niue	NE	St. Helena	SH			
Norfolk Island	NF	St. Kitts and Nevis	SC			
Northern Mariana Islands	US	St. Lucia Island	ST			
Norway	NO	St. Pierre and Miquelon	SB			
Oman	MU	St. Vincent and the Grenadines	VC			
Other Country	OC	Sudan	SU			
Pakistan	PK	Suriname	NS			
Palau	PS	Svalbard	SV			