Specification and Record Layout for Wage Reporting, Adjustments and Payments

Employer CSV Interface File Definition

1. Employer CSV Interface File Definition

1.1. General Information

This section contains the file specifications for NCDES Unemployment Insurance Tax and Wage reporting .csv file format. The .csv file format can be created using commercially available spreadsheet software (for example, Microsoft Excel). Employers can file original or amended wage reports in this file format. However, each file should contain only the information for one (1) quarter.

Report the actual wages paid for amended wage records. Do not report the difference between the amended and original wages. The file is a comma separated file, and there is no set length for the rows. The following paragraphs contain the specifications for the incoming wage report:

1.1.1. Rules for Currency Fields

- Must contain only numbers
- No comma separators
- No signed amounts (high order signed or low order signed)
- Include both dollars and cents with no decimal point (example: $59.60 = 5960)

1.1.2. Rules for Currency Fields

- Must contain nine (9) digits
  - Excel will trim leading zeros (0) with the default settings
  - Set the number format to 'text' for the SSN column if creating the file with Excel

1.2. Employer CSV File

This incoming file is submitted to the system via the wage file upload process. The file is a comma separated file. The file contains four (4) records and the rules for records and fields within the file as described in the following subchapters.

1.2.1. Submitter Record

The submitter record will contain information about the business submitting the file. The Submitter's FEIN in the file must match the
FEIN on the account logged into when uploading the file.

Below is a description for each field in the record. (Beginning at Column A, Row 1)

Position	Field Name	Field Specifications	Required
A1	Record Identifier	Should always be zero '0'	Yes
B1	Submitter FEIN	The business FEIN: numbers only, do not include the hyphen	Yes
C1	Business Name	The legal name of the business submitting the file	Yes
D1	Address	The mailing address of the business submitting the file	No
E1	City	The mailing address city of the business	No

Position	Field Name	Field Specifications	Required
		submitting the file	
F1	State	The two-character FIPS code	Yes
G1	ZIP	The mailing address ZIP Code of the business submitting the file Include leading zeros (0)	No
H1	ZIP Ext	The mailing address ZIP Code extension of the business submitting the file If unknown, leave blank	No, leave blank or include the + Four (4)
I1	Contact Name	First and last name of individual from submitting business who is responsible for the accuracy and completeness of the wage report Format the names as: First name<space>last name	Yes
J1	Phone	Contact telephone number, include the area code Numbers only, no special characters	Yes
K1	Extension	Contact telephone number extension (if any) If there is no extension, leave blank	No, leave blank or Extension
L1	Email	Contact Email address	Yes

1.2.2. Employer Record

The employer record will contain summary totals for the employer / reporting period. Below is a description for each field in the record. (Beginning at Column A, Row 2)

Position	Field Name	Field Specifications	Required
A2	Record type	Should always be '1' for employer record	Yes
B2	Employer ID	Employer ID, no special characters	Yes
C2	Reporting Period	This field will contain the last month of the quarter and the year For example, the values for 2017 would be: 1st - 32017 2nd – 62017 3rd - 92017 4th – 122017	Yes
D2	Total Gross wages	Total NCDES wages for employer Do not use comma separator or decimal, for example $12,524.55 would be 1252455	Yes
E2	Total Taxable Wages	Total taxable wages for employer Do not use comma separator or decimal, for example $8,325.99 would be 832599	Yes
F2	Total Excess Wages	Total excess wages for employer (Excess wages = Total wages – taxable wages) Do not use comma separator or decimal, for example $2,983.75 would be 298375	Yes
G2	No. of Employees On 12 Month 1	Total number of employees that worked for the employer during the payroll period that included the 12th of the month for the first month in the quarter	Yes
H2	No. of Employees On 12 Month 2	Total number of employees that worked for the employer during the payroll period that included the 12th of the month for the second month in the quarter	Yes
I2	No. of Employees On 12 Month 3	Total number of employees that worked for the employer during the payroll period that included the 12th of the month for the third month in the quarter	Yes
J2	No Wage Indicator	If the employer did not pay wages during the calendar quarter and there will not be any employee records in the report, enter a '0' zero Otherwise enter a '1' There should never be a '1' where there are not type '2' records in the file, and there should never be a '0' (zero) when there is type '2' records in the file	Yes

1.2.3. Wage Record

The wage record will contain wage data for the employees. There should be one (1) row for each SSN.

