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

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IMPORTANT INFORMATION

The Department of Labor & Industry will be transitioning all employers and their representatives to the Unemployment Compensation Management System, or UCMS, for electronic filing of unemployment compensation, or UC, quarterly reports (Form UC-2/2A) and payment of UC contributions. There are several options that employers can use to electronically file their state Unemployment Compensation (UC) wage and tax data. These options are online reporting, file upload (through the employer portal at www.paucemployers.state.pa.us), or File Transfer Protocol (FTP). At the point UCMS is avalaible, **PHYSICAL MEDIA WILL NO LONGER BE ACCEPTED (tapes, diskettes, CDs, etc.).** A more specific date will be communicated in the near future.

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.)**
  ▪ Wage Reporting – ICESA
  ▪ Tax Reporting – Tab Separated Value (.TAB)
  ▪ Wage and Tax Reporting – Comma Separated Value (.CSV)
  ▪ Amended Wage and Tax Reporting – ICESA or Comma Separated Value (.CSV)

➤ **FTP (Maximum file size is 500 mb.)**
  ▪ Pre-filing* – Comma Separated Value (.CSV)
  ▪ Wage Reporting – ICESA or SSA
  ▪ Tax Reporting – Tab Separated Value (.TAB)
  ▪ Amended Wage and Tax Reporting – ICESA

  Third-Party Administrators (TPAs) who report wage and tax data for multiple clients on one file must send a minimum of one pre-file for each quarterly reporting period. Please refer to pages 6 to 9 for detailed requirements and specifications.

➤ Plant reporting is no longer accepted.

➤ Files that are uploaded or sent by FTP cannot be encrypted.

➤ When creating files for upload or FTP, do not tab within any of the data fields.

➤ Do not make adjustments on a quarterly report file for errors made on reports filed for previous quarters. If a prior quarter adjustment is required, submit a separate file, or you may choose to use the online filing or upload features at www.paucemployers.state.pa.us.

➤ Files having improper format or other technical problems will be rejected. In order to verify that a file has been processed, login at www.paucemployers.state.pa.us two business days after submission of the file to verify that the tax and/or wage data submitted on the file is processed and posted to the employer's UC account. If the data is not posted, contact the Office of Unemployment Tax Services (UCTS) e-Government Unit at 1-866-403-6163, option 1, or in the Harrisburg area at 717-787-7679, option 1.

➤ 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.

➤ 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.

➤ **Payment Information:** To submit payment for the amounts due on tax reports included on an FTP file, login at www.paucemployers.state.pa.us two business days after submission of the FTP file. Select Quarterly Reporting, and then select Manage Uploaded Files. Select the file you wish to pay, and then select Pay Now. Only one file can be selected per payment transaction, and the total amount due must be paid.

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

The Department of Labor & Industry will be transitioning all employers and their representatives to the Unemployment Compensation Management System, or UCMS, for electronic filing of unemployment compensation, or UC, quarterly reports (Form UC-2/2A) and payment of UC contributions. A waiver may be granted for Pennsylvania electronic wage and tax reporting if this requirement poses an undue hardship for you. Please send a completed Electronic Filing Requirements Waiver Request for PA Unemployment Compensation Wage and Tax Reporting, Form OIT-16 (Appendix B) to:

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

For additional information concerning these specifications, contact UCTS e-Government Unit at 1-866-403-6163, option 1, or in the Harrisburg area at 717-787-7679, option 1.

For additional information concerning online filing features, contact the UCTS Employer Contact Center at 1-866-403-6163, option 2, or in the Harrisburg area at 717-787-7679, option 2.

I. <u>Pre-file for Wage and Tax Reporting via FTP</u>

Purpose

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

Up to three times each quarter, a TPA may submit a pre-file to the department that contains information about the clients whose wage and tax data will be reported on a quarterly data file that is submitted via FTP. Upon receipt of a pre-file, 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 pre-file match file. This validated data should be used when preparing the quarterly wage and tax report files. Only those clients who were included on a pre-file match file are to be included on the quarterly report files.

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

In order to submit a pre-file and file quarterly reports via FTP, TPAs must log in at www.paucemployers.state.pa.us to obtain a TPA Identifier.

> ➤ **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.**

Following are the pre-file and pre-file match file specifications and record layouts.

Creating a Comma Separated Values File (CSV)

It is recommended that you use a spreadsheet program such as Microsoft Excel to create your file. This will allow you to create your file in a spreadsheet environment and save the results 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.

➤ File Naming: Each pre-file should be accompanied by a second blank file (.END) to indicate all data has been transmitted.

- Pre-file naming convention: FTP_PREFILE_TPAID.CSV
  - TPAID = TPA Identifier

- End file naming convention: FTP_PREFILE_TPAID.END

- Pre-file Match naming convention: FTP_PREFILE_TPAID_OUTPUT.CSV

Note: If you wish to open and view your file before submitting it, right-click on the file, select "open with" and select notepad. If you double click to open the file, the text formatting will be lost.

