

Federal State Employment Taxes (FSET)

5.5

UI Tax Technical Document

For Illinois Department of Employment Security (IDES)

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Section 1 – Overview - Purpose of this document

The purpose of this document is to discuss the State of Illinois implementation of the Federal State Employment Taxes (FSET) Schema version 5.5 for the Illinois Department of Employment Security (IDES) Unemployment Insurance tax for Wage (UI 3/40) and Payment Reporting. This document will discuss the technical details needed for programming staff to understand in making changes to the FSET process.

The format of this document will follow the IDOR version of the FSET Implementation Guide for Withholding and will point out previously described areas which IDOR has implemented. IDES is sharing facilities with IDOR for electronic tax submissions thru the Fast Enterprise Gentax system.

The Federation of Tax Administrators (FTA) at <https://www.statemef.com/> is the administrator of all State Schema's including the FSET version for Schema 5.5. To navigate to the download of the FSET 5.5 a) type in the url: <https://www.statemef.com/> b) click on Projects c) click on Employment Tax d) click on Release 5.5 → and a download will begin to your local PC.

This document assumes that Vendors, Software Developers and Transmitters are familiar with the State of Illinois Department of Revenue (IDOR) FSET Withholding Implementation. A guide for this setup and basic understanding of FSET is located at url:

<https://www2.illinois.gov/rev/taxprofessionals/electronicfiling/withholding/Pages/default.aspx> under the 5.5 Schema heading.

Please read and use the above document as a prelude to reading and implementing the IDES FSET UI as described in the rest of this document.

Section 2 – IDES Contact Information

IDES UI Account information

Illinois Department of Employment Security (IDES) 33 South State St., Chicago IL 60603 Phone: (800) 824-4984 (M-F 8:30am-5:00pm)

IDES web site: <http://www.ides.illinois.gov/Pages/default.aspx>

Unemployment Insurance (FSET program only)

Illinois Department of Employment Security 33 South State St., Chicago, IL 60603 (800) 247-4984 (M-F 8:30am-5:00pm)

If you have a question about a specific tax return or payment, it will expedite matters if you have a confirmation number or a SubmissionId to identify the item in question.

Illinois FSET or enrollment using form IL-8633-B

Electronic Commerce Division Illinois Department of Revenue PO Box 19479 Springfield, IL 62794-9479 PH# (217) 524-4767 or (800) 440-8680 (M-F 8:00am – 4:00pm CST)

Technical Questions or system failures – “Illinois Gateway”

Electronic Commerce Support (217) 782-3791 (M-F 7:00am-4:15pm)

Section 3 – Enrollment for Electronic Filing

Please read the [IL-1370](#) – Federal State Employment Taxes Illinois Department of Revenue – Withholding Implementation Guide at URL:

<https://www2.illinois.gov/rev/taxprofessionals/electronicfiling/withholding/Pages/default.aspx> .

Part of the document on Page 3 is reproduced:

All participants (except taxpayers using a Registered Agent) must preregister with Illinois using Form IL-8633-B, Business Electronic Filing Enrollment. Software developers and transmitters use their IRS assigned electronic filing identification number (EFIN) / electronic transmitter identification number (ETIN) and are required to perform acceptance testing. Upon registration, transmitters are assigned passwords for Illinois communications. RAs select a single “signature code” (electronic signature) that they will use to sign all returns and payment authorizations they submit on behalf of their clients. RAs must obtain Form IL-8655, Reporting Agent Electronic Services Authorization, from a taxpayer prior to acting on behalf of that taxpayer for Illinois payments and filings. The IL-8655s are retained by the RA unless it is requested by the Department.

Section 4 – UI 3/40 Return & Payment Information

The UI 3/40 Return refers to the submission of a State of Illinois Employment Security information regarding the Wages for an Employer. Please see pages 7 & 8 for an image of UI3/40 Employer’s Contribution and Wage Report.

The Payment Information refers to the submission of a State of Illinois Employment Security information regarding the payment of taxes for the Wages for an Employer. Please see pages 7 & 8 for an image of UI3/40 Employer’s Contribution and Wage Report

Section 5 – Timeliness and Date Received of Return and Payment

UI Tax Return (UI-3/40)

For a UI Tax Return to be considered timely, a UI Tax return must be acknowledged as accepted, or accepted with warning, no later than 11:59 pm CST on the due date. This also applies to the retransmission of returns that were previously acknowledged as rejected. The IDES Illinois Gateway records date and time a transmission is completed.

