# IDES ICESA File Format

## Overall Structure

The ICESA file must contain lines of 276 characters each. The first character of each line is the Record Identifier and is used to identify how the line is processed. Blank lines are not permitted in the file.

## Line Identifiers and File Structure

Each line of 276 characters must start with a Record Identifier character. Valid Record Identifiers are A, B, E, S, T, and F. Other record identifiers will result in an invalid file. All lines must end with the standard carriage return/line feed characters.

## Record Types

The ICESA file layout consists of six records. They are:

**A Record = Transmitter Record**
Contains information regarding the organization transmitting the file

**B Record = Authorization Record**
Contains data regarding the specifics of the transmission

**E Record = Employer Record**
Contains specific employer information such as the name, account number, etc.

**S Record = Employee Record**
Contains specific employee information such as social security number, wages earned, etc.

**T Record = Total Record**
Contains the totals for a specific employer such as total wages paid, excess wages, taxable wages, interest due, payment due, etc.

**F Record = Final Record**
Contains information indicating total number of employers, employees and wages in the file.

## File Structure

For a single employer filer, the output records will be organized as follows:

A,B,E,S,S,.,.,S,T,F

For Multiple employer account filers the output will be organized as:

A,B,E,S,S,.,.S,T,E,S,S,.,.,T,E,S,S,.,.,.,T,F

## File Layout

The next pages cover the file layout and have descriptions of field values and their use.

# RECORD NAME: A = TRANSMITTER RECORD        LENGTH    276

TYPE:        A/N = Alpha/numeric, left justified blank filled
             N   = Numeric, right justified, zero filled, unsigned. Do not include decimal in dollar fields

| Location | Field Name | Field Length | Type | Description |
|---|---|---|---|---|
| 1 - 1 | Record Identifier | 1 | A/N | Constant "A" |
| 2 - 5 | Year | 4 | A/N | Enter year for which report is being prepared |
| 6 - 14 | Transmitter's Federal EIN | 9 | A/N | Transmitter's Federal Employer ID Number, enter only numeric characters, omit hyphens, prefixes and suffixes |
| 15 - 18 | Taxing Entity Code | 4 | A/N | Constant "UTAX" |
| 19 - 23 | Blank | 5 | A/N | Enter Blanks |
| 24 - 73 | Transmitter's Name | 50 | A/N | Enter the name of the organization submitting the file |
| 74 - 113 | Transmitter's Street Address | 40 | A/N | Enter the street address of the organization submitting the file |
| 114 - 138 | Transmitter's City | 25 | A/N | Enter the city of the organization submitting the file |
| 139 - 140 | Transmitter's State | 2 | A/N | Enter the standard two character FIPS postal abbreviation |
| 141 - 153 | Blank | 13 | A/N | Enter Blanks |
| 154 - 158 | Transmitter's Zip Code | 5 | A/N | Enter a valid zip code |
| 159 - 163 | Transmitter's Zip Code Extension | 5 | A/N | Enter the four digit extension of the zip code being sure to include the hyphen is position 159; if N/A, enter blanks |
| 164 - 193 | Transmitter Contact | 30 | A/N | Title of individual from the transmitting organization who is responsible for the accuracy and completeness of the quarterly report |
| 194 - 203 | Transmitter Contact Telephone Number | 10 | A/N | Telephone number where the transmitter contact can be reached |

## RECORD NAME: A = TRANSMITTER RECORD          LENGTH     276

| 204 - 207 | Transmitter Contact Telephone Extension | 4 | A/N | Enter the transmitter telephone extension or message box |
|-----------|------------------------------------------|----|-----|------------------------------------------------------------|
| 208 - 213 | Authorization Number | 6 | A/N | Identifier assigned to the entity transmitting the tape or cartridge (Not used at this time) |
| 214 - 214 | C S Data | 1 | A/N | Not used by IDES |
| 215 - 219 | Suffix Code | 5 | A/N | Not used by IDES |
| 220 - 220 | Allocation Lists | 1 | A/N | Not used by IDES |
| 221 - 229 | Service Agent LD | 9 | A/N | Not used by IDES |
| 230 - 242 | Total Remittance Amount | 13 | A/N | Not used by IDES |
| 243 - 250 | Media Creation Date | 8 | A/N | Enter date:MMDDYYYY |
| 251 - 276 | Blank | 26 | A/N | Enter Blanks |

