

File Layouts and Formats for Electronic Reporting of PA Quarterly Unemployment Compensation Wage and Tax Data



pennsylvania

DEPARTMENT OF LABOR & INDUSTRY
OFFICE OF UNEMPLOYMENT COMPENSATION TAX SERVICES

www.uc.pa.gov

*Auxiliary aids and services are available upon request to individuals with disabilities.
Equal Opportunity Employer/Program*

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IMPORTANT INFORMATION

The Department of Labor & Industry requires all employers and their representatives, not having an approved temporary waiver, to use the Unemployment Compensation Management System (UCMS) for electronic filing of quarterly tax and wage data (Form UC-2/2A) and corresponding payment. There are several options that employers can use to electronically file their state Unemployment Compensation (UC) wage and tax data.

- ONLINE REPORTING--Manually input tax and wage data in UCMS at www.uctax.pa.gov. The online filing option should be used only if the number of employees in your entity is 100 or less. If the number of employees exceeds 100, you must submit a file in either of the below ways.
- FILE UPLOAD--Only used when uploading quarterly tax and wage data in UCMS.
- FILE TRANSFER PROTOCOL (FTP)--Only used when uploading quarterly tax and wage data with FTP server at <https://dliftp.state.pa.us>.

This document contains the specifications and instructions for reporting Unemployment Compensation via file upload or FTP. Pennsylvania will accept the following formats:

- **File Upload** (Maximum file size is 500 kb)
 - Original Wage and Tax Reporting – ICESA (.ICS) or Comma Separated Value (.CSV)
 - Amended Wage and Tax Reporting – ICESA (.ICS) or Comma Separated Value (.CSV)
- **FTP** (Maximum file size is 500 mb)
 - Pre-filing* – Comma Separated Value (.CSV)
 - Original Wage and Tax Reporting – ICESA (.ICS) or Comma Separated Value (.CSV)
 - Amended Wage and Tax Reporting – ICESA (.ICS) or Comma Separated Value (.CSV)

**Third-Party Administrators (TPAs) who report wage and tax data for multiple clients on one file must send a minimum of one prefile for each quarterly reporting period. Please refer to pages 8 to 11 for detailed requirements and specifications.*

- To log onto the FTP server at <https://dliftp.state.pa.us>, use your User ID and password created for the UCMS application. Trigger or END files are no longer needed when uploading files onto the FTP server.
- Files that are uploaded or sent by FTP cannot be encrypted.
- Uploads of original reports for a quarter and amendments to previously filed quarters must be made in separate files.
- If reporting by File Upload or FTP, please make sure the file(s) you upload meets the filing specifications by using our File Validation Tool. Those having improper format or other technical problems will be rejected; rejection information is found in Manage Uploaded Files and selecting the batch hyperlink. Both may be utilized from the Quarterly Reporting area within UCMS.
- You can verify that the tax data submitted on the file is processed and posted to the employer's UC account two business days after submission of the file. If the data is not posted, contact the Office of Unemployment Tax Services (UCTS) e-Government Unit at 1-866-403-6163.
- The transmitter will be responsible for correcting and resubmitting the rejected file. It is recommended that transmitters retain a backup copy of their electronic file(s) until they have confirmed that the file was successfully processed.
- If you have multiple files to upload on the FTP server, you must wait until the first file in the InProcess folder disappears before uploading another file. Otherwise, the system will overwrite the first file when you upload the second file.

- If you have multiple files with the same file naming convention, you can add a sequence number, quarter and year, or datetime stamp after your account number (EAN) or Representative number (TPAID) by entering an underscore and then an alphanumeric sequence number.
 - For example: FTP_UC2-2A_1234567_4Q2012.ICS (as the employer) or FTP_UC2-2A_0123456789_01312013.ICS (as the TPA).
- The confirmation number provided indicates the file was received and has passed formatting specifications but does not mean that the file has been processed. Do not mistake a confirmation number for a Batch ID. To view the corresponding Batch ID for each confirmation number, navigate to Manage Uploaded Files within the Quarterly Reporting area of UCMS.
- Employers are responsible for the accuracy and timeliness of wage and tax data reported by a TPA. If a TPA fails to meet the filing and payment requirements, the employer may be liable for interest and/or penalties. Since it can take up to two business days to process a file, employers and TPAs must allow sufficient time to ensure timely payments.
- For all file DATA TYPES:
 - A/N = ALPHANUMERIC; LEFT-JUSTIFIED AND BLANK-FILLED.
 - N = NUMERIC; RIGHT-JUSTIFIED, ZERO-FILLED, UNSIGNED.
 - DO NOT INCLUDE DECIMAL IN FIELDS CONTAINING DOLLARS AND CENTS.

Payment Information:

To submit payment for amounts due on quarterly tax data from a File Upload or FTP file, login at www.uctax.pa.gov two business days after file submission. Select Quarterly Reporting then Manage Uploaded Files. Select the Batch ID you wish to pay and then Pay Now, which takes you to the Make A Payment portal. Only one file can be selected per payment transaction, and the total amount due as calculated by UCMS must be paid. TPAs who want to make ACH Credit payments on behalf of their clients are encouraged to use the ACH Credit CCD+ format. (Appendix C).

Any approved credits on accounts will be applied to the newly posted receivable in an overnight batch processing. These credits may alter the amount owed.

Payment options are ACH Debit, ACH Credit, Credit Card, or Check. Select a payment option and follow the prompts to complete your payment.

Effective January 1, 2017, employers are required to pay electronically if the total liability owed equals or exceeds \$5,000 for a payment period. Once the threshold is met, all future payments must also be submitted electronically, even if the amounts due for subsequent periods are less than \$5,000.

Waiver Information:

A waiver may be granted for electronic wage and tax reporting or electronic payment if these requirements pose an undue hardship for you. Completed waiver requests for Electronic Filing Requirement or Electronic Payment Requirement, Form UC-181 or UC-855 (Appendix B), may be submitted to:

Office of UC Tax Services
 Central Operations Division
 651 Boas St.
 Harrisburg, PA 17121

ACKNOWLEDGE (.ACK) FILES

When TPA's log into the FTP server for the first time using their User ID and Password created for the UCMS application, they should enter an email address by clicking the Account Options hyperlink at the top right corner of the screen. If the user supplied their email address when registering for a User ID and Password, the FTP server should display that email address in the Account Options. If you need to update your email address, click the Account Options hyperlink at the top right corner of the screen after logging onto the FTP server.

If the user uploads a file via the FTP server and provided their email address on the FTP site, they will get an email notification when there is a .ACK placed on the FTP server. The .ACK will only remain on the FTP server for 7 days.

TPAs that upload their Prefile via the FTP server (which is the only way to upload a Prefile) do not get a .ACK file. Once the outbound or Match File is created, they will get an email that notifies them that the file is now available.

If you upload a file via the UCMS application any validation errors with the selected file will be displayed to the user in real-time.

Users can see the status of any submitted quarterly tax and wage data file in the Manage Uploaded Files area of UCMS.

TOP 10 ITEMS TO HELP MAKE TPAs QUARTERLY FILING EASIER

1. Use the Prefile to obtain correct UC account numbers and current rate information.
2. Review the Match File information to see if there are any differences in what you have for your clients' UC account number, FEIN, and current rate.
3. Please check the UC-2010 handbook (UCMS File Layouts and Formats) for updates.
4. Use the UCMS File Validation Tool that is available on the UCMS website.
5. Please limit the size of your files to 2 MBs.
6. Do not include clients with no UC account number assigned or unknown UC account numbers in your regular file(s). Listing those clients in a separate file is recommended.
7. Do not enter any taxable wages for those clients whose financing method is Reimbursable.
8. Please check in UCMS under Quarterly Reporting/Manage Uploaded Files to see the status of your quarterly tax and wage data. If the status is Rejected, the formatting of your file was incorrect, and the file was not processed. Select the hyperlink to display the reason the file was rejected. If the status is Not Processed, the file is still being validated and processed by UCMS. If the status is Under Review, corrections must be made by internal staff. If the status is Not Paid, all quarterly tax and wage data has posted, and payment can be made. Once your .ICS or .CSV file has processed, the system will display the Amount Due.
9. Please use ACH Credit CCD+ to make payments for your clients' reports
10. To ensure that your ACH Credit payments get posted to the client account, be sure the UC account number is in Record 6, positions 40 to 54, and the FEIN is in Record 7, positions 8 to 22. Otherwise, your ACH Credit payments will be delayed in posting. Tasks are created that staff must review to determine to which account number the payment should be associated.

I. Prefile and Prefile Match

A. Purpose

Third-Party Administrators (TPAs) who choose to upload quarterly tax and wage report data for their clients by submitting files to the department via File Transfer Protocol (FTP) must ensure that accurate data is transmitted. The prefile process is used by the department to provide accurate account number, FEIN, contribution rate, and other pertinent account information for clients of a TPA to facilitate increased accuracy of filing and payment of quarterly UC reports.