If a return is acknowledged as accepted or accepted with warning, this date/time is used as the date/time the return is received by the Illinois FSET Gateway. If a UI Return is acknowledged as rejected, the return is considered not filed. Participants who would assure that the return transmission is started early enough to be completed prior to the end of the day 11:59 pm CST on the return due date. To avoid late filing issues, it is recommended that participants schedule transmissions to allow for timely correction and retransmission in the case of a rejected transaction.

Payment

To be considered timely paid, debit payments must be acknowledged as accepted, or rejected with errors, no later than 11:59 pm CST on the due date. This also applies to the retransmission of payments that were previously acknowledged as rejected. The IDOR Illinois gateway records the data and time a transmission is completed.

If a payment is acknowledged as accepted or accepted with errors, the date/time the payment is received by IDES is used by the system. If a payment is acknowledged as rejected, the payment is considered not submitted. Participants should assure that the payment transmission is started early enough to be completed **prior to** the end of the day at 11:59pm CST. on the quarter due date. To avoid late payment, IDES recommends that participants schedule transmissions to allow for timely corrections and retransmissions in the case of a rejected transaction.

Section 6 – Transmission Information

General Guidelines

Files may contain UI 3/40 Returns and / or Payment information. Once a file is successfully transmitted, each 3/40 Return and / or Payment authorization will be acknowledged independently. If a form filing is acknowledged as accepted in the 1st step of Schema validation, the 2nd acknowledgement will reflect the errors causing the rejection and whether the Return or Payment was accepted or rejected.

Original transmissions and retransmissions of rejected transactions must be received based on the criteria specified above.

Schema Version

FSET transmissions to the State of Illinois “Illinois Gateway” have a required schema version FSET 5.5. The URL to download the complete 5.5 FSET Schema is at: <https://www.statemef.com/projects/FSET/FSETV5.5.zip> for the transmission of the UI 3/40 Return form. A copy of the form is in the Appendix of this document, along with a separate page showing the XML tag assignments to the various fields.

Transmission Protocol

The IDOR supported program HttpsPost.exe is Desktop application use as a gateway to the submission area of IDOR and IDES. A complete HttpsPost session is fully describe later in this document.

Transmission file examples

There are examples of Return, Return & Payment, and Payment files available in the SchemaExamples directory contained in this ZIP file.

HttpsPost Utility Program

The documentation for the HttpsPost program is at <https://www2.illinois.gov/rev/programs/electronicsservices/Documents/httpspost.pdf> . The below is a small part of the documentation to describe the program used for FSET files and an example session.

The below is a small excerpt from the IDOR documentation on the HttpsPost.exe program, which describes the program and its uses.

The HttpsPost utility program transfers files to and from the Illinois Department of Revenue's (IDOR) Gateway via the internet using Secure Socket Layer (SSL) technology. The utility runs as a 32-bit application under Windows Server 2008, Windows 7 and higher Operating Systems. The program supports both a graphical user interface (GUI) mode of operation as well as a command line mode suitable for batch processing. The program requires a connection to the internet and makes use of Windows' built-in Winsock and certificate management software. These items must have already been installed and set up correctly before attempting to run the program. The best approach is to test the computer setup and internet connectivity first by trying to connect to the IDOR Gateway through a web browser. The web address has the following URL:

