

**Employment Security Department  
Unemployment Insurance Division - UI Tax Administration**

**ICESA WASHINGTON FORMAT SPECIFICATIONS  
April, 2012**

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**Data Record Descriptions:**

The following Records (CODES) are outlined in detail in the following Record Layout Matrix.

CODE A – Transmitter Record:

*The code A record identifies the organization submitting the file.*

CODE B – Authorization Record:

*The code B record identifies the type of equipment used to generate the data. (Optional Record)*

CODE E – Employer Record:

*The code E record identifies an employer whose employee wage and tax information is being reported.*

CODE S – Employee Record:

*The code S record is used to report wage and tax data for an employee.*

CODE T – Total Record:

*The code T record contains the totals for all Code S records reported since the last Code E record.*

CODE F – Final Record:

*The code F record indicates the end of the file and **MUST** be the last data record on each file for transmission.*

*Character Sets:*

Extended Binary Coded Decimal Interchange Code (EBCDIC) or American Standard Code for Information Interchange (ASCII) will be accepted.

*Logical Record Length:*

Each record must be a uniform length of 275 characters. At the end of each record, (column 275) insert a carriage return and line feed (Hex 0D 0A or 0A 0D).

*Data Types:*

Alphanumeric - Left justified and space filled.

Numeric - right justified zero filled, *do not include decimal in currency values, decimal is assumed two places from right.* See record layout matrix for details and exceptions.

*Money Amounts:*


All money fields are strictly numeric. They must include dollars and cents; the decimal point is assumed. Do not use punctuation in any money field. Negative amounts are not allowed.

 *This symbol indicates that this field differs from the National ICESA format*

**RECORD LAYOUT MATRIX**


Record Name: Code "A" – Transmitter Record

Field Name	Field Description	Column	Length	Type	Format
<b>A RECORD</b>	Identifies the organization submitting the file.				
Record Identifier	Constant "A"	1	1	Alpha	
Year	The year for which the report is being prepared.	2-5	4	Numeric	4-digits in YYYY format.
Transmitter's Federal EIN	The Federal ID number of the organization transmitting the file.	6-14	9	Numeric	9-digits. No hyphens or spaces.
Taxing Entity Code	Constant "UTAX"	15-18	4	Alpha	
Blanks	IGNORED	19-23	5		Space fill
Transmitter Name	The name of the organization transmitting the file.	24-73	50	Alpha/ Numeric	Left Justify, space fill.
Transmitter Street Address	The street address of the organization transmitting the file.	74-113	40	Alpha/ Numeric	Left Justify, space fill.
Transmitter City	The city of the organization transmitting the file.	114-138	25	Alpha	Left Justify, space fill.
Transmitter State	The state of the organization transmitting the file.	139-140	2	Alpha	Standard 2-character state postal abbreviation.
Blank	IGNORED	141-153	13		Space fill
Transmitter Zip Code	The zip code of the organization transmitting the file.	154-158	5	Alpha/ Numeric	5-digit zip code
Transmitter Zip Code Extension	The zip code extension of the organization transmitting the file, if applicable.	159-163	5	Numeric	4-digit zip code extension. Include hyphen in position 159. If none, space fill.

Transmitter Contact	The name of the individual to be contacted regarding questions on the file being transmitted.	164-193	30	Alpha	Left Justify, space fill
Transmitter Contact Telephone Number	The telephone number of the contact person.	194-203	10	Numeric	3-digit area code and 7-digit telephone number. No hyphens or parenthesis.
Transmitter Contact Telephone Extension	The phone number extension of the contact person, if needed.	204-207	4	Numeric	Up to 4 digits. If none, space fill.
Blank  <i>Ignore Total Remittance Amount field in A Record. This field added to F Record.</i>	IGNORED	208-242	35		Space fill
Media Creation Date	The date the media was created.	243-250	8	Numeric	2-digit month, 2-digit day and 4-digit year in MMDDYYYY format
Blank	IGNORED	251-275	25		Space fill


**Record Name: Code "B" - Authorization Record**


Field Name	Field Description	Column	Length	Type	Format
<b>B RECORD</b>	Identifies the type of equipment used to generate the data.				
Record Identifier	Constant "B"	1	1	Alpha	
Year	The year for which the report is being prepared.	2-5	4	Numeric	4-digits in YYYY format.
Transmitter's Federal EIN	The Federal ID number of the organization submitting the file.	6-14	9	Numeric	9-digits. No hyphens or spaces.
Computer	Manufacturer's name.	15-22	8	Alpha	Left Justify, space fill.
Internal Label	SL = IBM Standard internal label NL = No label	23-24	2	Alpha	
Blank	IGNORED	25-225	201		Space fill

Transmitter Contact Email Address   <i>The State of Washington requests the Transmitter Contact Email Address</i>	The email address of the individual to be contacted regarding questions on the file being transmitted.	226-275	50	Alpha/ Numeric	Left justify, space fill.
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**Record Name: Code "E" - Employer Record**



