Quarterly Tax
And
Wage Reporting

North Carolina Department of Commerce

DES

Division of Employment Security

Specifications and Record Layouts for
Electronic Filing

Revised June 27, 2019

If you have questions or concerns about the submission of electronic files for tax and wage reporting contact:

NC Dept. of Commerce, Division of Employment Security
Wage Records
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ELECTRONIC REPORTING

The North Carolina Division of Employment Security (DES) requires that Employers or Remitters submitting 10 or more Wage Details in a quarter file that report by electronic means. The preferred method is to file through the DES web site (https://des.nc.gov/Des).

The following document contains information on the formats that will be accepted by DES for the processing of tax and wage reports through file uploads. Data may also be keyed online.

(Note: The N Record (Tax Summary Information) is now required for submissions by a Remitter and is highly recommended for Employer uploads. It should be the first record in the file.)

GENERAL INFORMATION and REPORTING REQUIREMENTS

- DES accepts tax and wage reporting data in MMREF (EFW2) and ICESA formats. Files must be fixed length, ASCII text files. (Pages 8 - 17 of this publication have more detailed information.)

- DES is unable to process other formats such as Comma Delimited (CSV), PDF, XML or Excel.

- **Form NCUI 101, Employer's Quarterly Tax and Wage Report**, must be submitted for each employer account number with payment (if any due). Tax computation data must be reported by using the appropriate N record contained in this guide. Submitting the N record along with employee wage details eliminates the need for filing a paper return.

- Payments are accepted by Electronic Funds Transfer, credit card, check, money order, or E-check. When using EFT through your financial institution, you may be able to schedule the payment so that DES receives it non the Due Date. DES does not have the ability to post-date other electronic payments.

- Reports must be submitted by the end of the month following the completion of the calendar quarter in order to be considered timely. For example, reports for the quarter ending March 31, 2019 must be submitted no later than April 30, 2019.

- **Covered Workers** – The term 'Covered Workers' refers to the total number of employees covered by Unemployment Insurance who received pay for the pay period including the 12th day of the month. This figure can never be more than the total number of Wage Details reported in the quarter.

GENERAL REQUIREMENTS

- The only format accepted for file uploads is a non-delimited ASCII text file **with carriage return and line feed characters** at the end of each record and a standard end-of-file marker. Extended ASCII or ASCII 2 characters are NOT accepted. **The N Record (Tax Summary Information) is required for submissions by a Remitter and is highly recommended for Employer uploads. It should be the first record in the file.**

- DES requires that there be a single N record for each Employer Account Number and a single Wage Detail per employee. Worksite reporting is only supported for those entities that have been issued Branch Account reporting numbers.

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- When logged in as an Employer, you may only file a single report for a selected Year and Quarter at a time. It is strongly recommended that you file reports in sequence during a year. Our website will then attempt to calculate Taxable Wages for you as part of the filing process. You may upload you wage details or data enter them as you choose.

- When logged in as a Remitter, you have the option to select a linked employer account and upload a single file or data enter the information for that employer. DES will validate the information entered the same way as if the employer entered it. Alternatively, you can select to upload a single file that contains data for one or more employer accounts. **Note: Your file must contain an N (Tax Summary) record for each employer and it should precede any and all wage detail records for that employer. DES does not attempt to calculate Taxable Wages for you.**

<u>MMREF (EFW2) Specifications</u>

This record layout uses the Code RE - Employer Record and the Code RS - Supplemental Record as prescribed for state wage reporting by the Social Security Administration. Another record - Code N – can be used for reporting the NCUI 101 record as shown on page 14. **(Note: The N record which is required should be the first record in the file.)**

- All data records must be a fixed length of 512 characters followed by carriage return and line feed characters.

- A Code RE record must exist for each employer on the diskette followed by the Code RS records.

- Records containing any state code other than **37** will be ignored.

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ICESA Specifications

This record layout uses the Code E - Employer Record and the Code S - Employee Record as prescribed for state wage reporting by the Interstate Conference of Employment Security Agencies (ICESA).

- All data records must be a fixed length of 275 characters (preferred) followed by carriage return and line feed characters. DES also accepts ICESA files with a length of 276 characters.

