



**Maryland**  
DEPARTMENT OF LABOR

# EMPLOYER WAGE FILE INTERFACE FILE SPECIFICATIONS

## ABSTRACT

This document provides technical information for Maryland employers filing Unemployment Insurance wage files through using the following file formats: .CSV, XML, EFW2 and ICESA.  
Updated: April 19, 2019 Version 1.06

# CONTENTS

- 1. Introduction – Tax and Wage Reporting..... 2
  - 1.1 Employer Filing of Wage Reports..... 2
    - 1.1.1 Rules for Currency Fields..... 2
    - 1.1.2 Rules for SSN Fields..... 2
    - 1.1.3 Adjustment Codes..... 3
- 2. Employer CSV File Specifications ..... 4
  - 2.1 Submitter Record ..... 4
  - 2.2 Employer Record..... 5
  - 2.3 Wage Record ..... 6
  - 2.4 Final Record ..... 8
  - 2.5 Amendment Submission ..... 9
- 3. Employer XML File Specifications ..... 10
  - 3.1 Submitted XML File ..... 10
  - 3.2 Amendment Submission ..... 15
- 4. Employer EFW2 File Specifications ..... 16
  - 4.1 Fixed Length Records ..... 16
  - 4.2 Rules for Alpha/Numeric Fields ..... 16
    - 4.2.1 Rules for Currency Fields..... 16
  - 4.3 Employer EFW2 Record Layouts ..... 17
    - 4.3.1 RA Record: Submitter Record ..... 17
    - 4.3.2 RV Record: Employer Totals..... 21
    - 4.3.3 RS Record: Employee State Wage Record ..... 24
    - 4.3.4 RF Record: Final..... 26
  - 4.4 Amendment Submission ..... 27
- 5. Employer ICESA File Specifications ..... 28
  - 5.1 Employer ICESA Record Layouts ..... 28
    - 5.1.1 Record Type A ..... 28
    - 5.1.2 Record Type B ..... 30
    - 5.1.3 Record Type E..... 30
    - 5.1.4 Record Type S..... 32
    - 5.1.5 Record Type T..... 37
    - 5.1.6 Record Type F..... 40
  - 5.2 Amendment Submission ..... 40

# 1. INTRODUCTION – TAX AND WAGE REPORTING

The Unemployment Insurance (UI) system, BEACON, allows employers to submit wage and employment reports online. Employers can submit wage reports using manual entry via the online screens or they can upload a file containing the wage information. This document will describe the data layouts for each of the four accepted file types. The file types accepted by Maryland are:

- Comma Separated Values (CSV) format
- The Social Security format for filing W-2 electronically (EFW2)
- The Interstate Conference of Employment Security Agencies (ICESA) format
- Extensible Markup Language (XML) format

This document also provides instructions on how to format, read and use each of the file formats.

Note that the wage report files can be submitted online via the BEACON system. Contact [dluim-wagetest-dllr@maryland.gov](mailto:dluim-wagetest-dllr@maryland.gov) for questions regarding file formats and testing or for information regarding submitting files via Secure File Transfer Protocol (SFTP).

## 1.1 Employer Filing of Wage Reports

Each employer filed wage report file may only contain information for the one employer and one quarter. All wage reports can be submitted via the online BEACON system. **Calculations have not been verified and should not be used to determine actual taxes, penalties, or interest.**

### 1.1.1 Rules for Currency Fields

- Must contain only numbers
- No comma separators
- No decimal points
- No signed amounts (positive or negative)
- Include both dollars and cents with no decimal point (example: \$59.60 = 5960)

Any currency field that has no amount to be reported must be filled with zeros (0), not blanks or spaces

### 1.1.2 Rules for SSN Fields

- Must contain nine (9) digits
- Excel will trim leading zeros (0) with the default settings
  - ✓ Set the number format to 'text' for the SSN column if creating the file with Excel

### 1.1.3 Adjustment Codes

All adjustment codes are two digits, 00 – 10 for XML, EFW2, and ICESA. For CSV, no leading zero (0) is required.

| Code<br>(XML, EFW2, ICESA) | Code<br>(CSV) | Adjustment Reason   | Note  |
|----------------------------|---------------|---|---|
| 00                         | 0             | Original Submission   |   |
| 01                         | 1             | Employment Adjusted   |   |
| 02                         | 2             | Employment and Wages adjusted because the workers performed services for a different business |   |
| 03                         | 3             | Employment and Wages adjusted because they were not taxable                                   |   |
| 04                         | 4             | Employment and Wages adjusted because they were reported to the wrong state                   |   |
| 05                         | 5             | Employment and Wages adjusted for a non-subject employer                                      |   |
| 06                         | 6             | Employment and Wages adjusted to correct computer system, data entry or accounting errors     |   |
| 07                         | 7             | Reversal of Previous Adjustment   |   |
| 08                         | 8             | Staff Amended   | Staff facing & selected only if a staff member updates.                           |
| 09                         | 9             | Wages adjusted because worker(s) were hired/terminated  |   |
| 10                         | 10            | Other   | Adjustment reason description must be included for the adjustment reason code 10. |

Please note that all wage amendment submissions will process as a batch file.

## 2. EMPLOYER CSV FILE SPECIFICATIONS

The file contains four (4) records and the rules for records and fields within the file are as described below.

**Note: Excel will trim leading zeros with the default settings. Set the number format to 'text' for all columns if creating the file with Excel**

### 2.1 Submitter Record

The submitter record will contain information about the business submitting the file, this may be the same as the employer.

Below is a description for each field in the record. (Beginning at Column A)

(\* = Business name, address, and city for this record refers to the business submitting the record, which may not be the same as the employer's business name, address and city)

| Position | Field Name                          | Field Specifications  | Required   |
|----------|-------------------------------------|---|--|
| A        | Record Identifier                   | Should always be 0  | Yes  |
| B        | Submitter's FEIN                    | The business' FEIN; numbers only, do not include the hyphen.  | Yes  |
| C        | Business Name*                      | The legal name of the business submitting the file. This may be different than the name of the business for which the file is being submitted.  | Yes  |
| D        | Business Address*                   | The mailing address of the business submitting the file. This may be different than the address of the business for which the file is being submitted.                                    | Yes  |
| E        | Business City*                      | The mailing address city of the business submitting the file. This may be different than the city of the business for which the file is being submitted.                                  | Yes  |
| F        | State FIPS code                     | The two character FIPS code for MD:24   | Yes  |
| G        | Transmitter Zip Code                | The mailing address ZIP code of the business submitting the file. Include leading zeros (if any).   | Yes  |
| H        | Transmitter ZIP code extension (+4) | The mailing address ZIP code extension of the business submitting the file. If unknown, fill with spaces.   | No. If creating the file using a software other than excel, include the commas (,,) if there is no ZIP + 4. If using excel, leave the column blank |
| I        | Transmitter Contact                 | First and last name of individual from submitting business who is responsible for the accuracy and completeness of the wage report.<br>Format the names as:<br>First name<space>last name | Yes  |

|   |                                      |  |   |
|---|--------------------------------------|--|---|
| J | Transmitter Contact Telephone Number | Contact telephone number, include the area code. Numbers only, no special characters.    | Yes   |
| K | Telephone Extension/Box              | Contact telephone number extension (if any). If there is no extension, fill with spaces. | No. If creating the file using a software other than excel, include the commas (,) if there is no extension. If using excel, leave the column blank |
| L | Transmitter Email                    | Email address of the transmitter   | Yes   |

## 2.2 Employer Record

The employer record will contain summary totals for the employer / reporting period.

