Washington State Employment Security Department
Unemployment Insurance Division - UI Tax Administration
Employer Account Management Services (EAMS)

ICESA WASHINGTON BULK FORMAT SPECIFICATION

Revised September 2026

Contents

I. Introduction 1
II. What's new (September 2026) 2
III. Data Record Descriptions 2
Character Sets 2
Logical Record Length 2
Data Types 2
Penalty Warning 2
Money Amounts 3
Legend 3
IV. Record Layout Matrix 3
Code "A" – Transmitter Record 3
Code "B" – Authorization Record 4
Code "E" – Employer Record 5
Code "S" – Employee Record 7
Code "T" – Total Record 12
Code "F" – Final Record 16

I. Introduction

Bulk filing (formerly referred to as ICESA Washington Reporting) is for employers on their agents who prepare quarterly reports for a large number of clients and submit them in a single file.

Benefits of bulk-filing with EAMS (Employer Account Management Services)

- Bulk file upload (ICESA) – You can upload a test or production file and receive instant validation results and confirmation.
- Amend quarterly reports – You can amend a previously filed quarterly report online.
- Pay taxes – Pay taxes online, either for a single account or a combined payment for multiple accounts.
- Check tax rates – Check the tax rate for a single account or for all the accounts you manage if you file for multiple accounts.

For more information about bulk filing in EAMS, go to esd.wa.gov/employer-taxes/EAMS-bulk-filing.

II. What's new (January 2026)

- Employment Security Department (ESD) number for new accounts now begin with the prefix 001.

III. 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. Exempt corporate officers are not reported at the individual level and so are not included in the S record.

CODE T – Total Record:

The Code T record contains the totals for all Code S records reported since the last Code E record. Totals for exempt corporate officers are reported in the T 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 0A0D).

Data Types

Alpha - Left justified and space filled. These fields are indicated in the tables below with blue highlighting.

Alphanumeric - Left justified and space filled. These fields are indicated in the tables below with purple highlighting.

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. These fields are indicated in the tables below with pink highlighting.

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.

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.

Legend

Differs: Differs from the National ICESA format

New: Field is an addition to these specifications for 2023

Amendable: Indicates a field that can be amended. Some additional fields are required for identification or validation purposes.

IV. Record Layout Matrix

Code "A" – Transmitter Record

A RECORD – Identifies the organization submitting the file.

Field Name	Field Description	Column	Length	Type	Format
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 Employer Identification Number (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	
Blank		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 (See https://about.usps.com/who-we-are/postal-history/state-abbreviations.htm)
Blank		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

Field Name	Field Description	Column	Length	Type	Format
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	**Differs** *Ignore Total Remittance Amount field in A Record. This field added to F Record*	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		251-275	25	Space fill	

Code "B" – Authorization Record

B RECORD – Identifies the type of equipment used to generate the data.
(Optional Record)

Field Name	Field Description	Column	Length	Type	Format
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 transmitting 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	SL or NL
Blank		25-225	201	Space fill	
Transmitter Contact Email Address	The email address of the individual to be contacted regarding questions on the file being transmitted **Differs**	226-275	50	Alpha/ Numeric	Left justify, space fill

Field Name	Field Description	Column	Length	Type	Format
	The State of Washington requests the Transmitter Contact Email Address				

Code "E" – Employer Record

E RECORD – Identifies an employer whose tax and wage information is being reported.

Field Name	Field Description	Column	Length	Type	Format
Record Identifier	Constant "E"	1	1	Alpha	
Payment Year	The payment year that was reported in the original file.	2-5	4	Numeric	4-digits in YYYY format
Employer Identification Number (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		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 (See https://about.usps.com/who/profile/history/state-abbreviations.htm)
Blank		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