## RECORD NAME: B = AUTHORIZATION RECORD        LENGTH    276

TYPE:        A/N = Alpha/numeric, left justified blank filled
              N   = Numeric, right justified, zero filled, unsigned. Do not include decimal point in dollar fields.

| Location | Field name | Field Length | Type | Description |
|---|---|---|---|---|
| 1 - 1 | Record Identifier | 1 | A/N | Contact "B" |
| 2 - 5 | Payment Year | 4 | A/N | Enter the year for which this report is being prepared |
| 6 - 14 | Transmitter's Federal EIN | 9 | A/N | Enter only the numeric characters omit hyphens, prefixes and suffixes |
| 15 - 22 | Computer | 8 | A/N | Enter the manufacturer's name<br><br>Diskettes enter blanks |
| 23 - 24 | Internal Label | 2 | A/N | SL = IBM Standard Label (Cartridge)<br><br>Diskettes enter blanks |
| 25 - 25 | Blank | 1 | A/N | Enter a blank |
| 26 - 27 | Density | 2 | A/N | 38=38,000 BPI IBM 3480/3490 Cartridge<br>76=76,000 BPI IBM 3490E Cartridge<br>Diskettes enter blanks |
| 28 - 30 | Recording Code | 3 | A/N | EBC = EBCDIC (cartridge )<br><br>ASC = ASCII (diskette) |
| 31 - 32 | Number of Tracks | 2 | A/N | 18=38,000 IBM 3480/3490 Cartridge<br>36=76,000 IBM 3490E Cartridge<br>Diskettes enter blanks |
| 33 - 34 | Blocking Factor | 2 | A/N | Enter the blocking factor less than or equal to 85<br><br>Diskettes enter blanks |
| 35 - 38 | Taxing Entity Code | 4 | A/N | Constant "UTAX" |

## RECORD NAME: B = AUTHORIZATION RECORD     LENGTH  276

| 39 - 146 | Blank | 108 | A/N | Enter Blanks |
|---|---|---|---|---|
| 147 - 190 | Organization Name | 44 | A/N | The name of the organization to which the cartridge will be returned |
| 191 - 225 | Street Address | 35 | A/N | The street address were the cartridge should be returned |
| 226 - 245 | City | 20 | A/N | The city of the organization to which the cartridge should be returned |
| 246 - 247 | State | 2 | A/N | Enter the standard two character FIPS postal abbreviation |
| 248 - 252 | Blank | 5 | A/N | Enter Blanks |
| 253 - 257 | Zip Code | 5 | A/N | Enter a valid zip code |
| 258 - 262 | Zip Code Extension | 5 | A/N | Enter four digit extension of zip code being sure to include the hyphen in position 258; if N/A, enter blanks |
| 263 - 264 | Filing Type | 2 | A/N | MC = Magnetic Cartridge<br>D3 = 3½ Diskette<br>ED = Modem |
| 265 - 276 | Blanks | 12 | A/N | Enter blanks |