Below is a description for each field in the record. (Beginning at Column A)

Note: Excel will trim leading zeros with the default settings. Set the number format to 'text'.

| Position | Field Name         | Field Specifications   | Required  |
|----------|--------------------|--|---|
| A        | Record type        | Must be 1 for employer record.   | Yes   |
| B        | UI Account         | Employer account number.   | Yes   |
| C        | Reporting Period   | This field will contain the last month of the quarter and the year. For example, the values for 2016 would be:<br>1 <sup>st</sup> quarter - 032016<br>2 <sup>nd</sup> quarter - 062016<br>3 <sup>rd</sup> quarter - 092016<br>4 <sup>th</sup> quarter - 122016 | Yes   |
| D        | Gross wages paid   | Total Gross wages for employer/reporting period. Do not use comma separator or decimal.<br>The maximum value allows is 999,999,999.99  | Yes   |
| E        | Taxable wages paid | Total taxable wages for employer/reporting period. Do not use comma separator or decimal.<br>The maximum value allows is 999,999,999.99  | Yes. If the taxable wages paid value is unknown, put zeros. The system will calculate the Taxable Wages based on the wage submission. Do not leave blank, put zeros if unknown. |

|   |                                 |  |  |
|---|---------------------------------|--|--|
| F | Taxable excess wages paid       | Total excess (nontaxable) wages for employer/reporting period. Do not use comma separator or decimal. The maximum value allows is 999,999,999.99   | Yes. Excess wages must equal gross wages minus taxable wages. If the excess wages paid value is unknown, put zeros. The system will calculate the excess wages based on the wage submission. Do not leave blank. |
| G | 12th of month count for month 1 | Total number of employees that worked for the employer during the payroll period that included the 12th of the month for the first month in the quarter.   | Yes  |
| H | 12th of month count for month 2 | Total number of employees that worked for the employer during the payroll period that included the 12th of the month for the second month in the quarter.  | Yes  |
| I | 12th of month count for month 3 | Total number of employees that worked for the employer during the payroll period that included the 12th of the month for the third month in the quarter.   | Yes  |
| J | No wage indicator               | If no wages were paid in the quarter insert a 0 in this field, if wages were paid insert a 1. There should not be any employee/wage records in the file if the no wage indicator = 0. There must be at least one employee/wage record included if the no wage indicator = 1. | Yes  |

### 2.3 Wage Record

The wage record will contain wage data for the employees. There should be one (1) row for each SSN.

Below is a description for each field in the record. (Beginning at Column A)

Note: Excel will trim leading zeros with the default settings. Set the number format to 'text' for the SSN column if creating the file with Excel

| Position | Field Name       | Field Specifications   | Required? |
|----------|------------------|--|-----------|
| A        | Record type      | Must be 2 for wage record.   | Yes       |
| B        | SUI              | Employer's account number  | Yes       |
| C        | Reporting Period | This field will contain the last month of the quarter and the year. For example, the values for 2016 would be:<br>1 <sup>st</sup> quarter - 032016<br>2 <sup>nd</sup> quarter - 062016<br>3 <sup>rd</sup> quarter - 092016<br>4 <sup>th</sup> quarter - 122016 | Yes       |

EMPLOYER WAGE FILE INTERFACE SPECIFICATIONS

|   |                                    |  |   |
|---|------------------------------------|--|---|
| D | SSN                                | Employee's SSN.<br>NOTE the SSN must contain 9 digits. Excel will trim leading zeros with the default settings. Set the number format to 'text' for the SSN column if creating the file with Excel | Yes   |
| E | First Name                         | Employee's First Name, as printed on Social Security card.   | Yes   |
| F | Employee's middle Initial          | Employee's Middle Initial. Do not fill if there is no middle initial.  | No. If creating the file using a software other than excel, include the commas (,,) if there is no middle initial. If using excel, leave the column blank.              |
| G | Employee's last name               | Employee's Last Name, as printed on Social Security card.  | Yes   |
| H | Gross wages paid                   | Gross wages subject to UI paid to employee for employer/unit/reporting period. Do not use comma separator or decimal.<br>The maximum value allows is 999,999,999.99                                | Yes   |
| I | Out of State Taxable Wages Paid    | Out of State taxable wages subject to UI paid to employee for the year. Do not use comma separator or decimal.<br>The maximum value allows is 999,999,999.99                                       | No. If creating the file using a software other than excel, include the commas (,,) if 12th of the month for month 1 is unknown. If using excel, leave the column blank |
| J | Hours worked                       | Include hours worked during the quarter for the employee.  | No. If creating the file using a software other than excel, include the commas (,,) if 12th of the month for month 1 is unknown. If using excel, leave the column blank |
| K | Employee 12th of month for month 1 | Enter in a 1 if the Employee worked for the employer during the payroll period that included the 12th of the month for the first month in the quarter.   | No. If creating the file using a software other than excel, include the commas (,,) if 12th of the month for month 1 is unknown. If using excel, leave the column blank |
| L | Employee 12th of month for month 2 | Enter in a 1 if the Employee worked for the employer during the payroll period that included the 12th of the month for the second month in the quarter.  | No. If creating the file using a software other than excel, include the commas (,,) if 12th of  |



|   |  |  |   |
|---|--|--|---|
|   |  |  | the month for month 2 is unknown. If using excel, leave the column blank  |
| M | Employee 12th of month for month 3     | Enter in a 1 if the Employee worked for the employer during the payroll period that included the 12th of the month for the third month in the quarter. | No. If creating the file using a software other than excel, include the commas (,,) if 12th of the month for month 3 is unknown. If using excel, leave the column blank           |
| N | Owner/Officer relationship information | Include the owner/officer relationship of the worker.  | Yes. Put a 1 if the employee is an owner or officer of the business, otherwise use a zero (0)   |
| O | Adjustment Code                        | Numeric - Reason code for adjustment to employee wages.  | Yes. 0 means original filing. If submitting an amendment put a value 1-10. No leading zero is necessary. 10 is other and a description is required                                |
| P | Other description                      | Description only if adjustment code = 10.  | Only if the adjustment code = 10. Otherwise, leave blank if using excel. If creating the file using a software other than excel, include the commas (,,) if the value is unknown. |

## 2.4 Final Record

The final record will contain totals for the file.

Below is a description for each field in the record. (Beginning at Column A)

| Position | Field Name                      | Field Specifications   | Required?  |
|----------|---------------------------------|--|--|
| A        | Record type                     | Must be 3 for final record.  | Yes  |
| B        | Total number of records in file | Include total number of wage records in file.  | Yes. Must be equal to the count of SSN records in the file.  |
| C        | Total wages reported            | Include total SSN level wages reported in file. Do not use comma separator or decimal. | Yes. Must be equal to the sum of individual wages reported for SSN records. This field should match the 'Gross Wages Paid' |

|  |  |  |  |
|--|--|--|--|
|  |  |  | field displayed in the 'Employer Record' |
|--|--|--|--|

## 2.5 Amendment Submission

To amend wages for a SSN, employers should enter the proper adjustment code against each SSN in the record type two (2). A new employee can be added by simply adding a new record with the proper wages. To modify wages for an employee, employers must enter the same SSN and the new wages with proper adjustment code. Enter the total wages, not the difference between the originally reported wages and the correct wages. To delete an employee from the submission, employers must enter the SSN with zero (0) wages and proper adjustment reason code.

All wage amendment submissions will process as a batch, regardless of the number of records in the original submission.

### 3. EMPLOYER XML FILE SPECIFICATIONS

The file contains three (3) records and the rules for records and fields within the file is as described below.

#### 3.1 Submitted XML File

This incoming file is submitted via the employer wage file upload process. The file is an XML file.

All begin and end tags must be included in the file. If there is no data for that field then include the tags with nothing between them e.g. <tag></tag>.

Report the actual wages paid for amended wage records. Do not report the difference between the amended and original wages.

If an SSN record is rejected for any reason, then the entire employee record associated with that SSN will be rejected.