Field Name	Field Description	Column	Length	Type	Format
Blank		159-166	8	Space fill	
Taxing Entity Code	Constant "UTAX"	167-170	4	Alpha	
State Identifier	Washington State code = 53	171-172	2	Numeric	
Employer Employment Security Department (ESD) Number	The ESD Number of the employer whose tax and wage information is being reported	173-187	15	Alpha/ Numeric	12-digit ESD Number (unless assigned an ESD Number with 12 digits, add three leading digits to your nine-digit ESD Number to conform to the new 12-digit standard [e.g. '000123456789' or '001123456789'], followed by three 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	
Amendable No Payroll / No Workers / No Wages	0 = Indicates the E record will not be followed by 1 or more employee (S) record (No Payroll). If amending from a report with payroll to a report with *No Payroll*, enter 0 1 = Indicates the E record will be followed by 1 or more employee (S) record(s) If amending from a report with no payroll to a report *with* payroll, enter 1	190	1	Numeric	
Blank		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 **Differs** *The State of Washington has added this optional field at the request of users*	192-201	10	Alpha/ Numeric	Left justify, space fill

Field Name	Field Description	Column	Length	Type	Format
Blank		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		257	1	Space fill	
Employer Unified Business Identifier (UBI) Number	The UBI Number of the employer whose tax and wage information is being reported. COPES Accounts – Enter Employer SSN **Differs** *The State of Washington reserves the last 3 digits for the extended UBI number*	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		270-275	6	Space fill	

Code "S" – Employee Record

S RECORD – Identifies the wage information of an individual employee.

Field Name	Field Description	Column	Length	Type	Format
Record Identifier	Constant "S"	1	1	Alpha	
Amendable Employee Social Security Number (SSN)	If adding a new wage record and Employee's Social Security Number is not known, enter the letter "I" in position 2 and blanks in positions 3-10 When amending previously reported wages records use the employee Social Security Number that was reported in the original file. If the original file contained the incorrect SSN, use the Amended Social Security Number field (columns 162-170) to report the correct SSN.	2-10	9	Alpha/ Numeric	9-digit SSN. No hyphens or spaces, otherwise the letter "I"
Amendable Employee Last Name	When amending, use the employee last name that was reported in the original file OR enter the amended employee last name and provide the reason code in column 136-137	11-30	20	Alpha	Left Justify, space fill. Cannot contain numbers or any special characters other than a hyphen,

Field Name	Field Description	Column	Length	Type	Format
					apostrophe, or space
Amendable Employee First Name	When amending, use the employee first name that was reported in the original file OR enter the amended employee first name and provide the reason code in column 136-137	31-42	12	Alpha	Left Justify, space fill. Cannot contain numbers or any special characters other than a hyphen, apostrophe, or space
Amendable Employee Middle Initial	When amending, use the employee middle initial that was reported in the original file OR enter the amended employee middle initial and provide the reason code in column 136-137	43	1	Alpha	If unknown, space fill
State Identifier	Washington State code = 53	44-45	2	Numeric	
Blank		46-63	18	Space fill	
Amendable Employee's Washington Reportable **Total Gross Wages** Paid this Quarter	If amending, use the total gross wages that were reported in the original file OR enter the amended total gross wages and provide the reason code in column 136-137 **Note:** to delete an employee when amending a quarterly wage report, enter zeros in both the employee total gross wage and employee hours fields and provide the deletion reason code in column 136-137	64-77	14	Numeric	Right justify, zero fill. Do not enter decimal
Amendable Employee's Excess Wages	The employee excess wages that were reported in the original file OR enter the amended excess wages and provide the reason code in column 136-137	78-91	14	Numeric	Right justify, zero fill. Do not enter decimal
Amendable Employee's Taxable Wages	The employee taxable wages that were reported in the original file OR enter the amended taxable wages and provide the reason code in column 136-137	92-105	14	Numeric	Right justify, zero fill. Do not enter decimal

Field Name	Field Description	Column	Length	Type	Format
Amendable Zero-hour Reason Blank	A numeric code to be entered only when a wage is reported but the employee has zero hours: "62" = Bonus "44" = Tips/Gratuities "22" = Sick leave payout "74" = Cafeteria Plan/401K Plan "56" = Back Pay "61" = Royalties/ Residuals "43" = Severance/ Separation Pay/ Settlement "76" = Commission "48" = Commercial Fishing "99" = Multiple of the reasons listed Blank = Other (warning)	106-107	2	Numeric	When a wage is reported but the employee has zero hours, failing to enter a code indicating the reason will result in a warning and, possibly, a penalty. Space fill if the employee has hours.
Standard Occupational Classification (SOC) Code	A 6-digit numeric SOC code that corresponds to the employee's occupation. For more information, see esd.wa.gov/employer-taxes/about-soc. Codes can be looked up at https://www.onetcodeconnector.org/ NOTE that only the first six digits of an SOC code are to be reported in the file.	108 - 113	6	Numeric	Six numeric digits, no dashes. SOC codes or ***job title are required*** starting with your fourth quarter 2022 tax report. Penalty charges will apply starting with first quarter 2024 if you do not provide a SOC code or job title.
Blank		114-131	18		Space fill