Below is a description for each field in the record. (Beginning at Column A, Row 3 for first employee and start a new row for each additional employee, for example, employee 2 would start in position A4)

Position	Field Name	Field Specifications	Required?
A3	Record type	Must be two '2' for wage record	Yes
B3	Employer ID	Employer's ID, no special characters	Yes
C3	Reporting Period	This field will contain the last month of the quarter and the year For example, the values for 2017 should be: 1st - 32017 2nd – 62017 3rd - 92017 4th – 122017	Yes
D3	SSN	Employee's Social Security Number (SSN) Note: the SSN must contain nine (9) digits, no hyphens Excel will trim leading zeros (0) with the default settings Set the number format to 'text' for the SSN column if creating the file with Excel Refer to "Dummy SSN" section in "Appendices" to learn about how to report wages for unknown SSN	Yes
E3	First Name	Employee's First Name	Yes
F3	Middle Initial	Employee's Middle Initial Do not fill if there is no middle initial	No
G3	Last Name	Employee's Last Name	Yes
H3	Gross Wage Amt	Total wages subject to UI paid to employee for reporting period Do not use comma separator or decimal, for example $5,687.23 would be 568723	Yes
I3	OOS Wage Amt	Out of State taxable wages subject to UI paid to employee for the quarter Do not use comma separator or decimal, for example $4,687.25 would be 468725	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
J3	OOS Wage State Code	The OOS Wage state code or Commonwealth/territory Use postal abbreviations.	Yes, if OOS Wage Amt is provided
K3	Hours worked	Include hours worked during the quarter for the employee. Total wages and hours worked cannot both equal zero for an original filing.	No
L3	Location ID	ID of the location for which the wages are reported	No

Position	Field Name	Field Specifications	Required?
M3	SOC code of the employee	SOC code of the employee Ex. 11-0000	No
N3	Seasonal Indicator	Indicates seasonal employment for employee	No
O4	Employer Officer Ind	Include the owner/officer relationship of the worker 0 = Employee 1 = Officer/Owner	No
P3	Employee On12 of Month1	Employee worked for the employer during the payroll period that included the 12th of the month for the first month in the quarter. 0=No 1=Yes	No
Q3	Employee On12 of Month2	Employee worked for the employer during the payroll period that included the 12th of the month for the second month in the quarter. 0=No 1=Yes	No
R3	Employee On12 of Month3	Employee worked for the employer during the payroll period that included the 12th of the month for the third month in the quarter. 0=No 1=Yes	No
S3	Adjustment Code	Numeric - Reason code for adjustment to employee wages Zero (0) means original filing Refer Section 12.2 Adjustment Reason Codes for valid reason codes	Yes
T3	Other Reason	Include the reason for adjustment if adjustment code = 10.	No

1.2.4. Final Record

The final record will contain totals for the file.

Below is a description for each field in the record. Final record begins in column A of the last row of the file (next row after last wage record row)

Position	Field Name	Field Specifications	Required?
Ax x=last row of the file	Record type	Must be three '3' for final record	Yes
Bx x=last row of the file	Total No. of Employees in File	Include total number of wage records in file	Yes
Cx x=last row of the file	Total Wages Reported in File	Include total NCDES wages reported in file Do not use comma separator or decimal, for example $52,468.99 would be 5246899	Yes

1.3. Download Sample File for Employer CSV File Layout

1.3.1. Original Submission

See Section 10.6 for a sample employer CSV file layout

1.3.2. Amendment Submission

To amend a wage item, employers should enter the proper adjustment code against each SSN in the employee record in column 'O.' **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 column 'I,' 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.

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

Employer CSV - Original	Employer_CSV_Original.csv
Employer CSV - Amendment	Employer_CSV_Amendment.csv

2.8.   Wage Report File Validations

CSV – Wage Report File Validations

CSV%20-%20Wage%20Report%20File%