<https://biz.revenue.state.il.us/il/gateway>

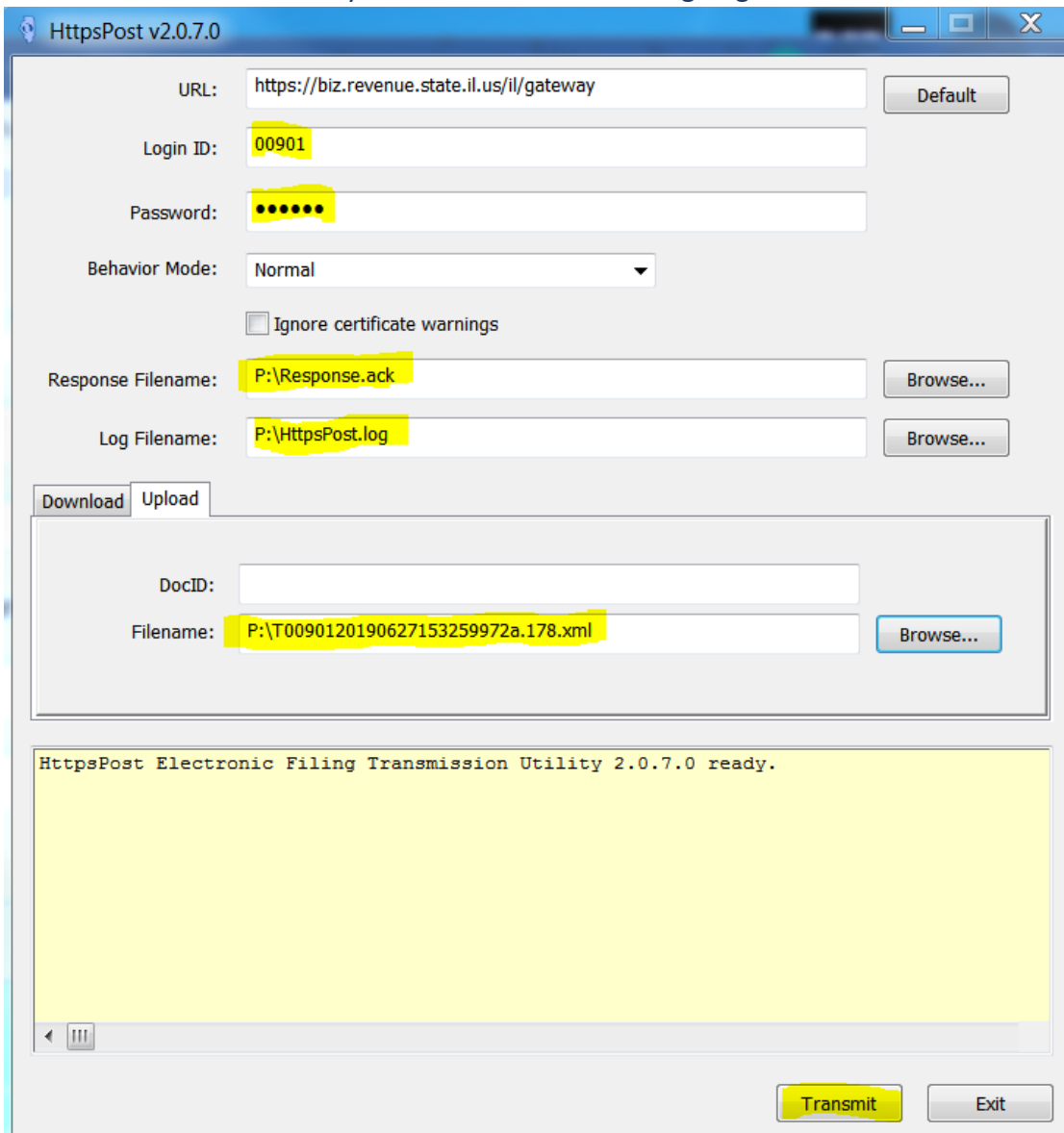
HttpsPostUtility Program Example Session

Most HttpsPost session proceeds as follows: a) click on the HttpsPost.exe program b) enter the appropriate fields c) click on the Transmit button d) wait 10 minutes f) Receive the 2nd transmission file.

The below are a series of screens & areas that will assist in sending -receiving information with the HttpsPost program.

If you have trouble with the HttpsPost session, contact the IDES support area for assistance.