The file contains the following system fields:

| Field Name     | Description   | Validation   |
|----------------|---|--|
| XmlVersion     | This informs the compiler of the XML version that is used. There is no end tag for the XML Version. For example: <?xml version='1.0' encoding='utf - 8'?>                   | NA   |
| <root>         | Parent tag must be the first tag in the file. There must be a </root> tag as the final row in the file.   | Required   |
| <Submitter>    | Tag informing the compiler that this is a submitter record. There must be a </Submitter> end tag at the end of the submitter record.  | Required   |
| <FEIN>         | Submitter FEIN, must have an end tag.<br><FEIN>123456789</FEIN>   | Required   |
| <BusinessName> | Submitter's business name, must have an end tag.<br><BusinessName>ABC Corporation</BusinessName>  | Required   |
| <Address>      | Submitter street address, must have an end tag.<br><Address>123 Main St # 4</Address>   | Required   |
| <City>         | Submitter city, must have an end tag.<br><City>Any City</City>  | Required   |
| <State>        | Submitter state, must have an end tag.<br><State>MD</State>   | Required   |
| <ZIP>          | Submitter ZIP code, must have an end tag.<br><ZIP>12345</ZIP>   | Required   |
| <ZIP4>         | Submitter +4 for ZIP code, must have an end tag.<br><ZIP4>1234</ZIP4>   | Not Required, but tags must be in the file as: <ZIP4></ZIP4> |
| <Contact>      | First and last name of contact person. This is the person the Department will contact with questions about the file, must have an end tag.<br><Contact>Jane Smith</Contact> | Required   |

EMPLOYER WAGE FILE INTERFACE SPECIFICATIONS

|              |  |   |
|--------------|--|---|
| <Phone>      | Contact telephone number, must have an end tag.<br><Phone>5055551212</Phone>   | Not Required, but tags must be in the file as:<br><Phone></Phone>   |
| <Extension>  | Contact telephone extension, must have an end tag<br><Extension>12345</Extension>  | Not Required, but tags must be in the file as:<br><Extension></Extension>   |
| <Email>      | Email address of the contact person. Must have end tag   | Required  |
| </Submitter> | End tag for the record   | Required  |
| <Wage>       | Tag informing the compiler that this is a wage file. There must be a </Wage> end tag at the end of the wage record.  | Required  |
| <WageRecord> | Tag informing the compiler that an individual wage record is following. There must be a </WageRecord> tag following the wage record.   | Required  |
| <Employee>   | Tag informing the compiler that an individual employee record is beginning. There must be an end tag </Employee> at the end of each individual employee record.  | Required  |
| <EmployerID> | This field will contain the employer's UI account number. Must have end tag. Account numbers must be 10 digits long, including leading zeros.<br><EmployerID>0000123456</EmployerID>   | Required. The file will be rejected if the employer account number is not included.   |
| <Period>     | This field will contain the period for which the report is filed. Should contain the last month of the quarter and the year. The values for the year 2014 would be:<br>1st quarter = 032014<br>2nd quarter = 062014<br>3rd quarter = 092014<br>4th quarter = 122014<br><Period>032014</Period> | Required, the file will be rejected if the period is not included in the file.<br><br>The period in the file must equal the period selected in the wage submission screens. |
| <SSN>        | This field will contain the employee's SSN.<br><SSN>123456789</SSN>  | Required  |

EMPLOYER WAGE FILE INTERFACE SPECIFICATIONS

|                           |  |  |
|---------------------------|--|--|
| <LastName>                | This field will contain the employee’s last name, as shown on the Social Security card.<br><LastName>Smith</LastName>  | Required   |
| <FirstName>               | This field will contain the employee’s first name, as shown on the Social Security card. <FirstName>Jane</FirstName>   | Required   |
| <MI>                      | This field will contain the employee’s middle initial. It is not required.<br><MI>G</MI>   | Not required but tags must be included in the file as:<br><MI></MI><br><br>The middle initial can only be one letter     |
| <StateGrossWages>         | This field will contain the gross wages paid to the employee during the quarter in State. Do not include the decimal point or comma separators. \$ 12,546.36 would be included as:<br><StateGrossWages>1254636</StateGrossWages><br><br>The maximum value allows is 999,999,999.99                   | Required   |
| <OutOfStateTaxable Wages> | This field will contain the employee’s out of state UI covered taxable wages for the year. Do not include the decimal point or comma separators. \$ 12,546.36 would be included as:<br>< OutofStateTaxableWages>1254636</OutofStateTaxable Wages ><br><br>The maximum value allows is 999,999,999.99 | Not required but the tags must be included in each record as:<br><OutofStateTaxable Wages><br></OutofStateTaxable Wages> |
| <HrsWkd>                  | This field will contain the hours worked by the worker in the reporting period.<br><HrsWkd>150</HrsWkd>  | Not required, but the tags must be included in each record as:<br><HrsWkd></HrsWkd>                                      |
| <OwnerRel>                | Include the owner/officer relationship of the worker.<br><OwnerRel>0</OwnerRel>  | Required. Put a 1 if the employee is an owner or officer of the business, otherwise use a zero (0)                       |
| <EmployMon1>              | Will contain whether the employee was included on the payroll on the 12th of the month for the first month of the quarter.<br><EmployMon1>1</EmployMon1> for yes<br><EmployMon1>2</EmployMon1> for no<br><EmployMon1></EmployMon1> for data not included   | Required   |

EMPLOYER WAGE FILE INTERFACE SPECIFICATIONS

|               |   |   |
|---------------|---|---|
| <EmployMon2>  | <p>Will contain whether the employee was included on the payroll on the 12th of the month for the second month of the quarter.<br/>                 &lt;EmployMon2&gt;1&lt;EmployMon2&gt; for yes<br/>                 &lt;EmployMon2&gt;2&lt;EmployMon2&gt; for no<br/>                 &lt;EmployMon2&gt;&lt;/EmployMon2&gt; for data not included</p>  | Required  |
| <EmployMon3>  | <p>Will contain whether the employee was included on the payroll on the 12th of the month for the third month of the quarter.<br/>                 &lt;EmployMon3&gt;1&lt;EmployMon3&gt; for yes<br/>                 &lt;EmployMon3&gt;2&lt;EmployMon3&gt; for no<br/>                 &lt;EmployMon3&gt;&lt;/EmployMon3&gt; for data not included</p>   | Required  |
| <AdjCode>     | <p>This field will contain the original filing/adjustment code. Codes are numbers 00 – 10. &lt;AdjCode&gt;0&lt;/AdjCode&gt;</p>   | Required  |
| <Reason>      | <p>This field will contain reason if adjustment code = 10. Otherwise do not include.<br/>                 &lt;Reason&gt;Testing&lt;/Reason&gt;</p>  | Not required, but tags must be included in the file as:<br><Reason></Reason>  |
| </Employee>   | <p>Tag informing the compiler that the employee record is completed. There can be multiple employee records in a wage record</p>  | Required  |
| </WageRecord> | <p>Tag informing the compiler that the wage record is completed. This tag should be inserted after the last employee record.</p>  | Required  |
| <Totals>      | <p>Tag informing the compiler that this is a total record; there must be an end tag at the end of the record. The total record should follow the wage record end tag.</p>   | Required  |
| <EmployerID>  | <p>This field will contain the UI account number.<br/>                 &lt;EmployerID&gt;123456&lt;/EmployerID&gt;</p>  | Required. The file will be rejected if the employer account number is not included.   |
| <Period>      | <p>This field will contain the period for which the report is filed. Should contain the last month of the quarter and the year. The values for the year 2014 would be:<br/>                 1st quarter = 032014<br/>                 2nd quarter = 062014<br/>                 3rd quarter = 092014<br/>                 4th quarter = 122014<br/>                 &lt;Period&gt;032014&lt;/Period&gt;</p> | <p>Required, the file will be rejected if the period is not included in the file.<br/><br/>                 The period in the file must equal the period selected in the wage</p> |

