Specification and Record Layout for Wage Reporting, Adjustments and Payments

NCSUITS
STATE UNEMPLOYMENT INSURANCE TAX SYSTEM

Agent ICESA Interface Requirements

1. Agent ICESA Interface Requirements

1.1. General Information

This incoming file is submitted to the system via the wage file upload process. Agents can submit wage information for multiple employers and reporting periods in this file format. There is no need to generate a separate file for each employer and reporting period. Original filings and amendments can be included in the same file. However, an original and amendment for the same employer and reporting period cannot be included in the same file. The following rules for individual record types apply:

- There should be only one (1) record type 'A' in the file
- There can be multiple record type 'E' records in the file
    - There should be a record type 'E' for each employer / reporting period
    - If the employer had no wages to report in the quarter, then include a record type 'E' record for the period, but no record type 'S' records

- There can be multiple record type 'S' records in the file
    - There can be only one (1) record type 'S' for an SSN / employer / reporting period
- There can be multiple record type 'T' records in the file
    - There should be a record type 'T' for each employer / reporting period
    - If the employer had no wages to report in the quarter, then include a record type 'T' record for the period, but no record type 'S' records

- There should be one (1) record type 'F' in the file

Report the actual wages paid for amended wage records. Do not report the difference between the amended and original wages. If an SSN record (S record) is rejected for any reason, then the entire employer record associated with that SSN will be rejected.

1.2. Agent ICESA Record Layouts

1.2.1. Record Type A

The record type 'A' record will contain information about who is submitting the file. The Submitter's FEIN in the file must match the FEIN on the account logged into when uploading the file. Information contained in this record includes:

- FEIN for the submitter
- Name and address for the submitter
- Contact information for the submitter Below is a description for each field in the record:

Location	Contents of Field	Field Length	Description	Required?
1- 1	Record Identifier	1	Should always be 'A'	Yes
2 – 5	Filler	4	Fill with spaces	Fill with spaces
6 – 14	Submitter FEIN	9	The business FEIN: numbers only, do not include the hyphen	Yes
15 – 23	Filler	9	Fill with spaces	Fill with spaces
24 – 73	Business Name	50	The name of the agent submitting the file Left justify the name and fill with spaces if it is less than fifty (50) characters	Yes
74 – 113	Mailing Address	40	The mailing address of the agent submitting the file Left justify the address and fill with spaces if it is less than forty (40) characters	No
114 – 138	City	25	The mailing address city of the agent submitting the file Left justify the city and fill with spaces if it is less than twenty-five (25) characters	No
139-140	State	2	The two-character FIPS code for the business submitting the file.	Yes
141 - 153	Filler	13	Fill with spaces	Fill with spaces
154 - 158	ZIP	5	The mailing address ZIP Code of the agent submitting the file Include leading zeros (0)	No
159 - 163	ZIP Ext	5	The mailing address ZIP Code extension of the agent submitting the file If you include this, you must include the hyphen in position one-hundred and fifty-nine (159) If unknown, fill with spaces	No, fill with spaces if you do not include the + four (4)
164 - 193	Submitter Contact Name	30	The first and last name of individual from submitting agent who is responsible for the accuracy and completeness of the wage report Format the names as: First name<space>last name Left justify the name and fill with spaces if less than thirty	Yes

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Location	Contents of Field	Field Length	Description	Required?
			(30) characters	
194 - 203	Submitter Contact Phone	10	Contact telephone number, include the area code Numbers only, no special characters	Yes
204 - 207	Submitter Contact Phone Ext	4	Contact telephone number extension (if any) If there is no extension, fill with spaces	No, fill with spaces if not available
208- 247	Submitter Email	40	Contact Email Address Left justify the email and fill with spaces if less than forty (40) characters	Yes
248 - 275	Filler	28	Fill with spaces	Fill with spaces

1.2.2. Record Type E

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

- The FEIN of the employer
- The employer's name and address
- Employer ID

Below is a description for each field in the record:

Location	Contents of Field	Field Length	Description	Required?
1- 1	Record Identifier	1	Should always be 'E'	Yes
2 – 5	Report Year	4	Year for which the report was filed Formatted as YYYY	Yes
6 – 14	Employer FEIN	9	The business FEIN: numbers only, do not include the hyphen	Yes
15 – 23	Filler	9	Filled with spaces	Fill with spaces
24 - 73	Employer Name	50	The first fifty (50) characters of the employer's legal name Left justified and fill with spaces if the name is less than fifty (50) characters	Yes
74 - 113	Mailing Address	40	Employer's Physical Address Left justify and fill with spaces if the address is less than forty (40) characters	No
114 - 138	City	25	Employer's city Left justify and fill with spaces if the address is less than (25) characters.	Yes
139-140	State	2	Employer's 2-character state abbreviation	Yes
141 - 148	Filler	8	Fill with spaces	Fill with spaces
149 - 153	ZIP	5	The business ZIP Code	Yes
154 - 158	ZIP Ext	5	Four-digit extension of ZIP Code, be sure to include the hyphen in position one-hundred and fifty-four (154) Fill with spaces if there is no extension	No
159 - 166	Filler	8	Filled with spaces	Fill with spaces

Location	Contents of Field	Field Length	Description	Required?
167 - 170	Taxing Entity Code	4	Should always be 'UTAX'	Yes
171 - 172	State Identifier Code	2	Should be <FIPS Code> for NCDES	No
173 - 187	Employer ID	15	The Employer ID Left justified and filled with spaces	Yes
188 - 189	Report Quarter	2	The last month of the calendar quarter for which the report was filed. "03" = First quarter "06" = Second quarter "09" = Third quarter "12" = Fourth quarter	Yes
190 - 190	No wage report indicator	1	If the employer did not pay wages during the calendar quarter and there will not be any employee records in the report, enter a zero (0) Otherwise enter a one (1) There should never be a one (1) where there are not type 'S' records in the file, and there should never be a zero (0) when there are type 'S' records in the file	Yes
191 - 275	Filler	85	Fill with spaces	Fill with spaces

1.2.3. Record Type S

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

- Social Security Number (SSN)
- Total wages paid
- Total out of state wages paid
- Employee Name
- Employer ID
- Number of weeks worked

There should be one (1) record for each SSN per Employer ID per year and quarter.

Do not generate a record type 'S' if there were no wages paid to the employee and no weeks to report during the quarter. NCDES total wages and weeks worked fields cannot both equal zero for an original filing.

Below is a description for each field in the record:

Location	Contents of Field	Field Length	Description	Required?
1- 1	Record Identifier	1	Should always be 'S'	Yes
2 – 10	SSN	9	Employee's Social Security Number Do not enter hyphens Refer to "Dummy SSN" section in "Appendices" to learn about how to report wages for unknown SSN	Yes
11 – 30	Last Name	20	Employee's last name Left justify and fill with spaces if it is less than twenty (20)characters	Yes
31 – 42	First Name	12	Employee's first name Left justify and fill with spaces if it is less than twelve (12)characters	Yes
43 – 43	Middle Initial	1	Employee's middle initial If no middle initial, fill with a space	No
44 – 45	State FIPS Code	2	The state FIPS postal numeric code for the state to which wages are being reported. <FIPS Code> for NCDES	Yes
46 – 63	Filler	18	Fill with spaces	Fill with spaces
64 – 77	Gross Wage Amt	14	Employee's UI total wages paid in the quarter. Include the cents but no decimal Right justify and pad with zeros (0) For example, $15.90 should be included as:00000000001590	Yes
78 – 131	Filler	54	Fill with spaces	Fill with spaces