Field Name	Field Description	Column	Length	Type	Format
<b>E RECORD</b>	Identifies an employer whose tax and wage information is being reported.				
Record Identifier	Constant "E"	1	1	Alpha	
Payment Year	The year for which the report is being prepared.	2-5	4	Numeric	4-digits in YYYY format.
Employer Federal EIN	The Federal ID number of the employer whose tax and wage information is being reported.	6-14	9	Numeric	9-digits. No hyphens or spaces.
Blank	IGNORED	15-23	9		Space fill
Employer Name	The name of the employer whose tax and wage information is being reported.	24-73	50	Alpha	Left Justify, space fill
Employer Street Address	The address of the employer whose tax and wage information is being reported.	74-113	40	Alpha/ Numeric	Left Justify, space fill
Employer City	The city of the employer whose tax and wage information is being reported. For a foreign address, show full country name and abbreviate city and state or province as necessary.	114-138	25	Alpha	Left Justify, space fill
Employer State	The state of the employer whose tax and wage information is being reported.	139-140	2	Alpha	Standard 2-character state postal abbreviation.
Blank	IGNORED	141-148	8		Space fill

Employer Zip Code Extension	The zip code extension of the employer whose tax and wage information is being reported.	149-153	5	Numeric	4-digit zip code extension. Include hyphen in position 149. If none, space fill.
Employer Zip Code	The zip code of the employer whose tax and wage information is being reported, if applicable.	154-158	5	Alpha/ Numeric	5-digit zip code
Blank	IGNORED	159-166	8		Space fill
Taxing Entity Code	Constant "UTAX"	167-170	4	Alpha	
State Identifier Code	Washington State code = 53	171-172	2	Numeric	
Employer Employment Security (ES) Reference Number	The ES Reference number of the employer whose tax and wage information is being reported.	173-187	15	Alpha/ Numeric	8-digit ES Reference number and 1-digit check digit for a total of 9-digits, followed by 6 spaces to a total column width of 15.
Reporting Period	The last month of the calendar quarter to which the report applies. "03" = First quarter; "06" = Second quarter; "09" = Third quarter; "12" = Fourth quarter.	188-189	2	Numeric	
No Payroll / No Workers / No Wages	0 = Indicates the E record <b>will not</b> be followed by 1 or more employee (S) record (No Payroll). 1 = Indicates the E record <b>will</b> be followed by 1 or more employee (S) record.	190	1	Numeric	
Blank	IGNORED	191	1		Space fill
Agent Code	Optional field for Agent use. This field will be returned to the Error Report and can be used to sort by District or Field Offices.	192-201	10	Alpha/ Numeric	Left justify, space fill.
 <b>The State of Washington has added this optional field at the request of users</b>					
Blank	IGNORED	202-255	54		Space fill

Foreign Indicator	If data in positions 74-158 (Employer address fields) is for a foreign address, enter the letter "X", otherwise, space fill.	256	1	Alpha	
Blank	IGNORED	257	1		Space fill
Employer Unified Business Identifier (UBI) Number   <i>The State of Washington reserves the last 3 digits for the extended UBI number.</i>	The UBI Number of the employer whose tax and wage information is being reported.  COPES Accounts – Enter Employer SSN	258-269	12	Alpha/ Numeric	12-digit UBI number or the 9-digit UBI number followed by 3 blank (null) values. Zero fill first 9-digits if unknown.
Blank	IGNORED	270-275	6		Space fill

**Record Name: Code "S" - Employee Record**


Field Name	Field Description	Column	Length	Type	Format
<b>S RECORD</b>	Identifies the wage information of an individual employee.				
Record Identifier	Constant "S"	1	1	Alpha	
Employee Social Security Number (SSN)	Employee's social security number; if not known enter the letter "I" in position 2 and blanks in positions 3-10.	2-10	9	Alpha/ Numeric	9-digit SSN. No hyphens or spaces, otherwise the letter "I." *See penalty warning
Employee Last Name	The last name of the employee whose wage information is being reported.	11-30	20	Alpha	Left Justify, space fill *See penalty warning
Employee First Name	The first name of the employee whose wage information is being reported.	31-42	12	Alpha	Left Justify, space fill.
Employee Middle Initial	The middle initial of the employee whose wage information is being reported.	43	1	Alpha	If unknown, space fill.
State Code Field	Washington State code = 53	44-45	2	Numeric	


Blank	IGNORED	46-49	4		Space fill
Exempt Corporate Officer Earnings and all Employee's Exercised Stock Options for this quarter  <i>The State of Washington uses this field for reporting Exempt Corporate Officer Earnings and all Employees Exercised Stock Option wages.</i>	Total Exempt Corporate Officer Earnings and the amount of dollars represented by any exercised stock options is to be reported for all employees, including Exempt Corporate Officers.	50-63	14	Numeric	Right justify, zero fill. Do not enter decimal.
Employee's Washington Reportable <b>Total Gross Wages</b> Paid this Quarter	The total gross wages paid to this employee this quarter.	64-77	14	Numeric	Right justify, zero fill. Do not enter decimal. *See penalty warning
Employee's Excess Wages	The total gross wages paid to this employee this quarter, that are in excess of the Washington State taxable wage base.	78-91	14	Numeric	Right justify, zero fill. Do not enter decimal.
Employee's Taxable Wages	The total gross wages paid to this employee this quarter, less the excess wages, equal the employee's taxable wages.	92-105	14	Numeric	Right justify, zero fill. Do not enter decimal.
Blank	IGNORED	106-131	26		Space fill
Employee Hours  <i>The State of Washington requires 4 digit hours.</i>	The actual number of hours worked by the individual employee for the quarter, including paid vacation and holiday hours. Salaried employees may be entered as 520. Do not use any other measure of time worked such as weeks. For vacations and holidays worked without pay, severance pay, unassigned bonuses, report "0" hours. Do not leave this column blank.	132-135	4	Numeric	Whole numbers only. No fractions. No decimal amounts. Actual fractional hours should be rounded to the next higher whole number. Right justify, zero fill. If unknown, space fill – do not zero fill.  *See penalty warning


