

**Washington State Employment Security Department  
Unemployment Insurance Division - UI Tax Administration  
Employer Account Management Services (EAMS)**

**ICESA Washington Bulk Amendment Format Specifications**

Revised May 7, 2020

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**I. Bulk Amendment procedures**

**To amend a report when wages were originally filed under the wrong ESD Number:**

1. For the incorrect ESD Number, submit an amended report that lists wages and hours for all employees as zero (0). Enter '02' in the Reason for Amending Employee Wage Record field.
2. For the correct ESD Number, submit an original report that lists the actual wages and hours for all employees OR if an original report was previously submitted for the correct business, submit an amended report that lists the corrected employee wages and hours and the appropriate reason code.

**To amend a report when wages were originally filed under the wrong year/quarter:**

1. For the incorrect year/quarter, submit an amended report that lists wages and hours for all employees as zero (0). Enter '20' in the Reason for Amending Employee Wage Record field.
2. For the correct year/quarter, submit an original report that lists the actual wages and hours for all employees OR if an original report was previously submitted, submit an amended report in a

separate file that includes the corrected employee wages and hours and the appropriate reason code.

## II. Data Record Descriptions

The following Records (CODES) are outlined in detail in the following Record Layout matrix.

### CODE A–Transmitter Record:

*The Code A record identifies the organization submitting the file.*

### CODE B–Authorization Record:

*The Code B record identifies the type of equipment used to generate the data. (Optional Record)*

### CODE E–Employer Record:

*The Code E record identifies an employer whose employee wage and tax information is being reported.*

### CODE S–Employee Record:

*The Code S record is used to report wage and tax data for an employee.*

### CODE T–Total Record:

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

### CODE F–Final Record:

*The Code F record indicates the end of the file and **MUST** be the last data record on each file for transmission.*

### Character Sets

Extended Binary Coded Decimal Interchange Code (EBCDIC) or American Standard Code for Information Interchange (ASCII) will be accepted.

### Logical Record Length

Each record must be a uniform length of 275 characters. At the end of each record (column 275), insert a carriage return and line feed (Hex 0D 0A or 0A 0D).

### Data Types

Alpha - Left justified and space filled. These fields are indicated in the tables below with blue highlighting.

Alphanumeric - Left justified and space filled. These fields are indicated in the tables below with purple highlighting.

Numeric - right justified zero filled. *Do not include decimal in currency values; decimal is assumed two places from right.* See record layout matrix for details and exceptions. These fields are indicated in the tables below with pink highlighting.

### Money Amounts

All money fields are strictly numeric. They must include dollars and cents; the decimal point is assumed. Do not use punctuation in any money field. Negative amounts are not allowed.



***This symbol indicates that this field differs from the National ICESA format***



***This symbol indicates a field that can be amended. Some additional fields are required for identification or validation purposes.***

### III. Record Layout Matrix

#### Code "A" – Transmitter Record


A RECORD – Identifies the organization submitting the file.

Field Name	Field Description	Column	Length	Type	Format
Record Identifier	Constant "A"	1	1	Alpha	
Year	The year for which the report is being prepared	2-5	4	Numeric	4-digits in YYYY format
Transmitter's Employer Identification Number (EIN)	The Federal ID number of the organization transmitting the file	6-14	9	Numeric	9-digits. No hyphens or spaces
Taxing Entity Code	Constant "UTAX"	15-18	4	Alpha	
Blanks		19-23	5	Space fill	
Transmitter Name	The name of the organization transmitting the file	24-73	50	Alpha/ Numeric	Left Justify, space fill
Transmitter Street Address	The street address of the organization transmitting the file	74-113	40	Alpha/ Numeric	Left Justify, space fill
Transmitter City	The city of the organization transmitting the file	114-138	25	Alpha	Left Justify, space fill
Transmitter State	The state of the organization transmitting the file	139-140	2	Alpha	Standard 2-character state postal abbreviation
Blank		141-153	13	Space fill	
Transmitter Zip Code	The zip code of the organization transmitting the file	154-158	5	Alpha/ Numeric	5-digit zip code
Transmitter Zip Code Extension	The zip code extension of the organization transmitting the file, if applicable	159-163	5	Numeric	4-digit zip code extension. Include hyphen in position 159. If none, space fill
Transmitter Contact	The name of the individual to be contacted regarding questions on the file being transmitted	164-193	30	Alpha	Left Justify, space fill
Transmitter Contact Telephone Number	The telephone number of the contact person	194-203	10	Numeric	3-digit area code and 7-digit telephone number. No hyphens or parenthesis
Transmitter Contact Telephone Extension	The phone number extension of the contact person, if needed	204-207	4	Numeric	Up to 4 digits. If none, space fill
Blank	 Ignore Total Remittance Amount field in A Record. This	208-242	35	Space fill	

Field Name	Field Description	Column	Length	Type	Format
	<i>field added to F Record</i>				
Media Creation Date	The date the media was created	243-250	8	Numeric	2-digit month, 2-digit day, and 4-digit year in MMDDYYYY format
Blank		251-275	25	Space fill	

### Code "B" – Authorization Record

**B RECORD** – Identifies the type of equipment used to generate the data.  
**(Optional Record)**



Field Name	Field Description	Column	Length	Type	Format
Record Identifier	Constant "B"	1	1	Alpha	
Year	The year for which the report is being prepared	2-5	4	Numeric	4-digits in YYYY format
Transmitter's Federal EIN	The Federal ID number of the organization transmitting the file	6-14	9	Numeric	9-digits. No hyphens or spaces
Computer	Manufacturer's name	15-22	8	Alpha	Left Justify, space fill
Internal Label	SL = IBM Standard internal label NL = No label	23-24	2	Alpha	SL or NL
Blank		25-225	201	Space fill	
Transmitter Contact Email Address	The email address of the individual to be contacted regarding questions on the file being transmitted   <i>The State of Washington requests the Transmitter Contact Email Address</i>	226-275	50	Alpha/ Numeric	Left justify, space fill

### Code "E" – Employer Record

**E RECORD** – Identifies an employer whose tax and wage information is being reported.






Field Name	Field Description	Column	Length	Type	Format
Record Identifier	Constant "E"	1	1	Alpha	
Payment Year	The payment year that was reported in the original file.	2-5	4	Numeric	4-digits in YYYY format
Employer Identification Number (EIN)	The Federal ID number of the employer whose tax and	6-14	9	Numeric	9-digits. No hyphens or







Field Name	Field Description	Column	Length	Type	Format
	wage information is being reported				spaces
Blank		15-23	9	Space fill	
Employer Name	The name of the employer whose tax and wage information is being reported	24-73	50	Alpha	Left Justify, space fill
Employer Street Address	The address of the employer whose tax and wage information is being reported	74-113	40	Alpha/ Numeric	Left Justify, space fill
Employer City	The city of the employer whose tax and wage information is being reported. For a foreign address, show full country name and abbreviate city and state or province as necessary	114-138	25	Alpha	Left Justify, space fill
Employer State	The state of the employer whose tax and wage information is being reported	139-140	2	Alpha	Standard 2-character state postal abbreviation
Blank		141-148	8	Space fill	
Employer Zip Code Extension	The zip code extension of the employer whose tax and wage information is being reported	149-153	5	Numeric	4-digit zip code extension. Include hyphen in position 149. If none, space fill
Employer Zip Code	The zip code of the employer whose tax and wage information is being reported, if applicable	154-158	5	Alpha/ Numeric	5-digit zip code
Blank		159-166	8	Space fill	
Taxing Entity Code	Constant "UTAX"	167-170	4	Alpha	
State Identifier	Washington State code = 53	171-172	2	Numeric	
Employment Security Department Number	The ESD number of the employer whose tax and wage information is being reported	173-187	15	Alpha/ Numeric	8-digit ESD and 1-digit check digit for a total of 9 digits, followed by 6 spaces to a total column width of 15
Reporting Period	The last month of the calendar quarter to which the report applies.	188-189	2	Numeric	"03" = 1 <sup>st</sup> qtr "06" = 2 <sup>nd</sup> qtr "09" = 3 <sup>rd</sup> qtr "12" = 4 <sup>th</sup> qtr
 No Payroll / No Workers / No Wages	If amending from a report with payroll to a report with <u>No Payroll</u> , enter 0 If amending from a report with no payroll to a report <u>with</u>	190	1	Numeric	