# RECORD NAME: E = EMPLOYER RECORD　　　　LENGTH　276

TYPE:　　　A/N = Alpha/numeric, left justified blank filled

　　　　　　N　= Numeric, right justified, zero filled, unsigned. Do not include decimal points in dollar fields

| Location | Filed Name | Field Length | Type | Description |
|---|---|---|---|---|
| 1 - 1 | Record Identifier | 1 | A/N | Constant E |
| 2 - 5 | Payment Year | 4 | A/N | Enter the year for which the report is being prepared |
| 6 - 14 | Federal EIN | 9 | A/N | Enter only numeric characters omit hyphens, prefixes & suffixes |
| 15 - 23 | State/Local | 9 | A/N | **Not used by IDES** |
| 24 - 73 | Employer Name | 50 | A/N | The first 50 characters of the employer's name, exactly as the employer is registered with the State Unemployment Insurance Agency |
| 74 - 113 | Employer Street Address | 40 | A/N | The street address of the employer |
| 114 - 138 | Employer City | 25 | A/N | The city of employer's mailing address |
| 139 - 140 | Employer State | 2 | A/N | Enter the standard two character FIPS postal abbreviation of the employer's address |
| 141 - 148 | Blanks | 8 | A/N | Enter Blanks |
| 149 - 153 | Zip Code Extension | 5 | A/N | Enter the four digit extension of zip code, being sure to include the hyphen in position 149; if N/A, enter blanks |
| 154 - 158 | Zip Code | 5 | A/N | Enter a valid zip code |
| 159 - 159 | Name Code | 1 | A/N | **Not used by IDES** |
| 160 - 160 | Type of Employment | 1 | A/N | **Not used by IDES** |
| 161 - 162 | Blocking Factor | 2 | A/N | Enter blocking factor as less than or equal to 85　　Diskettes enter blanks |
| 163 - 166 | Establishment Number or Coverage Group/PRU | 4 | A/N | **Not used by IDES** |

# RECORD NAME: E = EMPLOYER RECORD                    LENGTH   276

| 167 - 170 | Taxing Entity Code | 4 | A/N | Constant "UTAX" |
|---|---|---|---|---|
| 171 - 172 | State Identifier | 2 | A/N | Enter the state FIPS postal numeric code for the state to which wages are being reported. In Illinois FIPS=17 |
| 173 - 179 | State UI Employer Account Number | 7 | N | Enter State UI employer account number |
| 180 - 187 | Blank | 8 | A/N | Enter Blanks |
| 188 - 189 | Reporting Period | 2 | A/N | Enter the last month of the calendar quarter to which the report applies<br>03 = First quarter<br>06 = Second quarter<br>09 = Third quarter<br>12 = Fourth quarter |
| 190 - 190 | No Workers/No Wages | 1 | N | 0 = Indicates that the E record will not be followed by S, employee record<br><br>1 = Indicates that the E record will be followed by S, employee record |
| 191 - 191 | Tax Type Code | 1 | A/N | T = Taxable employer<br>R = Reimbursable employer |
| 192 - 196 | Taxing Entity Code | 5 | A/N | **Not used by IDES** |
| 197 - 203 | State Control Number | 7 | A/N | **Not used by IDES** |
| 204 - 208 | Unit Number | 5 | A/N | **Not used by IDES** |
| 209 - 254 | Blank | 46 | A/N | Enter blanks |
| 255 - 255 | Limitation of Liability Indicator | 1 | A/N | **Not used by IDES** |
| 256 - 256 | Foreign Indicator | 1 | A/N | **Not used by IDES** |
| 257 - 257 | Blank | 1 | A/N | Enter a blank |
| 258 - 266 | Other FEIN | 9 | A/N | **Not used by IDES** |
| 267 - 267 | Report Type | 1 | A/N | O = Original<br>S = Supplemental<br>A = Amendment |

## RECORD NAME: E = EMPLOYER RECORD                    LENGTH  276

| 268 - 269 | Report Number | 2 | A/N | When filing supplemental reports enter the (number of the report/total reports) e.g. 1/4 (1 of 4 reports), 2/4 (2 of 4 reports)<br><br>(Not used at this time) |
|---|---|---|---|---|
| 270 - 276 | Blanks | 7 | A/N | Enter blanks |