To send a FSET file to IDOR you will fill-in the Yellow high-lighted fields



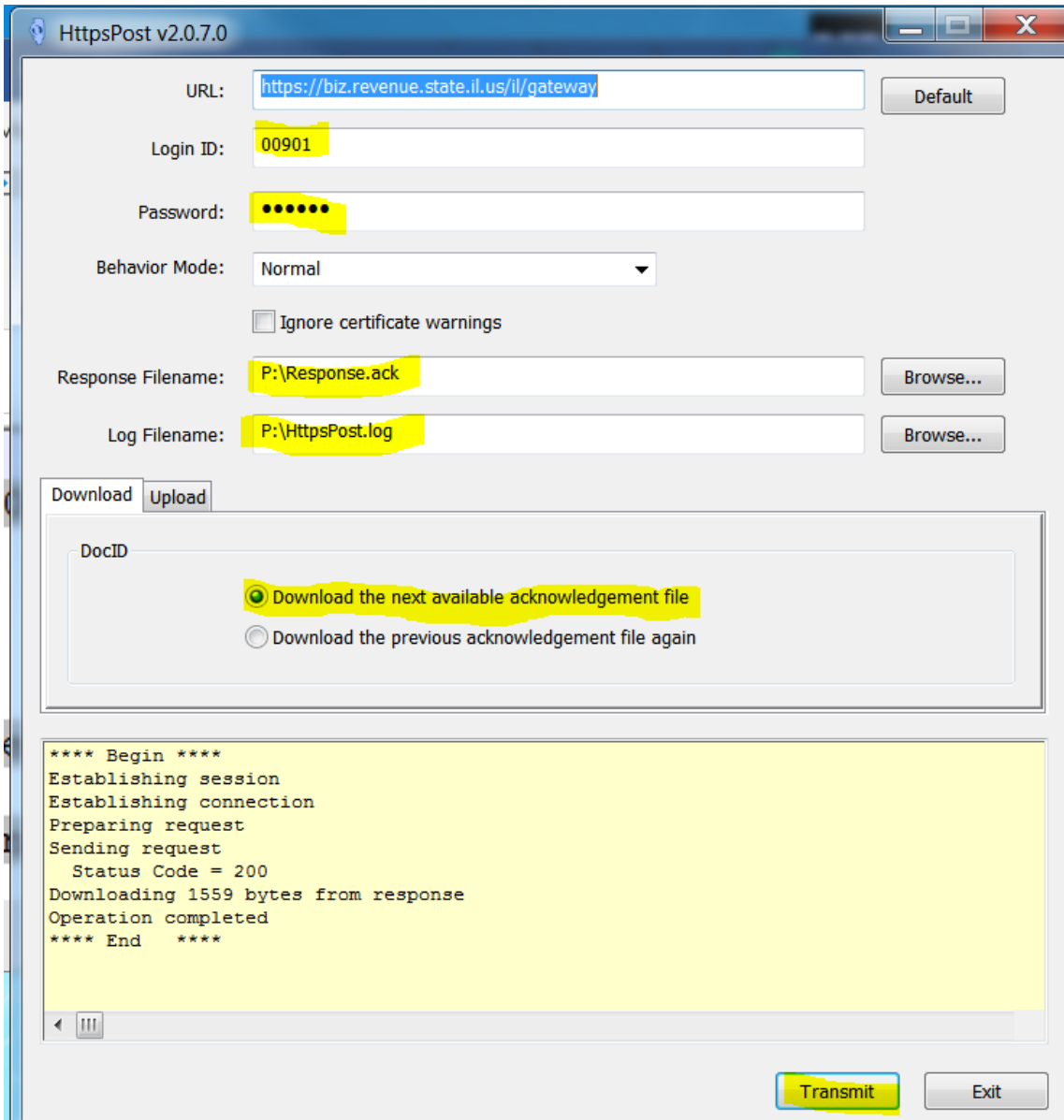
The Response.ack file that I received after I clicked on the 'Transmit' button is below:

```
1 Illinois Department of Revenue Acknowledgement One
2 1. ETIN = 00901
3 2. TransmissionIDNumber = null
4 3. TransmissionTimeStamp = 02/10/2021 12:07:21 PM
5 4. FileSize = 3218
6 5. SysFileName = T0090120210210120721312.041
7
```