Field Name	Field Description	Column	Length	Type	Format
	payroll, enter 1				
Blank		191	1	Space fill	
Agent Code	<p>Optional field for Agent use. This field will be returned to the Error Report and can be used to sort by District or Field Offices</p>  <p><i>The State of Washington has added this optional field at the request of users</i></p>	192-201	10	Alpha/ Numeric	Left justify, space fill
Blank		202-255	54	Space fill	
Foreign Indicator	If data in positions 74-158 (Employer address fields) is for a foreign address, enter the letter "X", otherwise, space fill	256	1	Alpha	
Blank		257	1	Space fill	
Employer Unified Business Identifier (UBI) Number	<p>The UBI Number of the employer whose tax and wage information is being reported.</p> <p>COPEs Accounts – Enter Employer SSN</p>  <p><i>The State of Washington reserves the last 3 digits for the extended UBI number</i></p>	258-269	12	Alpha/ Numeric	12-digit UBI number or the 9-digit UBI number followed by 3 blank (null) values. Zero fill first 9 digits if unknown
Blank		270-275	6	Space fill	






Code "S" – Employee Record

**S RECORD** – Identifies the wage information of an individual employee.

Field Name	Field Description	Column	Length	Type	Format
Record Identifier	Constant "S"	1	1	Alpha	
 Employee Social Security Number (SSN)	When amending previously reported wages records use the employee Social Security Number that was reported in the original file. If the original file contained the incorrect SSN, use the Amended Social Security Number field (columns 162-170) to report the correct SSN. If adding a new wage record and Employee's Social Security Number is not known, enter the letter "I" in position 2 and blanks in positions 3-10	2-10	9	Alpha/ Numeric	9-digit SSN. No hyphens or spaces, otherwise the letter "I" *See penalty warning
 Employee Last Name	The employee last name that was reported in the original file OR enter the amended employee last name and provide the reason code in column 136-137	11-30	20	Alpha	Left Justify, space fill *See penalty warning
 Employee First Name	The employee first name that was reported in the original file OR enter the amended employee first name and provide the reason code in column 136-137	31-42	12	Alpha	Left Justify, space fill
 Employee Middle Initial	The employee middle initial that was reported in the original file OR enter the amended employee middle initial and provide the reason code in column 136-137	43	1	Alpha	If unknown, space fill
State Identifier	Washington State code = 53	44-45	2	Numeric	
Blank		46-49	4	Space fill	
Exempt Corporate Officer Earnings for this Quarter	Wages earned by an officer of a Corporation AND not reportable for Unemployment Insurance for this quarter that were reported in the original file OR enter amended wages  <i>The State of Washington uses this field for reporting Exempt Corporate Officer Earnings</i>	50-63	14	Numeric	Right justify, zero fill. Do not enter decimal

Field Name	Field Description	Column	Length	Type	Format
 Employee's Washington Reportable <b>Total Gross Wages</b> Paid this Quarter	The total gross wages that were reported in the original file OR enter the amended total gross wages and provide the reason code in column 136-137  <b>Note:</b> to delete an employee from a quarterly wage report, enter zeros in both the employee total gross wage and employee hours fields and provide the deletion reason code in column 136-137	64-77	14	Numeric	Right justify, zero fill. Do not enter decimal *See penalty warning
 Employee's Excess Wages	The employee excess wages that were reported in the original file OR enter the amended excess wages and provide the reason code in column 136-137	78-91	14	Numeric	Right justify, zero fill. Do not enter decimal
 Employee's Taxable Wages	The employee taxable wages that were reported in the original file OR enter the amended taxable wages and provide the reason code in column 136-137	92-105	14	Numeric	Right justify, zero fill. Do not enter decimal
Blank		106-131	24	Space fill	
 Employee Hours	The employee hours that were reported in the original file OR enter the amended employee hours and provide the reason code in column 136-137.  <b>Note:</b> to delete an employee from a quarterly wage report, enter zeros in both the employee total gross wage and employee hours fields and provide the deletion reason code in column 136-137   <i>The State of Washington requires 4-digit hours</i>	132-135	4	Numeric	Whole numbers only. No fractions. No decimal amounts. Actual fractional hours should be rounded to the next higher whole number Right justify, zero fill. If unknown, space fill – do not zero fill *See penalty warning
 Reason for Amending Employee Wage Record	Deleting wage records 02 – Wage reported under wrong employer account number 09 – Independent contractor 13 – Corporate officer 14 – Worked for parents 15 – Owners wages exempt 20 – Individual quarter correction	136-137	2	Numeric	Must be blank or must contain a 2-digit reason code











Field Name	Field Description	Column	Length	Type	Format
	34 – Reported to other state  Changing wage records 00 – No change to wage record 01 – SSN correction 06 – Name correction 36 – Wages/hours added  Other 03 – Reason is not provided				
Blank		138-142	7	Space fill	
Taxing Entity Code	Constant "UTAX"	143-146	4	Alpha	
Employment Security Department Number	The ESD number of the employer whose tax and wage information is being reported	147-161	15	Alpha/Numeric	8-digit ESD and 1-digit check digit for a total of 9 digits, followed by 6 spaces to a total column width of 15
 Amended Employee Social Security Number (SSN)	The employee's amended Social Security Number	162-170	9	Alpha/Numeric	Must be blank, 'I', or must equal 9 digits
Blank		171-209	48	Space fill	
 Exempt Corporate Officer Code	For employees who are exempt officers of the corporation, enter "1" otherwise enter "0"	210	1	Numeric	
Blank		211	1	Space fill	
 Month 1 Employment	Enter "1" if employee covered by UI worked during or received pay for the 12 <sup>th</sup> day of the <b>1<sup>st</sup> month</b> of the reporting period; otherwise, enter "0"	212	1	Numeric	
 Month 2 Employment	Enter "1" if employee covered by UI worked during or received pay for the 12 <sup>th</sup> day of the <b>2<sup>nd</sup> month</b> of the reporting period; otherwise, enter "0"	213	1	Numeric	
 Month 3 Employment	Enter "1" if employee covered by UI worked during or received pay for the 12 <sup>th</sup> day of the <b>3<sup>rd</sup> month</b> of the reporting period; otherwise,	214	1	Numeric	








Field Name	Field Description	Column	Length	Type	Format
	enter "0"				
Reporting Period Month and Year	The last month and year for the calendar quarter for which this report applies, e.g., "032020" for Jan-Mar of 2020	215-220	6	Numeric	2-digit month and 4-digit year in MMYYYY format
Blank		221-275	48	Space fill	






**Code "T" – Total Record**



T RECORD – The total tax and wage information for this employer, identified by the previous E record.

