

**Employment Security Department  
Unemployment Insurance Division - UI Tax Administration**

**ICESA WASHINGTON FORMAT SPECIFICATIONS  
April, 2012**

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**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:**

Alphanumeric - Left justified and space filled.

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.

**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*

## 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 Federal 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             |  |
| Blank                          |   | 19 – 23   | 5      | Space Fill        |  |
| Transmitter Name               | The name of the organization transmitting the file.   | 24 – 73   | 50     | Alpha/<br>Numeric | Left Justify, space fill.  |
| Transmitter Street Address     | The street address of the organization transmitting the file.                                 | 74 – 113  | 40     | Alpha/<br>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/<br>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                                   | <br><i>Ignore Total Remittance Amount field in A Record. This field added to F Record.</i> | 208 – 242 | 35 | Space Fill |  |
| 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<br>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.<br><br><i>The State of Washington requests the Transmitter Contact Email Address</i> | 226 – 275 | 50     | Alpha/<br>Numeric | Left Justify, space fill.       |

## Code "E" – Transmitter 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             |  |
| 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.  |
| 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/<br>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/<br>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           |  |
| Employer Employment Security (ES) Reference Number | The ES Reference number of the employer whose tax and wage information is being reported.  | 173 – 187 | 15 | Alpha/<br>Numeric | 8-digit ES Reference number 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.<br>“03” = First quarter;<br>“06” = Second quarter;<br>“09” = Third quarter;<br>“12” = Fourth quarter.  | 188 – 189 | 2  | Numeric           |  |
| No Payroll / No Workers / No Wages                 | <b>0</b> = Indicates the E record will not be followed by 1 or more employee (S) record (No Payroll).<br><b>1</b> = Indicates the E record will be followed by 1 or more employee (S) record.  | 190       | 1  | Numeric           |  |
| Blank  |  | 191       | 1  | Space<br>Fill     |  |
| Agent Code   | 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.<br><br><i>The State of Washington has added this optional field at the request of users</i> | 192 – 201 | 10 | Alpha/<br>Numeric | Left Justify, space fill.  |
| Blank  |  | 202 – 255 | 54 | Space<br>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<br>Fill     |  |
| Employer Unified Business Identifier (UBI) Number  | The UBI Number of the employer whose tax and wage information is being reported.   | 258 – 269 | 12 | Alpha/<br>Numeric | 12-digit UBI number or the 9-digit UBI number followed by 3 blank (null) values.   |

|       |   |           |   |            |                                      |
|-------|---|-----------|---|------------|--------------------------------------|
|       | COPEs Accounts – Enter Employer SSN<br>The State of<br><br><i>Washington reserves the last 3 digits for the extended UBI number.</i> |           |   |            | 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)   | Employee's social security number; if not known enter the letter "I" in position 2 and blanks in positions 3 - 10.  | 2 – 10  | 9      | Alpha/<br>Numeric | 9-digit SSN. No hyphens or spaces, otherwise the letter "I."<br>*See penalty warning |
| Employee Last Name  | The last name of the employee whose wage information is being reported.   | 11 – 30 | 20     | Alpha             | Left Justify, space fill<br>*See penalty warning                                     |
| Employee First Name   | The first name of the employee whose wage information is being reported.  | 31 – 42 | 12     | Alpha             | Left Justify, space fill.  |
| Employee Middle Initial   | The middle initial of the employee whose wage information is being reported.  | 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 and all Employee's Exercised Stock Options for this Quarter | Total Exempt Corporate Officer Earnings and the amount of dollars represented by any exercised stock options is to be reported for all employees, including Exempt Corporate Officers.<br> | 50 – 63 | 14     | Numeric           | Right justify, zero fill. Do not enter decimal.                                      |