- Records containing any state code other than **37** will be ignored.

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RECORD LAYOUTS

- The following pages contain the record layouts for the MMREF (EFW2), and ICESA formats. Layouts are provided for NCUI 101 totals and for individual wage details for the different formats; MMREF (EFW2), and ICESA. The inclusion of the NCUI 101 (N) record replaces the paper report. (**The N Record is required and should be the first record in the file.)**

- The MMREF (EFW2) record layout is taken directly from the publication "Magnetic Media reporting and Filing" by the Social Security Administration. Only those records and fields required by NC are included in this publication. NC will read only those fields in the Code RS and RS records as indicated in this document. Inclusion of the N record in your data submission eliminates the need for a paper NCUI 101. (**The N Record is required and should be the first record in the file.)**

- The ICESA record layout is taken directly from the ICESA publication "ICESA Format." Only those records and fields required by NC are included in this publication. DES will read data from only those fields in the Code N, E, and S records as indicated under the "ICESA Format" section of this handbook on pages 13 – 17. Inclusion of the N record in your data submission eliminates the need for a paper NCUI 101. Refer to the publication, "ICESA Format," for valid entries for other fields and records if you are submitting the complete ICESA format, for multi-state reporting. Otherwise, all other locations in the Code E and S records should be filled with spaces.

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MMREF (EFW2) FORMAT FOR NCUI 101 RECORD

LOCATION	FIELD NAME	LENGTH		DESCRIPTION
1 - 1	Record Identifier	1		Constant "**N**"
2 – 8	Employer Account Number	7		Enter the employer's account number assigned by DES of NC. **Numeric only. Omit hyphens, spaces and check digit.**
9	Reporting Quarter	1		Enter the calendar quarter to which this report applies. Numeric only. <table><tr><td>Period</td><td>Reporting Quarter</td></tr><tr><td>Jan. – Mar.</td><td>1</td></tr><tr><td>Apr. - Jun.</td><td>2</td></tr><tr><td>July – Sept.</td><td>3</td></tr><tr><td>Oct. Dec.</td><td>4</td></tr></table>
10 - 13	Reporting Year	4		Enter the four-digit calendar year to which this report applies. **Numeric only**.
14 - 18	Month 1 Employment for Employer	5		Total number of employees covered by U.I. who received pay for the pay period including the 12th day of the 1st month of the reporting period. **Numeric only. If none, enter 00000.**
19 - 23	Month 2 Employment for Employer	5		Total number of employees covered by U.I. who received pay for the pay period including the 12th day of the 2nd month of the reporting period. **Numeric only. If none, enter 00000.**

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MMREF (EFW2) FORMAT FOR NCUI 101 RECORD

(Continued)

LOCATION	FIELD NAME	LENGTH		DESCRIPTION
24 - 28	Month 3 Employment for Employer	5		Total number of employees covered by U.I. who received pay for the pay period including the 12th day of the 3rd month of the reporting period. ***Numeric only. If none, enter 00000.***
29 - 39	QTR Unemployment Insurance *Total* Wages For Employer	11		Quarterly wages subject to NC U.I. tax. Include all tip income. This should be the *total of all wage amounts* reported for NC employees. ***Numeric only.***
40 - 50	QTR Unemployment Insurance *Excess* Wages for Employer	11		Quarterly wages in excess of the NC U.I. taxable wage base. ***Numeric only.***
51 - 61	QTR Unemployment Insurance *Taxable* Wages For Employer	11		Quarterly U.I. total wages less quarterly state U.I. excess wages. ***Numeric only. This field cannot be negative.***
62 - 67	Remitter Number	6		*If filing quarterly tax and/or wage reports for others, you should have a remitter number that has been assigned by DES. Otherwise, enter 999996.*
68	Format Indicator	1		Constant "**F**"
69 - 512	Blanks	60		Enter spaces.