Up to three times each quarter, a TPA may submit to the department a prefile containing information about clients whose tax and wage data will be reported on a quarterly data file. The prefile must be submitted through the FTP site. **The prefile SHOULD NOT include clients who are not liable for PA UC.** Upon receipt of a prefile, the department's records will be searched to validate the client information. Valid account numbers, legal business names, federal employer identification numbers (FEIN), contribution rates, etc. will be provided to the TPA via a prefile match file. **The prefile process will not reactivate an inactive account.** Please review prefile match file for any differences from what you provided in case there are items that need to be corrected in either UCMS or in your system. This validated data should be used when preparing the quarterly tax and wage data files. Only those clients who were included on a prefile match file are to be included on the quarterly tax and wage files.

If the inbound file is corrupted, or the process abends due to incorrect file length or another reason, an acknowledgement will be sent instead of the outbound data.

To submit a prefile and file quarterly tax and wage data via FTP, TPAs must register at www.uctax.pa.gov to obtain a TPA Identifier. Prefiles can only be uploaded onto the FTP server at <https://dliftp.state.pa.us>.

- The Federal Employer Identification Number (FEIN) must be unique for each client employer.
- The legal name and mailing address must be included in the file.

B. Overview

We recommend using a spreadsheet program such as Microsoft Excel to create your file. This permits data entry in a spreadsheet environment and saving in a comma separated values (.CSV) format.

- Format the cells of the spreadsheet as text.
- Do not use a header row with column names. Row one should contain the information relevant to the first employer.

C. File Naming Conventions

- TPAID = TPA Identifier. Replace "TPAID" in the file name with your 10-digit ID number.

Note: Do not drop leading zeros, if applicable. Replace "EAN" in the file name with your 7-digit ID number. All letters including the file extension must be upper case.

- Prefile Naming Convention:
 - FTP_PREFILE_TPAID.CSV
Example: FTP_PREFILE_1234567890.CSV
- Prefile Match Naming Convention:
 - FTP_PREFILE_TPAID_OUTPUT.CSV

Note: To open and view your file before submitting it, right-click on the file, select "open with" and select Notepad/WordPad. If opened with a spreadsheet application, the text formatting will be lost.

D. File Specifications

| Pre-File Record Layout | | | | | |
|------------------------|---------------------------|--|-----------|--------------|----------------|
| COMMA POSITION | FIELD NAME | DESCRIPTION | DATA TYPE | FIELD LENGTH | REQUIRED (Y/N) |
| 1 | Employer Account Number | Enter the employer UC account number without a hyphen and left-justified (e.g. 1234567, do not drop the leading zero if applicable, no R or M indicators and no check digits). If the account number is not known, enter "APPLIEDFOR." The department will assign an account number and return it in the prefile match file. | A/N | 10 | Y |
| 2 | Employer Legal Name | Enter the employer's legal business name. Allowed punctuation is & - + ` ! /. | A/N | 300 | Y |
| 3 | Employer Street Address 1 | Enter the employer's business street address. No commas or periods. | A/N | 35 | Y |
| 4 | Employer Street Address 2 | Enter line 2 of the employer's business street address, if applicable. No commas or periods. | A/N | 35 | N |
| 5 | Employer City | Enter the city in which the employer's business is located. No commas or periods. | A/N | 20 | Y |
| 6 | Employer State | Enter the standard two-character FIPS postal abbreviation of the employer's address. See Appendix A. No commas or periods. | A/N | 2 | Y |
| 7 | Employer ZIP Code | Enter the Zip Code in which the employer's business is located. <ul style="list-style-type: none"> For US and Mexico – zip code field must be 5 numeric characters. For Canada – zip code field must be alphanumeric with 7 characters in ANA NAN format. For all other countries – zip code of 4 to 8 alphanumeric characters. | A/N | 8 | Y |
| 8 | Employer FEIN | Enter the employer's FEIN – no hyphen (e.g. 123456789). | N | 9 | Y |
| 9 | Employer Telephone Number | Enter the employer's telephone number including the area code, with no dashes. | N | 10 | N |
| 10 | Contact Name | Enter the name of the individual from the TPA's organization that is responsible for the accuracy and completeness of the file. No commas or periods. | A/N | 30 | N |
| 11 | Employer Account Status | Enter "Active" if the employer is currently paying wages subject to Unemployment Compensation reporting, or "Inactive" if wages are no longer being paid. Enter spaces after either word to fill data length. | A/N | 10 | N |
| 12 | Quarter | Enter "1" for first quarter (Jan. – March), "2" for the second quarter (April – June), "3" for the third quarter (July– Sept.), or "4" for the fourth quarter (Oct. – Dec.). | N | 1 | Y |
| 13 | Year | Enter the appropriate 4-digit year. | N | 4 | Y |
| 14 | Employer Zip Code +4 | Enter the +4 digits of the employer's business postal code. | N | 4 | N |
| 15 | Country Code | Enter the two-character country code of where the employer's business is located. | A/N | 2 | Y |

| Pre-File Match Record Layout | | | | | |
|-------------------------------------|----------------------------|--|------------------|---------------------|-----------------------|
| COMMA POSITION | FIELD NAME | DESCRIPTION | DATA TYPE | FIELD LENGTH | REQUIRED (Y/N) |
| 1 | Employer Account Number | The employer's UC account number without hyphen. (e.g. 1234567) | N | 7 | Y |
| 2 | Employer Legal Name | The employer's business legal name per department records. Allowed punctuation & - + ` ! , /. | A/N | 300 | Y |
| 3 | FEIN | The employer's FEIN per department records. (no hyphen) (e.g. 123456789) | N | 9 | Y |
| 4 | Employer Account Status | Active or Inactive per department records | A/N | 10 | Y |
| 5 | Financing Method | Contributory or Reimbursable per department records. | A/N | 12 | Y |
| 6 | Quarter | The reporting quarter as indicated on the pre-file. "1" for first quarter (Jan. – March), "2" for the second quarter (April – June), "3" for the third quarter (July – Sept.), or "4" for the fourth quarter (Oct. – Dec.). | N | 1 | Y |
| 7 | Year | The reporting year as indicated on the prefile. | N | 4 | Y |
| 8 | Rate Start Date | The date the rate is effective (MM/DD/YYYY). • If the employer's financing method is Reimbursable (see comma position 5), the rate start date will be blank. | A/N | 10 | N |
| 9 | Rate End Date | The last date the rate is effective (MM/DD/YYYY). • If the employer's financing method is Reimbursable (see comma position 5), the rate end date will be blank. | A/N | 10 | N |
| 10 | Employer Contribution Rate | The employer's contribution rate for the filing quarter. • If the employer has been assigned more than one rate during the filing quarter, a separate data row will be created for each rate. • If the employer's financing method is Reimbursable (see comma position 5), the rate positions will be blank. | N | 9 | N |
| 11 | Total Approved Credit | • If applicable, this amount is the total approved credit on the employer account at the time the Match File is created. • If the financing method is reimbursable, the total approved credit includes only approved employee withholding credit. | N | 16 | Y |
| 12 | Total Amount Due | If applicable, the total amount due on the employer account at the time the Match File is created. | N | 16 | Y |

| COMMA POSITION | FIELD NAME | DESCRIPTION | DATA TYPE | FIELD LENGTH | REQUIRED (Y/N) |
|----------------|--------------------------------|--|-----------|--------------|----------------|
| 13 | Registration Delinquent | <ul style="list-style-type: none"> If the employer does not have a registration delinquency, the value will = N If the employer has a registration delinquency, the value will = Y | A/N | 1 | Y |
| 14 | Report Delinquent | <ul style="list-style-type: none"> If the employer does not have a report delinquency, the value will = N If the employer has a report delinquency, the value will = Y | A/N | 1 | Y |
| 15 | Report Delinquent Quarter Year | If applicable, this will be a list of the quarteryear(s) that have a report delinquency | A/N | 500 | N |
| 16 | Not Processed Indicator | If the information received in a prefile record is invalid or not sufficient to identify an account, the value will = Y. | A/N | 1 | N |
| 17 | Not Processed Comments | If applicable, this will explain why the request could not be processed. | A/N | 500 | N |

E. File Rejection Acknowledgment

Acknowledgements will be created when a file is rejected. The acknowledgment file will be a pipe delimited format file, containing three fields:

| Pipe Position | Label | Data Length | Data Type |
|---------------|---------------------|-------------|--------------|
| 1 | Date and Time Stamp | 20 | Time Stamp |
| 2 | Pipe | 1 | Alphanumeric |
| 3 | Descriptive Message | 300 | Alphanumeric |

The message will describe the condition(s) that caused the file to be rejected. If all rejection conditions are not corrected, the file will be rejected again upon resubmission.

