

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

ICESA WASHINGTON FORMAT SPECIFICATIONS

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

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 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	
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.
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.
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>	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.  <i>The State of Washington requests the Transmitter Contact Email Address</i>	226 – 275	50	Alpha/ Numeric	Left Justify, space fill.

Code "E" – Transmitter 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	
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.
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.
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
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 (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 will not be followed by 1 or more employee (S) record (No Payroll). 1 = Indicates the E record will be followed by 1 or more employee (S) record.	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.  <i>The State of Washington has added this optional field at the request of users</i>	192 – 201	10	Alpha/ Numeric	Left Justify, space fill.
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.	258 – 269	12	Alpha/ Numeric	12-digit UBI number or the 9-digit UBI number followed by 3 blank (null) values.

	COPES Accounts – Enter Employer SSN The State of  <i>Washington reserves the last 3 digits for the extended UBI number.</i>				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	
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 Identifier	Washington State code = 53	44 – 45	2	Numeric	
Blank		46 – 49	4	Space Fill	
Exempt Corporate Officer Earnings and all Employee's Exercised Stock Options for this Quarter	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.

	The State of Washington uses this field for reporting Exempt Corporate Officer Earnings and all Employees Exercised Stock Option wages.				
Employee's Washington Reportable Total Gross Wages 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		106 – 131	26	Space Fill	
Employee Hours	<p>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.</p>  <p><i>The State of Washington requires 4 digit hours.</i></p>	132 – 135	4	Numeric	<p>Whole numbers only. No fractions. No decimal amounts. Actual fractional hours should be rounded to the next higher whole number.</p> <p>Right justify, zero fill. If unknown, space fill – do not zero fill.</p> <p>*See penalty warning</p>
Blank		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	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		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		211	1	Space Fill	
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	
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	
Month 3 Employment	Enter “1” if employee covered by UI worked during or received pay for the 12th day of the 3rd month 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		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.**

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	
Total Exempt Corporate Officer Earnings and Total Exercised Stock Options for this Employer	<p>Total Exempt Corporate Officer Earnings and the total amount of exercised stock options, reported for all employees including exempt corporate officers, for this employer.</p>  <p><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></p>	13 – 26	14	Numeric	Right justify, zero fill. Do not enter decimal.
Washington Reportable Total Gross Wages 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		69 – 81	13	Space Fill	
UI Tax Rate	The UI Tax Rate for the quarter being reported for this employer.	82 – 87	6	Numeric	Decimal is assumed e.g., 2.8% = 028000.

	 <i>The State of Washington uses an assumed decimal.</i>				
UI Taxes Due	The Taxable Wages times the UI Tax Rate = UI Taxes Due.	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. To check for a Prior Balance, call the Employer Help Line, which is updated every 24 hours. <u>Employer Help Line:</u> <ul style="list-style-type: none"> • 1-888-836-1900 (Toll Free) • TTY 1-800-833-6388 (Toll Free). 	101 – 111	11	Numeric	Right justify, zero fill. Do not enter decimal.
Interest	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.	112 – 122	11	Numeric	Right justify, zero fill. Do not enter decimal.
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: <ul style="list-style-type: none"> • 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 – whichever is greater. If the report for the quarter being reported is late, the late report penalty is \$25 00	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	The EAF Rate for the quarter being reported for this employer.  <i>The State of Washington uses an assumed decimal.</i>	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	The total number of exempt corporate officers exempt from UI coverage this quarter  <i>The State of Washington requires only that the total number of exempt corporate officers be reported.</i>	160 – 163	4	Numeric	Right justify, zero fill.
Blank		164 – 174	11	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	Additional 4 digit decimal position for Amount Remitted field.  <i>The State of Washington has added this optional field at user request</i>	197 – 200	4	Numeric	Must be blank or must equal 4 digits
Blank		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 1st month 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 2nd month 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 3rd month 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		248 – 267	20	Space Fill	
Excess Wage – Out of State Wages Indicator	Enter a 1 if Total Excess Wage Amount includes Out-of-State Wages, otherwise enter 0.  <i>The State of Washington requires an indicator for identifying out-of-state wages.</i>	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	Format
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	
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.	<p>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.</p>  <p><i>The State of Washington has added this optional field at user request</i></p>	86 – 100	15	Numeric	Right justify, zero fill. Do not enter decimal. Assumes 2-digit decimal.
Blank		101 – 139	39	Space Fill	