		Pre-File Record Layout				
Comma Position	**Label**	**Description**	**Data type**	**Max Data Length**	**Required (Y/N)**
1	Employer Account Number	Enter the employer UC account number without a hyphen, left-justify and right-fill with spaces to fill to the data length (e.g. 1212345spacespacespace, (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 pre-file match file.	Numeric	10	Y
2	Employer Legal Name	Enter the employer's legal business name. Allowed punctuation & - + ' ! , /.	Alphanumeric	300	Y
3	Employer Street Address 1	Enter the employer's business street address. No punctuation.	Alphanumeric	35	Y
4	Employer Street Address 2	Enter line 2 of the employer's business street address, if applicable. No punctuation.	Alphanumeric	35	N
5	Employer City	Enter the city in which the employer's business is located. No punctuation.	Alphanumeric	20	Y
6	Employer State	Enter the standard two-character FIPS postal abbreviation of the employer's address. See Appendix A. No punctuation.	Alpha	2	Y
7	Employer ZIP Code	Enter the ZIP Code+4 in which the employer's business is located (e.g. 123451234). If the +4 is not known, enter spaces.	AlphaNumeric	9	Y
8	Employer FEIN	Enter the employer's FEIN – no hyphen (e.g. 121234567).	Numeric	9	Y
9	Employer Telephone Number	Enter the employer's telephone number including the area code, with no dashes.	Alphanumeric	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 punctuation.	Alphanumeric	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.	Alphanumeric	10	N
		Enter "1" for first quarter (Jan. – March), "2" for the second quarter			

Comma Position	Label	Description	Data type	Max Data Length	Required (Y/N)
12	Quarter	(April – June), "3" for the third quarter (July – Sept.), or "4" for the fourth quarter (Oct. – Dec.).	Numeric	1	Y
13	Year	Enter the appropriate 4-digit year.	Numeric	4	Y

Pre-File Match Record Layout					
Comma Position	**Label**	**Description**	**Data type**	**Max Data Length**	**Required (Y/N)**
1	Employer Account Number	The employer's UC account number without hyphen. (e.g. 1234567)	Numeric	7	Y
2	Employer Legal Name	The employer's business legal name per department records. Allowed punctuation & - + ' ! , /.	Alphanumeric	300	Y
3	FEIN	The employer's FEIN per department records. (no hyphen) (e.g. 123456789)	Numeric	9	Y
4	Employer Account Status	Active or Inactive per department records	Alphanumeric	10	Y
5	Financing Method	Contributory or Reimbursable per department records.	Alphanumeric	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.).	Numeric	1	Y
7	Year	The reporting year as indicated on the pre-file.	Numeric	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.	Alphanumeric	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.	Alphanumeric	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.	Numeric	9	N

File Rejection Acknowledgement

Acknowledgements will be created 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	Timestamp
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.

File Rejection

Based on the following possible conditions, the Unemployment Compensation Management System (UCMS) will reject the file and create an acknowledgement file.

➤ Employer Account Number is missing throughout the file.
➤ Employer Legal Name is missing throughout the file.
➤ Quarter is incorrect or missing throughout the file.
➤ Year is incorrect or missing throughout the file.

II. ICESA Formats for Quarterly Wage Reporting (Original and Amend) via FTP or Upload

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.

Note: The maximum file size for upload is 500k. If your file is larger than 500k, the FTP filing method must be used.

Note: The ICESA format can be used to file original or amended wage report data, or amended wage and tax report data. However, do not use the ICESA format to file **original tax report** data. Please refer to the Tab Separated Value format beginning on page 31 for filing original tax report data.

Files types:

- Text File: A data file with an .ICS extension and a file name.

- Trigger File (required for FTP only): A blank text file using the same file name with an .END extension that will be sent to indicate that the file(s) are completely transferred. This file should be sent last.

File Naming:

TPAID = TPA Identifier

EAN = Employer Account Number with no hyphen, no R or M indicators and no check digits. Do not drop the leading zero, if applicable.

EMPLOYER:
- ➤ FTP File Naming
  - Original Wage report: FTP_UC2A_ EAN.ICS
  - Amended wage/tax report: FTP_UC2X-2AX_EAN.ICS

- ➤ File Upload File Naming
  - Original Wage report: FILEUPLOAD_UC2A_ EAN.ICS
  - Amended wage/tax report: FILEUPLOAD_UC2X-2AX_EAN.ICS

TPA:
- ➤ FTP File Naming
  - Original Wage report: FTP_UC2A_TPAID.ICS
  - Amended wage/tax report: FTP_UC2X-UC2AX_TPAID.ICS

- ➤ File Upload File Naming
  - Original Wage report: FILEUPLOAD_UC2A_TPAID.ICS
  - Amended wage/tax report: FILEUPLOAD_UC2X-2AX_TPAID.ICS

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............)

Any Field where the description states to Enter Blanks but data is entered, that data will be ignored.

Transmitter Record: Code A

The Code A record identifies the organization submitting the file and the Report Type (**Original** Quarterly Wage Report or **Amended** Quarterly Wage and Tax Report).

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 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 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 on the electronic file 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.
    - ▪ Parts of a compound surname may be separated by a hyphen. Only one hyphen per surname is acceptable.
    - ▪ Single letter prefixes (e.g., "O" in O'MALLEY or Mc C in Mc'Connel) must not be separated by

a blank, but may be connected by an apostrophe.

- Do not use any numbers, punctuation or symbols (such as period, comma, parenthesis, *, $, #, &, etc.).

- Do not use lowercase letters.

- Do not include any leading titles (MR MRS DR etc.) in the name.

- Include name suffixes (JR SR II etc.) in the last name field, separated from the last name by a blank.

➤ Currency Amounts

- 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).

- Do not use any punctuation in currency fields.

- Right-justify and zero-fill all currency fields.

- Negative (credit) currency amounts are <u>not</u> allowed.

- In a currency field that is not applicable, enter zeros.

Total Record: Code T

The Code T record contains the totals for all Code S records reported since the last Code E record.

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.

RECORD NAME: A RECORD – TRANSMITTER RECORD   RECORD LENGTH = 275

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.

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.

LOCATION	FIELD NAME	FIELD LENGTH	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 Identification Number	9	A/N	Transmitter's FEIN. Enter only numeric characters. 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.