Blank	IGNORED	136-142	7		Space fill
Taxing Entity Code	Constant "UTAX"	143-146	4	Alpha	
Employment Security (ES) Reference Number	The ES Reference number of the employer whose tax and wage information is being reported.	147-161	15	Alpha/ Numeric	8-digit ES Reference number and 1-digit check digit for a total of 9-digits, followed by 6 spaces to a total column width of 15.
Blank	IGNORED	162-209	48		Space fill
Exempt Corporate Officer Code	For employees who are exempt officers of the corporation, enter "1" otherwise enter "0."	210	1	Numeric	
Blank	IGNORED	211	1		Space fill
Month 1 Employment	Enter "1" if employee covered by UI worked during or received pay for the 12 <sup>th</sup> day of the <b>1<sup>st</sup> month</b> of the reporting period, otherwise, enter "0."	212	1	Numeric	
Month 2 Employment	Enter "1" if employee covered by UI worked during or received pay for the 12 <sup>th</sup> day of the <b>2<sup>nd</sup> month</b> of the reporting period, otherwise, enter "0."	213	1	Numeric	
Month 3 Employment	Enter "1" if employee covered by UI worked during or received pay for the 12 <sup>th</sup> day of the <b>3<sup>rd</sup> month</b> of the reporting period, otherwise, enter "0."	214	1	Numeric	
Reporting Period Month and Year	The last month and year for the calendar quarter for which this report applies, e.g., "032003" for Jan-Mar of 2003.	215-220	6	Numeric	2-digit month and 4-digit year in MMYYYY format
Blank	IGNORED	221-275	55		Space fill



**\*Penalty Warning – Do not report inaccurate data in the wage fields. If unknown, leave blank. However, please be advised that incomplete reports are subject to penalty charges.**


**Record Name: Code "T" – Total Record**

<b>Field Name</b>	<b>Field Description</b>	<b>Column</b>	<b>Length</b>	<b>Type</b>	<b>Format</b>
<b>T RECORD</b>	The total tax and wage information for this employer, identified by the previous E record.				
Record Identifier	Constant "T"	1	1	Alpha	
Total Number of Employees	The total number of individual employee "S" records for this employer.	2-8	7	Numeric	Right justify, zero fill
Taxing Entity Code	Constant "UTAX"	9-12	4	Alpha	
Total Exempt Corporate Officer Earnings and Total Exercised Stock Options for this Employer  <i>The State of Washington uses this field for reporting the total Exempt Corporate Officer Earnings and the Total of all Exercised Stock Option wages for this employer.</i>	Total Exempt Corporate Officer Earnings and the total amount of exercised stock options, reported for all employees including exempt corporate officers, for this employer.	13-26	14	Numeric	Right justify, zero fill. Do not enter decimal.
Washington Reportable <b>Total Gross Wages</b> Paid this Quarter for this Employer	The total amount of gross wages for each individual employee "S" record for this employer.	27-40	14	Numeric	Right justify, zero fill. Do not enter decimal.
Total Excess Wages for this Employer	The total amount of wages in excess of Washington's UI taxable wage base, per employee since January 1. If this total includes out-of-state wages, indicate by entering a 1 in column 268 of the T Record.	41-54	14	Numeric	Right justify, zero fill. Do not enter decimal.
Total Taxable Wages for this Employer	The Total Gross Wages less Excess Wages = Taxable Wages.	55-68	14	Numeric	Right justify, zero fill. Do not enter decimal.
Blank	IGNORED	69-81	13		Space fill

<p>UI Tax Rate</p>  <p><i>The State of Washington uses an assumed decimal.</i></p>	<p>The UI Tax Rate for the quarter being reported for this employer.</p>	<p>82-87</p>	<p>6</p>	<p>Numeric</p>	<p>Decimal is assumed e.g., 2.8% = 028000.</p>
<p>UI Taxes Due</p>	<p>The Taxable Wages times the UI Tax Rate = UI Taxes Due.</p>	<p>88-100</p>	<p>13</p>	<p>Numeric</p>	<p>Right justify, zero fill. Do not enter decimal.</p>
<p>Prior Balance</p>	<p>Any pre-existing balance owed by this employer. An amount can only be entered in either the Prior Balance or Prior Credit field - not both. To check for a Prior Balance, call the Employer Help Line, which is updated every 24 hours.</p> <p><u>Employer Help Line:</u></p> <ul style="list-style-type: none"> <li>• 1-888-836-1900 (Toll Free)</li> <li>• TTY 1-800-833-6388 (Toll Free).</li> </ul>	<p>101-111</p>	<p>11</p>	<p>Numeric</p>	<p>Right justify, zero fill. Do not enter decimal.</p>
<p>Interest</p>	<p>If payment for the quarter being reported is late, interest is calculated at one percent (1%) per month of the amount of unpaid contributions (no ceiling) for each month or fraction of, filed after the due date.</p>	<p>112-122</p>	<p>11</p>	<p>Numeric</p>	<p>Right justify, zero fill. Do not enter decimal.</p>