Field Name	Field Description	Column	Length	Type	Format
Amendable Employee Hours	The actual number of hours worked by the 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, and unassigned bonuses, report "0" hours. Do not leave this column blank When amending, use the employee hours that were reported in the original file OR enter the amended employee hours and provide the reason code in column 136-137. **Note:** to delete an employee from a quarterly wage report, enter zeros in both the employee total gross wage and employee hours fields and provide the deletion reason code in column 136-137 **Differs** *The State of Washington requires 4-digit hours*	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
Amendable Reason for Amending Employee Wage Record	Deleting wage records 02 – Wage reported under wrong employer account number 09 – Independent contractor 13 – Corporate officer 14 – Worked for parents 15 – Owners wages exempt 20 – Individual quarter correction 34 – Reported to other state Changing wage records 00 – No change to wage record 01 – SSN correction 03 – Earnings or hours reported incorrectly 06 – Name correction 36 – Wages/hours added	136-137	2	Numeric	Must be blank or must contain a 2-digit reason code
Blank		138-142	5	Space fill	
Taxing Entity Code	Constant "UTAX"	143-146	4	Alpha	

Field Name	Field Description	Column	Length	Type	Format
Employment Security Department (ESD) Number	The ESD number of the employer whose tax and wage information is being reported	147-161	15	Alpha/ Numeric	12-digit ESD Number (unless assigned an ESD Number with 12 digits, add three leading digits to your nine-digit ESD Number to conform to the new 12-digit standard [e.g. '000123456789'o r '001123456789'], followed by three spaces to a total column width of 15
Amendable Amended Employee Social Security Number (SSN)	The employee's amended Social Security Number	162-170	9	Alpha/ Numeric	Must be blank, 'I', or must equal 9 digits
Amendable Out-of-State (OOS) Wages	The State Code (e.g., WA, ID) and employee's out-of-Washington-state wage (left fill) taxable in that state for each employee, for up to three states. All American states, and American territories Puerto Rico (PR) and US Virgin Islands (VI) can be reported.	171-209	39	Alpha/ Numeric	Left justified. Two-letter State Code (See https://about.usps.com/who-we-are/postal-history/state-abbreviations.htm) followed by ten-digit wage, decimal implied, no commas, ; repeat for up to three sets, space fill remainder
Blank		210-211	2	Space fill	
Amendable Month 1 Employment	Enter "1" if employee covered by UI worked during or received pay for the 12th day of the **1st month** of the reporting period; otherwise, enter "0"	212	1	Numeric	
Amendable Month 2 Employment	Enter "1" if employee covered by UI worked during or received pay for the 12th day of the 2nd **month** of the reporting period; otherwise, enter "0"	213	1	Numeric	
Amendable	Enter "1" if employee covered by	214	1	Numeric	

Field Name	Field Description	Column	Length	Type	Format
Month 3 Employment	UI worked during or received pay for the 12th day of the **3rd month** of the reporting period; otherwise, enter "0"				
Reporting Period Month and Year	The last month and year for the calendar quarter for which this report applies, e.g., "032020" for Jan-Mar of 2020	215-220	6	Numeric	2-digit month and 4-digit year in MMYYYY format
NEW Job Titles	A formal name for a specific position within an organization that may not correspond to a Standard Occupational Classification (SOC) code. For more information, see https://esd.wa.gov/employer-taxes/about-soc Codes can be looked up at https://www.onetcodeconnector.org/ NOTE that only the first six digits of an SOC code are to be reported in the file.	221-275	55	Alpha	Left Justify, space fill SOC codes or ***job title are required*** starting with your fourth quarter 2022 tax report. Penalty charges will apply starting with first quarter 2024 if you do not provide a SOC code or job title.

Code "T" – Total Record

T RECORD – The total tax and wage information for this employer, identified by the previous E record.