II. Interstate Conference of Employment Security Agencies, ICESA (.ICS) Format

A. Overview

The following describes the data and record layouts that are used to create files for reporting or amending quarterly UC wages via FTP or file upload, using the ICESA format. The maximum file size for File Upload is 500k. If your file is larger than 500k, the FTP filing method must be used.

Effective January 1, 2020, ICESA files will be accepted for both quarterly tax and wage data. Fields previously only required for amended files will become required for both original and amended files.

Note: Please use the File Validation Tool program in UCMS to verify correct file formatting.

B. Files types

Text File: A data file with a .ICS extension and a unique primary name to identify the file.

C. Original Wage and Tax Reporting

File Naming:

- TPAID = TPA Identifier. Replace "TPAID" in the file name with your 10-digit ID number.
- EAN = Employer Account Number with no hyphen, no R or M indicators and no check digits.
- UC2 = Quarterly tax report data.
- 2A = Quarterly wage report data.

Note: Do not drop the leading zero, if applicable. Replace "EAN" in the file name with your 7-digit ID number. All letters including the file extension must be upper case.

EMPLOYER:

- FTP File Naming Convention (FTP Server Only)
 - Original Wage and Tax report: FTP_UC2-2A_EAN.ICS
Example: FTP_UC2-2A_1234567.ICS
- File Upload File Naming Convention (UCMS upload only)
 - Original Wage and Tax report: FILEUPLOAD_UC2-2A_EAN.ICS
Example: FILEUPLOAD_UC2-2A_1234567.ICS

TPA:

- FTP File Naming Convention (FTP Server Only)
 - Original Wage and Tax report: FTP_UC2-2A_TPAID.ICS
Example: FTP_UC2-2A_1234567890.ICS
- File Upload File Naming Convention (UCMS upload only)
 - Original Wage and Tax report: FILEUPLOAD_UC2-2A_TPAID.ICS
Example: FILEUPLOAD_UC2-2A_1234567890.ICS

D. Amended Wage and Tax Reporting

If you have employee wage data to amend after the original quarterly tax and wage file was processed, you can use the .ICS file to amend both. Please include all employees in the file, not just the employees that need to be amended in the S Record(s) and enter the correct UC gross wages, UC taxable wages and credit week values that should now be reflected in UCMS.

The A Record, positions 141 to 153, must have the report type as Amended.

Note: The T Record, Total Tax Record, **must** reflect the **total** numbers for all employees for the quarter/year, not just for those employee records that you are amending. The T Record must reflect the total gross wages for all employees, total taxable wages for all employees, total employee withholding amount due for all employees, total employer contribution amount due for all employees, and total number of employees in each month. It is the T Record that the system will use to adjust the quarter/year tax data and receivables.

File Naming:

- TPAID = TPA Identifier. Replace "TPAID" in the file name with your 10-digit ID number.
- EAN = Employer Account Number with no hyphen, no R or M indicators and no check digits.
- UC2 = Quarterly tax report data.
- 2A = Quarterly wage report data.

Note: Do not drop the leading zero, if applicable. Replace "EAN" in the file name with your 7-digit ID number. All letters including the file extension must be upper case.

EMPLOYER:

- FTP File Naming Convention (FTP Server only)
 - Amended Wage and Tax report: FTP_UC2X-2AX_EAN.ICS
Example: FTP_UC2X-2AX_1234567.ICS
- File Upload File Naming Convention (UCMS upload only)
 - Amended Wage and Tax report: FILEUPLOAD_UC2X-2AX_EAN.ICS
Example: FILEUPLOAD_UC2X-2AX_1234567.ICS

TPA:

- FTP File Naming Convention (FTP Server only)
 - Amended Wage and Tax report: FTP_UC2X-2AX_TPAID.ICS
Example: FTP_UC2X-2AX_1234567890.ICS
- File Upload File Naming Convention (UCMS upload only)
 - Amended Wage and Tax report: FILEUPLOAD_UC2X-2AX_TPAID.ICS
Example: FILEUPLOAD_UC2X-2AX_1234567890.ICS

E. File Specifications

The data will be received in fixed length file format (275 bytes). In the file, the data is grouped based on codes (Code A, E, S, T, F). The E record will be followed by an S record. There can be multiple E records in one file. There can be one or many S records in one file. The S record(s) is followed by a T record. The E, S and T records form one group. Finally, there is one F record after the last T record.

(i.e. A1.....

B1..... Not required. Record will be ignored.

E1.....

S1.....

S2.....

S3.....

T1.....

E2.....

S4.....

S5.....

S6.....

T2.....

F1.....)

Data will be ignored in any Field where the description states to Enter Blanks.

Transmitter Record: Code A

The Code A record identifies the organization submitting the file and the Report Type (**Original** Quarterly tax and wage data or **Amended** Quarterly tax and wage data). The Code A record must be the first data record on each electronic file.

Authorization Record: Code B

Not required by PA and will be ignored.

Employer Information Record: Code E

The Code E record identifies an employer whose employee wage and tax information is being reported. Generate a new Code E record each time it is necessary to change the information in any field on this record.

Employee Wage Record: Code S

The Code S record is used to report wage data for an employee. Code S record(s) must follow its associated Code E record. **Do not generate a Code S record if only blanks would be entered after the record identifier.**

- Name Formats on the Code S Record
 - The employee name in the wage data must agree with the spelling of the name on the individual's Social Security card.
 - Only one employee record entry for each worker.
 - Do not use any spaces in a name field.
 - Single letter prefixes (e.g., "O" in O'MALLEY or Mc C in Mc'Connell) must not be separated by a blank but may be connected by an apostrophe.
 - Parts of a compound surname may be separated by a hyphen. Only one hyphen per surname is acceptable.
 - Include name suffixes (JR, SR, II, etc.) in the last name field, separated from the last name by a hyphen.
 - Do not use any numbers, punctuation, or symbols (such as period, comma, parenthesis, *, \$, #, &, etc.).
 - Do not include any titles (MR, MRS, DR, PHD, Estate of/Deceased etc.) in the name.

- Currency Amounts
 - o All currency fields are strictly numeric and must include dollars and cents with the decimal point assumed (e.g., \$500.00 = 50000, where the last two digits are cents).
 - o Do not use any punctuation in currency fields.
 - o Right-justify and zero-fill all currency fields.
 - o Negative (credit) currency amounts are not allowed.
 - o In a currency field that is not applicable, enter zeros.

Total Tax Record: Code T

The Code T record is the quarterly tax data and contains the totals for all employees for the quarter/year. A Code T record must be generated for each Code E record. See the Employee Record (Code S) description for information about reporting currency amounts.

Final Record: Code F

The Code F record indicates the end of the file and MUST be the last data record on each file. The Code F record must appear only once on each file, after the last Code T record.

The first character for this type of record will begin with an "A".

Positions 15-18 must contain the value "UTAX," which will uniquely identify the record format (ICESA).

Position 141 must contain the either "Original" or "Amended" as the value, to indicate whether the report(s) being filed are original reports or amended.

| POSITION | FIELD NAME | FIELD LENGTH | DATA TYPE | DESCRIPTION AND REMARKS |
|-----------------|--|---------------------|------------------|--|
| 1 | Record Identifier | 1 | A/N | Constant "A" |
| 2-5 | Year | 4 | N | Enter year for which this report is being prepared. |
| 6-14 | Transmitter's Federal Employer Identification Number | 9 | N | Transmitter's FEIN. 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 Name | 50 | A/N | Enter the name of the organization submitting the file. |
| 74-113 | Transmitter Street Address | 40 | A/N | Enter the street address of the organization submitting the file. |
| 114-138 | Transmitter City | 25 | A/N | Enter the city of the organization submitting the file. |
| 139-140 | Transmitter State | 2 | A | Enter the standard two-character FIPS postal abbreviation of the organization submitting the file. See Appendix A. |
| 141-153 | Report Type | 13 | A/N | Enter "Original" or "Amended". |
| 154-158 | Transmitter ZIP Code | 5 | A/N | Enter blanks. |
| 159-163 | Transmitter ZIP Code Extension | 5 | A/N | Enter blanks. |
| 164-193 | Transmitter Contact Title | 30 | A/N | Enter the title of individual from transmitter organization that is responsible for the accuracy and completeness of the file. |

| POSITION | FIELD NAME | FIELD LENGTH | DATA TYPE | DESCRIPTION AND REMARKS |
|-----------------|--------------------------------------|---------------------|------------------|---|
| 194-203 | Transmitter Contact Telephone Number | 10 | A/N | Enter the telephone number at which the transmitter contact can be contacted. |
| 204-207 | Telephone Extension | 4 | A/N | Enter the extension for the contact telephone number. |
| 208-213 | Transmitter Authorization Number | 6 | A/N | Enter blanks. |
| 214 | C-3 Date | 1 | A/N | Enter blanks. |
| 215-219 | Suffix Code | 5 | A/N | Enter blanks. |
| 220-229 | Service TPA ID | 10 | A/N | Enter blanks. |
| 230-242 | Total Remittance Amount | 13 | A/N | Enter blanks. |
| 243-248 | File Creation Date | 6 | A/N | Enter blanks. |
| 249-275 | Transmitter Contact Person | 27 | A | Enter the name of individual from transmitter organization that is responsible for the accuracy and completeness of the file. |

Some locations/fields in this record are state-specific and will be defined by those states as required. Individual states should be contacted for specific information.