|                   |  |  |
|-------------------|--|--|
|                   |  | submission screens.  |
| <NoWageIndicator> | <p>If the employer did not pay wages during the calendar quarter and there will not be any employee records in the report, enter a 0. Otherwise enter a 1.</p> <p>&lt;NoWageIndicator&gt;1&lt;/NoWageIndicator&gt;</p>   | Required   |
| <TotalWages>      | <p>This field will contain the total wages reported by the employer for the period. Do not include decimal or comma separators, \$ 15,482.33 would be included as:</p> <p>&lt;TotalWages&gt;1548233&lt;/TotalWages&gt;</p> <p>The maximum value allows is 999,999,999.99</p>             | Required   |
| <TaxableWages>    | <p>This field will contain the total taxable wages reported by the employer for the period. Do not include decimal or comma separators, \$ 52,645.25 would be included as:</p> <p>&lt;TaxableWages&gt;5264525&lt;/TaxableWages&gt;</p> <p>The maximum value allows is 999,999,999.99</p> | Required. If the taxable wages paid value is unknown, put zeros. The system will calculate the Taxable Wages based on the wage submission. Do not leave blank, put zeros if unknown. |
| <ExcessWages>     | <p>This field will contain the total excess wages reported by the employer for the period. Do not include decimal or comma separators, \$ 5,245.25 would be included as:</p> <p>&lt;ExcessWages&gt;524525&lt;/ExcessWages&gt;</p> <p>The maximum value allows is 999,999,999.99</p>      | Required. Excess wages must equal total wages minus taxable wages. If the excess wages paid value is unknown, put zeros. The system will   |

|           |  |  |
|-----------|--|--|
|           |  | calculate the excess wages based on the wage submission. Do not leave blank, put zeros if unknown. |
| <Month1>  | This field will contain the total number of employees who were on the payroll that includes the 12th of the first month of the quarter. <Month1>5</Month1> | Required   |
| <Month2>  | This field will contain the total number of employees who were on the payroll that includes the 12th of the second month of the quarter <Month2>5</Month2> | Required   |
| <Month3>  | This field will contain the total number of employees who were on the payroll that includes the 12th of the third month of the quarter <Month3>5</Month3>  | Required   |
| </Totals> | End tag for the totals record  | Required   |
| </Wage>   | End tag for the wage record  | Required   |
| </root>   | End tag for the file   | Required   |

## 3.2 Amendment Submission

To amend wages for a SSN, employers should enter the proper adjustment code against each SSN in the employee record. A new employee can be added by simply adding a new record with the proper wages. To modify wages for an employee, employers must enter the same SSN and the new wages with proper adjustment code. To delete an employee from the submission, employers must enter the SSN with zero (0) wages and proper adjustment reason code.

All wage amendment submissions will process as a batch, regardless of the number of records in the original submission.



## 4. EMPLOYER EFW2 FILE SPECIFICATIONS

This incoming file is submitted to the system via the employer wage file upload process. The file is a fixed length file; there should be five hundred twelve (512) characters in each row.

### 4.1 Fixed Length Records

The system will only process RA, RV, RS and RF record types and will ignore the remaining record types in the SSA Standard file format.

The file contains the following fixed length records:

Record type RA: Submitter Record

- ✓ There should be one (1) submitted record per file
- ✓ This record will contain information about the entity submitting the file
- ✓ This could be employer or agent information
- ✓ The record RA must be the first row in the file

Record Type RV: Employer Totals Record

- ✓ There should be one (1) total record per file
- ✓ This record contains the totals for all type 'RS' records in the file

Record Type RS: Employee State Wage Record

- ✓ There should be one (1) employee record for each employee for whom wages are being reported (i.e.: You may not include two records that have duplicate SSNs)
- ✓ This record contains individual employee wage information
- ✓ There may be a single or multiple employee records in the file but only one(1) employee record for each unique SSN

Record Type RF: Final Record

- ✓ There should be one (1) final record per file
- ✓ This record indicates the end of the file and must be the last row in each file

### 4.2 Rules for Alpha/Numeric Fields

- ✓ Left justify and fill with blanks
- ✓ Where the "field" shows "Blank", all positions must be blank (spaces), not zeros (0)

#### 4.2.1 Rules for Currency Fields

- Must contain only numbers
- No punctuation

- No signed amounts (positive or negative)
- Right justify and pad with zeros (0)
- Include both dollars and cents with no decimal point (example: \$59.60 = 00000005960)
- Any money field that has no amount to be reported must be filled with zeros (0), not blanks or spaces

## 4.3 Employer EFW2 Record Layouts

### 4.3.1 RA Record: Submitter Record

The RA record identifies the organization submitting the file. There is only one (1) RA record, and it must be the first record in each file.

Below is a description for each field in the record:

| Location | Field Name        | Length | Field Specifications   | Required?        |
|----------|-------------------|--------|--|------------------|
| 1 - 2    | Record Identifier | 2      | Should always be RA  | Yes              |
| 3 - 11   | FEIN Identifier   | 9      | The <i>submitter's</i> FEIN. Numbers only, do not include the hyphen. Note: may not be the FEIN of the employer for whom wages are being reported. | Yes              |
| 12 - 28  | Blanks            | 17     | Fill with spaces   | Fill with spaces |
| 29       | Fill with 0       | 1      | "0" (zero).  | Yes              |
| 30 - 37  | Blanks            | 8      | Fill with spaces   | Fill with spaces |
| 38 - 94  | Business Name     | 57     | The company name. Left justify and fill with spaces. Truncate if the name is more than 57 spaces   | Yes              |

EMPLOYER WAGE FILE INTERFACE SPECIFICATIONS

|           |                        |    |   |  |
|-----------|------------------------|----|---|--|
| 95 - 116  | Mailing Address Line 1 | 22 | The company's mailing address line 1 (Street or Post Office Box). Left justify and fill with spaces. Truncate if the name is more than 22 spaces                          | No, fill with spaces if there is no address line 1 |
| 117 - 138 | Mailing Address Line 2 | 22 | The company's mailing address line 2 (Attention, Suite, Room Number, etc.). Left justify and fill with spaces. Truncate if the name is more than 22 spaces                | No, fill with spaces if there is no address line 2 |
| 139 - 160 | City                   | 22 | The company's mailing address city. Left justify and fill with spaces. Truncate if the name is more than 22 spaces  | No, fill with spaces if there is no city           |
| 161 - 162 | State Abbreviation     | 2  | The company's mailing address State or commonwealth/ territory. Use postal abbreviations.   | No, fill with spaces if there is no State          |
| 163 - 167 | ZIP Code               | 5  | The company's mailing address ZIP code.   | No, fill with spaces if there is no ZIP            |
| 168 - 171 | ZIP Code Extension     | 4  | The company's four-digit extension of the mailing address ZIP code. Do not include the hyphen.  | No, fill with spaces if there is no ZIP Extension  |
| 172 - 216 | Blanks                 | 45 | Fill with spaces  | Fill with spaces                                   |
| 217 - 273 | Submitter Name         | 57 | The name of the person to receive error notification if this file cannot be processed. Left justify and fill with spaces. Truncate if the name is more than 57 characters | Yes  |