**RECORD NAME: S = EMPLOYEE RECORD**  LENGTH    276

TYPE:      A/N = Alpha/numeric, left justified blank filled

N   = Numeric, right justified, zero filled, unsigned. Do not include decimal point in dollar fields

| Location | Field Name | Field Length | Type | Description |
|---|---|---|---|---|
| 1 - 1 | Record Identifier | 1 | A/N | Constant "S" |
| 2 - 10 | Social Security Number | 9 | A/N | Employee's social security number |
| 11 - 30 | Employee Last Name | 20 | A/N | Enter employee last name |
| 31 - 42 | Employee First Name | 12 | A/N | Enter employee first name |
| 43 - 43 | Employee middle initial | 1 | A/N | Enter employee middle initial, if no middle initial enter blank |
| 44 - 45 | State Code | 2 | A/N | Enter the state FIPS postal numeric code for the state to which wages are being reported ILLINOIS = 17 |
| 46 - 49 | Blanks | 4 | A/N | Enter Blanks |
| 50 - 63 | State Quarter Total Gross Wages | 14 | N | **Not used by IDES** |
| 64 - 77 | State Quarterly Unemployment Insurance Total Wages | 14 | N PIC 9(12)V99 | Enter total wages paid to worker during the quarter, including all tip income |
| 78 - 91 | State Quarterly Unemployment Insurance Excess Wages | 14 | N | **Not used by IDES** |
| 92 - 105 | State Quarterly Unemployment Insurance Taxable Wages | 14 | N | **Not used by IDES** |
| 106 - 120 | Quarterly State Disability Insurance Taxable Wages | 15 | N | **Not used by IDES** |
| 121 - 129 | Quarterly Tip Wages | 9 | N | **Not used by IDES** |
| 130 - 131 | Number of weeks worked | 2 | A/N | **Not used by IDES** |
| 132 - 134 | Number of hours worked | 3 | A/N | **Not used by IDES** |
| 135 - 142 | Blanks | 8 | A/N | **Not used by IDES** |
| 143 - 146 | Taxing Entity Code | 4 | A/N | Constant "UTAX" |

# RECORD NAME: S = EMPLOYEE RECORD          LENGTH   276

| | | | | |
|---|---|---|---|---|
| 147 - 153 | State Unemployment Insurance Account Number | 7 | N | Enter the state unemployment account number |
| 154 - 161 | Blank | 8 | A/N | Enter Blanks |
| 162 - 164 | Unit Division Location/Plant Code | 3 | N | Enter the plant code if applicable |
| 165 - 176 | Blank | 12 | A/N | Enter Blanks |
| 177 - 190 | State Taxable Wages | 14 | N | **Not used by IDES** |
| 191 - 204 | State Income Tax Withheld | 14 | N | **Not used by IDES** |
| 205 - 206 | Seasonal Indicator | 2 | A/N | **Not used by IDES** |
| 207 - 207 | Employer Health Insurance Code | 1 | A/N | **Not used by IDES** |
| 208 - 208 | Employee Health Insurance Code | 1 | A/N | **Not used by IDES** |
| 209 - 209 | Probationary Code | 1 | A/N | **Not used by IDES** |
| 210 - 210 | Officer Code | 1 | A/N | **Not used by IDES** |
| 211 - 211 | Wage Plan Code | 1 | A/N | **Not used by IDES** |
| 212 - 212 | Month 1 Employment | 1 | A/N | **Not used by IDES** |
| 213 - 213 | Month 2 Employment | 1 | A/N | **Not used by IDES** |
| 214 - 214 | Month 3 Employment | 1 | A/N | **Not used by IDES** |
| 215 - 220 | Reporting Quarter and Year | 6 | N | Enter the last month and year for the calendar quarter for which this report applies, e.g., "031997" for Jan-Mar of 1997. |
| 221 - 226 | Month and Year First Employed | 6 | A/N | Not used by IDES |
| 227 - 232 | Month and Year of Separation | 6 | A/N | Not used by IDES |
| 233 - 276 | Blanks | 44 | A/N | Enter Blanks |