The first character for this type of record will begin with an "E".

One file can have multiple entries of the E records (i.e., there can be many employers in one file). An E record is always followed by one or more S records.

| POSITION | FIELD NAME | FIELD LENGTH | DATA TYPE | DESCRIPTION AND REMARKS |
|----------|---|--------------|-----------|---|
| 1 | Record Identifier | 1 | A/N | Constant "E" |
| 2-5 | Reporting Year | 4 | N | Enter year for which this report is being prepared. |
| 6-14 | Federal Employer Identification Number (FEIN) | 9 | N | Enter the employer's FEIN. Enter only numeric characters. Omit hyphens, prefixes, and suffixes. |
| 15-23 | Blanks | 9 | A/N | Enter blanks. |
| 24-73 | Employer Name | 50 | A/N | Enter the first 50 positions 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 | Enter the street of employer's mailing address. |
| 114-138 | Employer City | 25 | A/N | Enter the city of employer's mailing address. |
| 139-140 | Employer State | 2 | A/N | Enter the state abbreviation for Pennsylvania of PA or FIPS postal numeric code of 42 for Pennsylvania. See Appendix B for all the codes. |
| 141-148 | Blanks | 8 | A/N | Enter blanks. |
| 149-153 | ZIP Code Extension | 5 | A/N | Enter blanks. |
| 154-158 | ZIP Code | 5 | A/N | Enter blanks. |
| 159 | Blank | 1 | A/N | Enter blanks. |
| 160 | Type of Employment | 1 | A/N | Enter blanks. |
| 161-162 | Blocking Factor | 2 | A/N | Enter blanks. |

| POSITION | FIELD NAME | FIELD LENGTH | DATA TYPE | DESCRIPTION AND REMARKS |
|-----------------|---|---------------------|------------------|---|
| 163-166 | Establishment Number Coverage Group/PRU | 4 | A/N | Enter blanks. |
| 167-170 | Taxing Entity Code | 4 | A/N | Constant "UTAX" |
| 171-172 | State Code | 2 | A/N | Enter the state abbreviation for Pennsylvania of PA or FIPS postal numeric code of 42 for Pennsylvania. See Appendix A for all the codes. |
| 173-181 | State UC Account Number | 9 | N | Enter the UC employer account number without spaces or hyphens, no R or M indicators and no check digits. Do not drop the leading zero, if applicable. Left-justify and right-fill with spaces. |
| 182-187 | Blank | 6 | A/N | Enter blanks. |
| 188-189 | Reporting Period | 2 | 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 | No Workers/ No Wages | 1 | N | 0: Indicates that the E record will not be followed by S employee records. 1: Indicates that the E record will be followed by S employee records. |
| 191 | Tax Type Code | 1 | A/N | Enter blanks. |
| 192-196 | Tax Entity Code | 5 | A/N | Enter blanks. |
| 197-203 | State Control Number | 7 | A/N | Enter blanks. |
| 204-208 | Unit Number | 5 | A/N | Enter blanks. |
| 209-210 | Plant Number | 2 | A/N | Enter blanks. |
| 211-255 | Blank | 45 | A/N | Enter blanks. |
| 256 | Foreign Indicator | 1 | A/N | Enter blanks. |
| 257 | Blank | 1 | A/N | Enter blanks. |
| 258-266 | Other EIN | 9 | A/N | Enter blanks. |
| 267-275 | Blank | 9 | A/N | Enter blanks. |

Some locations/fields in this record are state-specific and will be defined by those states as required. Individual states should be contacted for specific information.

The first character for this type of record will begin with an "S".

There can be one or many S records for one E record. A T record always follows the last S record.

Positions 143 – 146 must contain the value "UTAX," which will uniquely identify the record format (ICESA).

| POSITION | FIELD NAME | FIELD LENGTH | DATA TYPE | DESCRIPTION AND REMARKS |
|-----------------|-----------------------------|---------------------|------------------|---|
| 1 | Record Identifier | 1 | A/N | Constant "S" |
| 2-10 | Social Security Number | 9 | N | Enter employee Social Security number. If not known, enter blanks. Enter the full nine digits of the employee's Social Security Number. Do not drop the leading zeros. |
| 11-30 | Employee Last Name | 20 | A/N | Enter employee last name (no spaces). If the name is a compound name or has a suffix (JR, SR, II, etc.), enter a hyphen (max 2) between the names and/or suffix. |
| 31-42 | Employee First Name | 12 | A/N | Enter employee first name (no spaces). Enter a hyphen between compound names. |
| 43 | Employee Middle Initial | 1 | A/N | Enter employee middle initial or blank (no spaces). |
| 44-45 | State Code | 2 | N | Enter the state FIPS postal numeric code of 42 for Pennsylvania. See Appendix A for all the codes. |
| 46-49 | Reporting Quarter and Year | 4 | N | Enter the last month and year for the calendar quarter for which this report applies (e.g., "0319" for January – March 2019). The reporting period must match the reporting period in the E record. |
| 50-63 | State QTR Total Gross Wages | 14 | N | Enter zeros. |
| 64-77 | State QTR UC Total Wages | 14 | N | Enter quarterly gross wages paid. Include all tip income. |
| 78-91 | State QTR UC Excess Wages | 14 | N | Enter zeros. |

| POSITION | FIELD NAME | FIELD LENGTH | DATA TYPE | DESCRIPTION AND REMARKS |
|-----------------|--|---------------------|------------------|---|
| 92-105 | State QTR UC Taxable Wages | 14 | N | Enter quarterly taxable wages. |
| 106-120 | Quarterly State Disability Insurance Taxable Wages | 15 | N | Enter zeros. |
| 121-129 | Quarterly Tip Wages | 9 | N | Enter zeros. |
| 130-131 | Number of Weeks Worked | 2 | N | Enter the number of weeks in the reporting period in which \$116 or more was earned, regardless of when paid. Valid values are 0 through 14 only. |
| 132-134 | Number of Hours Worked | 3 | A/N | Enter blanks. |
| 135-138 | Date First Employed | 4 | A/N | Enter blanks. |
| 139-142 | Date of Separation | 4 | A/N | Enter blanks. |
| 143-146 | Taxing Entity Code | 4 | A/N | Constant "UTAX" |
| 147-155 | State Unemployment Compensation Account Number | 9 | N | Enter the UC employer account number without spaces or hyphens, no R or M indicators and no check digits. Do not drop the leading zero, if applicable. Left-justify and right-fill with spaces. |
| 156-161 | Blanks | 6 | A/N | Enter blanks. |
| 162-176 | Unit/Division Location/Plant Code | 15 | A/N | Enter blanks. |
| 177-190 | State Taxable Wages | 14 | N | Enter zeros. |
| 191-204 | State Income Tax Withheld | 14 | N | Enter zeros. |
| 205-206 | Seasonal Indicator | 2 | A/N | Enter blanks. |
| 207 | Employer Health Insurance Code | 1 | A/N | Enter blanks. |
| 208 | Employee Health Insurance Code | 1 | A/N | Enter blanks. |
| 209 | Probationary Code | 1 | A/N | Enter blanks. |
| 210 | Officer Code | 1 | A/N | Enter blanks. |
| 211 | Wage Plan Code | 1 | A/N | Enter blanks. |
| 212 | Month 1 Employment | 1 | A/N | Enter blanks. |
| 213 | Month 2 Employment | 1 | A/N | Enter blanks. |
| 214 | Month 3 Employment | 1 | A/N | Enter blanks. |
| 215-275 | Blank | 61 | A/N | Enter blanks. |

Some locations/fields in this record are state-specific and will be defined by those states as required. Individual states should be contacted for specific information.

The first character for this type of record will begin with a "T".

For each group of E and S records, there is a T record. The T record is always generated for each E record. The T record contains the quarterly tax data and reflects the total employees for the quarter/year.