Penalty	<p>If payment for the quarter being reported is late, the penalty is calculated by multiplying the amount of unpaid contributions by the applicable percentage:</p> <ul style="list-style-type: none"> <li>• Penalty during the first month of delinquency = 5%</li> <li>• Penalty during the second month of delinquency = 10%</li> <li>• Penalty during the third month of delinquency = 20%</li> </ul> <p>Enter the result or \$10.00 – whichever is greater.</p> <p>If the report for the quarter being reported is late, the late report penalty is \$25.00.</p>	123-133	11	Numeric	Right justify, zero fill. Do not enter decimal.
Prior Credit	Any pre-existing credit balance owed to this employer. An amount can only be entered in either the Prior Balance or Prior Credit field - not both.	134-144	11	Numeric	Right justify, zero fill. Do not enter decimal.
Employment Administration Fund (EAF) Tax rate  <i>The State of Washington uses an assumed decimal.</i>	The EAF Rate for the quarter being reported for this employer.	145-148	4	Numeric	Decimal point is assumed, e.g., 0.02% = 0002 0.03% = 0003
EAF Assessment Amount	The Taxable Wages times the EAF Rate = EAF Assessment Amount.	149-159	11	Numeric	Right justify, zero fill. Do not enter decimal.



Total Exempt Corporate Officers					
 <i>The State of Washington requires only that the <u>total number of exempt corporate officers</u> be reported.</i>	The total number of exempt corporate officers exempt from UI coverage this quarter	160-163	4	Numeric	Right justify, zero fill.
Blank	IGNORED	164-174	11	Alpha	Space fill
Total Amount Due	The total of UI Taxes Due + EAF Assessment Amount + Interest + Penalty.	175-185	11	Numeric	Right justify, zero fill. Do not enter decimal.
Amount Remitted	The reported payment amount remitted for this quarterly report.	186-196	11	Numeric	Right justify, zero fill. Do not enter decimal. Assumes 2-digit decimal. COPES accounts assume a 6-digit decimal (see below).
Amount Remitted extension					
 <i>The State of Washington has added this optional field at user request</i>	Additional 4 digit decimal position for Amount Remitted field.	197-200	4	Numeric	Must be blank or must equal 4 digits
Blank	IGNORED	201-226	26		Space fill
Month 1 Employment	Number of employees who were paid wages during the payroll period that includes the 12th day of the <b>1<sup>st</sup> month</b> of the reporting period for this employer. Do not include exempt corporate officers in this total.	227-233	7	Numeric	Right justify, zero fill.
Month 2 Employment	Number of employees who were paid wages during the payroll period that includes the 12th day of the <b>2<sup>nd</sup> month</b> of the reporting period for this employer. Do not include exempt corporate officers in this total.	234-240	7	Numeric	Right justify, zero fill.

Month 3 Employment	Number of employees who were paid wages during the payroll period that includes the 12th day of the <b>3rd month</b> of the reporting period for this employer. Do not include exempt corporate officers in this total.	241-247	7	Numeric	Right justify, zero fill.
Blank	IGNORED	248-267	20		Space fill
Excess Wage – Out of State Wages Indicator  <i>The State of Washington requires an indicator for identifying out-of-state wages.</i>	Enter a 1 if Total Excess Wage Amount includes Out-of-State Wages, otherwise enter 0	268	1	Numeric	
Blank	IGNORED	269-275	7		Space fill

**Record Name: Code "F" - Final Record**

The code F record must appear only once on each file, after the last code T record.

Item		Column	Length	Type	Requirements
<b>F RECORD</b>	Indicates the end of the file and must be the last data record on each file for transmission.				
Record Identifier	Constant "F"	1	1	Alpha	
Total Number of Employees in file	The total number of individual employee "S" records for all employers in this file.	2-11	10	Numeric	Right justify, zero fill.
Total Number of Employers in File	The total number of employer "E" records in this file.	12-21	10	Numeric	Right justify, zero fill.
Taxing Entity Code	Constant "UTAX."	22-25	4	Alpha	
Blank	IGNORED	26-40	15		Space fill
Washington Reportable Total Gross Wages Paid this Quarter for all Employers in this file	The total amount of wage dollars reported for each individual employee "S" record for all employers in this file.	41-55	15	Numeric	Right justify, zero fill. Do not enter decimal.
Total Excess Wages for all Employers in this file	The total amount of wages in excess of Washington's UI taxable wage base for this employer.	56-70	15	Numeric	Right justify, zero fill. Do not enter decimal.
Total Taxable Wages for all Employers in this file	The Total Gross Wages less Excess Wages = Taxable Wages.	71-85	15	Numeric	Right justify, zero fill. Do not enter decimal.
Total Payment Due for all employers in this file.  <i>The State of Washington has added this optional field at user request</i>	The total payment due for all employers in this file (UI Taxes Due + EAF Assessment Amount + Prior Balance, Interest, Penalty or less Prior Credit, if any).  ESD will calculate this amount when selecting the Bulk Payment option.	86-100	15	Numeric	Right justify, zero fill. Do not enter decimal. Assumes 2-digit decimal.
Blank	IGNORED	101-139	39		Space fill