Field Name	Field Description	Column	Length	Type	Format
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	
Amendable Total Exempt Corporate Officer Earnings for this Employer	If amended, use total wages earned by Exempt Corporate Officers for this employer that were reported in the original file OR enter the amended exempt earnings **Differs** *The State of Washington uses this field for reporting the total Exempt Corporate Officer Earnings for this employer*	13-26	14	Numeric	Right justify, zero fill. Do not enter decimal
Amendable	If amended, use the total amount	27-40	14	Numeric	Right justify, zero fill.

Field Name	Field Description	Column	Length	Type	Format
Washington Reportable **Total Gross Wages** Paid this Quarter for this Employer	of gross wages for each individual employee that were reported in the original file OR enter the amended total gross wages				Do not enter decimal
Amendable Total Excess Wages for this Employer	The total amount of wages exceeding 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 If amended, use the total amount of wages in excess of Washington's UI taxable wage base that were reported in the original file OR enter the amended total excess wages	41-54	14	Numeric	Right justify, zero fill. Do not enter decimal
Amendable Total Taxable Wages for this Employer (total gross wages less excess wages)	If amended, use the total taxable wages (total gross wages – total excess wages) that were reported in the original file OR enter the amended total taxable wages	55-68	14	Numeric	Right justify, zero fill. Do not enter decimal
Blank		69-81	13	Space fill	
Amendable UI Tax Rate	If amended, use the UI Tax Rate for this employer as reported in the original file OR enter the amended UI Tax Rate **Differs** *The State of Washington uses an assumed decimal*	82-87	6	Numeric	Decimal is assumed e.g., 2.8% = 028000
Amendable UI Taxes Due (taxable wages multiplied by the UI tax rate)	If amended, use the UI tax due amount for this employer as reported in the original file OR enter the amended UI Tax Due amount	88-100	13	Numeric	Right justify, zero fill. Do not enter decimal
Prior Balance	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. This field can be left blank for an amendment	101-111	11	Numeric	Leave blank
Interest	If payment for the quarter being reported is late, interest is calculated at one percent (1%)	112-122	11	Numeric	Leave blank

Field Name	Field Description	Column	Length	Type	Format
	per month of the amount of unpaid contributions (no ceiling) for each month or fraction of, filed after the due date This field can be left blank for an amendment				
Penalty	If payment for the quarter being reported is late, the penalty is calculated by multiplying the amount of unpaid contributions by the applicable percentage: • Penalty during the first month of delinquency = 5% • Penalty during the second month of delinquency = 10% • Penalty during the third month of delinquency = 20% Enter the result or $10.00 for each month – whichever is greater If the report for the quarter being reported is late, the late report penalty is $25 00 This field can be left blank for an amendment	123-133	11	Numeric	Leave blank
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 This field can be left blank for an amendment	134-144	11	Numeric	Leave blank
Amendable Employment Administration Fund (EAF) Tax rate	If amended, use the EAF Rate for the quarter for this employer as reported in the original file OR enter the amended EAF Rate **Differs** *The State of Washington uses an assumed decimal*	145-148	4	Numeric	Decimal point is assumed, e.g., 0.02% = 0002 0.03% = 0003
Amendable EAF Assessment Amount	The EAF Assessment amount for this employer (total taxable wages x EAF rate) as reported in the original file OR enter the amended UI Tax Due amount	149-159	11	Numeric	Right justify, zero fill. Do not enter decimal
Amendable Total Number of Exempt Corporate Officers	The total number of exempt corporate officers exempt from UI coverage this quarter. If amended, use the total number of exempt corporate officers for	160-163	4	Numeric	Right justify, zero fill