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/N	Enter the name of individual from transmitter organization that is responsible for the accuracy and completeness of the file.

RECORD NAME: E RECORD – EMPLOYER RECORD	RECORD LENGTH = 275

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.

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.

LOCATION	FIELD NAME	FIELD LENGTH	TYPE	DESCRIPTION AND REMARKS
1	Record Identifier	1	A/N	Constant "E"
2 – 5	Payment Year	4	N	Enter the year for which the 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	Enter the standard two-character FIPS postal abbreviation of the employer's address. See Appendix A.
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.

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	N	Enter the state FIPS postal numeric code of 42 for Pennsylvania. See Appendix A for all the codes.
173 – 187	State Unemployment Compensation Account Number	15	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. (i.e. 0100001blankblank)
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.

	RECORD NAME: S RECORD – EMPLOYEE RECORD			RECORD LENGTH = 275

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).

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.

LOCATION	FIELD NAME	FIELD LENGTH	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. If the name has a suffix (JR SR II etc.), enter a blank after the last name then the suffix.
31 – 42	Employee First Name	12	A/N	Enter employee first name.
43	Employee Middle Initial	1	A/N	Enter employee middle initial or blank.
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., "0310" for January – March 2010).
50 – 63	State QTR Total Gross Wages	14	N	Enter blanks.
64 – 77	State QTR Unemployment Compensation Total Wages	14	N	Enter quarterly gross wages paid. Include all tip income.
78 – 91	State QTR Unemployment Compensation Excess Wages	14	N	Enter blanks.

92 – 105	State QTR Unemployment Compensation Taxable Wages	14	N	Enter quarterly taxable wages.
106 – 120	Quarterly State disability Insurance Taxable Wages	15	N	Enter blanks.
121 – 129	Quarterly Tip Wages	9	N	Enter blanks.
130 – 131	Number of Weeks Worked	2	A/N	Enter the number of weeks in the reporting period in which $100 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 – 161	State Unemployment Compensation Account Number	15	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. (i.e. 0100001blankblank)
162 – 176	Unit/Division Location/Plant Code	15	A/N	Enter blanks.
177 – 190	State Taxable Wages	14	N	Enter blanks.
191 – 204	State Income Tax withheld	14	N	Enter blanks.
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.

RECORD NAME: T RECORD – TOTAL RECORD	RECORD LENGTH = 275

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. Only a few elements are captured from the T record.

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

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.

LOCATION	FIELD NAME	FIELD LENGTH	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 blanks.
27 – 40	State QTR Unemployment Compensation 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.)
41 – 54	State QTR Unemployment Compensation Excess Wages for Employer	14	N	Enter blanks.
55 – 68	State QTR Unemployment Compensation Taxable Wages for Employer	14	N	Enter quarterly taxable wages subject to Unemployment taxes.
69 – 81	Quarterly Tip Wages for Employer	13	N	Enter blanks.
82 – 87	UC Tax Rate This Quarter	6	A/N	Enter blanks.
88 – 100	State QTR UC Taxes Due	13	N	Enter blanks.
101 – 111	Previous Quarter(s) Underpayment	11	N	Enter blanks.

112 – 122	Interest	11	N	Enter blanks.
123 – 133	Penalty	11	N	Enter blanks.
134 – 144	Credit/Overpayment	11	N	Enter blanks.
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).
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).
175 – 185	Total Payment Due	11	N	Enter blanks.
186 – 198	Allocation Amount	13	N	Enter blanks.
199 – 212	Wages Subject to State Income Tax	14	N	Enter blanks.
213 – 226	State Income Tax Withheld	14	N	Enter blanks.
227 – 233	Month 1 Employment for Employer	7	A/N	Enter blanks.
234 – 240	Month 2 Employment for Employer	7	A/N	Enter blanks.
241 – 247	Month 3 Employment for Employer	7	A/N	Enter blanks.
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.

	RECORD NAME: F RECORD – FINAL RECORD		RECORD LENGTH = 275

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).

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.

LOCATION	FIELD NAME	FIELD LENGTH	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 blanks.
41 – 55	Quarterly State UC Gross/Total Wages in File	15	N	Enter blanks.
56 – 70	Quarterly State UC Excess Wages in File	15	N	Enter blanks.
71 – 85	Quarterly State UC Taxable Wages in File	15	N	Enter blanks.
86 – 100	Quarterly State Disability Insurance Taxable Wages in File	15	N	Enter blanks.
101 – 115	Quarterly Tip Wages in File	15	N	Enter blanks.
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.

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	Timestamp
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.

File Rejection

Based on the following possible conditions, the Unemployment Compensation Management System (UCMS) will reject the file and create an acknowledgement file.

Data Element	Rejection Condition
Code A – Employee Record	
Report Type	▪ If the value for Report Type is BLANK then reject the file. ▪ If the file name is correct but the Report Type differs, then reject the file (e.g., filename is UC2X-2AX, but the report type is defined as "Original").
Code E – Employer Record	
State UC Account Number	▪ If State UC Account Number is missing (null/empty) throughout the file then reject the file.
Reporting Period	▪ If Reporting Period is missing (null/empty) throughout the file then reject the file.
Code S – Employee Record	
Social Security Number	▪ If Social Security Number is missing (null/empty) throughout the file then reject the file.
Employee Last Name	▪ If Employee Last Name is missing (null/empty) throughout the file then reject the file.
Number of Weeks Worked	▪ If Number of Weeks Worked is missing (null/empty) throughout the file then reject the file.
State Quarter UC Total Wages	▪ If State Quarter UC Total Wages is missing (null/empty) throughout the file then reject the file.
Data Shift	
NOTE: A file will be rejected if there is a data shift and the file cannot be parsed. The following message will be sent: Job failed due to data shift.	