Positions 9 - 12 must contain the value "UTAX", which will uniquely identify the record format (ICESA).

| POSITION | FIELD NAME | FIELD LENGTH | DATA TYPE | DESCRIPTION AND REMARKS |
|-----------------|--|---------------------|------------------|---|
| 1 | Record Identifier | 1 | A/N | Constant "T" |
| 2-8 | Total Number of Employees | 7 | N | Enter the total number of S records reported since the last E record. |
| 9-12 | Taxing Entity Code | 4 | A/N | Constant "UTAX" |
| 13-26 | State QTR Total Gross Wages for Employer | 14 | N | Enter zeros. |
| 27-40 | State QTR UC Total Wages for Employer | 14 | N | Enter quarterly gross wages subject to state UC tax. Include all tip income. The total of this field on all S records since the last E record for original file. See instructions in Amended Wage and Tax File section for Amended Files. |
| 41-54 | State QTR UC Excess Wages for Employer | 14 | N | Enter zeros. |
| 55-68 | State QTR UC Taxable Wages for Employer | 14 | N | Enter quarterly taxable wages subject to Unemployment taxes. Reimbursable financial method employers should enter zeros. See instructions in Amended Wage and Tax File section for Amended Files. |
| 69-81 | Quarterly Tip Wages | 13 | N | Enter zeros. |
| 82-87 | UC Tax Rate This QTR | 6 | A/N | Enter blanks. |
| 88-100 | State QTR UC Taxes Due | 13 | N | Enter zeros. |
| 101-111 | Quarterly Tip Wages | 11 | N | Enter zeros. |

| POSITION | FIELD NAME | FIELD LENGTH | DATA TYPE | DESCRIPTION AND REMARKS |
|-----------------|-----------------------------------|---------------------|------------------|--|
| 112-122 | Interest | 11 | N | Enter zeros. |
| 123-133 | Penalty | 11 | N | Enter zeros. |
| 134-144 | Credit/Overpayment | 11 | N | Enter zeros. |
| 145-148 | Employer Contribution Rate | 4 | A/N | Enter blanks. |
| 149-159 | Employer Contribution Amount | 11 | N | Enter employer contributions due (taxable wages multiplied by employer PA contribution rate). See instructions in Amended Wage and Tax File section for Amended Files. |
| 160-163 | Employee Withholding Rate | 4 | A/N | Enter blanks. |
| 164-174 | Employee Withholding Amount | 11 | N | Enter employee withholding due (gross wages multiplied by the employee withholding rate). See instructions in Amended Wage and Tax File section for Amended Files. |
| 175-185 | Total Payment Due | 11 | N | Enter zeros. |
| 186-198 | Allocation Amount | 13 | N | Enter zeros. |
| 199-212 | Wages Subject to State Income Tax | 14 | N | Enter zeros. |
| 213-226 | State Income Tax Withheld | 14 | N | Enter zeros. |
| 227-233 | Month 1 Employment for Employer | 7 | N | Enter number of covered employees who worked or received pay for the pay period including the 12th day of the 1st month of the reporting period. |
| 234-240 | Month 2 Employment for Employer | 7 | N | Enter number of covered employees who worked or received pay for the pay period including the 12th day of the 2nd month of the reporting period. |
| 241-247 | Month 3 Employment for Employer | 7 | N | Enter number of covered employees who worked or received pay for the pay period including the 12th day of the 3rd month of the reporting period. |
| 248-250 | County Code | 3 | A/N | Enter blanks. |
| 251-257 | Outside County Employees | 7 | A/N | Enter blanks. |
| 258-267 | Document Control Number | 10 | A/N | Enter blanks. |
| 268-275 | Blanks | 8 | A/N | Enter blanks. |

Some locations/fields in this record are state-specific and will be defined by those states as required. Individual states should be contacted for specific information.

The first character for this type of record will begin with an "F".

The F record follows the last T record. Only a few elements are captured from the F record.

Positions 22 – 25 must contain the value "UTAX," which will uniquely identify the record format (ICESA).

| POSITION | FIELD NAME | FIELD LENGTH | DATA TYPE | DESCRIPTION AND REMARKS |
|-----------------|--|---------------------|------------------|---|
| 1 | Record Identifier | 1 | A/N | Constant "F" |
| 2-11 | Total Number of Employees in File | 10 | N | Enter the total number of 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 | Enter zeros. |
| 41-55 | Quarterly State UC Gross/Total Wages in File | 15 | N | Enter zeros. |
| 56-70 | Quarterly State UC Excess Wages in File | 15 | N | Enter zeros. |
| 71-85 | Quarterly State UC Taxable Wages in File | 15 | N | Enter zeros. |
| 86-100 | Quarterly State Disability Insurance Taxable Wages in File | 15 | N | Enter zeros. |
| 101-115 | Quarterly Tip Wages in File | 15 | N | Enter zeros. |
| 116-123 | Month 1 Employment for Employers in File | 8 | A/N | Enter blanks. |
| 124-131 | Month 2 Employment for Employers in File | 8 | A/N | Enter blanks. |
| 132-139 | Month 3 Employment for Employers in File | 8 | A/N | Enter blanks. |
| 140-275 | Blanks | 136 | A/N | Enter blanks. |

F. Acknowledgment Files

Acknowledgements will be created when a file is successfully processed and when a file is rejected. The acknowledgment file will be a pipe delimited format file, containing three fields:

| Pipe Position | Label | Data Length | Data Type |
|---------------|---------------------|-------------|--------------|
| 1 | Date and Time Stamp | 20 | Time Stamp |
| 2 | Pipe | 1 | Alphanumeric |
| 3 | Descriptive Message | 300 | Alphanumeric |

The message will describe the condition(s) that caused the file to be rejected. If all rejection conditions are not corrected, the file will be rejected again upon resubmission.

III. Comma Separated Values (.CSV) Format

A. Overview

The following describes the data and record layouts that are used to create files for reporting or amending quarterly wage and tax data via file upload or FTP, using the comma separated value format (.CSV). The maximum file size for File Upload is 500k. If your file is larger than 500k, the FTP filing method must be used.

NOTE: Please use the File Validation Tool program to verify the file is formatted correctly.

It is recommended that you use a spreadsheet program such as Microsoft Excel to create your comma separated text file. This will allow you to create your file in a spreadsheet environment and save the results in a comma delimited (.CSV) format.

- Format the cells of the spreadsheet as text.
- Do not use a header row with column names. Row one should contain the information relevant to the first employer.

B. File Type:

Text Files: A data files with a .CSV extension and a unique primary name to identify the file.

C. Original Wage and Tax Reporting

File Naming:

- TPAID = TPA Identifier. Replace "TPAID" in the file name with your 10-digit ID number.
- EAN = Employer Account Number with no hyphen, no R or M indicators and no check digits.
- UC2 = Quarterly tax report data.
- 2A = Quarterly wage report data.

Note: Do not drop the leading zero, if applicable. Replace "EAN" in the file name with your 7-digit ID number. All letters including the file extension must be upper case.

EMPLOYER:

- FTP File Naming Convention (FTP Server only)
 - Original Wage and Tax report: FTP_UC2-2A_EAN.CSV
Example: FTP_UC2-2A_1234567.CSV
- File Upload File Naming Convention (UCMS upload only)
 - Original Wage and Tax report: FILEUPLOAD_UC2-2A_EAN.CSV
Example: FILEUPLOAD_UC2-2A_1234567.CSV

TPA:

- FTP File Naming Convention (FTP Server only)
 - Original Wage and Tax report: FTP_UC2-2A_TPAID.CSV
Example: FTP_UC2-2A_1234567890.CSV
- File Upload File Naming Convention (UCMS upload only)
 - Original Wage and Tax report: FILEUPLOAD_UC2-2A_TPAID.CSV
Example: FILEUPLOAD_UC2-2A_1234567890.CSV

D. Amended Wage and Tax Reporting

If you have employee wage data to amend after the original quarterly tax and wage file was processed, you can use the .CSV file to amend both.

The A Record, comma position 2, must have the report type as A for amended.

The S Record should include only those employee records that need to be amended and enter the correct UC gross wages, UC taxable wages and credit weeks values that should now be reflected in the UCMS.

Note: The E Record **must** reflect what the total number of all employees for each month for the quarter/year, total gross wages for all employees for the quarter/year, the total employee withholding amount due, total taxable wages for all employees for the quarter/year, total employer contribution amount due and should be for the entire quarter/year...not just for those employee records that you are amending. It is the E Record that the system will use to adjust the quarter/year wages and receivables.

EMPLOYER:

- FTP File Naming Convention (FTP Server only)
 - o Amended Wage and Tax report: FTP_UC2X-2AX_EAN.CSV
Example: FTP_UC2X-2AX_1234567.CSV
- File Upload File Naming Convention (UCMS upload only)
 - o Amended Wage and Tax report: FILEUPLOAD_UC2X-2AX_EAN.CSV
Example: FILEUPLOAD_UC2X-2AX_1234567.CSV

TPA:

- FTP File Naming Convention (FTP Server only)
 - o Amended Wage and Tax report: FTP_UC2X-2AX_TPAID.CSV
Example: FTP_UC2X-2AX_1234567890.CSV
- File Upload File Naming Convention (UCMS upload only)
 - o Amended Wage and Tax report: FILEUPLOAD_UC2X-2AX_TPAID.CSV
Example: FILEUPLOAD_UC2X-2AX_1234567890.CSV

E. File Specifications

In the file, the data is grouped based on codes (Code A, E, S). The Code A record type is the first record type in the file, followed by the Code E record type, followed by a Code S record type. There can be multiple E and S records. Each record type must have 11 comma positions. The data will be sent in one file.