# RECORD NAME: T = TOTAL RECORD                    LENGTH    276

TYPE:      A/N = Alpha/numeric, left justified blank filled
           N   = Numeric, right justified, zero filled, unsigned. Do not include decimal points in fields
            containing dollars and cents.

| Location | Field Name | Field Length | Type | Descriptions |
|---|---|---|---|---|
| 1 - 1 | Record Identifier | 1 | A/N | Constant "T" |
| 2 - 8 | Total Number of Employees | 7 | N | Total number of employees reported on tape/cartridge |
| 9 - 12 | Taxing Entity Code | 4 | A/N | Constant "UTAX" |
| 13 - 26 | State Quarterly Gross Wages for Employer | 14 | N | **Not used by IDES** |
| 27 - 40 | State Quarterly Unemployment Insurance Total Wages for Employer | 14 | N PIC 9(12)V99 | Quarterly gross wages paid to workers during quarter including all tip wages. Total of all "S" records since the last "E" record |
| 41 - 54 | State Quarterly Unemployment Excess Wages for Employer | 14 | N PIC 9(12)V99 | Quarterly wages in excess of the state UI taxable wage base. |
| 55 - 68 | State Quarterly Unemployment Insurance Taxable Wages for Employer | 14 | N PIC 9(12)V99 | Quarterly UI total wages less the quarterly state UI excess wages. |
| 69 - 81 | Quarterly Tip Wages for Employer | 13 | N | **Not used by IDES** |
| 82 - 87 | UI Tax Rate this Quarter | 6 | A/N | The employer tax rate for the reporting period.  Decimal point followed by 5 digits. e.g. 3.1% = .03100 |
| 88 - 100 | State Quarterly Contribution Due | 13 | N PIC 9(11)V99 | UI Taxes Due |
| 101 - 111 | Previous Quarter(s) Underpayment | 11 | N PIC 9(9)V99 | Previous underpayments (including previously due penalty and interest) |
| 112 - 122 | Interest | 11 | N PIC 9(9)V99 | Interest Due |

# RECORD NAME: T = TOTAL RECORD                    LENGTH  276

| | | | | |
|---|---|---|---|---|
| 123 - 133 | Penalty | 11 | N<br>PIC<br>9(9)V99 | Penalty Due |
| 134 - 144 | Credit/Overpayment | 11 | N<br>PIC<br>9(9)V99 | Previous overpayment being applied to balance due |
| 145 - 148 | Employer Assessment Rate | 4 | A/N | **Not used by IDES** |
| 149 - 159 | Employer Assessment Amount | 11 | N | **Not used by IDES** |
| 160 - 163 | Employee Assessment Rate | 4 | A/N | **Not used by IDES** |
| 164 - 174 | Employee Assessment Amount | 11 | N | **Not used by IDES** |
| 175 - 185 | Total Payment Due | 11 | N<br>PIC<br>9(9)V99 | Total payment due (includes contribution due, previous overpayments, interest, and penalty minus any overpayment) |
| 186 - 198 | Allocation Amount | 13 | N | **Not used by IDES** |
| 199 - 212 | Wages subject to State Income Tax | 14 | N | **Not used by IDES** |
| 213 - 226 | State Income Tax withheld | 14 | N | **Not used by IDES** |
| 227 - 233 | Month 1 employment for employer | 7 | N | Total Number of employees covered by UI who worked or received pay for the pay period including the 12th day of the month |
| 234 - 240 | Month 2 Employment for employer | 7 | N | Total Number of employees covered by UI who worked or received pay for the pay period including the 12th day of the month |
| 241 - 247 | Month 3 Employment for employer | 7 | N | Total Number of employees covered by UI who worked or received pay for the pay period including the 12th day of the month |