Location	Contents of Field	Field Length	Description	Required?
132 – 134	Hours Worked	3	Include hours worked during the quarter for the employee. Total wages and hours worked cannot both equal zero for an original filing.	No
135 – 146	Filler	12	Fill with spaces	Fill with spaces
147 – 161	Employer ID	15	State unemployment insurance Employer IDLeft justify and fill with spaces	Yes
162 – 209	Filler	48	Fill with spaces	Fill with spaces
210 – 210	Employee Officer Code	1	Officer code Zero (0) for Employee One (1) for Officer	No
211 - 211	Filler	1	Fill with spaces	Fill with spaces
212-212	Employee On12 Month Month1	1	Will contain whether the employee was included on the payroll that included the 12th of the month for the first monthof the quarter 0=No 1=Yes	No
213-213	Employee On12 Month Month2	1	Will contain whether the employee was included on the payroll that included on the 12th of the month for the secondmonth of the quarter 0=No 1=Yes	No
214-214	Employee On12 Month Month3	1	Will contain whether the employee was included on the payroll that included on the 12th of the month for the thirdmonth of the quarter 0=No 1=Yes	No
215 - 220	Reporting Period	6	The last month and year for the calendar quarter for whichthis report applies, for example, "032017" for Jan-Mar of 2017	Yes
221-235	OOS Wage Amt	15	Employee's Out of State UI taxable wages for the quarterInclude the cents but no decimal Right justify and pad with zeros (0) For example, 25.64 should be included as: 000000000002564	Not required if there are not out of state taxable wages to report. If there are out of state taxable wages for the quarter, report them here to receive proper credit
236-237	OOS Wage State Code	2	The OOS Wage state code or Commonwealth/territory Use postal abbreviations.	Yes, if OOS Wage Amt is provided

Location	Contents of Field	Field Length	Description	Required?
238-239	Adj Reason Code	2	Numeric – Adjustment Reason code for adjustment to employee wages Zero (00) means original filing Valid adjustment reason codes one (01) through nine (09)Refer Section 12.2 Adjustment Reason Codes for valid reason codes	Yes
240-249	Location ID	10	ID of the location for which the wages are reported	No
250-255	SOC Code	6	SOC code of the employee	No, fill with spaces if there is not data
256	Seasonal Indictor	1	Indicates seasonal employment for employee	No
257-275	Blanks	19	Fill with spaces	Fill with spaces

1.2.4. Record Type T

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

- Total number of employees
- Total NCDES wages paid
- Total taxable wages
- Total excess wages
- Total number of employees on the 12th of each month for the reporting period.

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

There should be one (1) record type 'T' for each Employer ID/reporting period.

If the employer paid no wages in the quarter, include a record type 'T' record for the employer / period and enter zeros (0) for the total number of employees, total number of employees on the 12th of each month, total wages paid in the quarter, taxable wages, and excess wages.

Below is a description for each field in the record:

Location	Contents of Field	Field Length	Description	Required?
1- 1	Record Identifier	1	Should always be 'T'	Yes
2 - 8	No. of Employees	7	The total number of 'S' records in the fileRight justify and pad with zeros (0)	Yes
9 - 26	Filler	18	Fill with spaces	Fill with spaces
27 - 40	Total Gross Wages	14	Quarterly NCDES total wages subject to UI taxes Include the cents but no decimal Right justify and pad with zeros (0) For example, 25.64 should be included as: 00000000002564	Yes
41 - 54	Total Excess Wages	14	Quarterly excess UI wages for the employer – Total wages minus taxable wages Include the cents but no decimal Right justify and pad with zeros (0) For example, 25.64 should be included as: 00000000002564	Yes
55 - 68	Total Taxable Wages	14	Total quarterly taxable UI wages for the employerInclude the cents but no decimal Right justify and pad with zeros (0) For example, 25.64 should be included as: 00000000002564	Yes
69 - 81	Filler	13	Fill with spaces	Fill with spaces
82 -87	Reporting Period	6	The last month and year for the calendar quarter for whichthis report applies, for example, "032017" for Jan-Mar of 2017	Yes
88 - 226	Filler	139	Fill with spaces	Fill with spaces
227 - 233	No. of Employees On12 Month1	7	Total employees for the employer/period who were on thepayroll for the payroll period that includes the 12th of the Month for the first month of the quarter Right justify and pad with zeros (0)	Yes
234 - 240	No. of Employees On12 Month2	7	Total employees for the employer/period who were on thepayroll for the payroll period that includes the 12th of the month for the second month of the quarter Right justify and pad with zeros (0)	Yes
241 - 247	No. of Employees On12 Month3	7	Total employees for the employer/period who were on thepayroll for the payroll period that includes the 12th of the month for the third month of the quarter Right justify and pad with zeros (0)	Yes
248 - 275	Filler	28	Fill with spaces	Fill with spaces