EMPLOYER WAGE FILE INTERFACE SPECIFICATIONS

|           |                         |    |   |  |
|-----------|-------------------------|----|---|--|
| 274 - 295 | Physical Address Line 1 | 22 | The submitter's physical address (Street or Post Office Box).<br>Left justify and fill with spaces.   | No, fill with spaces if there is no address line 1 |
| 296 - 317 | Physical Address Line 2 | 22 | The submitter's physical address line 2 (Attention, Suite, Room, Number, etc.).<br>Left justify and fill with spaces.   | No, fill with spaces if there is no address line 2 |
| 318 - 339 | City                    | 22 | The submitter's physical address city. Left justify and fill with spaces.   | No, fill with spaces if there is no city           |
| 340 - 341 | State Abbreviation      | 2  | The submitter's physical address State or commonwealth/territory<br>Use postal abbreviations.   | No, fill with spaces if there is no State          |
| 342 - 346 | ZIP Code                | 5  | The submitter's physical address ZIP code.  | No, fill with spaces if there is no ZIP            |
| 347 - 350 | ZIP Code Extension      | 4  | The submitter's physical address four-digit extension of the ZIP code. Do not include hyphen.<br>If not applicable, fill with spaces.                               | No, fill with spaces if there is no ZIP extension  |
| 351 - 395 | Blanks                  | 45 | Fill with spaces  | Fill with spaces                                   |
| 396 - 422 | Contact Name            | 27 | The name of the person to be contacted by the agency concerning processing problems. Left justify and fill with spaces. Truncate if the name is more than 27 spaces | Yes  |

EMPLOYER WAGE FILE INTERFACE SPECIFICATIONS

|           |                         |    |   |  |
|-----------|-------------------------|----|---|--|
| 423 - 437 | Contact Phone Number    | 15 | The contact's telephone number with numeric values only (including area code). Do not use any special characters. Example: 1232345678<br>Left justify and fill with spaces. | No, fill with spaces if there is no phone number |
| 438 - 442 | Contact Phone Extension | 5  | The contact's telephone extension.<br>Left justify and fill with spaces.  | No, fill with spaces if there is no extension    |
| 443 - 445 | Blanks                  | 3  | Fill with spaces  | Fill with spaces                                 |
| 446 - 485 | Contact Email           | 40 | The contact's Email address in standard format.   | Yes  |
| 486 - 488 | Blanks                  | 3  | Fill with spaces  | Fill with spaces                                 |
| 489 - 498 | Contact FAX             | 10 | If applicable, Include the contact's FAX number (including area code). Otherwise, fill with spaces. For U.S. and U.S. territories only.                                     | No, fill with spaces if there is no FAX number   |
| 499 - 512 | Blanks                  | 14 | Fill with spaces  | Fill with spaces                                 |

### 4.3.2 RV Record: Employer Totals

The RV record will contain totals reported. There will be one (1) RV record for each employer EFW2 wage file and reporting period. The records will contain the calculated gross (total), taxable, and non-taxable (excess) wages for the reporting period.

Below is a description for each field in the record:

| Location | Field Name                                  | Length | Field Specifications  | Required?        |
|----------|---|--------|---|------------------|
| 1-2      | Record Identifier                           | 2      | Should always be RV   | Yes              |
| 3-17     | State Unemployment Insurance Account Number | 15     | Employer Account Number assigned by state for reporting. Right justify and pad with zeros.  | Yes              |
| 18-23    | Reporting Period                            | 6      | Last month and year of reporting period. First quarter 2014 would be stored as 032014   | Yes              |
| 24-33    | Blanks                                      | 10     | Fill with spaces  | Fill with spaces |
| 34-53    | Gross Wages                                 | 20     | Gross wages reported by the employer for reporting period. Right justify and pad with zeros. Include the cents but no decimal. For example \$25.64 should be included as: 00000000000000002564<br>The maximum value allowed is 999,999,999.99 | Yes              |
| 54-73    | Taxable wages                               | 20     | Taxable wages calculated from the records processed. Right justify and pad with zeros. Include the cents but no decimal. For example \$25.64 should be included as: 00000000000000002564<br>The maximum value allowed is 999,999,999.99       | Yes              |

EMPLOYER WAGE FILE INTERFACE SPECIFICATIONS

| Location | Field Name   | Length | Field Specifications   | Required?  |
|----------|--|--------|--|--|
| 74-93    | Excess (non-taxable) wages                                     | 20     | Non-taxable wages calculated from the records processed. Right justify and pad with zeros. Include the cents but no decimal. For example \$25.64 should be included as:<br>00000000000000002564<br>The maximum value allowed is 999,999,999.99 | Yes. Excess wages must equal total wages minus taxable wages. If the excess wages paid value is unknown, put zeros. The system will calculate the excess wages based on the wage submission. Do not leave blank, put zeros if unknown. |
| 94-103   | Blanks   | 10     | Fill with spaces   | Fill with spaces   |
| 104-108  | Employees on payroll on the 12 <sup>th</sup> of month, Month 1 | 5      | The number of employees who were included in the payroll for the payroll period on the 12th of month for the first month of the quarter. Right justify and pad with zeros.   | Yes  |
| 109-113  | Employees on payroll on the 12 <sup>th</sup> of month, Month 2 | 5      | The number of employees who were included in the payroll for the payroll period on the 12th of month for the second month of the quarter. Right justify and pad with zeros.  | Yes  |
| 114-118  | Employees on payroll on the 12th of month, Month 3             | 5      | The number of employees who were included in the payroll for the payroll period on the 12th of month for the third month of the quarter. Right justify and pad with zeros.   | Yes  |

EMPLOYER WAGE FILE INTERFACE SPECIFICATIONS

| Location | Field Name               | Length | Field Specifications  | Required?        |
|----------|--------------------------|--------|---|------------------|
| 119      | No wage report indicator | 1      | If no wages were paid in the quarter insert a 0 in this field, if wages were paid insert a 1. There should not be any employee records in the file if the no wage indicator = 0. There must be at least one employee record included if the no wage indicator =1. | Yes              |
| 120-512  | Blanks                   | 393    | Fill with spaces  | Fill with spaces |



### 4.3.3 RS Record: Employee State Wage Record

The RS records include the individual wage records for an SSN. Include one (1) row for each unique SSN.

Below is a description for each field in the record:

| Location | Field Name                   | Length | Field Specifications   | Required?                                  |
|----------|------------------------------|--------|--|--|
| 1-2      | Record Identifier            | 2      | Should always be RS  | Yes  |
| 3-9      | Blanks                       | 7      | Fill with spaces   | Fill with spaces                           |
| 10-18    | Social Security Number (SSN) | 9      | The employee's SSN as shown on the original/replacement SSN card issued by SSA without hyphens. If no SSN is available, fill with nines (999999999). | Yes  |
| 19-33    | Employee First Name          | 15     | The employee's first name as shown on the SSN card. Left justify and fill with spaces. Truncate if the name is greater than 15 characters            | Yes  |
| 34-48    | Employee Middle Initial (MI) | 15     | Left Justify and If applicable, include the employee's middle initial  | No. Fill with spaces if there is no MI.    |
| 49-68    | Employee Last Name           | 20     | The employee's last name as shown on the SSN card. Truncate if the name is greater than 20 characters  | Yes  |
| 69-72    | Suffix                       | 4      | Left justify and include the employee's alphabetic suffix if applicable. For example: SR, JR. Fill will spaces                                       | No. fill with spaces if there is no suffix |
| 73-194   | Blanks                       | 122    | Fill with spaces   | Fill with spaces                           |