|   |  |           |    |                |   |
|---|--|-----------|----|----------------|---|
|   | The State of Washington uses this field for reporting Exempt Corporate Officer Earnings and all Employees Exercised Stock Option wages.  |           |    |                |   |
| Employee's Washington Reportable <b>Total Gross Wages</b> Paid this Quarter | The total gross wages paid to this employee this quarter.  | 64 – 77   | 14 | Numeric        | Right justify, zero fill. Do not enter decimal. *See penalty warning  |
| Employee's Excess Wages   | The total gross wages paid to this employee this quarter that are in excess of the Washington State taxable wage base.   | 78 – 91   | 14 | Numeric        | Right justify, zero fill. Do not enter decimal.   |
| Employee's Taxable Wages  | The total gross wages paid to this employee this quarter, less the excess wages, equal the employee's taxable wages.   | 92 – 105  | 14 | Numeric        | Right justify, zero fill. Do not enter decimal.   |
| Blank   |  | 106 – 131 | 26 | Space Fill     |   |
| Employee Hours  | <p>The actual number of hours worked by the individual employee for the quarter, including paid vacation and holiday hours. Salaried employees may be entered as 520. Do not use any other measure of time worked such as weeks. For vacations and holidays worked without pay, severance pay, unassigned bonuses, report "0" hours. Do not leave this column blank.</p>  <p><i>The State of Washington requires 4 digit hours.</i></p> | 132 – 135 | 4  | Numeric        | <p>Whole numbers only. No fractions. No decimal amounts. Actual fractional hours should be rounded to the next higher whole number.</p> <p>Right justify, zero fill. If unknown, space fill – do not zero fill.</p> <p>*See penalty warning</p> |
| Blank   |  | 136 – 142 | 7  | Space Fill     |   |
| Taxing Entity Code  | Constant "UTAX"  | 143 – 146 | 4  | Alpha          |   |
| Employment Security (ES) Reference Number                                   | The ES Reference number of the employer whose tax and wage information is being  | 147 – 161 | 15 | Alpha/ Numeric | 8-digit ES Reference number and 1-digit check digit for a total of 9-digits, followed   |


|                                 |  |           |    |            |   |
|---------------------------------|--|-----------|----|------------|---|
|                                 |  |           |    |            | by 6 spaces to a total column width of 15.      |
| Blank                           |  | 162 – 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 12th 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 12th 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 12th day of the <b>3<sup>rd</sup> month</b> of the reporting period, otherwise, enter “0.” | 214       | 1  | Numeric    |   |
| Reporting Period Month and Year | The last month and year for the calendar quarter for which this report applies, e.g., “032003” for Jan-Mar of 2003.  | 215 – 220 | 6  | Numeric    | 2-digit month and 4-digit year in MMYYYY format |
| Blank                           |  | 221-275   | 55 | Space Fill |   |


**\*Penalty Warning – Do not report inaccurate data in the wage fields. If unknown, leave blank. However, please be advised that incomplete reports are subject to penalty charges.**




## 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 and Total Exercised Stock Options for this Employer | <p>Total Exempt Corporate Officer Earnings and the total amount of exercised stock options, reported for all employees including exempt corporate officers, for this employer.</p>  <p><i>The State of Washington uses this field for reporting the total Exempt Corporate Officer Earnings and the Total of all Exercised Stock Option wages for this employer.</i></p> | 13 – 26 | 14     | Numeric    | Right justify, zero fill.<br>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 "S" record for this employer.  | 27 – 40 | 14     | Numeric    | Right justify, zero fill.<br>Do not enter decimal. |
| Total Excess Wages for this Employer  | The total amount of wages in excess of Washington's UI taxable wage base, per employee since January 1. If this total includes out-of-state wages, indicate by entering a 1 in column 268 of the T Record.  | 41 – 54 | 14     | Numeric    | Right justify, zero fill.<br>Do not enter decimal. |
| Total Taxable Wages for this Employer   | The Total Gross Wages less Excess Wages = Taxable Wages.  | 55 – 68 | 14     | Numeric    | Right justify, zero fill.<br>Do not enter decimal. |
| Blank   |   | 69 – 81 | 13     | Space Fill |  |
| UI Tax Rate   | The UI Tax Rate for the quarter being reported for this employer.   | 82 – 87 | 6      | Numeric    | Decimal is assumed e.g., 2.8% = 028000.            |

|               |   |           |    |         |   |
|---------------|---|-----------|----|---------|---|
|               | <br><i>The State of Washington uses an assumed decimal.</i>   |           |    |         |   |
| UI Taxes Due  | The Taxable Wages times the UI Tax Rate = UI Taxes Due.   | 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. To check for a Prior Balance, call the Employer Help Line, which is updated every 24 hours.<br><u>Employer Help Line:</u><br><ul style="list-style-type: none"> <li>• 1-888-836-1900 (Toll Free)</li> <li>• TTY 1-800-833-6388 (Toll Free).</li> </ul>  | 101 – 111 | 11 | Numeric | Right justify, zero fill. Do not enter decimal. |
| 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.   | 112 – 122 | 11 | Numeric | Right justify, zero fill. Do not enter decimal. |
| 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:<br><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 – whichever is greater.<br>If the report for the quarter being reported is late, the late report penalty is \$25 00 | 123 – 133 | 11 | Numeric | Right justify, zero fill. Do not enter decimal. |