Field Name	Field Description	Column	Length	Type	Format
Record Identifier	Constant "T"	1	1	Alpha	
Total Number of Employees	The total number of individual employee "S" records for this employer	2-8	7	Numeric	Right justify, zero fill
Taxing Entity Code	Constant "UTAX"	9-12	4	Alpha	
 Total Exempt Corporate Officer Earnings for this Employer	Total wages earned by Exempt Corporate Officers for this employer that were reported in the original file OR enter the amended exempt earnings   <i>The State of Washington uses this field for reporting the total Exempt Corporate Officer Earnings for this employer</i>	13-26	14	Numeric	Right justify, zero fill. Do not enter decimal
 Washington Reportable <b>Total Gross Wages</b> Paid this Quarter for this Employer	The total amount of gross wages for each individual employee that were reported in the original file OR enter the amended total gross wages	27-40	14	Numeric	Right justify, zero fill. Do not enter decimal
 Total Excess Wages for this Employer	The total amount of wages in excess of Washington's UI taxable wage base that were reported in the original file OR enter the amended total excess wages	41-54	14	Numeric	Right justify, zero fill. Do not enter decimal
 Total Taxable Wages for this Employer	The total taxable wages (total gross wages – total excess wages) that were reported in the original file OR enter the amended total taxable wages	55-68	14	Numeric	Right justify, zero fill. Do not enter decimal
Blank		69-81	12	Space fill	

Field Name	Field Description	Column	Length	Type	Format
 UI Tax Rate	The UI Tax Rate for this employer as reported in the original file OR enter the amended UI Tax Rate   <i>The State of Washington uses an assumed decimal</i>	82-87	6	Numeric	Decimal is assumed e.g., 2.8% = 028000
 UI Taxes Due	The UI tax due amount for this employer (total taxable wages x UI tax rate) as reported in the original file OR enter the amended UI Tax Due amount	88-100	13	Numeric	Right justify, zero fill. Do not enter decimal
Prior Balance	Any pre-existing balance owed by this employer. An amount can only be entered in either the Prior Balance or Prior Credit field - not both.  This field can be left blank for an amendment	101-111	11	Numeric	Leave blank
Interest	If payment for the quarter being reported is late, interest is calculated at one percent (1%) per month of the amount of unpaid contributions (no ceiling) for each month or fraction of, filed after the due date  This field can be left blank for an amendment	112-122	11	Numeric	Leave blank
Penalty	If payment for the quarter being reported is late, the penalty is calculated by multiplying the amount of unpaid contributions by the applicable percentage: <ul style="list-style-type: none"> <li>• Penalty during the first month of delinquency = 5%</li> <li>• Penalty during the second month of delinquency = 10%</li> <li>• Penalty during the third month of delinquency = 20%</li> </ul> Enter the result or \$10.00 for each month – whichever is greater  If the report for the quarter being reported is late, the late report penalty is \$25 00  This field can be left blank for	123-133	11	Numeric	Leave blank

Field Name	Field Description	Column	Length	Type	Format
	an amendment				
Prior Credit	Any pre-existing credit balance owed to this employer. An amount can only be entered in either the Prior Balance or Prior Credit field - not both  This field can be left blank for an amendment	134-144	11	Numeric	Leave blank
 Employment Administration Fund (EAF) Tax rate	The EAF Rate for the quarter for this employer as reported in the original file OR enter the amended EAF Rate   <i>The State of Washington uses an assumed decimal</i>	145-148	4	Numeric	Decimal point is assumed, e.g., 0.02% = 0002 0.03% = 0003
 EAF Assessment Amount	The EAF Assessment amount for this employer (total taxable wages x EAF rate) as reported in the original file OR enter the amended UI Tax Due amount	149-159	11	Numeric	Right justify, zero fill. Do not enter decimal
 Total Number of Exempt Corporate Officers	The total number of exempt corporate officers for this employer that were reported in the original file OR enter the amended number of exempt corporate officers   <i>The State of Washington requires only that the total number of exempt corporate officers be reported</i>	160-163	4	Numeric	Right justify, zero fill
Blank		164-174	11	Space fill	
 Amended Total Amount Due	The total amount due for the quarter being reported (amended UI tax due + amended EAF assessment amount + applied payments)	175-185	11	Numeric	Right justify, zero fill. Do not enter decimal
Adjustment Amount	The difference (positive or negative) between the original total amount due and the amended total amount due	186-196	11	Numeric	Right justify, zero fill. Do not enter decimal. Assumes 2-digit decimal
Amount Remitted Extension	Additional 4-digit decimal position for Amount Remitted field   <i>The State of Washington has</i>	197-200	4	Numeric	Must be blank or must equal 4 digits


Field Name	Field Description	Column	Length	Type	Format
	<i>added this optional field at user request</i>				
Total Adjustment Credit Indicator	Enter dash (-) to indicate adjustment amount is a credit	201	1	Alpha	Enter dash (-) or leave blank to indicate debit
Total Adjustment Amount for the Employer	The difference between the original total amount due and the total amount due adjusted for the amendment for all employers in this file   <i>Note: Optional field added at user request.</i>	202-212	11	Numeric	Right justify, zero fill. Do not enter decimal Assumes 2-digit decimal  COPES accounts assume a 6-digit decimal (see below)
Total Adjustment Amount Extension	Additional 4-digit decimal position for Adjustment Amount field   <i>Note: Optional field added at user request.</i>	213-216	4	Numeric	Must be blank or must equal 4 digits
Blank		217-226	10	Space fill	
 Month 1 Employment	The total number of employees who were covered by UI and worked during or received pay for the 12th day of the first month of the reporting period, OR enter the amended number of employees for Month 1.  Do not include exempt corporate officers in this total	227-233	7	Numeric	Right justify, zero fill
 Month 2 Employment	The total number of employees who were covered by UI and worked during or received pay for the 12th day of the second month of the reporting period, OR enter the amended number of employees for Month 2.  Do not include exempt corporate officers in this total	234-240	7	Numeric	Right justify, zero fill
 Month 3 Employment	The total number of employees who were covered by UI and worked during or received pay for the 12th day of the third month of the reporting period, OR enter the amended number of employees for Month 3.  Do not include exempt corporate officers in this total	241-247	7	Numeric	Right justify, zero fill






Field Name	Field Description	Column	Length	Type	Format
Blank		248-267	20	Space fill	
 Excess Wage – Out of State Wages Indicator	Enter a 1 if Total Excess Wage Amount includes Out-of-State Wages; otherwise enter 0   <i>The State of Washington requires an indicator for identifying out-of-state wages</i>	268	1	Numeric	
Blank		269-275	7	Space fill	

**Code "F" – Final Record**

F RECORD – Indicates the end of the file and must be the last data record on each file for transmission.

The code F record must appear only once on each file, after the last code T record.

Field Name	Field Description	Column	Length	Type	Requirements
Record Identifier	Constant "F"	1	1	Alpha	
Total Number of Employees in File	The total number of individual employee "S" records for all employers in this file	2-11	10	Numeric	Right justify, zero fill
Total Number of Employers in File	The total number of employer "E" records in this file	12-21	10	Numeric	Right justify, zero fill
Taxing Entity Code	Constant "UTAX"	22-25	4	Alpha	
Blank		26-40	15	Space fill	
 Washington Reportable Total Gross Wages Paid this Quarter for all Employers in this File	The total amount of wage dollars reported for each individual employee "S" record for all employers in this file	41-55	15	Numeric	Right justify, zero fill. Do not enter decimal
Total Excess Wages for all Employers in this File	The total amount of wages in excess of Washington's UI taxable wage base for this employer	56-70	15	Numeric	Right justify, zero fill. Do not enter decimal
Total Taxable Wages for all Employers in this File	The Total Gross Wages less Excess Wages = Taxable Wages	71-85	15	Numeric	Right justify, zero fill. Do not enter decimal
Total Payment Due for all Employers in this File	The total payment due for all employers in this file (UI Taxes Due + EAF Assessment Amount + Prior Balance, Interest, Penalty or less Prior Credit, if any)	86-100	15	Numeric	Right justify, zero fill. Do not enter decimal. Assumes 2-digit decimal

Field Name	Field Description	Column	Length	Type	Requirements
	 <p>The State of Washington has added this optional field at user request</p>				
Blank		101-139	39	Space fill	
Total Amount Remitted for all Employers in this File	<p>The payment amount to be remitted for all employers in this file</p>  <p>The State of Washington has added this optional field at user request</p>	140-154	15	Numeric	Right justify, zero fill. Do not enter decimal. Assumes 2-digit decimal. COPES accounts assume a 6-digit decimal (see below)
Total Amount Remitted Extension	<p>Additional 4-digit decimal position for Amount Remitted field</p>  <p>The State of Washington has added this optional field at user request</p>	155-158	4	Numeric	Must be blank or must equal 4 digits
Total Adjustment Credit Indicator	Enter dash (-) to indicate adjustment amount is a credit	159	1	Alpha	Enter dash (-) or leave blank to indicate debit
Total Adjustment Amount for all Employers in this File	<p>The difference between the original total amount due and the total amount due adjusted for the amendment for all employers in this file</p>  <p>Note: Optional field added at user request.</p>	160-174	15	Numeric	Right justify, zero fill. Do not enter decimal Assumes 2-digit decimal COPES accounts assume a 6-digit decimal (see below)
Total Adjustment Amount Extension	<p>Additional 4-digit decimal position for Adjustment Amount field</p>  <p>Note: Optional field added at user request.</p>	175-178	4	Numeric	Must be blank or must equal 4 digits
Blank		179-275	97	Space fill	