<p>Total Amount Remitted for all employers in this file.</p> <p> <i>The State of Washington has added this optional field at user request</i></p>	<p>The payment amount to be remitted for all employers in this file.</p> <p><b>Note:</b> user can select to pay either the total payment due (as calculated by ESD) or the amount remitted.</p>	140-154	15	Numeric	<p>Right justify, zero fill. Do not enter decimal. Assumes 2-digit decimal.</p> <p>COPES accounts assume a 6-digit decimal (see below).</p>
<p>Total Amount Remitted Extension</p> <p> <i>The State of Washington has added this optional field at user request</i></p>	<p>Additional 4 digit decimal position for Amount Remitted field.</p>	155-158	4	Numeric	<p>Must be blank or must equal 4 digits</p>
<p>Blank</p>	<p>IGNORED</p>	179-275	97		<p>Space fill</p>

Error = File cannot be submitted until error has been corrected

Penalty warning = File can be submitted but employer may be charged a penalty

Warning = File can be submitted but employer may want to verify data is correct

<b>Transmitter Federal ID Number</b>	
<b>Description:</b>	The Federal ID Number of the organization transmitting the file.
<b>Record:</b>	A
<b>Column:</b>	6-14
<b>Length:</b>	9
<b>Format:</b>	Numeric
<b>Evaluation results:</b>	Returns ERROR if field is blank or invalid.

<b>Transmitter Name</b>	
<b>Description:</b>	The name of the organization transmitting the file.
<b>Record:</b>	A
<b>Column:</b>	24-73
<b>Length:</b>	50
<b>Format:</b>	Alpha/Numeric
<b>Evaluation results:</b>	Returns ERROR if field is blank or invalid.

<b>Payment Year</b>	
<b>Description:</b>	The year for which the quarterly report is being submitted.
<b>Record:</b>	E
<b>Column:</b>	2-5
<b>Length:</b>	4
<b>Format:</b>	Numeric in YYYY format
<b>Evaluation results:</b>	<ul style="list-style-type: none"> <li>• Returns ERROR if field is blank or invalid.</li> <li>• Returns ERROR if all reports in the file are not for the same reporting period.</li> <li>• Returns ERROR if payment year is for a future year (a year that has not yet been established in TAXIS).</li> </ul>

<b>State ID Code</b>	
<b>Description:</b>	The code that indicates Quarterly Report data is for Washington State
<b>Record:</b>	E
<b>Column:</b>	171-172
<b>Length:</b>	2
<b>Format:</b>	Numeric
<b>Evaluation results:</b>	Returns ERROR if field is blank or does not equal 53.

<b>ES Reference Number</b>	
<b>Description:</b>	The ES Reference Number of the employer whose Quarterly Report is being submitted.
<b>Record:</b>	E
<b>Column:</b>	173-187

<b>Length:</b>	15
<b>Format:</b>	8-digit ES Reference Number and optional 1-digit check digit for a total of 9-digits, followed by 6 spaces to a total column width of 15
<b>Evaluation results:</b>	<ul style="list-style-type: none"> <li>• Returns ERROR if field is blank.</li> <li>• Returns ERROR if report was previously submitted using bulk filing (duplicate filing)</li> <li>• Returns ERROR if ES Reference Number is not a valid number.</li> <li>• Returns ERROR if ES Reference Number is a valid number but the Federal ID Number AND UBI Number are both invalid</li> <li>• Returns WARNING if ES Reference Number is a valid number but either the Federal ID Number OR UBI Number is invalid</li> <li>• Returns ERROR if file contains duplicate ES Reference Numbers.</li> <li>• Returns WARNING if check digit is blank or invalid.</li> </ul>

<b>Reporting Period</b>	
<b>Description:</b>	The last month of the calendar quarter for which the Quarterly Report is being submitted, e.g., “03” = first quarter; “06” = second quarter; “09” = third quarter; “12” = fourth quarter.
<b>Record:</b>	E
<b>Column:</b>	188-189
<b>Length:</b>	2
<b>Format:</b>	Numeric
<b>Field edits:</b>	<ul style="list-style-type: none"> <li>• Must equal 03, 06, 09, 12</li> </ul>
<b>Evaluation results:</b>	<ul style="list-style-type: none"> <li>• Returns ERROR if field is blank or does not equal 03, 06, 09 or 12.</li> <li>• Returns ERROR if all reports in the file are not for the same reporting period.</li> <li>• Returns ERROR if reporting period is for a future quarter (a quarter that has not yet been established in TAXIS).</li> </ul>

<b>No Payroll, No Workers, No Wages</b>	
<b>Description:</b>	A code used to indicate if the quarterly report is a report with payroll and will contain employee (S) records, or indicate if the quarterly report is a No Payroll and will not contain employee (S) records.
<b>Record:</b>	S
<b>Column:</b>	190
<b>Length:</b>	1
<b>Format:</b>	Numeric
<b>Evaluation result:</b>	<p><u>Determine based on reported values:</u></p> <ul style="list-style-type: none"> <li>○ Ignore field and determine whether report is payroll or No Payroll based on whether report contains employee wage S records. <ul style="list-style-type: none"> <li>▪ If report contains S Records that are all blank or all zeros, assume report is a No Payroll</li> </ul> </li> </ul>

<b>Employee Social Security Number</b>	
<b>Description:</b>	The employee’s social security number; if not known the letter “I” is

	entered in column position 2.
<b>Record:</b>	S
<b>Column:</b>	2-10
<b>Length:</b>	9
<b>Format:</b>	Alpha/Numeric
<b>Evaluation result:</b>	<ul style="list-style-type: none"> <li>• Returns PENALTY WARNING if field is blank, I, invalid or “impossible” according to the Social Security Administration.</li> <li>• Returns ERROR if exempt earnings, hours or wages are reported and the SSN field is blank, I, or invalid AND the last name field is blank or invalid.</li> <li>• Returns ERROR if SSN is a valid 9-digit number and is a duplicate for the same ES Reference Number, year and quarter.</li> </ul>

