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 Diskettes enter blanks
23 - 24	Internal Label	2	A/N	SL = IBM Standard Label (Cartridge) 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 76=76,000 BPI IBM 3490E Cartridge Diskettes enter blanks
28 - 30	Recording Code	3	A/N	EBC = EBCDIC (cartridge) ASC = ASCII (diskette)
31 - 32	Number of Tracks	2	A/N	18=38,000 IBM 3480/3490 Cartridge 36=76,000 IBM 3490E Cartridge Diskettes enter blanks
33 - 34	Blocking Factor	2	A/N	Enter the blocking factor less than or equal to 85 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 D3 = 3½ Diskette 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 03 = First quarter 06 = Second quarter 09 = Third quarter 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 1 = Indicates that the E record will be followed by S, employee record
191 - 191	Tax Type Code	1	A/N	T = Taxable employer 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 S = Supplemental 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) (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 PIC 9(9)V99	Penalty Due
134 - 144	Credit/Overpayment	11	N PIC 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 PIC 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 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: Total Wages Excess Wages Taxable Wages UI Tax Rate Quarterly Contribution Due Previous Underpayment Interest Penalty Credit 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"	