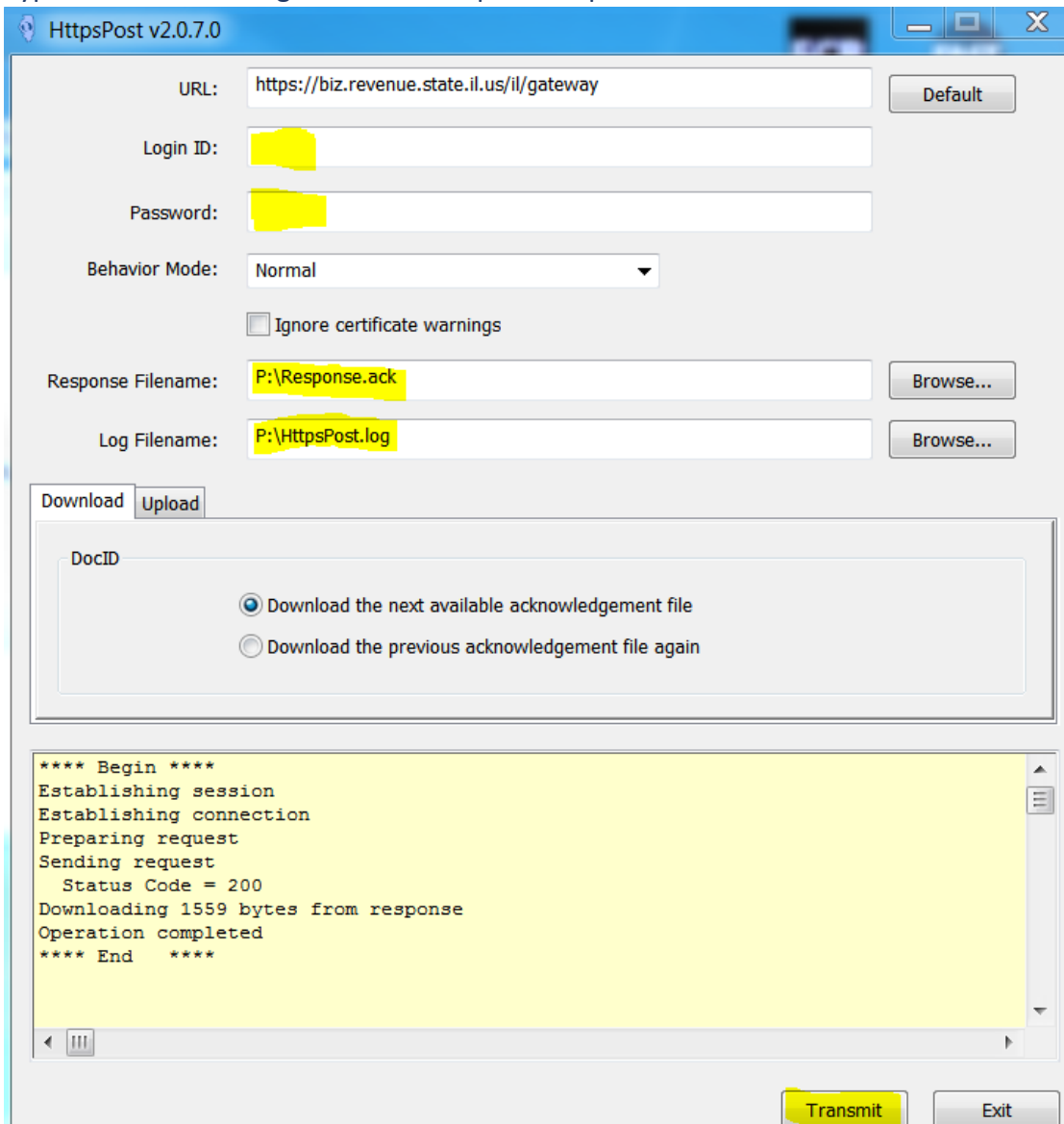
The HttpsPost.log file is also listed below:

```
1 **** Begin ****
2 Opening input file P:\T0090120190627153259972a.178.xml
3 Establishing session
4 Establishing connection
5 Preparing request
6 Sending request
7 Sending authentication request
8   Status Code = 200
9 Authentication handshaking completed
0 Uploading 3218 bytes
1   Status Code = 200
2 Downloading 233 bytes from response
3 Illinois Department of Revenue Acknowledgement One
4   1. ETIN = 00901
5   2. TransmissionIDNumber = null
6   3. TransmissionTimeStamp = 02/10/2021 11:40:58 AM
7   4. FileSize = 3218
8   5. SysFileName = T0090120210210114058297.041
9 Operation completed
0 **** End ****
```


To receive the 2nd acknowledgement file from HttpsPost; wait 10 minutes and download the 2nd acknowledgement file. If there are problems with the receiving of the file contact the IDES Gateway people to assist.