|   |   |           |    |            |   |
|---|---|-----------|----|------------|---|
| 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.  | 134 – 144 | 11 | Numeric    | Right justify, zero fill. Do not enter decimal.   |
| Employment Administration Fund (EAF) Tax rate | The EAF Rate for the quarter being reported for this employer.<br><br><i>The State of Washington uses an assumed decimal.</i>  | 145 – 148 | 4  | Numeric    | Decimal point is assumed, e.g.,<br>0.02% = 0002<br>0.03% = 0003   |
| EAF Assessment Amount                         | The Taxable Wages times the EAF Rate = EAF Assessment Amount.   | 149 – 159 | 11 | Numeric    | Right justify, zero fill. Do not enter decimal.   |
| Total Exempt Corporate Officers               | The total number of exempt corporate officers exempt from UI coverage this quarter<br><br><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 |   |
| Total Amount Due                              | The total of UI Taxes Due + EAF Assessment Amount + Interest + Penalty.   | 175 – 185 | 11 | Numeric    | Right justify, zero fill. Do not enter decimal.   |
| Amount Remitted                               | The reported payment amount remitted for this quarterly report.   | 186 – 196 | 11 | Numeric    | Right justify, zero fill. Do not enter decimal. Assumes 2-digit decimal. COPES accounts assume a 6-digit decimal (see below). |
| Amount Remitted extension                     | Additional 4 digit decimal position for Amount Remitted field.<br><br><i>The State of Washington has added this optional field at user request</i>   | 197 – 200 | 4  | Numeric    | Must be blank or must equal 4 digits  |
| Blank   |   | 201 – 226 | 26 | Space Fill |   |



|  |  |           |    |            |                           |
|--|--|-----------|----|------------|---------------------------|
| Month 1 Employment                         | Number of employees who were paid wages during the payroll period that includes the 12th day of the <b>1<sup>st</sup> month</b> of the reporting period for this employer. Do not include exempt corporate officers in this total.                                       | 227 – 233 | 7  | Numeric    | Right justify, zero fill. |
| Month 2 Employment                         | Number of employees who were paid wages during the payroll period that includes the 12th day of the <b>2<sup>nd</sup> month</b> of the reporting period for this employer. Do not include exempt corporate officers in this total.                                       | 234 – 240 | 7  | Numeric    | Right justify, zero fill. |
| Month 3 Employment                         | Number of employees who were paid wages during the payroll period that includes the 12th day of the <b>3<sup>rd</sup> month</b> of the reporting period for this employer. Do not include exempt corporate officers in this total.                                       | 241 – 247 | 7  | Numeric    | Right justify, zero fill. |
| 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.<br><br><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       | Format   |
|--|--|-----------|--------|------------|--|
| 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.  | <p>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). ESD will calculate this amount when selecting the Bulk Payment option.</p>  <p><i>The State of Washington has added this optional field at user request</i></p> | 86 – 100  | 15     | Numeric    | Right justify, zero fill. Do not enter decimal. Assumes 2-digit decimal. |
| Blank  |  | 101 – 139 | 39     | Space Fill |  |

|  |   |                  |            |                   |  |
|--|---|------------------|------------|-------------------|--|
| <p>Total Amount Remitted for all employers in this file.</p> | <p>The payment amount to be remitted for all employers in this file.</p> <p><b>Note:</b> user can select to pay either the total payment due (as calculated by ESD) or the amount remitted.</p>  <p><i>The State of Washington has added this optional field at user request</i></p> | <p>140 – 154</p> | <p>15</p>  | <p>Numeric</p>    | <p>Right justify, zero fill. Do not enter decimal. Assumes 2-digit decimal. COPES accounts assume a 6-digit decimal (see below).</p> |
| <p>Total Amount Remitted Extension</p>                       | <p>Additional 4 digit decimal position for Amount Remitted field.</p>  <p><i>The State of Washington has added this optional field at user request.</i></p>  | <p>155 – 158</p> | <p>4</p>   | <p>Numeric</p>    | <p>Must be blank or must equal 4 digits.</p>   |
| <p>Blank</p>   |   | <p>159 – 275</p> | <p>117</p> | <p>Space Fill</p> |  |

## More information

|                  |   |
|------------------|---|
| Error:           | File cannot be submitted until error has been corrected               |
| Penalty warning: | File can be submitted but employer may be charged a penalty           |
| Warning:         | File can be submitted but employer may want to verify data is correct |