EMPLOYER WAGE FILE INTERFACE SPECIFICATIONS

|         |   |    |  |   |
|---------|---|----|--|---|
| 195-196 | Adjustment Code   | 2  | Numeric - Reason code for adjustment to employee wages. 00 means original filing. Valid adjustment reason codes are 01 through 10.   | Yes   |
| 197-202 | Reporting Period  | 6  | This field will contain the last month of the quarter and the year. For example, the values for 2016 would be:<br>1 <sup>st</sup> quarter - 032016<br>2 <sup>nd</sup> quarter - 062016<br>3 <sup>rd</sup> quarter - 092016<br>4 <sup>th</sup> quarter - 122016 | Yes   |
| 203-213 | State Quarterly Unemployment Insurance Total (Gross) Wages        | 11 | Right justify and fill with zeros. Do not include the decimal. For example \$25.64 should be included as:<br>00000002564   | Yes   |
| 214-224 | Out of State Quarterly Unemployment Insurance Total Taxable Wages | 11 | Right justify and fill with zeros. Do not include the decimal. For example \$25.64 should be included as:<br>00000002564   | Yes, if there are no out of state taxable wages fill with zeros (0) |
| 225-247 | Blanks  | 23 | Fill with spaces   | Fill with spaces  |
| 248-267 | State Unemployment Insurance Account Number                       | 20 | The state UI account number. Right justify and fill with spaces.   | Yes   |
| 268-337 | Blanks  | 70 | Fill with spaces   | Fill with spaces  |
| 338     | 12 <sup>th</sup> Month 1  | 1  | Put a 1 if the employee was included in the payroll that included the 12 <sup>th</sup> of the first month of the quarter, if the employee was no included in the payroll put a zero.   | No, fill with a space if the data is not included                   |

|         |                                      |     |   |   |
|---------|--------------------------------------|-----|---|---|
| 339     | 12 <sup>th</sup> Month 2             | 1   | Put a 1 if the employee was included in the payroll that included the 12 <sup>th</sup> of the second month of the quarter, if the employee was no included in the payroll put a zero. | No, fill with a space if the data is not included       |
| 340     | 12 <sup>th</sup> Month 3             | 1   | Put a 1 if the employee was included in the payroll that included the 12 <sup>th</sup> of the third month of the quarter, if the employee was no included in the payroll put a zero.  | No, fill with a space if the data is not included       |
| 341     | Owner/ Officer Relationship          | 1   | Put a 1 if the employee is an owner or officer of the business, otherwise use a zero (0)  | Yes   |
| 342-344 | Number of Hours Worked               | 3   | Will contain number of hours worked during reporting period   | No, fill with spaces if hours worked are not included   |
| 345-375 | Adjustment reason. Other Explanation | 31  | Include the reason for adjustment if adjustment code = 10. If another adjustment code was used, fill with spaces.   | No. Only if adj. reason = 10 otherwise fill with spaces |
| 376-512 | Blanks                               | 137 | Fill with spaces  | Fill with spaces  |

#### 4.3.4 RF Record: Final

The RF record includes the totals for the file. This must be the last record in the file.

Below is a description for each field in the record:

| Location | Field Name        | Length | Field Specifications | Required?        |
|----------|-------------------|--------|----------------------|------------------|
| 1-2      | Record Identifier | 2      | Should always be RF  | Yes              |
| 3-7      | Blanks            | 5      | Fill with spaces     | Fill with spaces |

|        |                              |     |  |  |
|--------|------------------------------|-----|--|--|
| 8-16   | Number of RS Records         | 9   | The total number of RS records reported on the entire file.<br>Right justify and fill with zeros.  | Yes  |
| 17-36  | Total wages reported in file | 20  | The sum of gross wages reported in file. Right justify and fill with zeros.<br>For example \$25.64 should be included as:<br>0000000000000002564<br>The maximum value allowed is 999.999.999 | Yes. The total gross wages reported in RF record type must be equal to the sum of wages reported for individual SSN records in RS record type. |
| 37-512 | Blanks                       | 476 | Fill with spaces   | Fill with spaces.  |

## 4.4 Amendment Submission

To amend wages for a SSN, employers should enter the proper adjustment code for each amended SSN record at position 195-196. A new employee can be added by simply adding a new record with the proper wages. To modify wages for an employee, employers must enter the same SSN and the new wages with proper adjustment code. To delete an employee from the submission, employers must enter the SSN with zero (0) wages and proper adjustment reason code.

All wage amendment submissions will process as a batch, regardless of the number of records in the original submission.

## 5. EMPLOYER ICESA FILE SPECIFICATIONS

Employers can file original or amended wage reports using this file format, however, each file should only contain the information for one (1) quarter. The following records should be included in each file:

- There should be one (1) record type 'A' in the file
- There can be one (1) record type 'B' in the file (it will not be used to process the wage file).
- There should be one (1) record type 'E' in the file
- There can be multiple type 'S' records in the file
  - ✓ There can only be one (1) record type 'S' for each unique SSN
- There should be only one (1) record type 'T' in the file
  - ✓ If the employer paid no wages during the quarter, include record types 'E' and 'T' and no records type 'S'
- There should be one (1) record type 'F' in the file

Report the actual wages paid for amended wage records. Do not report the difference between the originally reported and amended wages.

If a SSN record is rejected for any reason, then the employee record associated with that SSN/quarter will be rejected.

### 5.1 Employer ICESA Record Layouts

The ICESA files are fixed length text files. Each record type is 275 characters long with no carriage return. The tables below describe the information that should be in each field in the files.

The 'Location' column contains the starting and ending space for each field. The 'Field Length' column indicates how many spaces should be included in each field. Please note that all fields where the Description is 'Fill with spaces' will be ignored by the system.

#### 5.1.1 Record Type A

The record type 'A' contains information about who is submitting the file. Information contained in this record includes:

- Name and address for the submitter
- Contact information for the submitter

Below is a description for each field in record type A.

| Location | Contents of Field | Field Length | Description        | Required         |
|----------|-------------------|--------------|--------------------|------------------|
| 1- 1     | Record Identifier | 1            | Should always be A | Yes              |
| 2 – 5    | Blank             | 4            | Fill with spaces   | Fill with spaces |

EMPLOYER WAGE FILE INTERFACE SPECIFICATIONS

| Location  | Contents of Field                   | Field Length | Description  | Required   |
|-----------|-------------------------------------|--------------|--|--|
| 6 – 14    | Submitters FEIN                     | 9            | The business FEIN; numbers only, do not include the hyphen   | Yes  |
| 15 – 23   | Blanks                              | 9            | Fill with spaces   | Fill with spaces   |
| 24 – 73   | Business Name                       | 50           | The legal name of the business submitting the file. Left justify the name and fill with spaces if it is less than 50 characters. Truncate if it is more than 50 characters.                      | Yes  |
| 74 – 113  | Business Address                    | 40           | The mailing address of the business submitting the file. Left justify the address and fill with spaces if it is less than 40 characters. Truncate if it is more than 40 characters.              | No. Fill with spaces if you do not include the Business Address information.     |
| 114 – 138 | Business City                       | 25           | The mailing address city of the business submitting the file. Left justify the city and fill with spaces if it is less than 25 characters. Truncate if it is more than 25 characters.            | No. Fill with spaces if you do not include Business City information.            |
| 139 - 140 | Business State FIPS code            | 2            | The state FIPS postal numeric code for the state to which wages are being reported. MD = 24  | Yes  |
| 141 - 153 | Blanks                              | 13           | Fill with spaces   | Fill with spaces   |
| 154 - 158 | Transmitter ZIP Code                | 5            | The mailing address ZIP code of the business submitting the file. Include leading zeros, if any.   | No. Fill with spaces if you do not include the Transmitter Zip Code information. |
| 159 - 163 | Transmitter ZIP code extension (+4) | 5            | The mailing address ZIP + 4 extension of the business submitting the file. If you include this, you must include the hyphen in position 159.<br><br>If the ZIP + 4 is unknown, fill with spaces. | No, fill with spaces if you do not include the + 4                               |

| Location  | Contents of Field                       | Field Length | Description  | Required                                      |
|-----------|---|--------------|--|---|
| 164 - 193 | Transmitter Contact Full Name           | 30           | The first and last name of individual who is responsible for the accuracy and completeness of the wage report. Format the names as: First name<space>last name.<br><br>Left justify the name and fill with spaces if less than 30 characters. Truncate if it is more than 30 characters. | Yes   |
| 194 - 203 | Transmitter Contact Telephone Number    | 10           | Contact telephone number, include the area code.<br>Numbers only, no special characters.   | No. Fill with spaces if not available         |
| 204 - 207 | Transmitter Contact Telephone Extension | 4            | Contact telephone number extension (if any).<br>If there is no extension, fill with spaces.  | No, fill with spaces if there is no extension |
| 208- 275  | Blanks\Ignore                           | 68           | Fill with spaces   | Fill with spaces                              |

### 5.1.2 Record Type B

The entire record type B record will be ignored by the system. It can be included with or excluded from the filing.