Typical 2nd acknowledgement file sample – Response.ack



```

<AckTransmission xmlns:xsd="http://www.w3.org/2001/XMLSchema" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xmlns="http://www.irs.gov/efile">
  <TransmissionHeader recordCount="2">
    <Jurisdiction>IL</Jurisdiction>
    <TransmissionId>835946284.83594628464406026338</TransmissionId>
    <Timestamp>2021-02-10T11:43:46-06:00</Timestamp>
    <Transmitter>
      <ETIN>00901</ETIN>
    </Transmitter>
    <ProcessType>T</ProcessType>
  </TransmissionHeader>
  <Acknowledgement>
    <SubmissionId>83594628420000622124</SubmissionId>
    <EFIN>000901</EFIN>
    <TaxYear>2019</TaxYear>
    <Jurisdiction>IL</Jurisdiction>
    <SubmissionType>UI340</SubmissionType>
    <SubmissionCategory>FSET</SubmissionCategory>
    <ElectronicPostmark>2021-02-10T11:43:46-06:00</ElectronicPostmark>
    <AcceptanceStatus>A</AcceptanceStatus>
    <ContainedAlerts>false</ContainedAlerts>
    <StatusDate>2021-02-10</StatusDate>
    <TIN>137162216</TIN>
  </Acknowledgement>
  <Acknowledgement>
    <SubmissionId>83594628430000622124</SubmissionId>
    <EFIN>000901</EFIN>
    <TaxYear>2019</TaxYear>
    <Jurisdiction>IL</Jurisdiction>
    <SubmissionType>UI340</SubmissionType>
    <SubmissionCategory>FSET</SubmissionCategory>
    <ElectronicPostmark>2021-02-10T11:43:46-06:00</ElectronicPostmark>
    <AcceptanceStatus>A</AcceptanceStatus>
    <ContainedAlerts>false</ContainedAlerts>
    <StatusDate>2021-02-10</StatusDate>
    <TIN>137162216</TIN>
  </Acknowledgement>
</AckTransmission>

```

UI 3/40 Contribution and Wage Report

This image and table shows the UI3/40 Contribution and Wage Report and the XML Tag setup that is implemented for the FSET 5.5 Schema implementation.

Image of UI3/40 Employer's Contribution and Wage Report

EMPLOYER'S CONTRIBUTION AND WAGE REPORT

This report & payment can be mailed to: IDES, PO Box 19300, Springfield, IL 62794-9300

STATE OF ILLINOIS Department of Employment Security
FORM UI-3/40 Rev. 10/2017

Do NOT staple reports or payment.

Employers that have less than 25 employees have the option of using this form. If the employer has 25 or more employees, the employer must file electronically.

Page No. 1 of ____ Pages
Do NOT include wage corrections for a prior quarter in this report.

1. Worker's Social Security Number (Enter all nine numbers, without hyphens)	2. NAME OF WORKER (Print, initial, then last) (Type or Print)	3. TOTAL Wages Paid (Include Wages in Excess of \$70,900) Enter Dollars & Cents
000 00 0000		
(a)	(af) (ag) (ab)	(ai)
(b)		
(c)		
(d)		
(e)		
(f) 00/0	(i)	(k)
ACCOUNT NUMBER	YEARS	PERIOD ENDING
Your Federal Employer Identification Number (If not shown or if incorrect enter correct number)		
(l) 00-0000000		
CHANGE IN STATUS If a change has occurred in the status of your business, complete form UI-SGA. Check this box to indicate that you no longer have workers in Illinois and want your account terminated. Also, complete form UI-SGA.		
1. ENTER THE TOTAL NUMBER OF COVERED WORKERS (full and part time) who performed services during or received pay for the payroll period including the 15th of each month of the quarter. If none, enter "0". 1ST MONTH (m) 3RD MONTH (o) 5TH MONTH (p)		
2. TOTAL WAGES PAID for covered employment (if no wages were paid, see instructions)	(q)	
IMPORTANT — SEE INSTRUCTIONS		
3. LESS: Wages in excess of \$12,000 per covered worker per calendar year.	(r)	
4. TAXABLE WAGES (line 2 minus line 3)	(s)	
5A. If the quarter's TOTAL WAGES (Line 2) are less than \$50,000, calculate at the lesser of your rate as shown on your "Annual Contribution Rate Determination" or 3.8%.		
5B. CONTRIBUTION DUE - Multiply line 4 by your rate.		
6A. Add interest at 2% (.02) per month for late payment	(t)	
6B. Add Penalty for late filing (\$50.00 minimum)	(u)	
6C. Add: Previous Underpayment PLUS interest	(v)	
6D. Deduct: Previous Overpayment	(w)	
7. TOTAL PAYMENT DUE	(x)	
MAKE CHECK PAYABLE TO: "ILLINOIS DIRECTOR OF EMPLOYMENT SECURITY" (If less than \$2.00 - Send report only)		
I hereby certify that the information contained in this report and in all accompanying schedules is true and correct to the best of my knowledge and belief, and that no part of the contribution reported was or is to be deducted from workers' wages.		
This agency is requesting both disclosure of information and payment of contributions that are necessary to accomplish the statutory purpose as outlined under 800 ILCS 405/100-300. Disclosure of information and payment of contributions are REQUIRED. Failure to provide information or pay contributions may result in this form not being processed and may result in statutorily proscribed sanctions, including penalties and/or interest.		
Signed (aa) (ab) _____ Title _____ (ac) Telephone (AREA CODE) _____ (ad) Date _____		
11. Total Wages		\$ 0.00 (aj)