III. SSA Format for Quarterly Wage Reporting via FTP

The following describes the data and record layouts that are used to create files for reporting quarterly UC wages via FTP, using the SSA format.

Files types:

- Text File: A data file with an .SSA extension and a file name.

  ➤ Employer:

  - FTP_UC2A_ EAN.SSA, where:
    - EAN = Employer Account Number with no hyphen, no R or M indicators and no check digits. Do not drop the leading zero, if applicable.

  ➤ TPA:

  - FTP_UC2A_TPAID.SSA, where:
    - TPAID = TPA Identifier

- Trigger File: A blank text file using the same file name with an .END extension that will be sent to indicate that the file(s) are completely transferred. This file should be sent last.

The data will be received in a fixed-length file (275 bytes). In the file, the data is grouped based on codes (Code B, E, S, T). The file will have one B record followed by an E record. The E record will be followed by one or more S record(s). There can be multiple E records in one file. Finally, the S record(s) is followed by a T record. The E, S and T records form one group

(i.e. B1............
      E1............
      S1............
      S2............
      S3............
      T1............
      E2............
      S4............
      S5............
      S6............
      T2............)

Identification Record: Code B

The Code B record identifies the organization submitting the file and must be the first data record on each file.

Employer 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 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 format of the employee name on each Code S record must correspond to the Name Code in position 159 of the preceding code E record.
- Only one employee record entry for each worker
- Do not use any spaces in the name field.
- All segments of the name, including initials, must be separated by blanks.
- Do not include any leading (MR MRS DR etc.) in the name.
- Include name suffixes (JR SR II etc.) in the last name field, separated from the last name by a blank.
- Leading letters (e.g., ''O" in O'DONNELL or Mc C in Mc'Connel) must not be separated from the rest of the name by a blank, but may be separated with an apostrophe.
- It is preferred that the first full name and middle initial be provided.
- Do not use lowercase letters.

➤ Currency Amounts
- All currency fields are strictly numeric and must include dollars and cents with the decimal point assumed.
- Do not use any punctuation in currency fields.
- Right-justify and zero-fill all currency fields.
- Negative (credit) currency amounts are <u>not</u> allowed.
- In a currency field that is not applicable, enter zeros.

Total Record: Code T

The Code T record contains the totals for all Code S records reported since the last Code E record.

A Code T record must be generated for each Code E record.

Total fields must be right-justified and zero-filled.

RECORD NAME: B RECORD – IDENTIFICATION RECORD   RECORD LENGTH = 275

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.

LOCATION	FIELD NAME	FIELD LENGTH	TYPE	DESCRIPTION AND REMARKS
1	Record Identifier	1	A/N	Constant "B"
2 – 5	Blank	4	A/N	Enter blanks.
6 – 14	Transmitter's Federal Identification Number (FEIN)	9	N	Enter the transmitter's FEIN. Enter only numeric characters. Omit hyphens, prefixes and suffixes.
15 – 30	Blank	16	A/N	Enter blanks.
31 – 54	Contact Person Telephone Number	24	A/N	Enter the telephone number at which contact person can be reached. Enter area code, telephone number and extension, if any, as follows: (xxx)xxx-xxxxEXTxxxx.
55 – 84	Contact Person	30	A/N	Enter the name of individual from the transmitter organization that is responsible for the accuracy and completeness of the file.
85 – 146	Blank	62	A/N	Enter blanks.
147 – 190	Tape Return Name	44	A/N	Enter blanks.
191 – 225	Tape Return Street	35	N	Enter blanks.
226 – 245	Tape Return City	20	A/N	Enter blanks.
246 – 247	Tape Return State	2	A/N	Enter blanks.
248 – 252	Blank	5	A/N	Enter blanks.
252 – 257	ZIP Code	5	N	Enter blanks.
258 – 262	ZIP Code Extension	5	A/N	Enter blanks.
263 – 275	Blank	13	A/N	Enter blanks.

| | RECORD NAME: E RECORD – EMPLOYER RECORD | | | RECORD LENGTH = 275 |

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.

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.

LOCATION	FIELD NAME	FIELD LENGTH	TYPE	DESCRIPTION AND REMARKS
1	Record Identifier	1	A/N	Constant "E"
2 – 5	Reporting Period	4	N	Enter the last month and year of the calendar quarter to which this report applies, e.g., "0310 for January – March of 2010, 1210 for October – December 2010".
6 – 14	Federal Identification Number (FEIN)	9	N	Enter employer's FEIN. Enter only numeric characters. Omit hyphens, prefixes and suffixes.
15 – 23	Blank	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. Left-justify and fill with blanks.
74 – 113	Street Address	40	A/N	Enter the employer's street address. Left justify and fill with blanks.
114 – 138	City	25	A/N	Enter the city of the employer's address. Left justify and fill with blanks.
139 – 148	State	10	A/N	Enter the standard two-character FIPS postal abbreviation of the employer's address. See appendix A. Left-justify and fill with blanks.
149 – 153	Blank	5	N	Enter blanks.
154 – 158	ZIP Code	5	A/N	Enter blanks.
159	Name Code	1	A	Enter "S" if the surname appears first in the employee's name field on the following S records. Enter "F" if the first name appears first in the employee's name field on the following S record. The code may vary with each E record.
160	Blank	1	N	Enter blanks.
161 – 162	Blocking Factor	2	A/N	Enter blanks.