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MMREF (EFW2) FORMAT FOR WAGE DETAILS

CODE RE - EMPLOYER RECORD
Record Length = 512

LOCATION	FIELD	LENGTH	DESCRIPTION
1 - 2	Record Identifier	2	Constant "RE".
8-16	FEIN	9	"Applied For" will not be accepted
40 - 96	Employer Name	57	Enter employer name. Left justify; fill with spaces.
119 - 140	Delivery Address	22	Enter employer mailing address. Left justify; fill with spaces.

LOCATION	FIELD	LENGTH	DESCRIPTION
141 - 162	City	22	Enter the employer's city. Left justify; fill with spaces.
163 - 164	State	2	Enter the standard FIPS postal abbreviation. Alpha only.
165 - 169	ZIP Code	5	Enter the employer's ZIP Code.
170 - 173	Zip Code Extension	4	Enter the four-digit extension of the zip code, or leave blank.
174 – 512	Blanks	339	Enter Spaces

The Division of Employment Security requires data as described above and will not read other locations.

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MMREF (EFW2) FORMAT FOR WAGE DETAILS

CODE RS - SUPPLEMENTAL RECORD

LOCATION	FIELD	LENGTH	DESCRIPTION
1 – 2	Record Identifier	2	Constant "RS".
3 – 4	State Code	2	Enter the appropriate FIPS postal Numeric code. Use **'37'** for North Carolina.
10 – 18	Social Security Number	9	Enter the employee's social security number. If unavailable, enter all zeroes (0).
19 – 33	Employee First Name	15	Enter the first name of the employee exactly as shown on the social security card. Left justify and fill with blanks.
34 – 48	Employee Middle Name or Initial	15	If applicable, enter the employee's middle name or initial exactly as shown on the social security card. Left justify and fill with blanks.
49 – 68	Employee Last Name	20	Enter the last name of the employee exactly as shown on the social security card. Left justify and fill with blanks.

The Division of Employment Security requires data as described above and will not read other locations.

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195	Seasonal Indicator	1	To report wages as **seasonal**, you must have been deemed a seasonal pursuit by DES of NC. **ENTER "N" IF:** - you have not been deemed a seasonal employer. - you are a seasonal employer, but the worker is not a seasonal employee. - you are reporting wages for a seasonal worker during your non-seasonal period. **ENTER "S" IF:** - you are reporting wages for a seasonal employee during your designated seasonal period.
197 – 202	Reporting Period	6	Enter the last month and 4-digit year for the calendar quarter for which the report applies; e.g., "092001" for July – September 2001.
203 - 213	State Quarterly UI Total Wages	11	Enter the employ**ee** wages; right justify and zero fill.
248 - 267 ********	State Employer Account Number	20	Enter the **seven-digit** employer account number assigned by DES of NC in positions **248 – 254**; **omit hyphens, spaces, and check digit.** ******NOTE****** Enter spaces in positions **255 - 267**.
298 - 307	Remitter Number	10	Enter the 6-digit remitter number assigned by DES in positions 298 – 303, otherwise enter 999996. Place blanks in 304 – 307.
308 – 512	Blanks	205	Enter Spaces

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ICESA FORMAT FOR NCUI 101 RECORD

LOCATION	FIELD NAME	LENGTH		DESCRIPTION
1 - 1	Record Identifier	1		Constant "**N**"
2 – 8	Employer Account Number	7		Enter the employer's account number assigned by DES of NC. ***Numeric only. Omit hyphens, spaces and check digit.***
9	Reporting Quarter	1		Enter the calendar quarter to which this report applies. Numeric only. Period Reporting Quarter Jan. – Mar. 1 Apr. - Jun. 2 July – Sept. 3 Oct. Dec. 4
10 - 13	Reporting Year	4		Enter the four-digit calendar year to which this report applies. ***Numeric only***.
14 - 18	Month 1 Employment for Employer	5		Total number of employees covered by U.I. who received pay for the pay period including the 12th day of the 1st month of the reporting period. ***Numeric only. If none, enter 00000.***
19 - 23	Month 2 Employment for Employer	5		Total number of employees covered by U.I. who received pay for the pay period including the 12th day of the 2nd month of the reporting period. ***Numeric only. If none, enter 00000.***

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ICESA FORMAT FOR NCUI 101 RECORD