(i.e. A.....
E.....
S.....
E.....
S.....)

Exception: For a Zero or None report (employer had no covered employment for the quarter/year) there would be no Code S record.

(i.e. A.....
E.....
S.....
E.....
E.....
S.....)

Identification Record: Code A

The Code A record identifies the type of quarterly report being submitted, either Original or Amended.

Employer Tax Record: Code E

The Code E record identifies an employer whose employee wage and tax information is being reported, as well as the tax report data.

- Enter the Employer Account Number without spaces or hyphens.
- Enter FEIN with no hyphen. Must be 9 digits.
- Enter the filing period as QYYYY. Q = 1,2,3 or 4 only

Employee Wage Record: Code S

The Code S record identifies an employer whose employee wage and tax information is being reported, as well as the wage report data for an employee. There can be multiple Code S records. Code S record(s) must follow its associated Code E record.

- Enter the Social Security number without spaces or hyphens.
 - Name Formats:
 - o The employee name in the wage data must agree with the spelling of the name on the individual's Social Security card.
 - o Only one employee record entry for each worker
 - o Do not use any spaces in a name field.
 - o Single letter prefixes (e.g., "O" in O'MALLEY or Mc C in Mc'Connell) must not be separated by a blank but may be connected by an apostrophe.
 - o Parts of a compound surname may be separated by a hyphen. Only one hyphen per surname is acceptable.
 - o Include name suffixes (JR, SR, II, etc.) in the last name field, separated from the last name by a hyphen.
 - o Do not use any numbers, punctuation, or symbols (such as period, comma, parenthesis, *, \$, #, &, etc.).
 - o Do not include any titles (MR, MRS, DR, PHD, Estate of/Deceased etc.) in the name.
 - Enter currency fields as follows:
 - o All currency fields are strictly numeric and must include dollars and cents with the decimal point assumed (e.g. \$500.00 = 50000 where the last two digits are cents).
 - o Do not insert dollar signs (\$) or commas.
 - o Negative (credit) currency amounts are not allowed.
 - o In a currency field that is not applicable, enter zero.

Note: To open and view your file before submitting it, right-click on the file, select "open with" and select Notepad/WordPad. If opened with a spreadsheet application, the text formatting will be lost.

RECORD NAME: A RECORD – IDENTIFICATION RECORD

| COMMON POSITION | FIELD NAME | DATA TYPE | FIELD LENGTH | DESCRIPTION AND REMARKS |
|------------------------|-------------------------|------------------|---------------------|--|
| 1 | Record Identifier | A/N | 1 | Constant "A" |
| 2 | Report Type | A/N | 1 | Enter "O" for Original report. Enter "A" for Amended report. |
| 3 | Contact Name | A/N | 50 | Enter contact name. Additional allowed characters are apostrophe, space, and hyphen. |
| 4 | Contact Email | A/N | 320 | Enter a valid email address. The field cannot contain any spaces. |
| 5 | Contact Phone Number | N | 10 | Must be 10 digits. No hyphens. |
| 6 | Contact Phone Extension | N | 5 | If applicable. Field can be blank. |
| 7 | Filler | A/N | 1 | Enter blanks. |
| 8 | Filler | A/N | 1 | Enter blanks. |
| 9 | Filler | A/N | 1 | Enter blanks. |
| 10 | Filler | A/N | 1 | Enter blanks. |
| 11 | Filler | A/N | 1 | Enter blanks. |

RECORD NAME: E RECORD – EMPLOYER TAX RECORD

| COMMA POSITION | FIELD NAME | DATA TYPE | FIELD LENGTH | DESCRIPTION AND REMARKS |
|-----------------------|---|------------------|---------------------|---|
| 1 | Record Identifier | A/N | 1 | Constant "E" |
| 2 | Employer Account Number | N | 7 | Enter the employer UC Account Number without hyphens, no R or M indicators and no check digits. Do not drop the leading zero, if applicable. |
| 3 | Federal Employer Identification Number (FEIN) | N | 9 | Enter FEIN with no hyphen. Must be 9 digits. |
| 4 | Filling Period | N | 5 | Enter "1" for first quarter (Jan. – March), "2" for the second quarter (April – June), "3" for the third quarter (July – Sept.), or "4" for the fourth quarter (Oct. – Dec.), and the appropriate 4-digit year. |
| 5 | Month 1 Employment for Employer | N | 5 | Enter number of covered employees who worked or received pay for the pay period including the 12th day of the 1st month of the reporting period. |
| 6 | Month 2 Employment for Employer | N | 5 | Enter number of covered employees who worked or received pay for the pay period including the 12th day of the 2nd month of the reporting period. |
| 7 | Month 3 Employment for Employer | N | 5 | Enter number of covered employees who worked or received pay for the pay period including the 12th day of the 3rd month of the reporting period. |
| 8 | Gross Wages | N | 13 | Enter the total quarterly gross wages subject to state UC tax. Include all tip income. |
| 9 | Employee Withholding | N | 13 | Enter employee withholding due (gross wages multiplied by the employee withholding rate). |
| 10 | Taxable Wages | N | 13 | Enter the employee's quarterly taxable wages subject to unemployment taxes. Reimbursable financial method employers should enter zeros. |
| 11 | Employer Contributions | N | 13 | Enter employer contributions due (taxable wages multiplied by employer PA contribution rate). |

RECORD NAME: S RECORD – EMPLOYEE WAGE RECORD

One file can have multiple entries of the E record. (i.e. there can be many employers in one file.) An S record always follows the E record unless the E record is for a Zero or None report.

| COMMA POSITION | FIELD NAME | DATA TYPE | FIELD LENGTH | DESCRIPTION AND REMARKS |
|-----------------------|-------------------------|------------------|---------------------|---|
| 1 | Record Identifier | A/N | 1 | Constant "S" |
| 2 | Employer Account Number | N | 7 | Enter the employer UC Account Number without hyphens, no R or M indicators and no check digits. Do not drop the leading zero, if applicable. |
| 3 | Social Security Number | N | 9 | Enter employee Social Security number with no spaces or hyphens. If not known, enter blank. Enter the full nine digits of the employee's Social Security Number. Do not drop the leading zeros. |
| 4 | Employee Last Name | A/N | 25 | Enter the employee last name (no spaces). If the name is a compound name or has a suffix, enter a hyphen (max 2) between compound names and/or suffix. |
| 5 | Employee First Name | A/N | 15 | Enter the employee first name (no spaces). Enter a hyphen between compound names. |
| 6 | Employee Middle Name | A/N | 15 | Enter the employee middle name (no spaces), initial or blank. |
| 7 | Employee Gross Wages | N | 12 | Enter the employee's quarterly gross wages paid. Include all tip income. |
| 8 | Employee Taxable Wages | N | 12 | Enter the employee's taxable wages or zeros. |
| 9 | Employee Credit Weeks | N | 2 | Enter the number of weeks in the reporting period in which \$116 or more was earned, regardless of when paid. Valid values are 0 through 14 only. |
| 10 | Filler | A/N | 1 | Enter blanks. |
| 11 | Filler | A/N | 1 | Enter blanks. |

F. Acknowledgement Files

Acknowledgements will be created when a file is successfully processed and when a file is rejected. The acknowledgement file will be a pipe delimited format file, containing three fields:

| Pipe Position | Label | Data Length | Data Type |
|---------------|---------------------|-------------|--------------|
| 1 | Date and Time Stamp | 20 | Time Stamp |
| 2 | Pipe | 1 | Alphanumeric |
| 3 | Descriptive Message | 300 | Alphanumeric |

The message will describe the condition(s) that caused the file to be rejected. If all rejection conditions are not corrected, the file will be rejected again upon resubmission.