163 – 167	Blank	5	A/N	Enter blanks.
168	Tax Type Code	1	A/N	Enter blanks.
169 – 170	State Code	2	N	Pennsylvania's State Code is 42.
171 – 175	Blank	5	A/N	Enter blanks.
176 – 184	Employer 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 to data length. (i.e. 0100001blankblank)
185	Blank	1	A/N	Enter blanks.
186 – 187	Plant Number	2	A/N	Enter blanks.
188 – 275	Blank	88	A/N	Enter blanks.

RECORD NAME: S RECORD – EMPLOYEE RECORD	RECORD LENGTH = 275

One file can have multiple entries of the S record, one after the other (i.e. there can be many entries of employee information for that employer [E record] in one file). A T record always follows the last S record.

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.

LOCATION	FIELD NAME	FIELD LENGTH	TYPE	DESCRIPTION AND REMARKS
1	Record Identifier	1	A/N	Constant "S"
2 – 10	Social Security Number (SSN)	9	N	Enter the employee's SSN. If not known, enter blanks. Enter the full nine digits of the employee's Social Security Number. Do not drop the leading zeros.
11 – 37	Employee Name	27	A/N	Enter employee first name, middle initial, last name and suffix, if any, separated by blanks. Left-justify and fill with blanks.
38 – 123	Blank	86	A/N	Enter blanks.
124 – 125	State Code	2	N	Enter Pennsylvania's state code, 42.
126 – 127	Blank	2	A/N	Enter blanks.
128 – 131	Reporting Period	4	N	Enter the last month and year of the calendar quarter to which this report applies, (e.g., "0310 for January – March of 2010, 1210 for October – December 2010").
132 – 143	Employee Quarterly UC Total Wages	12	N	Enter quarterly gross wages paid. Include all tip income.
144 – 152	Blank	9	A/N	Enter blanks.
153 – 154	Number of Weeks Worked	2	A/N	Enter number of weeks in the reporting period in which $100 or more was earned, regardless of when paid. Valid values are 0 through 14 only.
155 – 275	Blank	121	A/N	Enter blanks.

RECORD NAME: T RECORD – TOTAL RECORD	RECORD LENGTH = 275

One file can have multiple entries of the S record (i.e., there can be another entry of E record and many S records). A T record is always generated for each E record.

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.

LOCATION	FIELD NAME	FIELD LENGTH	TYPE	DESCRIPTION AND REMARKS
1	Record Identifier	1	A/N	Constant "T"
2 – 8	Number of Employees	7	N	Enter the total number of S records for the preceding E record. Right justify and zero-fill.
9 – 261	Blank	253	A/N	Enter blanks.
262 – 275	Total Gross Quarterly Wages	14	N	Enter the total of all gross quarterly wages reported on the S records for the preceding E record. Enter dollars and cents without decimal point or punctuation. Right-justify and zero-fill.

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	Timestamp
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.

File Rejection

Based on the following possible conditions, UCMS will reject the file and send an acknowledgement.

Data Element	Rejection Condition
Code S – Employee Record	
Social Security Number	▪ If Social Security Number is missing (null/empty) throughout the file then reject the file.
Employee Name	▪ If Employee Name is missing (null/empty) throughout the file then reject the file.
Reporting Period	▪ If Reporting Period is missing (null/empty) throughout the file then reject the file.
Employee Total UC Quarterly Wages	▪ If Employee Total UC Quarterly Wages is missing (null/empty) throughout the file then reject the file.
Number of Weeks Worked	▪ If Number of Weeks Worked is missing (null/empty) throughout the file then reject the file.
Data Shift	
Data Shift: A file will be rejected if there is a data shift and the file cannot be parsed. The following message will be sent: Job failed due to data shift.	

IV. <u>Tab Separated Value Format for Quarterly Tax Reporting (Original) via FTP or Upload</u>

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

➤ File types:
  ▪ Text Files – data files with a .TAB extension and a unique primary name to identify the file.
  ▪ Trigger File – a blank text file with an .END extension that will indicate that the file(s) are completely transferred. This file should be sent last.

➤ FTP File Naming: Each file should be accompanied by a second blank file (.END) to indicate all data has been transmitted.

  ☐ **Employer:**
    ▪ File naming convention: FTP_UC2_ EAN.TAB

    ▪ End file naming convention: FTP_UC2_EAN.END

    ▪ File Upload File Naming: FILEUPLOAD_UC2_ EAN.TAB
        EAN = Employer Account Number with no hyphen, no R or M indicators and no check digits. Do not drop the leading zero, if applicable.

  ☐ **TPA:**
    ▪ File naming convention: FTP_UC2_TPAID.TAB
    ▪ End file naming convention: FTP_UC2_TPAID.END
    ▪ File Upload File Naming: FILEUPLOAD_UC2_TPAID.TAB
        TPAID = TPA Identifier

➤ Enter the Employer Account Number without spaces or hyphens, no R or M indicators and no check digits. Do not drop the leading zeros. Left justify and zero fill to nine digits. (i.e. 0100001blankblank)

➤ Enter the filing period as QYYYY. Q = 1,2,3 or 4 only.

➤ Enter currency fields as follows:
  ▪ 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).

  ▪ Do not insert dollar signs ($) or commas.

  ▪ Left pad all currency fields with zeros.

  ▪ Negative (credit) currency amounts are <u>not</u> allowed.

  ▪ In a currency field that is not applicable, enter zeros.

Note: If you wish to open and view your file before submitting it, right click on the file, select "open with" and select notepad. If you double click to open the file, the text formatting will be lost.