# RECORD NAME: T = TOTAL RECORD                    LENGTH 276

| 248 - 250 | County Code | 3 | A/N | **Not used by IDES** |
|---|---|---|---|---|
| 251 - 256 | Reporting Quarter and Year | 6 | N | Enter the last month and year for the calendar quarter for which this report applies, e.g., "031997" for Jan - March of 1997. |
| 257 - 257 | Blanks | 1 | A/N | Enter Blank |
| 258 - 267 | Document Control Number | 10 | N | **Not used by IDES** |
| 268 - 274 | State Unemployment Insurance Account Number | 7 | N | Enter the State Unemployment Insurance Account Number including the leading zeros. Do not include - (hyphen) and the number after. |
| 275 - 276 | Blanks | 2 | A/N | Enter Blanks |

# RECORD NAME: F = FINAL RECORD         LENGTH 276

TYPE:         A/N = Alpha/numeric, left justified blank filled
            N   = Numeric, right justified, zero filled, unsigned. Do not include decimal in fields containing
                 dollars and cents.

| Location | Field Name | Field Length | Type | Description |
|---|---|---|---|---|
| 1 - 1 | Record Identifier | 1 | A/N | Constant "F" |
| 2 - 11 | Total Number of Employees in file | 10 | N | Enter the total "S" records in the entire file |
| 12 - 21 | Total Number of Employers in File | 10 | N | Enter the total number of "E" records in the entire file |
| 22 - 25 | Taxing Entity Code | 4 | A/N | Constant "UTAX" |
| 26 - 40 | Quarterly Total Gross Wages in File | 15 | N | **Not used by IDES** |
| 41 - 55 | Quarterly State UI Total Wages in File | 15 | N PIC 9(13)V99 | Quarterly Gross wages subject to UI Tax, Include all Tip income, total of all T records |
| 56 - 70 | Quarterly State UI Excess Wages in File | 15 | N PIC 9(13)V99 | Quarterly wages in excess of the state UI taxable wage base, total of all T records |
| 71 - 85 | Quarterly State UI Taxable Wages in File | 15 | N PIC 9(13)V99 | Quarterly UI gross /total wages less the excess wages, total of all T records |
| 86 - 100 | Quarterly Tip Wages | 15 | N | **Not used by IDES** |
| 101 - 108 | Month 1 Employment for employers in file | 8 | A/N | **Not used by IDES** |
| 109 - 116 | Month 2 Employment for employers in file | 8 | A/N | **Not used by IDES** |
| 117 - 124 | Month 3 Employment for employers in file | 8 | A/N | **Not used by IDES** |
| 125 - 276 | Blanks | 152 | A/N | Enter Blanks |

# File Validation Overview

File validation can result in wage report items rejected individually or a complete file reject. Wage reports that do not pass validation must be corrected prior to the due date to avoid late filing penalty. If the file is rejected, it will need to be corrected and the complete file should be resubmitted. If an individual wage report requires correction, it should be corrected and submitted in a file without any wage reports that have already been accepted.

| Reject Level | Validation Description (in error if…) | Additional Details |
|---|---|---|
| **General Validation** | | |
| File | Line length greater than 276 characters | Each record must end with a carriage return and line feed |
| File | First character in line is invalid record identifier | Valid record identifiers are "A", "B", "E", "S", "T", and "F" |
| | | |
| **A Record** | | |
| File | "A" record is not first row in file | |
| File | File contains multiple "A" records | |
| File | Invalid Transmitter FEIN | Should be length 9 and numeric. If unavailable, can be filled with spaces. |
| File | Taxing Entity Code not "UTAX" | |
| | | |
| **B Record** | | |
| File | "B" record is not second row in file | |
| File | File contains multiple "B" records | |
| File | Taxing Entity Code not "UTAX" | |
| | | |
| **E Record** | | |
| File | "E" record not following "B" or "T" record | |
| File | No "E" record in the file | Each file must contain at least one wage report |
| Wage Report | Invalid UI Account number | Do not include non-numeric characters or spaces |
| Wage Report | Invalid FEIN | Do not include non-numeric characters or spaces |
| Wage Report | UI Account number & FEIN mismatch | |
| Wage Report | Invalid Tax Type Code | Valid values are "R" and "T" |
| Wage Report | Payment Year not in valid range | Cannot be before 1980 or after the current year |
| Wage Report | Reporting Period not "03", "06", "09" or "12" | |
| Wage Report | Invalid Report Type | Valid values are "O","A", and "S" |
| Wage Report | Duplicate Previously Submitted | A report has been previously, successfully submitted for this employer and period. This validation is not preformed if the report type is set to "A" for amendment or "S" for supplemental |
| Wage Report | Taxing Entity Code not "UTAX" | |
| Wage Report | Invalid No Workers/No Wages | Value must be "0" or "1" |
| Wage Report | No Workers/No Wages is "1" and no "S" records exist for employer | |
| Wage Report | No Workers/No Wages is "0" and "S" records | |