## IV. Errors, Penalty Warnings, and Warnings

<b>Error</b>	File cannot be submitted until error has been corrected
<b>Penalty Warning</b>	File can be submitted but employer may be charged a penalty
<b>Warning</b>	File can be submitted but employer may want to verify data is correct

Transmitter Employer Identification Number (EIN)	
<b>Description</b>	The Federal ID Number of the organization transmitting the file
<b>Record</b>	A
<b>Column</b>	6-14
<b>Length</b>	9
<b>Format</b>	Numeric
<b>Field edits</b>	<ul style="list-style-type: none"> <li>• Must equal 9 digits</li> <li>• Must not contain invalid characters (space, dash, hyphen)</li> </ul>
<b>Business rules</b>	<ul style="list-style-type: none"> <li>• Returns WARNING if field is blank or invalid</li> <li>• If Transmitter EIN = 911050143, apply COPES validation rules</li> </ul>
<b>Evaluation results</b>	<ul style="list-style-type: none"> <li>• Returns WARNING if field is blank or invalid</li> <li>• Returns WARNING if value doesn't match the employer's Employment Security Department (ESD) Number, but the employer's Universal Business Identifier (UBI) is correct</li> <li>• Returns ERROR if both this value and the UBI don't match the employer's ESD Number</li> </ul>

Transmitter Name	
<b>Description</b>	The name of the organization transmitting the file
<b>Record</b>	A
<b>Column</b>	24-73
<b>Length</b>	50
<b>Format</b>	Alpha/Numeric
<b>Field edits</b>	<ul style="list-style-type: none"> <li>• Must contain 1 alpha/numeric character</li> <li>• May contain a maximum of 50 alpha/numeric characters</li> <li>• May contain other characters (dash, hyphen, comma, apostrophe, etc.)</li> </ul>
<b>Business rules</b>	<ul style="list-style-type: none"> <li>• Required field. If field is blank, return error and do not allow file to be submitted</li> </ul>
<b>Evaluation results</b>	<ul style="list-style-type: none"> <li>• Returns ERROR if field is blank</li> </ul>

Payment Year	
<b>Description</b>	The year for which the quarterly report is being submitted



Payment Year	
<b>Record</b>	E
<b>Column</b>	2-5
<b>Length</b>	4
<b>Format</b>	Numeric in YYYY format
<b>Field edits</b>	<ul style="list-style-type: none"> <li>• Must equal 4 digits</li> <li>• Must not contain invalid characters</li> </ul>
<b>Business rules</b>	<ul style="list-style-type: none"> <li>• Required field. If field is blank or invalid, return error and do not allow file to be submitted</li> <li>• Must be the same payment year as the original filed report</li> <li>• All reports in file must be for the same reporting period</li> <li>• Do not allow a report to be submitted for a future payment year (a year that has not yet been established in NGTS)</li> <li>• If payment year is prior to the business liable date or after business became inactive, calculate tax due based on temporary tax rate assignment and allow file to be submitted</li> </ul>
<b>Evaluation results</b>	<ul style="list-style-type: none"> <li>• Returns ERROR if field is blank or invalid</li> <li>• Returns ERROR if all reports in the file are not for the same reporting period</li> <li>• Returns ERROR if payment year is for a future year (a year that has not yet been established in NGTS)</li> </ul>

State Identifier	
<b>Description</b>	The code that indicates Quarterly Report data is for Washington State
<b>Record</b>	E
<b>Column</b>	171-172
<b>Length</b>	2
<b>Format</b>	Numeric
<b>Field edits</b>	<ul style="list-style-type: none"> <li>• Must equal 53</li> </ul>
<b>Business rules</b>	<ul style="list-style-type: none"> <li>• Required field. If field is blank or invalid, return error and do not allow file to be submitted</li> </ul>
<b>Evaluation results</b>	<ul style="list-style-type: none"> <li>• Returns ERROR if field is blank or does not equal 53</li> </ul>

Employment Security Department Number	
<b>Description</b>	The ESD number of the employer whose tax and wage information is being reported
<b>Record</b>	E
<b>Column</b>	173-187
<b>Length</b>	15
<b>Format</b>	8-digit ESD and 1-digit check digit for a total of 9 digits, followed by 6 spaces

Employment Security Department Number	
	to a total column width of 15
<b>Field edits</b>	<ul style="list-style-type: none"> <li>8-digit ESD and 1-digit check digit for a total of 9 digits, followed by 6 spaces to a total column width of 15</li> <li>Must not contain invalid characters (space, hyphen, dash)</li> </ul>
<b>Business rules</b>	<ul style="list-style-type: none"> <li>Required field. If field is blank or invalid, return error and do not allow file to be submitted</li> <li>If an original report for the ESD Number and year/quarter has not been received, do not allow an amended report to be submitted</li> <li>Exceptions: <ul style="list-style-type: none"> <li>If business is COPEs (per transmitter FEIN), process the report received in the bulk amendment file as an original quarterly report. <ul style="list-style-type: none"> <li>ESD Number must match a valid number in NGTS</li> <li>Owner SSN must match for the ESD account</li> </ul> </li> </ul> </li> <li>Do not allow an amended report to be submitted on an account in audit status</li> <li>Do not allow a file to contain duplicate ESD Numbers</li> <li>If check digit is blank or invalid, allow file to be submitted but return warning</li> </ul>
<b>Evaluation results</b>	<ul style="list-style-type: none"> <li>Returns ERROR if field is blank or invalid</li> <li>Returns ERROR if ESD Number is a valid number but the Federal ID Number AND UBI Number are both invalid</li> <li>Returns WARNING if ESD Number is a valid number but either the Federal ID Number OR UBI Number is invalid</li> <li>Returns WARNING if check digit is blank or invalid</li> <li>Returns ERROR if account is in audit status and cannot be amended</li> <li>Returns ERROR if file contains duplicate ESD Numbers</li> </ul>

Reporting Period	
<b>Description</b>	The last month of the calendar quarter to which the Quarterly Report is being submitted: e.g., "03" = first quarter; "06" = second quarter; "09" = third quarter; "12" = fourth quarter
<b>Record</b>	E
<b>Column</b>	188-189
<b>Length</b>	2
<b>Format</b>	Numeric
<b>Field edits</b>	Must equal 03, 06, 09, 12
<b>Business rules</b>	<ul style="list-style-type: none"> <li>Required field. If field is blank or invalid, return error and do not allow file to be submitted</li> <li>All reports in the file must be for the same reporting period</li> <li>Do not allow a report to be submitted for a future reporting period (a reporting period that has not yet been established in NGTS)</li> </ul>

Reporting Period	
<b>Evaluation results</b>	<ul style="list-style-type: none"> <li>Returns ERROR if field is blank or does not equal 03, 06, 09, or 12</li> <li>Returns ERROR if all reports in the file are not for the same reporting period</li> <li>Returns ERROR if reporting period is for a future quarter (a quarter that has not yet been established in NGTS)</li> </ul>

No Payroll / No Workers / No Wages	
<b>Description</b>	A code used to indicate if the quarterly report is a report with payroll and will contain employee (S) records, or indicate if the quarterly report is a No Payroll and will not contain employee (S) records
<b>Record</b>	E
<b>Column</b>	190
<b>Length</b>	1
<b>Format</b>	Numeric
<b>Field edits</b>	<p>May be blank or must equal 0 or 1</p> <p>0 = Indicates the E record <b>will not</b> be followed by 1 or more employee (S) records (No Payroll).</p> <p>1 = Indicates the E record <b>will</b> be followed by 1 or more employee (S) records</p>
<b>Business rules</b>	<p><u>Determine based on reported values:</u></p> <ul style="list-style-type: none"> <li>Ignore field and determine whether report is payroll or No Payroll based on whether report contains employee wage S records <ul style="list-style-type: none"> <li>If report contains S records that are all blank or all zeros, assume report is a No Payroll</li> </ul> </li> </ul>
<b>Evaluation result</b>	<ul style="list-style-type: none"> <li>If report contains S records that are all blank or all zeros, the report passes validation and remaining employee wage (S) record validations are ignored</li> </ul>