TAB POSITION	LABEL	DATA TYPE	MAX DATA LENGTH	DESCRIPTION AND REMARKS
1	Employer Account Number	Numeric	9	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. Left-justify and right-fill with spaces to data length. (i.e. 0100001blankblank)
2	Filler	Alpha/Numeric	1	Enter blank.
3	Filing Period	Numeric	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.
4	Number of Employees 1st Month	Numeric	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.
5	Number of Employees 2nd Month	Numeric	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.
6	Number of Employees 3rd Month	Numeric	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.
7	Gross Wages	Numeric	13	Enter the total quarterly gross wages subject to state UC tax. Include all tip income.
8	Employee Withholding	Numeric	13	Enter employee withholding due (gross wages multiplied by the employee withholding rate).
9	Taxable Wages	Numeric	13	Enter the total quarterly taxable wages subject to unemployment taxes.

10	Employer Contributions	Numeric	13	Enter employer contributions due (taxable wages multiplied by employer PA contribution rate).
11	Total Remittance	Numeric	13	Enter the sum of Employee Withholding and Employer Contributions.

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	Timestamp
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.

File Rejection

Based on the following possible conditions, UCMS will reject the file and send an acknowledgement.

Data Element	Rejection Condition
Reporting Period	▪ If Reporting Period is missing (null/empty) throughout the file then reject the file.
Data Shift	
Data Shift: A file will be rejected if there is a data shift and the file cannot be parsed. The following message will be sent: Job failed due to data shift.	

V. Comma Separated Value Format for Quarterly Wage and Tax Reporting (Original or Amended) via Upload

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, using the comma separated value format (.CSV). The maximum file size for upload is 500k. If your file is larger than 500k, the FTP filing method must be used.

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.

➤ File type:

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

➤ File Naming

  ☐ **EMPLOYER:**

  ▪ Original Wage/tax report: FILEUPLOAD_UC2-2A_ EAN.CSV
  ▪ Amended wage/tax report: FILEUPLOAD_UC2X-2AX_ EAN.CSV

    EAN = Employer Account Number with no hyphen, no R or M indicators and no check digits. Do not drop the leading zero, if applicable.

  ☐ **TPA:**
  ▪ Original Wage/tax report: FILEUPLOAD_UC2-2A_TPAID.CSV
  ▪ Amended wage/tax report: FILEUPLOAD_UC2X-2AX_TPAID.CSV

    TPAID = TPA Identifier

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........)

Identification Record: Code A

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

Employer 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.

Data formats for Code E record:

➤ Enter the Employer Account Number without spaces or hyphens. Left-justify and zero-fill to nine digits.

➤ Enter the filing period as QYYYY. Q = 1,2,3 or 4 only

Employee 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.

➤ Enter the Social Security number without spaces or hyphens.

➤ Enter currency fields as follows:
   ▪ All currency fields are strictly numeric and must include dollars and cents with the decimal point assumed (e.g. $500.00 = 50000 where the last two digits are cents).
   ▪ Do not insert dollar signs ($) or commas.
   ▪ Negative (credit) currency amounts are <u>not</u> allowed.
   ▪ In a currency field that is not applicable, enter zero.

➤ Name Formats:
   ▪ The employee name on the electronic file 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.
   ▪ Parts of a compound surname may be separated by a hyphen. Only one hyphen per surname is acceptable.
   ▪ Single letter prefixes (e.g., "O" in O'MALLEY or Mc C in Mc'Connel) must not be separated by a blank, but may be connected by an apostrophe.
   ▪ Do not use any numbers, punctuation or symbols (such as period, comma, parenthesis, *, $, #, &, etc.).
   ▪ Do not use lowercase letters.
   ▪ Do not include any leading titles (MR MRS DR etc.) in the name.
   ▪ Include name suffixes (JR SR II etc.) in the last name field, separated from the last name by a space.

Note: If you wish to open and view your file before submitting it, right click on the file, select "open with" and select notepad. If you double click to open the file, the text formatting will be lost.

COMMA POSITION	LABEL	DATA TYPE	MAX DATA LENGTH	DESCRIPTION AND REMARKS
**RECORD NAME: A RECORD – IDENTIFICATION RECORD**
1	Record Identifier	Alpha	1	Constant "A"
2	Report Type	Alpha	1	Enter "O" for Original report. Enter "A" for Amended report.
3	Filler	Alpha	1	Enter blank.
4	Filler	Alpha	1	Enter blank.
5	Filler	Alpha	1	Enter blank.
6	Filler	Alpha	1	Enter blank.
7	Filler	Alpha	1	Enter blank.
8	Filler	Alpha	1	Enter blank.
9	Filler	Alpha	1	Enter blank.
10	Filler	Alpha	1	Enter blank.
11	Filler	Alpha	1	Enter blank.

RECORD NAME: E RECORD – EMPLOYER RECORD				
COMMA POSITION	**LABEL**	**DATA TYPE**	**MAX DATA LENGTH**	**DESCRIPTION AND REMARKS**
1	Record Identifier	Alpha	1	Constant "E"
2	Employer Account Number	Numeric	9	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. Left-justify and right-fill with spaces to data length. (i.e. 0100001blankblank)
3	Filler	Alphanumeric	1	Enter blank.
4	Filing Period	Numeric	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	Number of Employees 1st Month	Numeric	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	Number of Employees 2nd Month	Numeric	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	Number of Employees 3rd Month	Numeric	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	Numeric	13	Enter the total quarterly gross wages subject to state UC tax. Include all tip income.
9	Employee Withholding	Numeric	13	Enter employee withholding due (gross wages multiplied by the employee withholding rate).
10	Taxable Wages	Numeric	13	Enter the employee's quarterly taxable wages subject to unemployment taxes.
11	Employer Contributions	Numeric	13	Enter employer contributions due (taxable wages multiplied by employer PA contribution rate).