Field Name	Field Description	Column	Length	Type	Format
	this employer that were reported in the original file OR enter the amended number of exempt corporate officers **Differs** *The State of Washington requires only that the total number of exempt corporate officers be reported*				
Blank		164-174	11	Space fill	
Amendable Total Amount Due	If amended, use the total amount due for the quarter being reported (amended UI tax due + amended EAF assessment amount + applied payments)	175-185	11	Numeric	Right justify, zero fill. Do not enter decimal
Amendable Amount	Amount remitted for this quarterly report. If amended, use the difference (positive or negative) between the original total amount due and the amended total amount due	186-196	11	Numeric	Right justify, zero fill. Do not enter decimal. Assumes 2-digit decimal
Amount Remitted Extension	Additional 4-digit decimal position for Amount Remitted field **Differs** *The State of Washington has added this optional field at user request*	197-200	4	Numeric	Must be blank or must equal 4 digits
Total Adjustment Credit Indicator Amendment only (ignored in original filing)	Enter dash (-) to indicate adjustment amount is a credit	201	1	Alpha	Enter dash (-) or leave blank to indicate debit
Total Adjustment Amount for the Employer Amendment only (ignored in original filing)	The difference between the original total amount due and the total amount due adjusted for the amendment **Differs** *Note: Optional field added at user request.*	202-212	11	Numeric	Right justify, zero fill. Do not enter decimal Assumes 2-digit decimal COPES accounts assume a 6-digit decimal (see below)
Total Adjustment Amount Extension Amendment only (ignored in original filing)	Additional 4-digit decimal position for Adjustment Amount field **Differs** *Note: Optional field added at user request.*	213-216	4	Numeric	Must be blank or must equal 4 digits

Field Name	Field Description	Column	Length	Type	Format
Blank		217-226	10	Space fill	
Amendable Month 1 Employment	The total number of employees who were covered by UI and worked during or received pay for the 12th day of the first month of the reporting period OR enter the amended number of employees for Month 1. Do not include exempt corporate officers in this total	227-233	7	Numeric	Right justify, zero fill
Amendable Month 2 Employment	The total number of employees who were covered by UI and worked during or received pay for the 12th day of the second month of the reporting period OR enter the amended number of employees for Month 2. Do not include exempt corporate officers in this total	234-240	7	Numeric	Right justify, zero fill
Amendable Month 3 Employment	The total number of employees who were covered by UI and worked during or received pay for the 12th day of the third month of the reporting period OR enter the amended number of employees for Month 3. Do not include exempt corporate officers in this total	241-247	7	Numeric	Right justify, zero fill
Blank		248-267	20	Space fill	
Amendable Excess Wage – Out of State Wages Indicator	Enter a 1 if Total Excess Wage Amount includes Out-of-State Wages; otherwise enter 0 **Differs** *The State of Washington requires an indicator for identifying out-of-state wages*	268	1	Numeric	
Blank		269-275	7	Space fill	

Code "F" – Final Record

F RECORD – Indicates the end of the file and must be the last data record on each file for transmission.

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

Field Name	Field Description	Column	Length	Type	Requirements
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		26-40	15	Space fill	
Amendable 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	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) **Differs** *The State of Washington has added this optional field at user request*	86-100	15	Numeric	Right justify, zero fill. Do not enter decimal. Assumes 2-digit decimal
Blank		101-139	39	Space fill	
Total Amount Remitted for all Employers in this File	The payment amount to be remitted for all employers in this file **Differs** *The State of Washington has added this optional field at user request*	140-154	15	Numeric	Right justify, zero fill. Do not enter decimal. Assumes 2-digit decimal. COPES accounts assume a 6-digit decimal (see below)
Total Amount Remitted Extension	Additional 4-digit decimal position for Amount Remitted field **Differs** *The State of Washington has added this optional field at user request*	155-158	4	Numeric	Must be blank or must equal 4 digits
Total Adjustment Credit Indicator Amendment only	Enter dash (-) to indicate adjustment amount is a credit	159	1	Alpha	Enter dash (-) or leave blank to indicate debit

Field Name	Field Description	Column	Length	Type	Requirements
(ignored in original filing)					
Total Adjustment Amount for all Employers in this File Amendment only (ignored in original filing)	The difference between the original total amount due and the total amount due adjusted for the amendment for all employers in this file **Differs** *Note: Optional field added at user request.*	160-174	15	Numeric	Right justify, zero fill. Do not enter decimal Assumes 2-digit decimal COPES accounts assume a 6-digit decimal (see below)
Total Adjustment Amount Extension Amendment only (ignored in original filing)	Additional 4-digit decimal position for Adjustment Amount field **Differs** *Note: Optional field added at user request.*	175-178	4	Numeric	Must be blank or must equal 4 digits
Blank		179-275	97	Space fill	