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LOCATION	FIELD NAME	LENGTH		DESCRIPTION
24 - 28	Month 3 Employment for Employer	5		Total number of employees covered by U.I. who received pay for the pay period including the 12th day of the 3rd month of the reporting period. **Numeric only. If none, enter 00000.**
29 - 39	QTR Unemployment Insurance *Total* Wages For Employer	11		Quarterly wages subject to NC U.I. tax. Include all tip income. This should be the *total of all wage amounts* reported for NC employees. **Numeric only.**
40 - 50	QTR Unemployment Insurance *Excess* Wages for Employer	11		Quarterly wages in excess of the NC U.I. taxable wage base. **Numeric only.**
51 - 61	QTR Unemployment Insurance *Taxable* Wages For Employer	11		Quarterly U.I. total wages less quarterly state U.I. excess wages. **Numeric only. This field cannot be negative.**
62 - 67	Remitter Number	6		*If filing quarterly tax and/or wage reports for others, you should have a remitter number that has been assigned by DES. Otherwise, enter 999996.*
68	Format Indicator	1		Constant "**I**"
69 - 275	Blanks	207		Enter spaces.

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ICESA FORMAT FOR WAGE DETAILS

CODE E - EMPLOYER RECORD

LOCATION	FIELD	LENGTH	DESCRIPTION
1	Record Identifier	1	Constant "E".
6-14	FEIN	9	"Applied for" will not be accepted
24 - 73	Employer Name	50	Enter employer name. Left justify; fill with spaces.
74 - 113	Street Address	40	Enter employer mailing address. Left justify; fill with spaces.
114 - 138	Employer City	25	Enter the city of the employer's mailing address. Left justify; fill with spaces.
139 - 140	State	2	Enter the standard FIPS postal abbreviation.
149 - 153	ZIP Code Extension	5	Enter a hyphen in position 149 followed by the 4-digit ZIP Code extension **OR** enter spaces.
154 - 158	Zip Code	5	Enter the employer's ZIP Code.
167 -170	Taxing Entity Code	4	Constant; 'UTAX'
197 - 203 **** 203	State Control Number	7	*If filing quarterly tax and/or wage reports for others, you should have a remitter number that has been assigned by DES. Otherwise, enter 999996.* ****NOTE**** Enter a space in position **203**.
204 – 275	Blanks	72	Enter Spaces

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ICESA FORMAT FOR WAGE DETAILS

(Continued)

CODE S - SUPPLEMENTAL RECORD

LOCATION	FIELD	LENGTH	DESCRIPTION
1	Record Identifier	1	Constant "S".
2 - 10	Social Security Number	9	Enter the employee's Social Security number. If unknown, enter all zeroes. **Numeric only; omit hyphens and spaces.**
11 - 30	Employee Last Name	20	Enter employee's last name. Left justify; fill with spaces.
31 - 42	Employee First Name	12	Enter the employee's first name. Left justify; fill with spaces.
43	Employee Middle Initial	1	Enter the employee's middle initial **OR** space.
44 - 45	State Code	2	Enter the state FIPS Postal Numeric Code for the state to which wages are reportable; the code for **NC** is **37**.
64 - 77	State Qtr Unemployment Insurance Total Wages	14	Enter the quarterly wages subject to unemployment taxes. Include all tip income. Right justify and zero fill. **Numeric only. Do NOT include decimal points or commas.**
143 -146	Taxing Entity Code	4	Constant; 'UTAX'

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ICESA FORMAT FOR WAGE DETAILS

CODE S - SUPPLEMENTAL RECORD
(CONTINUED)