RECORD NAME: S RECORD – EMPLOYEE RECORD				
COMMA POSITION	LABEL	DATA TYPE	MAX DATA LENGTH	DESCRIPTION AND REMARKS
1	Record Identifier	Alpha	1	Constant "S"
2	Employer Account Number	Numeric	9	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. Left-justify and right-fill with spaces to data length. (i.e. 0100001blankblank)
3	Social Security Number	Numeric	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	Alpha	25	Enter the employee last name. If the last name includes a suffix, enter last name, space, suffix.
5	Employee First Name	Alpha	15	Enter the employee first name.
6	Employee Middle Name	Alpha	15	Enter the employee middle name or initial. If not known, enter blank.
7	Employee Gross Wages	Numeric	12	Enter the employee's quarterly gross wages paid. Include all tip income.
8	Employee Taxable Wages	Numeric	12	Enter blanks.
9	Employee Credit Weeks	Alpha/Numeric	2	Enter the number of weeks in the reporting period in which $100 or more was earned, regardless of when paid. Valid values are 0 through 14 only.
10	Filler	Alpha	1	Enter blanks.
11	Filler	Alpha	1	Enter blanks.

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	Timestamp
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.

File Rejection

Based on the following possible conditions, UCMS will reject the file and send an acknowledgement.

Data Element	Rejection Condition
Code A – Employee Record	
Report Type	▪ If the value for Report Type is BLANK then reject the file. ▪ If the filename is correct (e.g. UC2X-2AX), but the report type is defined as "Original." then reject the file.
Code E – Employer Record	
State UC Account Number	▪ If State UC Account Number is missing (null/empty) throughout the file then reject the file.
Reporting Period	▪ If Reporting Period is missing (null/empty) throughout the file then reject the file.
Code S – Employee Record	
Social Security Number	▪ If Social Security Number is missing (null/empty) throughout the file then reject the file.
Employee Last Name	▪ If Employee Last Name is missing (null/empty) throughout the file then reject the file.
Number of Weeks Worked	▪ If Number of Weeks Worked is missing (null/empty) throughout the file then reject the file.
State Quarter UC Total Wages	▪ If State Quarter UC Total Wages is missing (null/empty) throughout the file then reject the file.
Data Shift: A file will be rejected if there is a data shift and the file cannot be parsed. The following message will be sent: Job failed due to data shift.	

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	Ohio	OH	39
Florida	FL	12	Oklahoma	OK	40
Georgia	GA	13	Oregon	OR	41
Hawaii	HI	15	**Pennsylvania**	**PA**	**42**
Idaho	ID	16	Rhode Island	RI	44
Illinois	IL	17	South Carolina	SC	45
Indiana	IN	18	South Dakota	SD	46
Iowa	IA	19	Tennessee	TN	47
Kansas	KS	20	Texas	TX	48
Kentucky	KY	21	Utah	UT	49
Louisiana	LA	22	Vermont	VT	50
Maine	ME	23	Virginia	VA	51
Maryland	MD	24	Washington	WA	53
Massachusetts	MA	25	West Virginia	WV	54
Michigan	MI	26	Wisconsin	WI	55
Minnesota	MN	27	Wyoming	WY	56
Mississippi	MS	28			
Missouri	MO	29			

APPENDIX A (continued)
TERRITORIES AND POSSESSIONS

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

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 OPERATIONS...AC

APPENDIX B

ELECTRONIC FILING REQUIREMENTS 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, telephone number and FAX number of a contact person if the Department requires additional information:

Name _____ Title _____

Telephone Number (   ) _____ Fax Number (   ) _____

Signature and title of person completing this request:

Signature _____ Title _____ _____

Date _____

Return this completed form to:

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

NOTE: A copy of the Department determination will be mailed or faxed to your office within 15 days of the receipt of the request.

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

_____**DO NOT WRITE BELOW THIS LINE - FOR DEPARTMENT USE ONLY**_____

_____ APPROVED UNTIL - _____

_____ DISAPPROVED - You must comply with the requirement to report via electronic media. If your wage and tax report is

received on paper, you will be penalized up to $250 for each quarter of noncompliance.

_____   _____

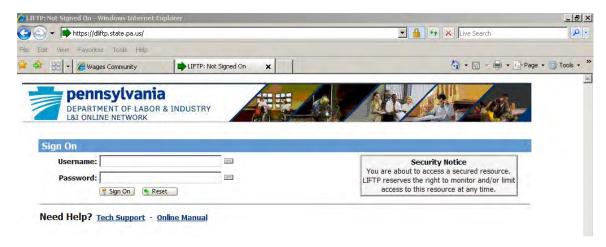SIGNATURE OF DEPARTMENT AUTHORIZED REPRESENTATIVE   DATE

APPENDIX C

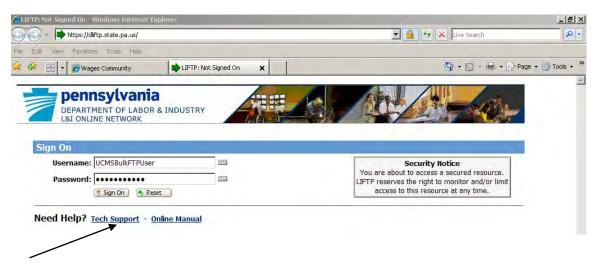### INSTRUCTIONS FOR SUBMITTING FILES VIA FTP

For Internet Explorer users: You will need to have the Active X Control installed.
For FireFox users: You will need to have the Java1 utility installed.