Employer Unified Business Number Identifier (UBI) Number	
<b>Description</b>	The UBI Number of the employer whose tax and wage information is being reported
<b>Record</b>	E
<b>Column</b>	258-269
<b>Length</b>	12
<b>Format</b>	Alpha/Numeric
<b>Field edits</b>	<ul style="list-style-type: none"> <li>Value must conform to 12-digit UBI, or the 9-digit UBI number followed by three blank (null) values</li> <li>If a COPES Account, enter the employer's SSN</li> <li>Zero fill in the first 9 digits is acceptable if UBI is unknown</li> </ul>
<b>Business rules</b>	<ul style="list-style-type: none"> <li>Returns WARNING if field is blank or invalid</li> <li>If Transmitter FEIN = 911050143, apply COPES validation rules</li> </ul>

Employer Unified Business Number Identifier (UBI) Number	
<b>Evaluation results</b>	<ul style="list-style-type: none"> <li>Returns WARNING if field is blank or invalid</li> <li>Returns WARNING if value doesn't match the employer's Employment Security Department (ESD) Number, but employer's Federal ID Number (FEIN) is correct</li> <li>Returns ERROR if both this value and the FEIN don't match the employer's ESD Number</li> </ul>

Employee Social Security Number	
<b>Description</b>	The employee's social security number; if not known the letter "I" is entered in column position 2
<b>Record</b>	S
<b>Column</b>	2-10
<b>Length</b>	9
<b>Format</b>	Alpha/Numeric
<b>Field edits</b>	<ul style="list-style-type: none"> <li>May be blank or may be "I" or must equal 9 digits</li> <li>Must not contain invalid characters (dash, hyphen, space)</li> </ul>
<b>Business rules</b>	<ul style="list-style-type: none"> <li>Incomplete report penalty warnings are not given on amendment reports</li> <li>If exempt earnings, hours or wages are reported, either the SSN or Last name field must be valid</li> <li>Ignore any wage record entry that is an exact duplicate of another wage entry for the same ES Reference Number account</li> <li>Do not allow SSN changes (amendment) for an employee with an active claim in GUIDE</li> </ul>
<b>Evaluation result</b>	<ul style="list-style-type: none"> <li>Returns ERROR if exempt earnings, hours or wages are reported and the SSN field is blank, I, or invalid AND the last name field is blank or invalid</li> <li>Returns ERROR if SSN is a valid 9-digit number and is a duplicate for the same ES Reference Number, year and quarter</li> </ul>

Employee Last Name	
<b>Description</b>	The last name of the employee whose wage information is being reported
<b>Record</b>	S
<b>Column</b>	11-30
<b>Length</b>	20
<b>Format</b>	Alpha
<b>Field edits</b>	
<b>Business rules</b>	
<b>Evaluation result</b>	<ul style="list-style-type: none"> <li>Returns ERROR if exempt earnings, hours or wages are reported and the SSN field is blank, I, or invalid AND the last name field is blank or invalid</li> </ul>

Exempt Corporate Officer Earnings for this quarter	
<b>Description</b>	Wages earned by an officer of a Corporation AND not reportable for Unemployment Insurance for this quarter
<b>Record</b>	S
<b>Column</b>	50-63
<b>Length</b>	14
<b>Format</b>	Numeric Right justified, zero filled Assume 2-digit decimal
<b>Field edits</b>	<ul style="list-style-type: none"> <li>May be blank or must equal 14 digits</li> </ul>
<b>Business rules</b>	<ul style="list-style-type: none"> <li>Exempt earnings should only be reported by a taxable corporation in class code 113, 114, 115, 116 or 117</li> </ul>
<b>Evaluation result</b>	<ul style="list-style-type: none"> <li>Returns ERROR if business is a taxable corporation and field is blank or invalid</li> <li>Returns WARNING and field is ignored if business is other than a taxable corporation and contains a value greater than zero</li> </ul>

Employee's Washington Reportable Total Gross Wages Paid this Quarter	
<b>Description</b>	The gross wages paid to an employee during the year/quarter for which quarterly report is being submitted
<b>Record</b>	S
<b>Column</b>	64-77
<b>Length</b>	14
<b>Format</b>	Numeric Right justified, zero filled Assume 2-digit decimal
<b>Field edits</b>	<ul style="list-style-type: none"> <li>Must equal 14 digits</li> <li>Must not contain invalid characters (dash, hyphen, decimal, dollar sign)</li> </ul>
<b>Business rules</b>	<ul style="list-style-type: none"> <li>Incomplete report penalty warnings are not given on amendment reports</li> <li>Required field. If field is blank, return error and do not allow file to be submitted</li> </ul>
<b>Evaluation result</b>	<ul style="list-style-type: none"> <li>Returns ERROR if field is blank or invalid</li> <li>Returns WARNING and wage record is ignored when exempt earnings, wages and hours are all zero</li> </ul>

Employee's Excess Wages	
<b>Description</b>	The employee excess wages that were reported in the original file OR enter the amended excess wages and provide the reason code in column 136-137
<b>Record</b>	S
<b>Column</b>	78-91

Employee's Excess Wages	
<b>Length</b>	14
<b>Format</b>	Numeric
<b>Field edits</b>	<ul style="list-style-type: none"> <li>• Must equal 14 digits</li> <li>• Must not contain invalid characters (dash, hyphen, decimal, dollar sign)</li> </ul>
<b>Business rules</b>	<ul style="list-style-type: none"> <li>• If business is Taxable (except Class Code 111), field is required. If field is blank, return error and do not allow file to be submitted</li> <li>• Employee excess wages cannot exceed Employee gross wages</li> <li>• If business is Reimbursable or Class Code 111 excess wages should not be reported</li> </ul>
<b>Evaluation result</b>	<ul style="list-style-type: none"> <li>• Returns ERROR if excess wages exceed employee gross wages</li> <li>• Returns ERROR if business is taxable (except taxable local government) and field is blank or invalid</li> <li>• Field is ignored and passes validation without error or warning if business is reimbursable or taxable local government and field is greater than zero</li> </ul>

Employee Hours	
<b>Description</b>	<p>The employee hours that were reported in the original file OR enter the amended employee hours and provide the reason code in column 136-137.</p> <p><b>Note:</b> to delete an employee from a quarterly wage report, enter zeros in both the employee total gross wage and employee hours fields and provide the deletion reason code in column 136-137</p>
<b>Record</b>	S
<b>Column</b>	132-135
<b>Length</b>	4
<b>Format</b>	Numeric
<b>Field edits</b>	<ul style="list-style-type: none"> <li>• May be blank or must be between 0-9999</li> <li>• Must not contain invalid characters (decimal, dash, hyphen, space)</li> </ul>
<b>Business rules</b>	<ul style="list-style-type: none"> <li>• Incomplete report penalty warnings are not given on amendment reports.</li> <li>• Return warning if hours exceed 2250</li> </ul>
<b>Evaluation result</b>	<ul style="list-style-type: none"> <li>• Returns PENALTY WARNING if field is blank or all employee wage records are reported as zero hours</li> <li>• Returns ERROR if hours file contains invalid characters</li> <li>• Returns WARNING if hours exceed 2250</li> </ul>

Reason for Amending Employee Wage Record	
<b>Description</b>	The reason for amending wage records in a bulk amendment file
<b>Record</b>	S