<b>Employee Last Name</b>	
<b>Description:</b>	The last name of the employee whose wage information is being reported
<b>Record:</b>	S
<b>Column:</b>	11-30
<b>Length:</b>	20
<b>Format:</b>	Alpha
<b>Evaluation result:</b>	<ul style="list-style-type: none"> <li>• Returns PENALTY WARNING if field is blank or invalid.</li> <li>• Returns ERROR if exempt earnings, hours or wages are reported and the SSN field is blank, I, or invalid AND the last name field is blank or invalid.</li> </ul>

<b>Exempt Corporate Officer Earnings and Employee Exercised Stock Options for this quarter</b>	
<b>Description:</b>	The amount of wages earned by corporate officers who are exempt from UI coverage and the amount of exercised stock options to be reported for all employees, including exempt corporate officers.
<b>Record:</b>	S
<b>Column:</b>	50-63
<b>Length:</b>	14
<b>Format:</b>	Numeric Right justified, zero filled. Assume 2 digit decimal
<b>Evaluation result:</b>	<ul style="list-style-type: none"> <li>• Returns ERROR if business is a taxable corporation and field is blank or invalid.</li> <li>• Returns WARNING and field is ignored if business is other than a taxable corporation and contains a value greater than zero.</li> </ul>

<b>Employee Gross Wages</b>	
<b>Description:</b>	The gross wages paid to an employee during the year/quarter for which quarterly report is being submitted.
<b>Record:</b>	S
<b>Column:</b>	64-77
<b>Length:</b>	14
<b>Format:</b>	Numeric Right justified, zero filled Assume 2 digit decimal
<b>Evaluation result:</b>	<ul style="list-style-type: none"> <li>• Returns ERROR if field is blank or invalid.</li> <li>• Returns WARNING and wage record is ignored when exempt earnings, wages and hours are all zero.</li> </ul>

<b>Employee Excess Wages</b>	
<b>Description:</b>	The amount of wages paid to an employee during the quarter that exceed the annual taxable wage base.
<b>Record:</b>	S
<b>Column:</b>	78-91
<b>Length:</b>	14
<b>Format:</b>	Numeric
<b>Evaluation result:</b>	<ul style="list-style-type: none"> <li>• Returns ERROR if excess wages exceed employee gross wages.</li> <li>• Returns ERROR if business is taxable (except taxable local government) and field is blank or invalid.</li> <li>• Returns WARNING and field is ignored if business is reimbursable or taxable local government and field is greater than zero.</li> </ul>

<b>Employee Hours</b>	
<b>Description:</b>	The actual number of hours worked by the individual employee for the quarter, including paid vacation and holiday hours.
<b>Record:</b>	T
<b>Column:</b>	132-135
<b>Length:</b>	4
<b>Format:</b>	Numeric
<b>Evaluation result:</b>	<ul style="list-style-type: none"> <li>• Returns PENALTY WARNING if field is blank, invalid or all employee wage records are reported as zero hours.</li> <li>• Returns WARNING if hours exceed 2250.</li> </ul>

<b>Total Exempt Corporate Officer Earnings and Sum of Exercised Stock Options for all Employees</b>	
<b>Description:</b>	The total of exempt corporate officer earnings and exercised stock options reported for all individual employee "S" records for this employer E record.
<b>Record:</b>	T
<b>Column:</b>	13-26

<b>Length:</b>	14
<b>Format:</b>	Numeric Right justified, zero filled. Assume 2 digit decimal
<b>Evaluation result:</b>	<ul style="list-style-type: none"> <li>• Business is a taxable corporation and field is calculated from reported values (the sum of exempt earnings reported in the S Records): <ul style="list-style-type: none"> <li>○ Returns WARNING and uses the <u>calculated</u> amount if the calculated sum is greater than zero but is different than the reported amount.</li> <li>○ Returns WARNING and uses the <u>reported</u> amount if the calculated sum equals zero but the reported amount is greater than zero</li> </ul> </li> <li>• Returns WARNING and field is ignored if business is other than a taxable corporation and contains a value greater than zero.</li> </ul>

<b>Total Gross Wages</b>	
<b>Description:</b>	The total of gross wages for all individual employee “S” record for this employer E Record.
<b>Record:</b>	T
<b>Column:</b>	27-40
<b>Length:</b>	14
<b>Format:</b>	Numeric Right justified, zero filled Assume 2 digit decimal
<b>Evaluation result:</b>	<ul style="list-style-type: none"> <li>• Field is calculated from reported values (the sum of employee gross wages reported in the S Records): <ul style="list-style-type: none"> <li>○ Returns WARNING and uses the <u>calculated</u> amount if the calculated sum is different than the reported amount.</li> </ul> </li> </ul>