The web site for filing your Tax and/or Wage information via FTP is: https://dliftp.state.pa.us/

Once you navigate to the site, this is the first screen that you will see.
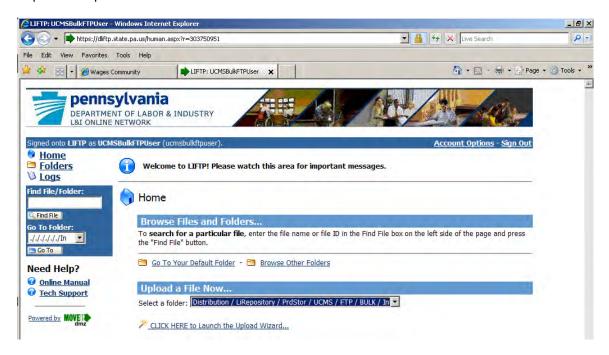

Use your Unemployment Compensation Management System portal access User ID and Password to log into the FTP server. Click Sign On.
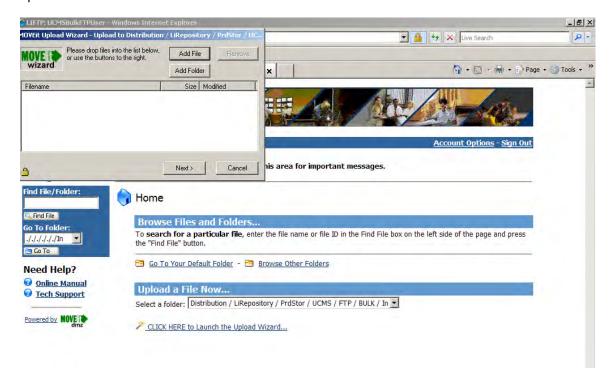
Please note: If you have difficulty signing on or you receive an "Invalid username/password" or "Not allowed to sign on from this location" error, please click on the Tech Support link for additional instruction and contact information.
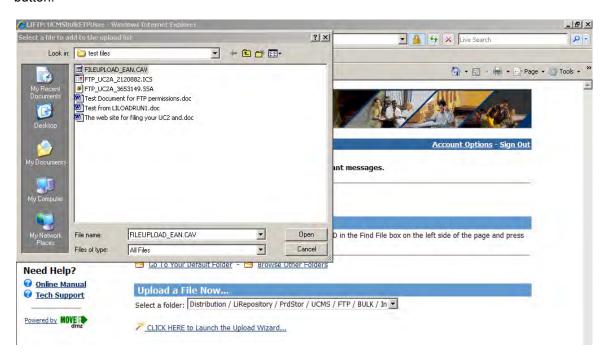
INSTRUCTIONS FOR SUBMITTING FILES VIA FTP

Step 1. It may take a few minutes to authenticate your User ID and Password and to build the next screen, so please be patient.
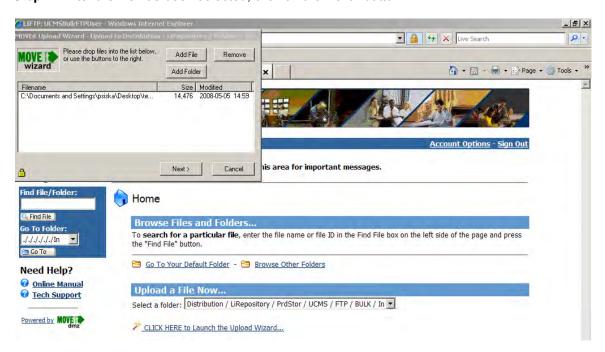

Step 2. Based on your User ID, the correct folder in which to place your file will be pre-selected. Launch the Upload Wizard. Click on the Add File button.
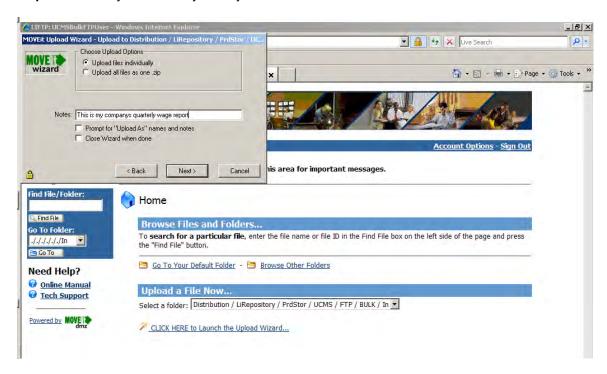
Step 3. Navigate to the file you wish to upload. Highlight the file you wish to upload and click on the Open button.
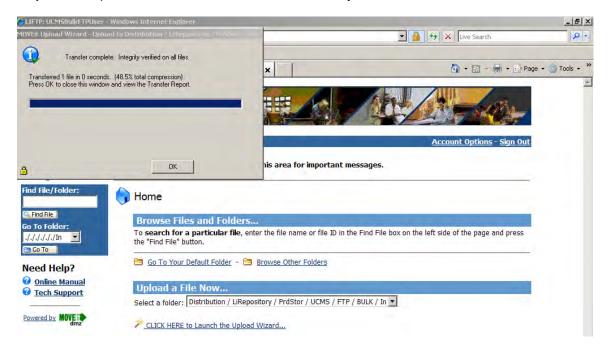

Step 4. After the file has been selected, click on the Next> button.

Step 5. Enter any comments you may have in the "Notes" field and click the Next> button.

Step 6. The upload Wizard will transfer the file and verify the transfer. Click the OK button.

Step 7. When you see this screen, your FTP upload is complete. You may now sign out.