APPENDIX A**FEDERAL INFORMATION PROCESSING STANDARD (FIPS 5-2)
POSTAL ABBREVIATIONS AND NUMERIC CODES**

| Abbreviation Numeric Code | | | Abbreviation Numeric Code | | |
|---------------------------|----|----|---------------------------|-----------|-----------|
| Alabama | AL | 01 | Montana | MT | 30 |
| Alaska | AK | 02 | Nebraska | NE | 31 |
| Arizona | AZ | 04 | Nevada | NV | 32 |
| Arkansas | AR | 05 | New Hampshire | NH | 33 |
| California | CA | 06 | New Jersey | NJ | 34 |
| Colorado | CO | 08 | New Mexico | NM | 35 |
| Connecticut | CT | 09 | New York | NY | 36 |
| Delaware | DE | 10 | North Carolina | NC | 37 |
| District of Columbia | DC | 11 | North Dakota | ND | 38 |
| Florida | FL | 12 | Ohio | OH | 39 |
| Georgia | GA | 13 | Oklahoma | OK | 40 |
| Hawaii | HI | 15 | Oregon | OR | 41 |
| Idaho | ID | 16 | Pennsylvania | PA | 42 |
| Illinois | IL | 17 | Rhode Island | RI | 44 |
| Indiana | IN | 18 | South Carolina | SC | 45 |
| Iowa | IA | 19 | South Dakota | SD | 46 |
| Kansas | KS | 20 | Tennessee | TN | 47 |
| Kentucky | KY | 21 | Texas | TX | 48 |
| Louisiana | LA | 22 | Utah | UT | 49 |
| Maine | ME | 23 | Vermont | VT | 50 |
| Maryland | MD | 24 | Virginia | VA | 51 |
| Massachusetts | MA | 25 | Washington | WA | 53 |
| Michigan | MI | 26 | West Virginia | WV | 54 |
| Minnesota | MN | 27 | Wisconsin | WI | 55 |
| Mississippi | MS | 28 | Wyoming | WY | 56 |
| Missouri | MO | 29 | | | |

APPENDIX A (continued)**U.S TERRITORIES**
(Use US Country Code)

| | |
|--------------------------|----|
| American Samoa | AS |
| Guam | GU |
| Northern Mariana Islands | MP |
| Puerto Rico | PR |
| Virgin Islands | VI |

MILITARY POST OFFICES
(APO AND FPO)

| | |
|--|----|
| Canada, Europe, Africa and The Middle East | AE |
| Central America and South America | AA |
| Alaska and The Pacific | AP |
| Contingency Operation | AC |

CANADIAN PROVINCES

| | |
|---------------------------|----|
| Alberta | AB |
| British Columbia | BC |
| Manitoba | MB |
| New Brunswick | NB |
| Newfoundland and Labrador | NL |
| Northwest Territories | NT |
| Nova Scotia | NS |
| Nunavut | NU |
| Ontario | ON |
| Prince Edward Island | PE |
| Quebec | QC |
| Saskatchewan | SK |
| Yukon Territory | YT |

MEXICAN STATES

| | |
|-----------------------|----|
| Aguascalientes | AG |
| Baja California Norte | BC |
| Baja California Sur | BS |
| Chihuahua | CH |
| Colima | CL |
| Campeche | CM |
| Coahuila | CO |
| Chiapas | CS |
| Distrito Federal | DF |
| Durango | DG |
| Guerrero | GR |
| Guanajuato | GT |
| Hidalgo | HG |
| Jalisco | JA |
| Michoacán | MI |
| Morelos | MO |
| Nayarit | NA |
| Nuevo Leon | NL |
| Oaxaca | OA |
| Puebla | PU |
| Quintana Roo | QR |
| Queretaro | QT |
| Sinaloa | SI |
| San Luis Potosi | SL |
| Sonora | SO |
| Tabasco | TB |
| Tlaxcala | TL |
| Tamaulipas | TM |
| Veracruz | VE |
| Yucatan | YU |
| Zacatecas | ZA |

COUNTRY CODES:

| | |
|----------------------------------|----|
| Andorra | AD |
| United Arab Emirates | AE |
| Afghanistan | AF |
| Antigua and Barbuda | AG |
| Anguilla | AI |
| Albania | AL |
| Armenia | AM |
| Netherlands Antilles | AN |
| Angola | AO |
| Antarctica | AQ |
| Argentina | AR |
| Austria | AT |
| Australia | AU |
| Aruba | AW |
| Aland Islands | AX |
| Azerbaijan | AZ |
| Bosnia and Herzegovina | BA |
| Barbados | BB |
| Bangladesh | BD |
| Belgium | BE |
| Burkina Faso | BF |
| Bulgaria | BG |
| Bahrain | BH |
| Burundi | BI |
| Benin | BJ |
| Bermuda | BM |
| Brunei Darussalam | BN |
| Bolivia | BO |
| Brazil | BR |
| Bahamas | BS |
| Bhutan | BT |
| Bouvet Island | BV |
| Botswana | BW |
| Belarus | BY |
| Belize | BZ |
| Canada | CA |
| Cocos (Keeling) Islands | CC |
| Democratic Republic of the Congo | CD |
| Central African Republic | CF |
| Congo | CG |
| Switzerland | CH |
| Cote D'Ivoire (Ivory Coast) | CI |
| Cook Islands | CK |
| Chile | CL |
| Cameroon | CM |

| | |
|------------------------------------|----|
| China | CN |
| Colombia | CO |
| Costa Rica | CR |
| Serbia and Montenegro | CS |
| Cuba | CU |
| Cape Verde | CV |
| Christmas Island | CX |
| Cyprus | CY |
| Czech Republic | CZ |
| Germany | DE |
| Djibouti | DJ |
| Denmark | DK |
| Dominica | DM |
| Dominican Republic | DO |
| Algeria | DZ |
| Ecuador | EC |
| Estonia | EE |
| Egypt | EG |
| Western Sahara | EH |
| Eritrea | ER |
| Spain | ES |
| Ethiopia | ET |
| Finland | FI |
| Fiji | FJ |
| Falkland Islands (Malvinas) | FK |
| Federated States of Micronesia | FM |
| Faroe Islands | FO |
| France | FR |
| France, Metropolitan | FX |
| Gabon | GA |
| Great Britain (UK) | GB |
| Grenada | GD |
| Georgia | GE |
| French Guiana | GF |
| Ghana | GH |
| Gibraltar | GI |
| Greenland | GL |
| Gambia | GM |
| Guinea | GN |
| Guadeloupe | GP |
| Equatorial Guinea | GQ |
| Greece | GR |
| S. Georgia and S. Sandwich Islands | GS |
| Guatemala | GT |
| Guinea-Bissau | GW |

| | |
|-----------------------------------|----|
| Guyana | GY |
| Hong Kong | HK |
| Heard Island and McDonald Islands | HM |
| Honduras | HN |
| Croatia (Hrvatska) | HR |
| Haiti | HT |
| Hungary | HU |
| Indonesia | ID |
| Ireland | IE |
| Israel | IL |
| India | IN |
| British Indian Ocean Territory | IO |
| Iraq | IQ |
| Iran | IR |
| Iceland | IS |
| Italy | IT |
| Jamaica | JM |
| Jordan | JO |
| Japan | JP |
| Kenya | KE |
| Kyrgyzstan | KG |
| Cambodia | KH |
| Kiribati | KI |
| Comoros | KM |
| Saint Kitts and Nevis | KN |
| Korea (North) | KP |
| Korea (South) | KR |
| Kuwait | KW |
| Cayman Islands | KY |
| Kazakhstan | KZ |
| Laos | LA |
| Lebanon | LB |
| Saint Lucia | LC |
| Liechtenstein | LI |
| Sri Lanka | LK |
| Liberia | LR |
| Lesotho | LS |
| Lithuania | LT |
| Luxembourg | LU |
| Latvia | LV |
| Libya | LY |
| Morocco | MA |
| Monaco | MC |
| Moldova | MD |
| Madagascar | MG |
| Marshall Islands | MH |

| | |
|---------------------------|----|
| Macedonia | MK |
| Mali | ML |
| Myanmar | MM |
| Mongolia | MN |
| Macao | MO |
| Northern Mariana Islands | MP |
| Martinique | MQ |
| Mauritania | MR |
| Montserrat | MS |
| Malta | MT |
| Mauritius | MU |
| Maldives | MV |
| Malawi | MW |
| Mexico | MX |
| Malaysia | MY |
| Mozambique | MZ |
| Namibia | NA |
| New Caledonia | NC |
| Niger | NE |
| Norfolk Island | NF |
| Nigeria | NG |
| Nicaragua | NI |
| Netherlands | NL |
| Norway | NO |
| Nepal | NP |
| Nauru | NR |
| Niue | NU |
| New Zealand (Aotearoa) | NZ |
| Oman | OM |
| Panama | PA |
| Peru | PE |
| French Polynesia | PF |
| Papua New Guinea | PG |
| Philippines | PH |
| Pakistan | PK |
| Poland | PL |
| Saint Pierre and Miquelon | PM |
| Pitcairn | PN |
| Palestinian Territory | PS |
| Portugal | PT |
| Palau | PW |
| Paraguay | PY |
| Romania | QA |
| Reunion | RE |
| Romania | RO |
| Russian Federation | RU |

| | |
|-----------------------------|----|
| Rwanda | RW |
| Saudi Arabia | SA |
| Solomon Islands | SB |
| Seychelles | SC |
| Sudan | SD |
| Sweden | SE |
| Singapore | SG |
| Saint Helena | SH |
| Slovenia | SI |
| Svalbard and Jan Mayen | SJ |
| Slovakia | SK |
| Sierra Leone | SL |
| San Marino | SM |
| Senegal | SN |
| Somalia | SO |
| Suriname | SR |
| Sao Tome and Principe | ST |
| El Salvador | SV |
| Syria | SY |
| Swaziland | SZ |
| Turks and Caicos Islands | TC |
| Chad | TD |
| French Southern Territories | TF |
| Togo | TG |
| Thailand | TH |
| Tajikistan | TJ |
| Tokelau | TK |
| Timor-Leste | TL |
| Turkmenistan | TM |

| | |
|----------------------------------|----|
| Tunisia | TN |
| Tonga | TO |
| East Timor | TP |
| Turkey | TR |
| Trinidad and Tobago | TT |
| Tuvalu | TV |
| Taiwan | TW |
| Tanzania | TZ |
| Ukraine | UA |
| Uganda | UG |
| United Kingdom | UK |
| United States | US |
| Uruguay | UY |
| Uzbekistan | UZ |
| Vatican City State (Holy See) | VA |
| Saint Vincent and the Grenadines | VC |
| Venezuela | VE |
| Virgin Islands (British) | VG |
| Vietnam | VN |
| Vanuatu | VU |
| Wallis and Futuna | WF |
| Samoa | WS |
| Yemen | YE |
| Mayotte | YT |
| Yugoslavia (former) | YU |
| South Africa | ZA |
| Zambia | ZM |
| Zaire (former) | ZR |
| Zimbabwe | ZW |