<p>Total Amount Remitted for all employers in this file.</p>	<p>The payment amount to be remitted for all employers in this file.</p> <p>Note: user can select to pay either the total payment due (as calculated by ESD) or the amount remitted.</p>  <p><i>The State of Washington has added this optional field at user request</i></p>	<p>140 – 154</p>	<p>15</p>	<p>Numeric</p>	<p>Right justify, zero fill. Do not enter decimal. Assumes 2-digit decimal. COPES accounts assume a 6-digit decimal (see below).</p>
<p>Total Amount Remitted Extension</p>	<p>Additional 4 digit decimal position for Amount Remitted field.</p>  <p><i>The State of Washington has added this optional field at user request.</i></p>	<p>155 – 158</p>	<p>4</p>	<p>Numeric</p>	<p>Must be blank or must equal 4 digits.</p>
<p>Blank</p>		<p>159 – 275</p>	<p>117</p>	<p>Space Fill</p>	

More information

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

Transmitter Federal ID Number

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

Transmitter Name

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

Payment Year

Description:	The year for which the quarterly report is being submitted.
Record:	E
Column:	2-5
Length:	4
Format:	Numeric in YYYY format
Evaluation results:	- Returns ERROR if field is blank or invalid. - Returns ERROR if all reports in the file are not for the same reporting period. - Returns ERROR if payment year is for a future year (a year that has not yet been established in TAXIS).

State ID Code

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

Payment Year

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

Length:	15
Format:	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.
Evaluation results:	<ul style="list-style-type: none"> - Returns ERROR if field is blank. - Returns ERROR if report was previously submitted using bulk filing (duplicate filing) - Returns ERROR if ES Reference Number is not a valid number. - Returns ERROR if ES Reference Number is a valid number but the Federal ID Number AND UBI Number are both invalid. - Returns WARNING if ES Reference Number is a valid number but either the Federal ID Number OR UBI Number is invalid. - Returns ERROR if file contains duplicate ES Reference Numbers. - Returns WARNING if check digit is blank or invalid.

Reporting Period

Description:	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.
Record:	E
Column:	188-189
Length:	2
Format:	Numeric
Field edits:	Must equal to 03, 06, 09, or 12
Evaluation results:	<ul style="list-style-type: none"> - Returns ERROR if field is blank or does not equal 03, 06, 09 or 12. - Returns ERROR if all reports in the file are not for the same reporting period. - Returns ERROR if reporting period is for a future quarter (a quarter that has not yet been established in TAXIS).

No Payroll, No Workers, No Wages

Description:	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.
Record:	S
Column:	190
Length:	1
Format:	Numeric.
Evaluation results:	<p><u>Determine based on reported values:</u></p> <ul style="list-style-type: none"> - 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"> - If report contains S Records that are all blank or all zeros, assume report is a No Payroll

Employee Social Security Number

Description:	The employee's social security number; if not known the letter "I" is entered in column position 2.
Record:	S
Column:	2-10

Length: 9
Format: Alpha/Numeric
Evaluation results: - Returns PENALTY WARNING if field is blank, I, invalid or “impossible” according to the Social Security Administration.
- 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.
- Returns ERROR if SSN is a valid 9-digit number and is a duplicate for the same ES Reference Number, year and quarter.

Employee Last Name

Description: The last name of the employee whose wage information is being reported.
Record: S
Column: 11-30
Length: 20
Format: Alpha
Evaluation results: - Returns PENALTY WARNING if field is blank or invalid.
- 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.

Exempt Corporate Officer Earnings and Employee Exercised Stock Options for this quarter

Description: 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.
Record: S
Column: 50-63
Length: 14
Format: Numeric
Right justified, zero filled.
Assume 2 digit decimal
Evaluation results: - Returns ERROR if business is a taxable corporation and field is blank or invalid.
- Returns WARNING and field is ignored if business is other than a taxable corporation and contains a value greater than zero.