Reason for Amending Employee Wage Record	
<b>Column</b>	136-137
<b>Length</b>	2
<b>Format</b>	Numeric
<b>Field edits</b>	<ul style="list-style-type: none"> <li>May be blank or must be between equal 00, 01, 02, 03, 06, 09, 13, 14, 15, 20, 34, or 36</li> </ul>
<b>Business rules</b>	<ul style="list-style-type: none"> <li>The field should contain one of the following reason codes to indicate how or way a wage record was changed. Any number than listed below will be considered invalid: <ul style="list-style-type: none"> <li>Deleting wage records <ul style="list-style-type: none"> <li>02 – Wage reported under wrong employer account number</li> <li>09 – Independent contractor</li> <li>13 – Corporate officer</li> <li>14 – Worked for parents</li> <li>15 – Owners wages exempt</li> <li>20 – Individual quarter correction</li> <li>34 – Reported to other state</li> </ul> </li> <li>Changing wage records <ul style="list-style-type: none"> <li>00 – No change to wage record</li> <li>01 – SSN correction</li> <li>06 – Name correction</li> <li>36 – Wages/hours added</li> </ul> </li> <li>Other <ul style="list-style-type: none"> <li>03 – Reason is not provided</li> </ul> </li> </ul> </li> <li>If the field is blank or contains an invalid reason code and a wage record has changed, the system will assign one of the following reason codes: <ul style="list-style-type: none"> <li>If employee SSN has changed, assign 01 reason code</li> <li>If an employee name field has changed, assign 06 reason code</li> <li>If a new employee wage record is added, assign reason code 36</li> <li>If hours have increased or decreased, assign reason code 03</li> <li>If wages have increased or decreased, assign reason code 03</li> <li>If more than 1 change condition exists, assign reason code 03</li> </ul> </li> <li>If both hours and wages for an employee wage record have decreased to zero (to indicate a deleted employee wage record), the field may contain one of the following reason codes; otherwise the system will assign reason code 03: <ul style="list-style-type: none"> <li>02 - Wages reported under wrong employer account number</li> <li>03 – Reason is not provided</li> <li>09 – Independent contractor</li> <li>13 – Corporate officer</li> </ul> </li> </ul>

Reason for Amending Employee Wage Record	
	<ul style="list-style-type: none"> <li>○ 14 – Worked for parents</li> <li>○ 15 – Owners wages exempt</li> <li>○ 20 – Individual quarter correction</li> <li>○ 34 – Reported to other State of Washington</li> </ul> <p>If the field is blank or contains a valid reason code AND the employee whose record has been amended has an active benefit claim, the system will assign reason code 03</p>
<b>Evaluation result</b>	<ul style="list-style-type: none"> <li>● Returns WARNING and system assigns an 01 reason code if the SSN is changed and the reason code field is blank or invalid</li> <li>● Returns WARNING and system assigns an 06 reason code if the Last Name is changed and the reason code field is blank or invalid</li> <li>● Returns WARNING and system assigns a 36 reason code if wages/hours are added and the reason code field is blank or invalid</li> </ul>

Amended Employee Social Security Number (SSN)	
<b>Description</b>	The employee's amended Social Security Number
<b>Record</b>	S
<b>Column</b>	162 - 170
<b>Length</b>	9
<b>Format</b>	Alpha/Numeric
<b>Field edits</b>	Must be blank or may be 'I' or must equal 9 digits
<b>Business rules</b>	<ul style="list-style-type: none"> <li>● Incomplete report penalty warnings are not given on amendment reports</li> <li>● Must be blank OR must equal 'I' OR must equal 9 digits</li> <li>● If amended SSN is a valid 9-digit number, must not be a duplicate for the same ES Reference Number, Year and Quarter</li> <li>● Must not allow SSN changes (amendment) for an SSN with an active claim</li> </ul>
<b>Evaluation result</b>	<ul style="list-style-type: none"> <li>● Returns ERROR if format is invalid</li> <li>● Returns ERROR if duplicate amended SSN is entered for one or more employees</li> <li>● Returns ERROR if account has an active claim</li> </ul>

Total Exempt Corporate Officer for this Employer	
<b>Description</b>	Total wages earned by Exempt Corporate Officers for this employer OR enter the amended exempt earnings
<b>Record</b>	T
<b>Column</b>	13-26
<b>Length</b>	14
<b>Format</b>	Numeric



Total Exempt Corporate Officer for this Employer	
	Right justified, zero filled Assume 2-digit decimal
<b>Field edits</b>	<ul style="list-style-type: none"> <li>• Equals the sum of exempt earnings reported in the S Records</li> </ul>
<b>Business rules</b>	<ul style="list-style-type: none"> <li>• <u>Calculated from reported values:</u> <ul style="list-style-type: none"> <li>○ If the sum of exempt earnings reported in the S Records is greater than zero, use the system calculated amount for the T Record total</li> <li>○ If the sum of exempt earnings reported in the S Records equals zero but the Total Exempt Earnings reported in the T Record is greater than zero, use the reported T Record amount</li> </ul> </li> </ul> <p>Exempt earnings should only be reported by a taxable corporation in class code 113, 114, 115, 116 or 117</p>
<b>Evaluation result</b>	<p>Business is a taxable corporation and field is calculated from reported values (the sum of exempt earnings reported in the S Records):</p> <ul style="list-style-type: none"> <li>• Returns WARNING and uses the calculated amount if the calculated sum is greater than zero but is different than the reported amount</li> <li>• Returns WARNING and uses the reported amount if the calculated sum equals zero but the reported amount is greater than zero</li> <li>• Returns WARNING and field is ignored if business is other than a taxable corporation and contains a value greater than zero</li> </ul>

Washington Reportable Total Gross Wages Paid this Quarter for this Employer	
<b>Description</b>	The total of gross wages for all individual employee "S" record for this employer E Record
<b>Record</b>	T
<b>Column</b>	27-40
<b>Length</b>	14
<b>Format</b>	Numeric Right justified, zero filled Assume 2-digit decimal
<b>Field edits</b>	<ul style="list-style-type: none"> <li>• Equals the sum of employee gross wages reported in the S Records</li> </ul>
<b>Business rules</b>	<ul style="list-style-type: none"> <li>• <u>Calculated from reported values:</u> <ul style="list-style-type: none"> <li>○ If the calculated total gross wages is different than the reported total gross wages, use the system calculated amount for the T Record total</li> </ul> </li> </ul>
<b>Evaluation result</b>	<p>Field is calculated from reported values (the sum of employee gross wages reported in the S Records):</p> <ul style="list-style-type: none"> <li>• Returns WARNING and uses the calculated amount if the calculated sum is different than the reported amount</li> </ul>

Total Excess Wages for this Employer	
<b>Description</b>	The total amount of wages in excess of Washington's UI taxable wage base that

Total Excess Wages for this Employer	
	were reported in the original file OR enter the amended total excess wages
<b>Record</b>	T
<b>Column</b>	41-54
<b>Length</b>	14
<b>Format</b>	Numeric Right justified, zero filled Assume 2-digit decimal
<b>Field edits</b>	Equals the sum of employee excess wages reported in the S Record(s).
<b>Business rules</b>	<ul style="list-style-type: none"> <li>• <u>Calculated from reported values:</u> <ul style="list-style-type: none"> <li>○ If the sum of excess wages reported in the S Records is greater than zero, use the system calculated amount for the T Record total</li> <li>○ If the sum of total excess wages reported in the S Records is equal to zero but the Total Excess Wages reported in the T Record is greater than zero, return an error and do not allow report to be submitted.</li> </ul> </li> <li>• If business is Reimbursable or Class Code 111 excess wages should not be reported.</li> </ul>
<b>Evaluation result</b>	Business is taxable (except taxable local government) and field is calculated from reported values (the sum of employee excess wages reported in the S Records): <ul style="list-style-type: none"> <li>• Returns ERROR if the calculated sum is equal to zero but the reported amount is greater than zero</li> <li>• Returns WARNING and uses the calculated amount if the calculated sum is greater than zero but is different than the reported amount</li> <li>• Returns WARNING and field is ignored if business is reimbursable or taxable local government and field is greater than zero</li> </ul>