APPENDIX B



**ELECTRONIC FILING REQUIREMENT WAIVER REQUEST
FOR PENNSYLVANIA UNEMPLOYMENT COMPENSATION WAGE REPORTING**

This form must be submitted if you are currently unable to comply with the electronic filing requirements and are requesting a temporary waiver allowing you to submit your quarterly wage and tax reports via paper Forms UC-2A and UC-2.

NOTE: This request only applies to the Pennsylvania requirement that all employers must report via electronic media.

This waiver does not exempt employers from the requirement to file timely quarterly wage reports. Please complete all of the following information to receive consideration for this waiver:

PA UC Account Number _____ Employer Name _____

Employer Address _____

What technological or other barriers prohibit your compliance with this requirement?

What steps are you taking to remove those barriers?

Date when you will submit your quarterly wage reports via electronic media _____

Name, title, and telephone number of a contact person if the department requires additional information:

Name _____ Title _____

Telephone Number (____) _____ Email address _____

Signature and title of person completing this request:

Signature _____ Title _____

Date _____

Return this completed form to:
Office of UC Tax Services
Central Operations Division, Room 914
651 Boas Street
Harrisburg, PA 17121

Electronic Payment Requirement Waiver Request for Payment of Pennsylvania Unemployment Compensation Tax Liabilities

This form must be submitted if you are currently unable to comply with the electronic payment requirement and are requesting a temporary waiver allowing you to submit your Unemployment Compensation tax payment via check or money order.

NOTE: This request only applies to the employers required by Pennsylvania Regulations to electronically submit payment.

Please complete all of the following information to receive consideration for this waiver:

PA UC Account Number _____ Employer Name _____

Employer Address _____

What technological or other barriers prohibit your compliance with this requirement?

What steps are you taking to remove those barriers?

Date when you will submit your payment electronically _____

Name, title, telephone number and email address of a contact person if the department requires additional information:

Name _____ Title _____

Telephone Number (____) _____ Email address: _____

Signature and title of person completing this request:

Signature _____ Title _____

Date _____

Return this completed form to:
Office of UC Tax Services
Central Operations Division, Room 914
651 Boas Street
Harrisburg, PA 17121

APPENDIX C

Office of Unemployment
Compensation Tax Services
Data and Funds Management,
e-Government Unit
Room 918
Labor & Industry Building
651 Boas St Harrisburg PA 17121



**COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF LABOR & INDUSTRY**

Tax Type: Unemployment Compensation

**INSTRUCTIONS FOR REMITTING UNEMPLOYMENT COMPENSATION
CONTRIBUTIONS ELECTRONICALLY USING THE
ACH CREDIT PAYMENT METHOD**

This document contains the specifications and record layouts for an ACH Credit file. This document can be taken to your bank to ensure that your payment is properly applied to your account. Failure to include all of the following required information can lead to errors in crediting your payment.

Listed below is the information for the Commonwealth's bank account that is established for UC payment deposits. Please provide the following information to your financial institution:

| | |
|--------------------------------------|----------------------------|
| Bank Name/Location: | PNC Bank/Pittsburgh |
| Account Number: | 1013637558 |
| Transit Routing (ABA) Number: | 043000096 |
| Beneficiary: | Commonwealth of PA |

If you have any questions regarding ACH Credit transactions or your banking options, please feel free to contact the e-Government Unit of the Office of UC Tax Services at 1-866-403-6163, option 2, during normal business hours, Monday through Friday.

TPX ADDENDUM (CCD+) CONVENTION

ACH 6 Record Positions 40 – 54 should contain the PA Unemployment Compensation Employer Account Number for the enterprise (without the dash). The account number should be left justified with unused positions blank.

EXAMPLE: For Account Number 0112121, the ACH 6 Record, Positions 40 – 54 should be: 0112121

ACH 7 Record Positions 4 – 83, payment related information, illustrated as follows.

| Field # | Field Name | Column Numbers | Size | Contents |
|---------|---------------------|----------------|------|--------------------------------------|
| 1 | Segment Identifier | 04-06 | 3 | TXP |
| 2 | Separator | 07-07 | 1 | * |
| 3 | FEIN | 08-22 | 15 | XXXXXXXXXXXXXXXXXX |
| 4 | Separator | 23-23 | 1 | * |
| 5 | Tax Type Code | 24-28 | 5 | UC001 |
| 6 | Separator | 29-29 | 1 | * |
| 7 | Tax Period End Date | 30-35 | 6 | YYMMDD |
| 8 | Separator | 36-36 | 1 | * |
| 9 | Amount Type Code | 37-37 | 1 | T |
| 10 | Separator | 38-38 | 1 | * |
| 11 | Amount | 39-48 | 10 | \$\$\$\$\$\$CC |
| 12 | Segment Terminator | 49-49 | 1 | \ |
| 13 | Transaction ID | 50-81 | 32 | XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX |

00000000111111111122222222233333333334444444445555555556666666667777777778888
 12345678901234567890123456789012345678901234567890123456789012345678901234567890123
 TXP*123456789 *UC001*010331*T*000000000\12345678912345678912345678912345

TXP Field Name Constants

Segment Identifier - The literal "TXP" must be entered in this field to identify the transaction as a tax payment.

Separator - An asterisk (*) must be entered in this field to separate the data elements.

FEIN - The 9-digit Federal Employer Identification Number assigned to the Enterprise. THIS FIELD MUST BE LEFT JUSTIFIED WITH UNUSED POSITIONS BLANK.

Tax Type Code - The literal "UC001" must be entered in this field to identify the transaction as an Unemployment Compensation payment.

Tax Period End Date - The tax period end date must be entered to identify what time period the payment covers. THE TAX PERIOD END DATE SHOULD NOT BE CONFUSED WITH THE TAX DUE DATE. The format for the tax period end date is YYMMDD, where YY is the last two digits for the year (00-99), MM is the numeric value of the month (01-12) and DD is the numeric value of the day (01-31).

Amount Type Code - The literal "T" for tax must be entered in this field.

Amount - The dollar amount being paid must be entered in this field. THE AMOUNT FIELD MUST INCLUDE CENTS (CC). DO NOT include the dollar sign (\$), comma (,) or decimal point (.) between the dollar amount and the cents. For example, \$50,000.00 is formatted as 5000000

Segment Terminator - A backslash (\) must be entered to terminate the segment or the record.

Tax Type Code - Positions 40 – 54 should contain the PA Unemployment Compensation Employer Account Number for the enterprise (without the dash). The account number should be left justified with unused positions blank.

Transaction ID - A random number (up to 32-digits in length) that is generated and displayed by the UC Management System when making a payment. The Transaction ID is used by the system upon receipt of the payment to properly allocate the funds to the appropriate employer accounts. THIS FIELD MUST BE LEFT JUSTIFIED WITH UNUSED POSITIONS BLANK.

The Transaction ID will be displayed on the Make A Payment screen after completing the payment process.

ACH Credit Payment

Employer Trade Name:

Contact Name:

Contact Phone Number:

Pennsylvania Labor & Industry Bank Name:

PNC Bank

Labor & Industry Bank Account Number: 1013637558

Transit Routing Number (ABA): 043000096

Transaction ID Total

Amount Due

EXAMPLE:

FEIN 123456789 Unemployment Compensation Payment of \$5184.57 for the second quarter, 2013 with Transaction ID 12345678912345678912345678912345 should be formatted as:

00000000011111111122222222233333333334444444445555555556666666667777777778888
12345678901234567890123456789012345678901234567890123456789012345678901234567890123
TXP*123456789 *UC001*100630*T*0000518457\12345678912345678912345