Employee Gross Wages

Description: The gross wages paid to an employee during the year/quarter for which quarterly report is being submitted.
Record: S
Column: 64-77
Length: 14
Format: Numeric
Right justified, zero filled.
Assume 2 digit decimal
Evaluation results: - Returns ERROR if field is blank or invalid.
- Returns WARNING and wage record is ignored when exempt earnings, wages and hours are all zero.

Employee Excess Wages

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

Employee Hours

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

Total Exempt Corporate Officer Earnings and Sum of Exercised Stock Options for all Employees

Description:	The total of exempt corporate officer earnings and exercised stock options reported for all individual employee "S" records for this employer E record.
Record:	T
Column:	13-26
Length:	14
Format:	Numeric Right justified, zero filled. Assume 2 digit decimal
Evaluation results:	<ul style="list-style-type: none">- 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">- Returns WARNING and uses the <u>calculated</u> amount if the calculated sum is greater than zero but is different than the reported amount.- Returns WARNING and uses the <u>reported</u> amount if the calculated sum equals zero but the reported amount is greater than zero- Returns WARNING and field is ignored if business is other than a taxable corporation and contains a value greater than zero.

Total Gross Wages

Description:	The total of gross wages for all individual employee "S" record for this employer E Record.
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Record: T
Column: 27-40
Length: 14
Format: Numeric
Right justified, zero filled.
Assume 2 digit decimal
Evaluation results: - Field is calculated from reported values (the sum of employee gross wages reported in the S Records):
- Returns WARNING and uses the calculated amount if the calculated sum is different than the reported amount.

Total Excess Wages

Description: The total of excess wages for all individual employee S record for this employer E Record.
Record: T
Column: 41-54
Length: 14
Format: Numeric
Right justified, zero filled.
Assume 2 digit decimal
Evaluation results: - 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):
- Returns ERROR if the calculated sum is equal to zero but the reported amount is greater than zero.
- Returns WARNING and uses the calculated amount if the calculated sum is greater than zero but is different than the reported amount.
- Returns WARNING and field is ignored if business is reimbursable or taxable local government and field is greater than zero.

Total Taxable Wages

Description: The total of taxable wages for all individual employee "S" record for this employer E Record.
Record: T
Column: 55-68
Length: 14
Format: Numeric
Right justified, zero filled.
Assume 2 digit decimal
Evaluation results: - Field is calculated based on calculated values (the (calculated) total gross wages less the (calculated) total excess wages):
- Returns WARNING and uses the calculated amount if the calculated amount is different than the reported amount.

UI Tax Rate

Description: Includes the total of the UI Tax Rate, Social Cost, Legislative NAICS adjustment and Surcharge.
Record: T

Column: 82-87
Length: 6
Format: Numeric
 Assumed Decimal, e.g., 2.8% = 028000
Evaluation results:

- Returns WARNING and uses known tax rate if business is taxable field is blank, invalid or incorrect.
- 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.
- Returns WARNING and field is ignored if business is reimbursable and field is greater than zero.

UI Tax Due

Description: The Total Taxable Wage field multiplied by the UI Tax Rate.
Record: T
Column: 88-100
Length: 13
Format: Numeric
 Right justified, zero filled
 Assume 2 digit decimal
Evaluation results:

- Field is calculated based on known values (the (calculated) total gross wages multiplied by the (known) UI tax rate):
 - Returns WARNING and uses the calculated amount if the calculated amount is different than the reported amount.
- Returns WARNING and field is ignored if business is reimbursable and field is greater than zero.

Prior Balance

Description: Any prior balance owed by this employer from a previous quarter(s).
Record: T
Column: 101-111
Length: 11
Format: Numeric
 Right justified, zero filled
Evaluation results: Return WARNING and use reported amount if field contains an amount greater than zero but does not match the amount in TAXIS.

Interest

Description: 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.

- 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.
- 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.