### 5.1.3 Record Type E

The record type E should contain information about the employer for whom the report is submitted. Information contained in this record includes:

- Employer’s FEIN
- Employer’s name and address
- State UI account number
- Number of employee records included in the file

Below is a description for each field in the record:

| Location | Contents of Field | Field Length | Description        | Required? |
|----------|-------------------|--------------|--------------------|-----------|
| 1- 1     | Record Identifier | 1            | Should always be E | Yes       |

EMPLOYER WAGE FILE INTERFACE SPECIFICATIONS

| Location  | Contents of Field                        | Field Length | Description  | Required?        |
|-----------|--|--------------|--|------------------|
| 2 – 5     | Report Year                              | 4            | Year for which the report is being filed.  | Yes              |
| 6 – 14    | Federal EIN (FEIN)                       | 9            | The business FEIN, numbers only, do not include the hyphen.  | Yes              |
| 15 – 23   | Blanks                                   | 9            | Fill with spaces   | Fill with spaces |
| 24 - 73   | Employer's Legal Name                    | 50           | The first 50 characters of the employer's legal name. Left justify and fill with spaces if the name is less than 50 characters. Truncate if it is more than 50 characters. | Yes              |
| 74 - 113  | Address where work is performed in state | 40           | The address where work is performed in the state. Left justify and fill with spaces if the address is less than 40 characters. Truncate if it is more than 40 characters.  | Yes              |
| 114 - 138 | City                                     | 25           | The city where work is performed in the state. Left justify and fill with spaces if the address is less than 25 characters. Truncate if it is more than 25 characters.     | Yes              |
| 139-140   | State                                    | 2            | Must be <MD>   | Yes              |
| 141 - 148 | Blanks                                   | 8            | Fill with spaces   | Fill with spaces |
| 149 - 153 | ZIP Code                                 | 5            | The business ZIP code  | Yes              |
| 154 - 158 | Zip Code Extension                       | 5            | The business ZIP +4. Four digit extension of ZIP code, being sure to include the hyphen in position 154.<br><br>Fill with spaces if there is no extension.                 | No               |



| Location  | Contents of Field                           | Field Length | Description  | Required?        |
|-----------|---|--------------|--|------------------|
| 159 - 166 | Blank                                       | 8            | Fill with spaces   | Fill with spaces |
| 167 - 170 | Taxing Entity Code                          | 4            | Contains 'UTAX'  | Yes              |
| 171 - 172 | State Identifier Code                       | 2            | The state FIPS postal numeric code for the state to which wages are being reported.<br>MD = 24   | Yes              |
| 173 - 187 | State Unemployment Insurance Account Number | 15           | The state UI employer account number. Left justify and fill with spaces if less than 15 characters.  | Yes              |
| 188 - 189 | Report quarter                              | 2            | The last month of the calendar quarter to which the report applies. "03" = First quarter, "06" = Second quarter, "09" = Third quarter, and "12" = Fourth quarter   | Yes              |
| 190 - 190 | No wage report indicator                    | 1            | If the employer did not pay wages during the calendar quarter and there will not be any employee records in the report, fill with 0. Otherwise fill with 1.<br><br>There should never be a 1 in this field where there are no type S records in the file, and there should never be a 0 in this field when there are one or more type S records in the file. | Yes              |
| 191 - 275 | Blanks                                      | 85           | Fill with spaces   | Fill with spaces |

### 5.1.4 Record Type S

The record type S is used to report wage and tax data for an individual employee. Information contained in this record includes:

- SSN
- Wages paid
- Name

- Employer account number
- Number of hours worked

There should be one (1) S record for each unique SSN.

Do not generate a record type “S” if there were no wages paid to that employee during the quarter.

Below is a description for each field in the record:

| Location | Contents of Field       | Field Length | Description  | Required?        |
|----------|-------------------------|--------------|--|------------------|
| 1 - 1    | Record Identifier       | 1            | Should always be S   | Yes              |
| 2 - 10   | Social Security Number  | 9            | Employee's Social Security Number. Numbers only, no hyphens  | Yes              |
| 11 - 30  | Employee Last Name      | 20           | Employee's last name. Left justify and fill with spaces if it is less than 20 characters. Truncate if it is more than 20 characters  | Yes              |
| 31 - 42  | Employee First Name     | 12           | Employee's first name. Left justify and fill with spaces if it is less than 12 characters. Truncate if it is more than 12 characters | Yes              |
| 43 - 43  | Employee Middle Initial | 1            | Employee's middle initial. If no middle initial, fill with a space.  | No               |
| 44 - 45  | State FIPS Code         | 2            | The state FIPS postal numeric code for the state to which wages are being reported. MD = 24  | Yes              |
| 46 - 63  | Blanks                  | 18           | Fill with spaces   | Fill with spaces |

EMPLOYER WAGE FILE INTERFACE SPECIFICATIONS

| Location  | Contents of Field                           | Field Length | Description  | Required?        |
|-----------|---|--------------|--|------------------|
| 64 - 77   | Total Wages Paid                            | 14           | Employee's UI covered wages. Include the cents but no decimal. Right justify and pad with zeros. For example \$25.64 should be included as: 0000000002564<br><br>The maximum value allowed is 999,999,999.99 | Yes              |
| 78-91     | Blanks                                      | 14           | Fill with spaces   | Fill with spaces |
| 92 - 131  | Blanks                                      | 40           | Fill with spaces   | Fill with spaces |
| 132 - 134 | Number of Hours Worked                      | 3            | The number of hours the employee worked in the reporting period. Right justify if the number is less than 3 characters and pad with zeros.   | No               |
| 135 - 146 | Blanks                                      | 12           | Fill with spaces   | Fill with spaces |
| 147 - 161 | State Unemployment Insurance Account Number | 15           | Employer account number. Right justify and fill with spaces.   | Yes              |
| 162 - 176 | Blanks                                      | 15           | Fill with spaces   | Fill with spaces |

EMPLOYER WAGE FILE INTERFACE SPECIFICATIONS

| Location | Contents of Field          | Field Length | Description   | Required?         |
|----------|----------------------------|--------------|---|-------------------|
| 177-209  | Blanks                     | 33           | Fill with spaces  | Fill with spaces. |
| 210-210  | Owner/Officer Relationship | 1            | Include the owner/officer relationship of the worker. Use 0 for Employee, 1 for Officer   | Yes               |
| 211-211  | Blanks                     | 1            | Fill with space.  | Fill with spaces. |
| 212-212  | Month 1 Employment         | 1            | Will contain whether the employee was paid for the payroll period that included on the 12th of the month for the first month of the quarter.<br>0=No<br>1=Yes | No                |
| 213-213  | Month 2 Employment         | 1            | Will contain whether the employee was paid for the payroll period that included on the 12th of the month for the second month of the quarter. 0=No<br>1=Yes   | No                |