1.2.5. Record Type F

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

- Total number of record type 'S' records in the file
- Total wages of all record type 'T' records

The record type 'F' must appear only once on each file. Below is a description for each field in the record:

Location	Contents of Field	Field Length	Description	Required?
1- 1	Record Identifier	1	Should always be 'F'	Yes
2 - 11	Total No. of Employees in File	10	The total number of 'S' records in the entire file Right justify and pad with zeros (0)	Yes
12 – 40	Filler	29	Fill with spaces	Fill with spaces
41 - 55	Total Wages Reported in File	15	Total of quarterly NCDES total wages on all 'S' records in the file Right justify and pad with zeros (0) Include the cents but no decimal For example, $25.64 should be included as: 000000000002564	Yes
56 – 275	Blank	220	Fill with spaces	Fill with spaces

1.3. Download Sample File for Agent ICESA File Layout

1.3.1. Original Submission

See Section 10.6 for a sample agent ICESA file layout.

1.3.2. Amendment Submission

To amend a wage item, employers should enter the proper adjustment code against each SSN at position 238-239. **NOTE:** When amending a previous submission, the SSN line should include all data originally reported. Only the amended information (SSN, name, wages, or weeks worked) should change.

- **Add a New Employee** – Add a new SSN record with all required fields and the adjustment reason code for adding a new employee.
- **Amend Wages and/or Weeks Worked** - Enter the SSN record originally reported and amend the wages and weeks worked to reflect the new total. Use the adjustment reason code for amending wages.
- **Exclude Employee - Enter the SSN record originally reported with zero (0) wages, zero (0) weeks worked and use the adjustment reason code for excluding an employee.**
- **Correct an SSN** – 1. Enter the SSN record originally reported with zero (0) wages, zero (0) weeks worked and use the adjustment reason code for correcting an SSN. 2. Add a new SSN record with all required fields and the adjustment reason code for correcting an SSN.
- **Out of State Wage Amendment** – Enter the SSN record originally reported. In position 221-235, enter the amount of out of state wages paid for that quarter for that employee and use adjustment reason code for out of state employee.
- **Name Correction** – Enter the SSN record originally reported. In the name field, enter the corrected name. Use adjustment reason code for employee name correction.

The Month 1, 2 and 3 Employment for Employer (Total record) in the amendment file should reflect the total employment for all employees, not the total employment for the amended employees.

See Section 10.6 for a sample agent ICESA file layout for amendment.

2. Appendices

2.1.　Worker Relationship

NCDES requires information about the relationship between the employee and the employer.
This information will be used to help staff make determinations regarding unemployment claims.

The types and values that should be included in the file are described below:

Value	Title	Description
0	Worker/Employee	Use code zero (0) if there is no owner or officer relationship between the worker and the employer. Most workers will fall into this category
1	Owner or Officer	Use code one (1) if the worker is also an owner or officer of the business.

2.2.　Adjustment Reason Codes

Code used for amendments. .