List of Specific Changes for upgrading the 1.05 Schema to 5.5 Schema

Example 1 - DateFinalWagesPaid

- 1.05 Schema `<DateFinalWagesPaid>2019-03-31</DateFinalWagesPaid>`
- Need to change to in 5.5 `<FinalReturnElect>`
`<DateFinalWagesPaid>2019-03-31</DateFinalWagesPaid>`
`</FinalReturnElect>`

Example 2 – MIME Header and other information

- 1.05 Schema

MIME-Version: 1.0

Content-Type: Multipart/Related; boundary=124955A4-7437-4012-49F9-30F35212027B; type=text/xml;

X-eFileRoutingCode: IL340-1.05

--124955A4-7437-4012-49F9-30F35212027B

Content-Type: text/xml; charset=UTF-8

Content-Location: EnvelopeFSET

- Removed in Schema 5.5

Example 3 – TransmissionId and SubmissionId

The format for the TransmissionId and SubmissionId is:

TransmissionID: [A-Za-z0-9:\.\-]{1,30}

SubmissionID: [0-9]{13}[a-z0-9]{7}

Example 4 – BusinessName, BusinessAddress, FirstName, LastName, City

Schema 1.05

BusinessName 'Michael & Michael Corp.' → you will receive a parse error

Schema 5.5

BusinessName 'Michael Michael Corp'

Example 5 – No special symbols

All Unicode Characters

. period .

& ampersand &

< less than sign <

> greater than sign >

" the double quote sign "

– en dash (half the width of an em unit)

— em dash (equal to width of an "m" character)

** ** en space


** ** em space

** ** non breaking space

­ soft hyphen (normally invisible)

© copyright sign 

™ trade mark sign 

® registered sign 

FSET Error Codes for Acceptance / Rejection of FSET file Submission

Error Code	FSET 5.5 Error Message	File Accepted/Rejected
802	UI Transmission Rejected - Unable to parse file. XML is not well formed.	Rejected
999	Parse Error	Rejected
RG001	UI Transmission Rejected - Transmission ID missing.	Rejected
RG002	UI Transmission Rejected - Transmission ID invalid.	Rejected
RG003	UI Transmission Rejected - Transmission Header Manifest (originHeaderCount) does not correlate with the actual number of Origin Headers.	Rejected
RG004	UI Transmission Rejected - ETIN information missing. There are 3 choices for data ETIN, FEIN and StateEIN.	Rejected
RG005	UI Transmission Rejected - ETIN information invalid.	Rejected
RG006	UI Transmission Rejected - ProcessType information missing.	Rejected
RG007	UI Transmission Rejected - ProcessType information invalid. Use "P" for production and "T" for test.	Rejected
RG008	UI Transmission Rejected - Received at gateway information missing.	Rejected
RG009	UI Origin Group Rejected - Origin ID information missing.	Rejected
RG010	UI Origin Group Rejected - Origin ID information invalid.	Rejected
RG011	UI Origin Group Rejected - Disparity between Origin Manifest itemCount and number of Item References.	Rejected