Total Taxable Wages for this Employer	
<b>Description</b>	The total taxable wages (total gross wages – total excess wages) that were reported in the original file OR enter the amended total taxable wages
<b>Record</b>	T
<b>Column</b>	55-68
<b>Length</b>	14
<b>Format</b>	Numeric Right justified, zero filled Assume 2-digit decimal
<b>Field edits</b>	<ul style="list-style-type: none"> <li>• Equals the (calculated) total gross wages less the (calculated) total excess wages</li> </ul>
<b>Business rules</b>	<ul style="list-style-type: none"> <li>• <u>Calculated based on calculated values:</u> <ul style="list-style-type: none"> <li>• If the calculated total taxable wages is different than the reported total taxable wages, use the system calculated amount for the T Record total</li> </ul> </li> </ul>

Total Taxable Wages for this Employer	
<b>Evaluation result</b>	Field is calculated based on calculated values (the [calculated] total gross wages less the [calculated] total excess wages): <ul style="list-style-type: none"> <li>• Returns WARNING and uses the calculated amount if the calculated amount is different than the reported amount</li> </ul>

UI Tax Rate	
<b>Description</b>	The UI Tax Rate for this employer as reported in the original file OR enter the amended UI Tax Rate
<b>Record</b>	T
<b>Column</b>	82-87
<b>Length</b>	6
<b>Format</b>	Numeric Assumed Decimal, e.g., 2.8% = 028000
<b>Field edits</b>	<ul style="list-style-type: none"> <li>• May be blank or may equal 6 digits</li> </ul>
<b>Business rules</b>	<ul style="list-style-type: none"> <li>• Must equal amount listed in NGTS for business.</li> <li>• If business is taxable and both the UI Tax Rate AND the EAF Rate are listed as zero in NGTS, the system will assign the highest non-delinquent (5.4%) UI Tax Rate and (0.03%) EAF Rate.</li> <li>• If business is reimbursable they are not assigned a UI Tax Rate.</li> </ul>
<b>Evaluation result</b>	<ul style="list-style-type: none"> <li>• Returns WARNING and uses known tax rate if business is taxable field is blank, invalid or incorrect</li> <li>• Returns WARNING and applies highest non-delinquent temporary rate if business is taxable and both the UI Tax Rate AND the EAF Rate are listed as zero in NGTS</li> <li>• Returns WARNING and field is ignored if business is reimbursable and field is greater than zero</li> </ul>

UI Tax Due	
<b>Description</b>	The UI tax due amount for this employer (total taxable wages x UI tax rate) as reported in the original file OR enter the amended UI Tax Due amount
<b>Record</b>	T
<b>Column</b>	88-100
<b>Length</b>	13
<b>Format</b>	Numeric Right justified, zero filled Assume 2-digit decimal
<b>Field edits</b>	<ul style="list-style-type: none"> <li>• Equals the (calculated) total gross wages multiplied by the (known) UI tax rate</li> </ul>
<b>Business rules</b>	<ul style="list-style-type: none"> <li>• <u>Calculated based on known values:</u> <ul style="list-style-type: none"> <li>○ If the calculated UI tax due is different than the reported UI tax due, use the system calculated amount for the T Record total.</li> </ul> </li> </ul>

UI Tax Due	
	<ul style="list-style-type: none"> <li>If business is reimbursable UI tax due should not be reported.</li> </ul>
<b>Evaluation result</b>	<p>Field is calculated based on known values (the [calculated] total gross wages multiplied by the [known] UI tax rate):</p> <ul style="list-style-type: none"> <li>Returns WARNING and uses the calculated amount if the calculated amount is different than the reported amount</li> <li>Returns WARNING and field is ignored if business is reimbursable and field is greater than zero</li> </ul>

Prior Balance	
<b>Description</b>	Any pre-existing balance owed by this employer. An amount can only be entered in either the Prior Balance or Prior Credit field - not both
<b>Record</b>	T
<b>Column</b>	101-111
<b>Length</b>	11
<b>Format</b>	Numeric Right justified, zero filled
<b>Field edits</b>	
<b>Business rules</b>	
<b>Evaluation result</b>	<ul style="list-style-type: none"> <li>Returns WARNING and uses reported amount if field contains an amount greater than zero but does not match the amount in NGTS</li> </ul>

Interest	
<b>Description</b>	<p>If payment is late, interest is calculated at one percent (1%) per month on the amount of unpaid contributions for each month or fraction of, filed after the due date</p> <ul style="list-style-type: none"> <li>If business is taxable, payment is due by and considered late if not received by the last day of the first month following the quarter end date</li> <li>If business is reimbursable, payment is due by and considered late if not received by the last day of the second month following the quarter end date</li> </ul>
<b>Record</b>	T
<b>Column</b>	112-122
<b>Length</b>	11
<b>Format</b>	Numeric Right justified, zero filled
<b>Field edits</b>	
<b>Business rules</b>	
<b>Evaluation result</b>	<p>Field is calculated based on known values (the [calculated] amount due for late payment for the quarter being reported):</p> <ul style="list-style-type: none"> <li>Returns WARNING and uses calculated amount if the calculated amount is</li> </ul>

Interest	
	different than the reported amount

Penalty	
<b>Description</b>	<p>If payment for the quarter being reported is late, the penalty is calculated by multiplying the amount of unpaid contributions by the applicable percentage:</p> <ul style="list-style-type: none"> <li>• Penalty during the first month of delinquency = 5%</li> <li>• Penalty during the second month of delinquency = 10%</li> <li>• Penalty during the third month of delinquency = 20%</li> </ul> <p>Enter the result or \$10.00 <u>for each month</u> – whichever is greater</p> <p>If the report for the quarter being reported is late, the late report penalty is \$25 00</p>
<b>Record</b>	T
<b>Column</b>	123-133
<b>Length</b>	11
<b>Format</b>	Numeric Right justified, zero filled
<b>Field edits</b>	<p>May be blank or may equal 11 digits</p> <p>The (known) late report penalty + the (calculated) late payment penalties for the quarter being reported</p>
<b>Business Rules</b>	If payment is late, late payment penalty is calculated at 5% during the first month of delinquency; 10% during the second month of delinquency; and 20% during the third month of delinquency. Enter the result or \$10.00 – whichever is greater
<b>Evaluation result</b>	<p>Field is calculated based on known and calculated values (the [known] late report penalty + the [calculated] late payment penalty)</p> <ul style="list-style-type: none"> <li>• Returns WARNING and uses the calculated amount if the reported amount is different than the calculated amount</li> </ul>

Prior Credit	
<b>Description</b>	Any pre-existing credit balance owed to this employer. An amount can only be entered in either the Prior Balance or Prior Credit field - not both
<b>Record</b>	T
<b>Column</b>	134-144
<b>Length</b>	11
<b>Format</b>	Numeric Right justified, zero filled
<b>Field edits</b>	
<b>Business rules</b>	<ul style="list-style-type: none"> <li>• An amount can only be entered in either the Prior Balance or Prior Credit field - not both</li> </ul>
<b>Evaluation result</b>	<ul style="list-style-type: none"> <li>• Returns WARNING and uses reported amount if field contains an amount greater than zero but does not match the amount in NGTS</li> </ul>

Employment Administration Fund (EAF) Tax Rate	
<b>Description</b>	The EAF Rate for the quarter for this employer as reported in the original file OR enter the amended EAF Rate
<b>Record</b>	T
<b>Column</b>	145-148
<b>Length</b>	4
<b>Format</b>	Numeric Assumed decimal, e.g., 0.02% = 0002; 0.03% = 0003
<b>Field edits</b>	May be blank or may equal 4 digits
<b>Business rules</b>	<ul style="list-style-type: none"> <li>• Must equal amount listed in NGTS for business</li> <li>• If business is reimbursable or taxable local government, they are not assigned an EAF Rate</li> </ul>
<b>Evaluation result</b>	<ul style="list-style-type: none"> <li>• Returns WARNING and uses known tax rate if business is taxable (except taxable local government) and field is blank, invalid, or incorrect</li> <li>• Returns WARNING and applies highest non-delinquent temporary rate if business is taxable and both the UI Tax Rate AND the EAF Rate are listed as zero in NGTS</li> <li>• Returns WARNING and field is ignored if business is reimbursable or taxable local government and field is greater than zero</li> </ul>