<b>Total Excess Wages</b>	
<b>Description:</b>	The total of excess wages for all individual employee S record for this employer E Record.
<b>Record:</b>	T
<b>Column:</b>	41-54
<b>Length:</b>	14
<b>Format:</b>	Numeric Right justified, zero filled Assume 2 digit decimal
<b>Evaluation result:</b>	<ul style="list-style-type: none"> <li>• Business is taxable (except taxable local government) and field is calculated from reported values (the sum of employee excess wages reported in the S Records): <ul style="list-style-type: none"> <li>○ Returns ERROR if the calculated sum is equal to zero but the reported amount is greater than zero.</li> <li>○ Returns WARNING and uses the <u>calculated</u> amount if the calculated sum is greater than zero but is different than the reported amount.</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>Returns WARNING and field is ignored if business is reimbursable or taxable local government and field is greater than zero.</li> </ul>
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<b>Total Taxable Wages</b>	
<b>Description:</b>	The total of taxable wages for all individual employee "S" record for this employer E Record.
<b>Record:</b>	T
<b>Column:</b>	55-68
<b>Length:</b>	14
<b>Format:</b>	Numeric Right justified, zero filled Assume 2 digit decimal
<b>Evaluation result:</b>	<ul style="list-style-type: none"> <li>Field is calculated based on calculated values (the (calculated) total gross wages less the (calculated) total excess wages): <ul style="list-style-type: none"> <li>Returns WARNING and uses the <u>calculated</u> amount if the calculated amount is different than the reported amount.</li> </ul> </li> </ul>

<b>UI Tax Rate</b>	
<b>Description:</b>	Includes the total of the UI Tax Rate, Social Cost, Legislative NAICS adjustment and Surcharge.
<b>Record:</b>	T
<b>Column:</b>	82-87
<b>Length:</b>	6
<b>Format:</b>	Numeric Assumed Decimal, e.g., 2.8% = 028000
<b>Evaluation result:</b>	<ul style="list-style-type: none"> <li>Returns WARNING and uses <u>known</u> tax rate if business is taxable field is blank, invalid or incorrect.</li> <li>Returns WARNING and applies highest non-delinquent temporary rate if business is taxable and both the UI Tax Rate AND the EAF Rate are listed as zero in TAXIS.</li> <li>Returns WARNING and field is ignored if business is reimbursable and field is greater than zero.</li> </ul>

<b>UI Tax Due</b>	
<b>Description:</b>	The Total Taxable Wage field multiplied by the UI Tax Rate
<b>Record:</b>	T
<b>Column:</b>	88-100
<b>Length:</b>	13
<b>Format:</b>	Numeric Right justified, zero filled Assume 2 digit decimal
<b>Evaluation result:</b>	<ul style="list-style-type: none"> <li>Field is calculated based on known values (the (calculated) total gross wages multiplied by the (known) UI tax rate): <ul style="list-style-type: none"> <li>Returns WARNING and uses the <u>calculated</u> amount if the calculated amount is different than the reported amount.</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>Returns WARNING and field is ignored if business is reimbursable and field is greater than zero.</li> </ul>
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<b>Prior Balance</b>	
<b>Description:</b>	Any prior balance owed by this employer from a previous quarter(s).
<b>Record:</b>	T
<b>Column:</b>	101-111
<b>Length:</b>	11
<b>Format:</b>	Numeric Right justified, zero filled
<b>Evaluation result:</b>	Return WARNING and use <u>reported</u> amount if field contains an amount greater than zero but does not match the amount in TAXIS.

<b>Interest</b>	
<b>Description:</b>	<p>If payment is late, interest is calculated at one percent (1%) per month on the amount of unpaid contributions for each month or fraction of, filed after the due date.</p> <ul style="list-style-type: none"> <li>If business is taxable, payment is due by and considered late if not received by the last day of the first month following the quarter end date.</li> <li>If business is reimbursable, payment is due by and considered late if not received by the last day of the second month following the quarter end date.</li> </ul>
<b>Record:</b>	T
<b>Column:</b>	112-122
<b>Length:</b>	11
<b>Format:</b>	Numeric Right justified, zero filled
<b>Evaluation result:</b>	<ul style="list-style-type: none"> <li>Field is calculated based on known values (the (calculated) amount due for late payment for the quarter being reported): <ul style="list-style-type: none"> <li>Returns WARNING and uses <u>calculated</u> amount if the calculated amount is different than the reported amount.</li> </ul> </li> </ul>

<b>Penalty</b>	
<b>Description:</b>	<p>If report is late, late report penalty is charged at \$25.00.</p> <p>If payment is late, late payment penalty is calculated at 5% during the first month of delinquency; 10% during the second month of delinquency and 20% during the third month of delinquency. Enter the result or \$10.00 – whichever is greater.</p>
<b>Record:</b>	T
<b>Column:</b>	123-133
<b>Length:</b>	11
<b>Format:</b>	Numeric Right justified, zero filled
<b>Field edits:</b>	<ul style="list-style-type: none"> <li>May be blank or may equal 11 digits</li> </ul>

	<ul style="list-style-type: none"> <li>The (known) late report penalty + the (calculated) late payment penalties for the quarter being reported</li> </ul>
<b>Evaluation result:</b>	<ul style="list-style-type: none"> <li>Field is calculated based on known and calculated values (the (known) late report penalty + the (calculated) late payment penalty):</li> <li>Returns WARNING and uses the calculated amount if the reported amount is different than the calculated amount.</li> </ul>

<b>Prior Credit</b>	
<b>Description:</b>	Any credit balance from a previous quarter(s).
<b>Record:</b>	T
<b>Column:</b>	134-144
<b>Length:</b>	11
<b>Format:</b>	Numeric Right justified, zero filled
<b>Evaluation result:</b>	Return WARNING and use <u>reported</u> amount if field contains an amount greater than zero but does not match the amount in TAXIS.