| | | |
|---|---|---|
| | exist for employer | |
| Wage Report | State Identifier not "17" | |
| | | |

| | | |
|---|---|---|
| **S Record** | | |
| File | "S" record not following "E" or "S" record | |
| Wage Report | Taxing Entity Code not "UTAX" | |
| Wage Report | State Code not "17" | |
| Wage Report | SSN is not numeric or not length 9 | "000000000" can be used if there is no available SSN<br>Do not include non-numeric characters or spaces |
| Wage Report | Total Wages are not numeric or are negative | |
| Wage Report | Invalid UI Account Number | |
| Wage Report | UI account in E-Record and S-Record does not match | |
| Wage Report | Invalid Reporting Quarter and Year | |
| Wage Report | Reporting Quarter and Year doesn't start with "03", "06", "09" or "12" | |
| Wage Report | Reporting Quarter and Year in E-Record and S-Record does not match | |
| Wage Report | Employee Last Name is blank | |
| Wage Report | SSN appears multiple times on the same wage report | "000000000" exempt from this validation |
| | | |

| | | |
|---|---|---|
| **T Record** | | |
| File | "T" record not following "E" or "S" record | |
| Wage Report | Taxing Entity Code not "UTAX" | |
| Wage Report | Total number of employees is not numeric or is negative | |
| Wage Report | Month 1 Employment for Employer is not numeric or is negative | |
| Wage Report | Month 2 Employment for Employer is not numeric or is negative | |
| Wage Report | Month 3 Employment for Employer is not numeric or is negative | |
| Wage Report | [___] is not numeric or is negative | Validation on:<br>Total Wages<br>Excess Wages<br>Taxable Wages<br>UI Tax Rate<br>Quarterly Contribution Due<br>Previous Underpayment<br>Interest<br>Penalty<br>Credit<br>Total Payment Due |
| Wage Report | Invalid UI Account Number | |
| Wage Report | UI account in "E" record and "S" record does | |

| | not match | |
|---|---|---|
| Wage Report | Invalid Reporting Quarter and Year | |
| Wage Report | Reporting Quarter and Year doesn't start with "03", "06", "09" or "12" | |
| Wage Report | Reporting Quarter and Year doesn't match value form "E" record | |
| Wage Report | Total Number of Employees does not match count of "S" records | |
| Wage Report | State Quarterly UI Total Wages does not match total wages from "S" records | |
| | | |
| **F Record** | | |
| File | "F" record is not the last row in file | |
| File | File contains multiple "F" records | |
| File | "F" record not following "T" record | |
| File | [___] is not numeric or is negative | Validation on: Total Number of Employers Total Number of Employees Total Wages Total Excess Wages Total Taxable Wages |
| File | Total Wages does not match total from "T" records | |
| File | Total Excess Wages does not match total from "T" records | |
| File | Total Taxable Wages does not match total from "T" records | |
| File | Total Number of Employees does not match count of "S" records | |
| File | Total Number of Employers does not match count of "E" records | |
| File | Taxing Entity Code not "UTAX" | |