RG012**	UI Origin Group Rejected - EFIN information missing.	Rejected
RG013	UI Origin Group Rejected - EFIN information invalid.	Rejected
RG014	UI Origin Group Rejected - PIN information missing.	Rejected
RG015	UI Origin Group Rejected - PIN information invalid.	Rejected
RG019	Item Rejected - Return type is not processed by IDES. StateUI is the only return type allowed.	Rejected
RG020	Item Rejected - IDES only accepts one return or one payment per attachment.	Rejected
RG021	Item Rejected - Duplicate Content Location.	Rejected
RG022	UI Origin Group Rejected - Invalid Content Location.	Rejected
RG023	UI Transmission Rejected - Disparity between Origin Manifest itemCount and number of items in the transmission.	Rejected
RG024	UI Transmission Rejected - Content location reference does not match any item content location in the transmission.	Rejected
RG025	UI Transmission Rejected - ETIN does not match ETIN in the file name.	Rejected
RP001	UI Payment Rejected - UI Account Number is invalid. Please call 1-800-247-4984 to obtain your UI Account number. You must re-submit this item by the quarterly due date to avoid interest charges.	Rejected
RP002	UI Payment Rejected - Requested settlement date more than six months in the future.	Rejected
RP003	UI Payment Rejected - TaxTypeCode is not equal to 13000.	Rejected
RP004	UI Payment Rejected - Routing Number Invalid.	Rejected
RP005	UI Payment Rejected - PaymentMethodType must indicate an ACH Debit.	Rejected
RP006	UI Payment Rejected - Debit Amount must be greater than zero.	Rejected
RP007	UI Payment Rejected - {0} - required element is missing.	Rejected
RP009	UI Payment Rejected - Debit Amount is over the maximum allowable value.	Rejected
RP010	UI Payment Rejected - Invalid Type. "UIAccountNo" is the only acceptable type.	Rejected
RP011	State Payment Rejected - Invalid Type. "FEIN" is the only acceptable type.	Rejected

RT001	State UI Rejected - UI Account Number is invalid. Please call 1-800-247-4984 to obtain your UI Account number. You must re-submit this item by the quarterly due date to avoid penalty and, when applicable, interest charges.	Rejected
RT002	State UI Rejected - {0} - required element is missing.	Rejected
RT004	State UI Report Rejected - The UI Account number and FEIN do not match our records, Please RESUBMIT corrected STATE UI REPORT ONLY. For more information please call 1-800-247-4984.	Rejected
RT007	State UI Rejected - Duplicate Employee Details (SSN should be unique within an employer/quarter report).	Rejected
RT009	State UI Report Rejected - UI Account Number is not found in our records. Please call 1-800-247-4984 to obtain your UI Account number. You must re-submit this item by the quarterly due date to avoid penalty and, when applicable, interest charges.	Rejected
RT010	State UI Rejected - Invalid Type. "UIAccountNo" is the only acceptable type.	Rejected
RT011	State UI Rejected - Invalid Type. "FEIN" is the only acceptable type.	Rejected
RT012	State UI Rejected - Negative number is not permitted for this element.	Rejected
RT013	ReturnWarning - Sum of Wages Paid not equal to Total Wages	Accepted
WP001	UI Payment Warning - UI Account Number is not found in our records. You will be contacted if your assistance is required.	Accepted
WP002	UI Payment Warning - Requested Settlement Date is earlier than the date the transmission was received. Requested Settlement Date is replaced by the Date Received.	Accepted
WP003	UI Payment Warning - Tax Period End Date cannot specify a future year. The payment will be applied to the most recent quarter that is available for filing. You will be contacted if your assistance is required.	Accepted
WP004	UI Payment Warning - Tax Period End Date was not standard value for UI payments and the payment will be applied to the most recent quarter that is available for filing. You will be contacted if your assistance is required.	Accepted
WP005	UI Payment Warning -- The UI Account Number and FEIN do not match our records. The payment will be processed unless rejected for other errors. For more information please call 1-800-247-4984.	Accepted
WT002	State UI Warning - UI Total Wages is not equal to (UI TaxableWages + Excess Wages). You will be contacted if your assistance is required.	Accepted

WT003	State UI Warning - Contributions Due is not equal to (Contribution Rate * UI Taxable Wages).	Accepted
WT004	State UI Warning - Sum of Wages Paid to each worker is not equal to UI TotalWages. A correction request will be sent to the address of record.	Accepted
WT005	State UI Warning - Tax Period End Date cannot specify a future year. The UI-3/40 will be posted to the most recent quarter available for filing. You will be contacted if your assistance is required.	Accepted
WT006	State UI Warning - Tax Period End Date was not standard value and the UI-3/40 will be posted to the most recent quarter that is available for filing. You will be contacted if your assistance is required.	Accepted
WT007	State UI Warning - Contribution Rate is over the maximum allowable value. Field is replaced by .99.	Accepted
WT008	State UI Warning - Amount provided is over the maximum allowable value. Field is truncated to {0}.	Accepted