<b>EAF Rate</b>	
<b>Description:</b>	The employer's EAF Rate for the year/quarter being reported.
<b>Record:</b>	T
<b>Column:</b>	145-148
<b>Length:</b>	4
<b>Format:</b>	Numeric Assumed decimal, e.g., 0.02% = 0002; 0.03% = 0003
<b>Field edits:</b>	<ul style="list-style-type: none"> <li>May be blank or may equal 4 digits</li> </ul>
<b>Evaluation result:</b>	<ul style="list-style-type: none"> <li>Returns WARNING and uses <u>known</u> tax rate if business is taxable (except taxable local government) and field is blank, invalid or incorrect.</li> <li>Returns WARNING and applies highest non-delinquent temporary rate if business is taxable and both the UI Tax Rate AND the EAF Rate are listed as zero in TAXIS.</li> <li>Returns WARNING and field is ignored if business is reimbursable or taxable local government and field is greater than zero.</li> </ul>

<b>EAF Assessment Amount</b>	
<b>Description:</b>	The Total Taxable Wages multiplied by the EAF Rate.
<b>Record:</b>	T
<b>Column:</b>	149-159
<b>Length:</b>	11
<b>Format:</b>	Numeric Right justified, zero filled Assume 2 digit decimal
<b>Evaluation result:</b>	<ul style="list-style-type: none"> <li>Field is calculated based on known values (the (calculated) total gross wages multiplied by the (known) EAF rate): <ul style="list-style-type: none"> <li>Returns WARNING and uses the <u>calculated</u> amount if the</li> </ul> </li> </ul>

	<p>calculated amount is different than the reported amount.</p> <ul style="list-style-type: none"> <li>• Returns WARNING and field is ignored if business is reimbursable or taxable local government and field is greater than zero.</li> </ul>
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<b>Number of Exempt Corporate Officers</b>	
<b>Description:</b>	The Total Number of Corporate Officers exempt from UI coverage this quarter.
<b>Record:</b>	T
<b>Column:</b>	160-163
<b>Length:</b>	4
<b>Format:</b>	Numeric Right justified, zero filled
<b>Evaluation result:</b>	<ul style="list-style-type: none"> <li>• Field is calculated based on reported values (count the number of S Records that have a 1 in the exempt corporate officer code field) <ul style="list-style-type: none"> <li>○ Returns WARNING and uses the <u>calculated</u> number if the calculated number is greater than zero but is different than the reported number.</li> <li>○ Returns WARNING and uses the <u>reported</u> number if the calculated sum equals zero but the reported number is greater than zero</li> </ul> </li> <li>• Returns WARNING and field is ignored if business is other than a taxable corporation and contains a value greater than zero.</li> </ul>

<b>Total Amount Due</b>	
<b>Description:</b>	The calculated amount due that includes the current quarter tax due (UI tax due and EAF assessment), current quarter penalties and interest. May include reported prior balance or prior credit.
<b>Record:</b>	T
<b>Column:</b>	175-185
<b>Length:</b>	11
<b>Format:</b>	Numeric Right justified, zero filled. Assume 2 digit decimal
<b>Field edits:</b>	<ul style="list-style-type: none"> <li>• May be blank or may contain 11 digits</li> <li>• Equals the (known) total tax due (UI tax and EAF) + (known) penalties and interest + (known) payments applied to the quarter being reported + (reported prior balance or credit) + (calculated) amended total tax due + (calculated) amended penalties and interest.</li> </ul>
<b>Evaluation result:</b>	<ul style="list-style-type: none"> <li>• <u>Field is calculated from calculated and reported values</u> (the (calculated) total tax due + (known and calculated) penalties and interest + (reported) prior balance or credit): <ul style="list-style-type: none"> <li>○ Return WARNING and use <u>calculated</u> amount if the calculated amount is different than the reported amount.</li> </ul> </li> </ul>

<b>Amount Remitted</b>	
<b>Description:</b>	The reported payment amount remitted for the employer report.

<b>Record:</b>	T
<b>Column:</b>	186-196
<b>Length:</b>	11
<b>Format:</b>	Numeric Right justified, zero filled Assume 2 digit decimal (COPES – assume 6 digit decimal)
<b>Evaluation result:</b>	Return WARNING and use <u>reported</u> amount if the reported amount is different than the calculated Total Amount Due.

<b>Total Employees – Months 1, 2 and 3</b>	
<b>Description:</b>	The number of employees who were paid wages during the payroll period that includes the 12 <sup>th</sup> day of the 1 <sup>st</sup> , 2 <sup>nd</sup> and 3 <sup>rd</sup> months of the reporting period for this employer.
<b>Record:</b>	T
<b>Column:</b>	227-233; 234-240; 241-247
<b>Length:</b>	7 (each field)
<b>Format:</b>	Numeric
<b>Evaluation result:</b>	<ul style="list-style-type: none"> <li>• Field is calculated based on reported values (count the number of S Records that have a 1 in the Month 1, Month 2 and/or Month 3 fields in the S Records): <ul style="list-style-type: none"> <li>○ Returns WARNING and uses the <u>calculated</u> number if the calculated number is greater than zero but is different than the reported number.</li> <li>○ Returns WARNING and uses the <u>reported</u> number if the calculated sum equals zero but the reported number is greater than zero</li> </ul> </li> </ul>