Record: T
Column: 112-122
Length: 11
Format: Numeric

Evaluation results: Right justified, zero filled
- Field is calculated based on known values (the (calculated) amount due for late payment for the quarter being reported):
- Returns WARNING and uses calculated amount if the calculated amount is different than the reported amount.

Penalty

Description: If report is late, late report penalty is charged at \$25.00.
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.

Record: T
Column: 123-133
Length: 11
Format: Numeric
Right justified, zero filled

Field edits: - May be blank or may equal 11 digits
- The (known) late report penalty + the (calculated) late payment penalties for the quarter being reported

Evaluation results: - Field is calculated based on known and calculated values (the (known) late report penalty + the (calculated) late payment penalty):
- Returns WARNING and uses the calculated amount if the reported amount is different than the calculated amount.

Prior Credit

Description: Any credit balance from a previous quarter(s).

Record: T
Column: 134-144
Length: 11
Format: Numeric
Right justified, zero filled

Evaluation results: Return WARNING and use reported amount if field contains an amount greater than zero but does not match the amount in TAXIS.

EAF Rate

Description: The employer's EAF Rate for the year/quarter being reported.

Record: T
Column: 145-148
Length: 4
Format: Numeric
Assumed decimal, e.g., 0.02% = 0002; 0.03% = 0003

Field edits: May be blank or may equal 4 digits

Evaluation results: - Returns WARNING and uses known tax rate if business is taxable (except taxable local government) and field is blank, invalid or incorrect.
- 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.

- Returns WARNING and field is ignored if business is reimbursable or taxable local government and field is greater than zero.

EAF Assessment Amount

Description: The Total Taxable Wages multiplied by the EAF Rate.
Record: T
Column: 149-159
Length: 11
Format: Numeric
Right justified, zero filled
Assume 2 digit decimal

Evaluation results:

- Field is calculated based on known values (the (calculated) total gross wages multiplied by the (known) EAF rate):
 - Returns WARNING and uses the calculated amount if the calculated amount is different than the reported amount.
- Returns WARNING and field is ignored if business is reimbursable or taxable local government and field is greater than zero.

Number of Exempt Corporate Officers

Description: The Total Number of Corporate Officers exempt from UI coverage this quarter.
Record: T
Column: 160-163
Length: 4
Format: Numeric
Right justified, zero filled

Evaluation results:

- Field is calculated based on reported values (count the number of S Records that have a 1 in the exempt corporate officer code field)
 - Returns WARNING and uses the calculated number if the calculated number is greater than zero but is different than the reported number.
 - Returns WARNING and uses the reported number if the calculated sum equals zero but the reported number is greater than zero
- Returns WARNING and field is ignored if business is other than a taxable corporation and contains a value greater than zero.

Total Amount Due

Description: 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.

Record: T
Column: 175-185
Length: 11
Format: Numeric
Right justified, zero filled.
Assume 2 digit decimal

Field edits:

- May be blank or may contain 11 digits
- 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.

- Evaluation results:**
- Field is calculated from calculated and reported values (the (calculated) total tax due + (known and calculated) penalties and interest + (reported) prior balance or credit):
 - Return WARNING and use calculated amount if the calculated amount is different than the reported amount.

Amount Remitted

Description: The reported payment amount remitted for the employer report.

Record: T

Column: 186-196

Length: 11

Format: Numeric

Right justified, zero filled

Assume 2 digit decimal (COPES – assume 6 digit decimal)

- Evaluation results:**
- Return WARNING and use reported amount if the reported amount is different than the calculated Total Amount Due.

Total Employees – Months 1, 2, and 3

Description: The number of employees who were paid wages during the payroll period that includes the 12th day of the 1st, 2nd and 3rd months of the reporting period for this employer.

Record: T

Column: 227-233, 234-240, 241-247

Length: 7, 7, 7

Format: Numeric

- Evaluation results:**
- 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):
 - Returns WARNING and uses the calculated number if the calculated number is greater than zero but is different than the reported number.
 - Returns WARNING and uses the reported number if the calculated sum equals zero but the reported number is greater than zero