The code descriptions are the following:

Code	Adjustment Reason
1	Reported individual wages in error
2	Reported name error
3	Social security number error
4	Wages reported to North Carolina in error
5	Wages reported to another state in error
6	Wages of proprietor reported in error
7	Wages of minor child/spouse/parents of proprietor reported in error
8	Wages of partner reported in error
9	Wages of minor child/spouse/parents of partner reported in error
10	Miscellaneous error (note required)
11	Supplemental Wages

2.3.　Email Standard Format

- Must contain only one (1) @ symbol
- Must not contain consecutive periods to the left or right of the @ symbol
- Must not contain empty spaces to the left or right of the @ symbol
- Must not contain a period in the first or last position
- Must not contain a period immediately to the left or right of the @ symbol
- Must not contain an @ symbol in the first or last position

- Must not contain characters other than alphanumeric, hyphens, or periods to the right of the @ symbol
- Must not contain hyphens immediately to the right of the @ symbol or before or after a period
- Must contain either alphanumeric characters or the following keyboard characters, to the left of the @ symbol: (~!#$%^&*_+{}|?'-= / `)

2.4.   SSN Standard Format

Social Security Numbers are validated based on the standard Social Security Administration rules. These are listed below.

- Must contain 9 numeric digits
- A Social Security number CANNOT:
  - Contain all zeroes in any specific group (i.e., 000-##-####, ###-00-####, or ###-##-0000)
  - Begin with '666'.
  - Begin with any value from '900-999'
  - Be '078-05-1120'
  - Be '219-09-9999'
  - Be 000000000, 111111111, 222222222, 333333333, 444444444, 555555555, 666666666, 777777777, 888888888, 123456789, 987654321

2.5. Dummy SSN

If the Social Security Number is not available or unknown for an employee, you can report their wages using dummy SSN. An SSN starting with 9 is considered a dummy SSN in NCSUITS. You can report more than one dummy SSN for a quarter, but each SSN must be unique.

Following are some examples of dummy SSNs

- 900000001
- 900000002
- 900000003
- 900000004
- 900000005
- 900000006
- …
- …
- 999999999

2.6. FIPS Code

Name	FIPS Code	Postal Code
Alabama	1	AL
Alaska	2	AK
American Samoa	60	AS
Arizona	4	AZ
Arkansas	5	AR
California	6	CA
Colorado	8	CO
Commonwealth of the Northern Mariana Islands	69	MP
Connecticut	9	CT
Delaware	10	DE
District of Columbia	11	DC
Florida	12	FL
Georgia	13	GA
Guam	66	GU
Hawaii	15	HI
Idaho	16	ID
Illinois	17	IL

Name	FIPS Code	Postal Code
Indiana	18	IN
Iowa	19	IA
Kansas	20	KS
Kentucky	21	KY
Louisiana	22	LA
Maine	23	ME
Maryland	24	MD
Massachusetts	25	MA
Michigan	26	MI
Minnesota	27	MN
Mississippi	28	MS
Missouri	29	MO
Montana	30	MT
Nebraska	31	NE
Nevada	32	NV
New Hampshire	33	NH
New Jersey	34	NJ
New Mexico	35	NM
New York	36	NY
North Carolina	37	NC
North Dakota	38	ND
Ohio	39	OH
Oklahoma	40	OK
Oregon	41	OR
Pennsylvania	42	PA
Puerto Rico	72	PR
Rhode Island	44	RI
South Carolina	45	SC
South Dakota	46	SD
Tennessee	47	TN
Texas	48	TX
U.S. Virgin Islands	78	VI

Name	FIPS Code	Postal Code
Utah	49	UT
Vermont	50	VT
Virginia	51	VA
Washington	53	WA
West Virginia	54	WV
Wisconsin	55	WI
Wyoming	56	WY

2.7. Sample File Layouts

Agent ICESA - Original	Agent_ICESA_Original.txt
Agent ICESA - Amendment	Agent_ICESA_Amendment.txt

2.8. Wage Report File Validations

ICESA – Wage Report File Validation

ICESA%20-%20Wage%20Report%20File%