EAF Assessment Amount	
<b>Description</b>	The EAF Assessment amount for this employer (total taxable wages x EAF rate) as reported in the original file OR enter the amended UI Tax Due amount
<b>Record</b>	T
<b>Column</b>	149-159
<b>Length</b>	11
<b>Format</b>	Numeric Right justified, zero filled Assume 2-digit decimal
<b>Field edits</b>	<ul style="list-style-type: none"> <li>• Equals the (calculated) Total gross wages multiplied by the (known) EAF rate</li> </ul>
<b>Business rules</b>	<ul style="list-style-type: none"> <li>• <u>Calculated based on known values:</u> <ul style="list-style-type: none"> <li>○ If the calculated EAF assessment amount is different than the reported EAF assessment amount, use the system calculated amount for the T Record total</li> </ul> </li> <li>• If business is reimbursable or class code 111, an EAF assessment amount should not be reported</li> </ul>

EAF Assessment Amount	
<b>Evaluation result</b>	Field is calculated based on known values (the [calculated] total gross wages multiplied by the [known] EAF rate): <ul style="list-style-type: none"> <li>• Returns WARNING and uses the calculated amount if the calculated amount is different than the reported amount</li> <li>• Returns WARNING and field is ignored if business is reimbursable or taxable local government and field is greater than zero</li> </ul>

Total Number of Exempt Corporate Officers	
<b>Description</b>	The total number of exempt corporate officers for this employer that were reported in the original file OR enter the amended number of exempt corporate officers
<b>Record</b>	T
<b>Column</b>	160-163
<b>Length</b>	4
<b>Format</b>	Numeric Right justified, zero filled
<b>Field edits</b>	<ul style="list-style-type: none"> <li>• May be blank or may equal 4 digits</li> </ul>
<b>Business rules</b>	<ul style="list-style-type: none"> <li>• <u>Calculated based on reported values:</u> <ul style="list-style-type: none"> <li>○ Count the number of S Records that have a 1 in the exempt corporate officer code field in the S Records <ul style="list-style-type: none"> <li>▪ If the number of exempt corporate officers reported in the T Record equals zero and the calculated sum is greater than zero, use the system calculated sum</li> <li>▪ If the number of exempt corporate officers reported in the T Record is greater than zero, use the reported number</li> </ul> </li> <li>○ If the number of exempt corporate officer field in the T Record is blank or invalid and/or the exempt corporate officer code fields in the S Records are blank or invalid, calculate the number of exempt corporate officers by counting the number of S Records that contain an amount greater than zero in the exempt earnings field</li> </ul> </li> <li>• Exempt corporate officers should only be reported by taxable corporations in class codes 113, 114, 115, 116 or 117</li> </ul>
<b>Evaluation result</b>	Field is calculated based on reported values (count the number of S Records that have a 1 in the exempt corporate officer code field) <ul style="list-style-type: none"> <li>• Returns WARNING and uses the calculated number if the calculated number is greater than zero but is different than the reported number</li> <li>• Returns WARNING and uses the reported number if the calculated sum equals zero but the reported number is greater than zero</li> <li>• Returns WARNING and field is ignored if business is other than a taxable corporation and contains a value greater than zero</li> </ul>

Amended Total Amount Due	
<b>Description</b>	The total amount due for the quarter being reported (amended UI tax due + amended EAF assessment amount + applied payments)
<b>Record</b>	T
<b>Column</b>	175-185
<b>Length</b>	11
<b>Format</b>	Numeric Right justified, zero filled. Assume 2-digit decimal
<b>Field edits</b>	<ul style="list-style-type: none"> <li>• May be blank or may contain 11 digits</li> <li>• Equals the (known) total tax due (UI tax and EAF) + (known) penalties and interest + (known) payments applied to the quarter being reported + (reported prior balance or credit) + (calculated) amended total tax due + (calculated) amended penalties and interest.</li> </ul>
<b>Business Rules</b>	<ul style="list-style-type: none"> <li>• <u>Calculated from known, calculated and reported values:</u> If the calculated total amount due is different than the reported total amount due, use the system calculated amount for the T Record total.</li> </ul>
<b>Evaluation result</b>	<p><u>Field is calculated from calculated and reported values (the [calculated] total tax due + [known and calculated] penalties and interest + [reported] prior balance or credit):</u></p> <ul style="list-style-type: none"> <li>• Returns WARNING and uses calculated amount if the calculated amount is different than the reported amount</li> </ul>

Adjustment Amount	
<b>Description</b>	The difference (positive or negative) between the original total amount due and the amended total amount due
<b>Record</b>	T
<b>Column</b>	186-196
<b>Length</b>	11
<b>Format</b>	Numeric Right justified, zero filled Assume 2-digit decimal
<b>Field edits</b>	<ul style="list-style-type: none"> <li>• May be blank or may contain 11 digits.</li> <li>• Equals the difference between the (known) total tax due (UI tax + EAF + penalties and interest) from the original report and the (calculated) total tax due (UI tax + EAF + penalties and interest) from the amended report.</li> </ul>
<b>Business rules</b>	<ul style="list-style-type: none"> <li>• Optional field added at the request of DSHS/COPES to help reconcile their payments.</li> <li>• <u>Calculated based on known and calculated values</u> <ul style="list-style-type: none"> <li>○ If the calculated adjustment amount is different than the reported adjustment amount, use the adjustment amount as reported in the file.</li> </ul> </li> </ul>
<b>Evaluation result</b>	<ul style="list-style-type: none"> <li>• Returns WARNING and uses reported amount if the reported amount is</li> </ul>



Adjustment Amount	
	different than the calculated Total Amount Due

Month 1/2/3 Employment	
<b>Description</b>	The total number of employees who were covered by UI and worked during or received pay for the payroll period that includes the 12 <sup>th</sup> day of the first, second, and third months of the reporting period for this employer
<b>Record</b>	T
<b>Column</b>	227-233; 234-240; 241-247
<b>Length</b>	7 (each field)
<b>Format</b>	Numeric
<b>Field edits</b>	<ul style="list-style-type: none"> <li>• May be blank or may equal 7 digits</li> </ul>
<b>Business rules</b>	<ul style="list-style-type: none"> <li>• <u>Calculated based on reported values:</u> <ul style="list-style-type: none"> <li>• Count the number of S Records that have a 1 in the Month 1, Month 2 and Month 3 fields in the S Records <ul style="list-style-type: none"> <li>○ If the number of employees per month 1, month 2 and/or month 3 reported in the T Record equals zero and the calculated sum is greater than zero, use the system calculated sum.</li> <li>○ If the number of employees per month 1, month 2 and/or month 3 reported in the T Record is greater than the number of employee S Records, use the system calculated sum.</li> <li>○ If the number of employees per month 1, month 2, and/or month 3 reported in the T Record is greater than zero but equal to or less than the number of S Records, use the reported number.</li> </ul> </li> <li>• If the number of employees per month 1, month 2 and/or month 3 reported in the T Record is greater than the number S Records, calculate the number of employees per month by counting the number of S Records that contain an amount greater than zero in the employee gross wages field.</li> <li>• If the number of employees per month 1, month 2 and/or month 3 fields in the T Record are blank or invalid and/or the number of employees per month 1, month 2, and month 3 fields in the S Records are blank or invalid, calculate the number of employees per month by counting the number of S Records that contain an amount greater than zero in the employee gross wages field.</li> </ul> </li> </ul>
<b>Evaluation result</b>	<p>Field is calculated based on reported values (count the number of S Records that have a 1 in the Month 1, Month 2 and/or Month 3 fields in the S Records):</p> <ul style="list-style-type: none"> <li>• Returns WARNING and uses the calculated number if the calculated number is greater than zero but is different than the reported number</li> <li>• Returns WARNING and uses the reported number if the calculated sum equals zero but the reported number is greater than zero</li> </ul>