EMPLOYER WAGE FILE INTERFACE SPECIFICATIONS

| Location  | Contents of Field  | Field Length | Description   | Required?   |
|-----------|--|--------------|---|---|
| 214-214   | Month 3 Employment   | 1            | Will contain whether the employee was paid for the payroll period that included on the 12th of the month for the third month of the quarter.<br>0=No 1=Yes  | No  |
| 215-220   | Reporting Quarter and Year                                   | 6            | The last month and year for the calendar quarter for which this report applies, e.g., "032016" for Jan-Mar of 2016  | Yes   |
| 221-226   | Month and year the employee was first employed               | 6            | The month and year when the employee was first employed , e.g., "032016"  | No, fill with spaces if there is no data                        |
| 227 - 232 | Month and year the employee became separated from employment | 6            | The month and year when the employee was separated, e.g., "032016"  | No, fill with spaces if there is no data                        |
| 233 - 247 | Out of State QTR Unemployment Insurance Taxable Wages        | 15           | Report only taxable wages paid.<br>Employee's Out of State taxable UI covered wages. Include the cents but no decimal. Right justify and pad with zeros.<br>For example \$25.64 should be included as:<br>000000000002564<br>The maximum value allowed is<br>999,999,999.99 | No, fill with zeros if there were no wages paid in other states |

| Location | Contents of Field      | Field Length | Description  | Required?                                 |
|----------|------------------------|--------------|--|---|
| 248-249  | Adjustment Reason Code | 2            | Numeric - Reason code for adjustment to employee wages. 00 means original filing. Valid adjustment reason codes are 01 through 10. | Yes, see adjustment code table for values |
| 250-275  | Blanks                 | 26           | Fill with spaces   | Fill with spaces                          |

### 5.1.5 Record Type T

The record type T should contain the totals for all record type 'S' records reported for the employer/reporting period. Information contained in this record includes:

- Total number of employees for the reporting period
- Total wages paid for the reporting period
- Total taxable wages for the reporting period
- Total non-taxable wages for the reporting period
- Total employment on the 12th of each month during the reporting period

Report the total number of employees that were on the payroll for the payroll period that includes the 12<sup>th</sup> of the month for each month of the quarter.

Below is a description for each field in the record:

| Location | Contents of Field         | Field Length | Description   | Required?  |
|----------|---------------------------|--------------|---|--|
| 1- 1     | Record Identifier         | 1            | Should always be T  | Yes  |
| 2 - 8    | Total Number of Employees | 7            | The total number of "S" records in the file. Right justify and pad with zeros | Yes<br>Must be equal to the number of individual SSNs reported in S record type. |
| 9 - 26   | Blank                     | 18           | Fill with spaces  | Fill with spaces   |

EMPLOYER WAGE FILE INTERFACE SPECIFICATIONS

|          |   |     |   |   |
|----------|---|-----|---|---|
| 27 - 40  | State QTR<br>Unemployment<br>Insurance Total Wages<br>For Employer      | 14  | Quarterly gross wages<br>subject to UI taxes - total of<br>all gross wages. Include<br>the cents but no decimal.<br>Right justify and pad with<br>zeros. For example \$25.64<br>should be included as:<br>0000000002564<br>The maximum value<br>allowed is 999,999,999.99 | Yes. Must be<br>equal to the sum<br>of gross wages of<br>individual SSNs<br>reported in S<br>record type  |
| 41 - 54  | State QTR<br>Unemployment<br>Insurance<br>Excess Wages for<br>Employer  | 14  | Quarterly excess UI<br>wages for the employer.<br>Include the cents but no<br>decimal. Right justify and<br>pad with zeros. For<br>example \$25.64 should<br>be included as:<br>0000000002564<br>The maximum value<br>allowed is 999,999,999.99                           | Yes. Excess<br>wages must<br>equal total<br>wages minus<br>taxable wages. If<br>the excess wages<br>paid value is<br>unknown, put<br>zeros. The<br>system will<br>calculate the<br>excess wages<br>based on the<br>wage<br>submission. Do<br>not leave blank,<br>put zeros if<br>unknown. |
| 55 - 68  | State QTR<br>Unemployment<br>Insurance<br>Taxable Wages<br>For Employer | 14  | Quarterly taxable UI<br>wages for the employer.<br>Include the cents but no<br>decimal. Right justify and<br>pad with zeros. For<br>example \$25.64 should<br>be included as:<br>0000000002564<br>The maximum value<br>allowed is 999,999,999.99                          | Yes. If the<br>taxable wages<br>paid value is<br>unknown, put<br>zeros. The<br>system will<br>calculate the<br>Taxable Wages<br>based on the<br>wage<br>submission. Do<br>not leave blank,<br>put zeros if<br>unknown.  |
| 69 - 81  | Blank   | 13  | Fill with spaces  | Fill with spaces  |
| 82 - 87  | Reporting<br>Quarter and<br>Year  | 6   | The last month and year for<br>the calendar quarter for<br>which this report applies,<br>e.g., "032014" for Jan-Mar<br>of 2014  | Yes   |
| 88 - 226 | Blank   | 139 | Fill with spaces  | Fill with spaces  |

EMPLOYER WAGE FILE INTERFACE SPECIFICATIONS

|           |                                       |    |   |                  |
|-----------|---------------------------------------|----|---|------------------|
| 227 - 233 | Month 1<br>Employment for<br>Employer | 7  | Total employees for the employer/period who were on the payroll for the payroll period that includes the 12 <sup>th</sup> of the Month for the first month of the quarter. Right justify and pad with zeros.  | Yes              |
| 234 - 240 | Month 2<br>Employment for<br>Employer | 7  | Total employees for the employer/period who were on the payroll for the payroll period that includes the 12 <sup>th</sup> of the month for the second month of the quarter. Right justify and pad with zeros. | Yes              |
| 241 - 247 | Month 3<br>Employment for<br>Employer | 7  | Total employees for the employer/period who were on the payroll for the payroll period that includes the 12 <sup>th</sup> of the month for the third month of the quarter. Right justify and pad with zeros.  | Yes              |
| 248 - 275 | Blanks                                | 28 | Fill with spaces  | Fill with spaces |



### 5.1.6 Record Type F

The record type F indicates the end of the file and must be the last data record on each file submitted. Information contained in this record includes:

- Total number of record type 'S' records in the file
- Total gross wages
- Total employment

The record type 'F' must appear only once on each file.

Below is a description for each field in the record:

| Location | Contents of Field  | Field Length | Description   | Required?  |
|----------|--|--------------|---|--|
| 1- 1     | Record Identifier  | 1            | Should always be F  | Yes  |
| 2 - 11   | Total Number of Employees in File                          | 10           | The total number of "S" records in the entire file. Right justify and pad with zeros.   | Yes. Must be equal to the number of individual SSNs reported in S record type.                       |
| 12 – 40  | Blank  | 29           | Fill with spaces  | Fill with spaces   |
| 41 - 55  | Quarterly State Unemployment Insurance Total Wages in File | 15           | Total of quarterly gross wages subject to U.I. tax in this field on all "S" records in the file. Right justify and pad with zeros. Include the cents but no decimal. For example \$25.64 should be included as: 00000000002564<br>The maximum value allowed is 999,999,999.99 | Yes. Must be equal to the sum of gross wages reported for individual SSNs reported in S record type. |
| 56 – 275 | Blank  | 220          | Fill with spaces  | Fill with spaces   |

## 5.2 Amendment Submission

To amend wages for a SSN, employers should enter the proper adjustment code for each amended SSN record at position 248. A new employee can be added by simply adding a new record with the proper wages. To modify wages for an employee, employers must enter the same SSN and the correct total wages paid with the proper adjustment code. Do not report the difference between the amended and original wages. To delete an employee from the submission, employers must enter the SSN with zero (0) wages and proper adjustment reason code.

All wage amendment submissions will process as a batch, regardless of the number of records in the original submission.