LOCATION	FIELD	LENGTH	DESCRIPTION
147 -161 ****	State Unemployment Insurance Account Number	15	The state ID/Registration/ Account number assigned for UI reporting purposes. Enter the **seven-digit** employer account number assigned by DES of NC in positions **147 - 153**. **Numeric only; omit hyphens, spaces, and check digit.** ****NOTE**** Enter spaces in positions **154 - 161.**
205 –206	Seasonal Indicator	2	To report wages as **seasonal**, you must have been deemed a seasonal pursuit by DES of NC. ENTER **"N"** IN POSITION **205** IF**:** - you have not been deemed a seasonal employer. - you are a seasonal employer but the worker is not a seasonal employee. - you are reporting wages for a seasonal worker during your non-seasonal period. ENTER **"S"** IN POSITION **205** IF**:** - you are reporting wages for a seasonal employee during your designated seasonal period. ENTER a space in position **206**.
215-220	Reporting Quarter and Year	6	Enter the last month and year for the calendar quarter for which this report applies.
221 – 275	Blanks	55	Enter Spaces

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Section II

Electronic Transfer of

Quarterly Tax and Wage Data

FILING BY THE INTERNET

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TRANSMITTING TAX And WAGE DATA

1. Access the agency's web site: **https://des.nc.gov/Des**

    Follow the on-screen instructions to either **Sign Up** or **Sign In.**

    Note: DES uses an Identity Management (IDM) tool to manage access to the web site. DES strongly recommends that each user have their own IDM sign in. Each IDM sign in must have a unique email address. Employers and Remitters can have multiple IDM accounts. Employers can designate if a particular IDM account has access for Tax purposes or Claims purposes or both.

2. After a successful login, an Employer is taken to your Employer Home page. A Remitter is taken to the Remitter Home page.

3. Click on the link for '**File, Adjust or Review Quarterly Tax & Wage Report**'.

    Employers will be taken to a page to select the Quarter/Year of the desired report. Click 'Begin Report' and follow through the steps. You can upload a file as described above on the first page of the filing process.

    If a report has already been filed, you will be taken to a page where you can enter corrections (adjustments).

    Remitters are taken to a page where they can choose between 'Upload File(s)' (*Left side of page)* or 'Single Account Upload/Data Entry' *(Right side of page).* The Single Account option requires that you select a particular account, and the process is exactly the same as if the Employer was filing the report.

4. For every File Upload, DES provides an 'Upload Log' which provides valuable information if we detect any errors as your data is processed.

5. Under certain circumstances DES may indicate that your file is going to be processed by out 'Web Service'. This means that the file will be processed off-line and the results will be visible at the start of the next business day. No additional feedback is provided during that session.

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Section III

Miscellaneous Information

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GLOSSARY OF KEY TERMS AND HELPFUL HINTS

Employer - -An employing unit determined to be liable for unemployment insurance taxes in North Carolina.

Employer Account Number - The seven-digit number assigned by DES of NC to a liable employer's Unemployment Insurance tax account. Quarterly tax and wage data is reported under this account number. This is not your Federal/MMREF ID number. Please update your file if your account number is changed by DES. **Do not include the check digit with your account number, and do not include hyphens or spaces.**

MMREF (EFW2) Format - A record layout provided by the Social Security Administration (SSA) for state wage reporting. This is the Federal format.

Form NCUI 101, Employer's Quarterly Tax and Wage Report - A form containing summary wage and tax information (totals) on the top portion with space for listing 10 employee wage items at the bottom. **This form MUST be submitted quarterly** for each employer account number, either on magnetic media, the Internet or on paper form.

Hard Copy - Quarterly wage details or NCUI 101 on paper (e.g., computer printout). Hard copy should **NOT** be submitted for those employee records unless requested by DES.

ICESA Format - The uniform record layout created by the Interstate Conference of Employment Security Agencies (ICESA) to standardize and simplify tax and wage reporting, especially for multi-state employers.

Non-delimited File - File in which no blanks, commas or other characters are used to separate the fields.

Qtr/Yr - The calendar quarter and year for which wage data is being submitted (e.g., 1/2012 represents the period from January 1, 2012 through March 31, 2012).

Remitter - A remitter is anyone reporting for multiple employer accounts, or a service reporting for one or more employers.

Remitter Number - A six-digit identification number assigned by DES of NC for the purpose of tracking and processing magnetic media and files transmitted over the Internet.

U. I. – Abbreviation for Unemployment Insurance.

Wage Detail or Wage Item - The identifying information including the name, Social Security number, seasonal indicator, and wages paid for an individual employee (i.e., an employee record)

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