### Transmitter Federal ID Number

|                            |  |
|----------------------------|--|
| <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>Evaluation results:</b> | Returns ERROR if field is blank or invalid.                      |

### 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>Evaluation results:</b> | Returns ERROR if field is blank or invalid.         |

### Payment Year

|                            |   |
|----------------------------|---|
| <b>Description:</b>        | The year for which the quarterly report is being submitted.   |
| <b>Record:</b>             | E   |
| <b>Column:</b>             | 2-5   |
| <b>Length:</b>             | 4   |
| <b>Format:</b>             | Numeric in YYYY format  |
| <b>Evaluation results:</b> | - Returns ERROR if field is blank or invalid.<br>- Returns ERROR if all reports in the file are not for the same reporting period.<br>- Returns ERROR if payment year is for a future year (a year that has not yet been established in TAXIS). |

### State ID Code

|                            |   |
|----------------------------|---|
| <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>Evaluation results:</b> | Returns ERROR if field is blank or does not equal 53.                 |

### Payment Year

|                     |  |
|---------------------|--|
| <b>Description:</b> | The ES Reference Number of the employer whose Quarterly Report is being submitted. |
| <b>Record:</b>      | E  |
| <b>Column:</b>      | 173-187  |

|                            |   |
|----------------------------|---|
| <b>Length:</b>             | 15  |
| <b>Format:</b>             | 8-digit ES Reference Number and optional 1-digit check digit for a total of 9-digits, followed by 6 spaces to a total column width of 15.   |
| <b>Evaluation results:</b> | <ul style="list-style-type: none"> <li>- Returns ERROR if field is blank.</li> <li>- Returns ERROR if report was previously submitted using bulk filing (duplicate filing)</li> <li>- Returns ERROR if ES Reference Number is not a valid number.</li> <li>- Returns ERROR if ES Reference Number is a valid number but the Federal ID Number AND UBI Number are both invalid.</li> <li>- Returns WARNING if ES Reference Number is a valid number but either the Federal ID Number OR UBI Number is invalid.</li> <li>- Returns ERROR if file contains duplicate ES Reference Numbers.</li> <li>- Returns WARNING if check digit is blank or invalid.</li> </ul> |

## Reporting Period

|                            |   |
|----------------------------|---|
| <b>Description:</b>        | The last month of the calendar quarter for 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 to 03, 06, 09, or 12   |
| <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 TAXIS).</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>             | S   |
| <b>Column:</b>             | 190   |
| <b>Length:</b>             | 1   |
| <b>Format:</b>             | Numeric.  |
| <b>Evaluation results:</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> |

## 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  |



**Length:** 9  
**Format:** Alpha/Numeric  
**Evaluation results:** - Returns PENALTY WARNING if field is blank, I, invalid or “impossible” according to the Social Security Administration.  
- 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.  
- Returns ERROR if SSN is a valid 9-digit number and is a duplicate for the same ES Reference Number, year and quarter.

## Employee Last Name

**Description:** The last name of the employee whose wage information is being reported.  
**Record:** S  
**Column:** 11-30  
**Length:** 20  
**Format:** Alpha  
**Evaluation results:** - Returns PENALTY WARNING if field is blank or invalid.  
- 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.

## Exempt Corporate Officer Earnings and Employee Exercised Stock Options for this quarter

**Description:** The amount of wages earned by corporate officers who are exempt from UI coverage and the amount of exercised stock options to be reported for all employees, including exempt corporate officers.  
**Record:** S  
**Column:** 50-63  
**Length:** 14  
**Format:** Numeric  
Right justified, zero filled.  
Assume 2 digit decimal  
**Evaluation results:** - Returns ERROR if business is a taxable corporation and field is blank or invalid.  
- Returns WARNING and field is ignored if business is other than a taxable corporation and contains a value greater than zero.

## Employee Gross Wages

**Description:** The gross wages paid to an employee during the year/quarter for which quarterly report is being submitted.  
**Record:** S  
**Column:** 64-77  
**Length:** 14  
**Format:** Numeric  
Right justified, zero filled.  
Assume 2 digit decimal  
**Evaluation results:** - Returns ERROR if field is blank or invalid.  
- Returns WARNING and wage record is ignored when exempt earnings, wages and hours are all zero.

## Employee Excess Wages

|                            |   |
|----------------------------|---|
| <b>Description:</b>        | The amount of wages paid to an employee during the quarter that exceed the annual taxable wage base.  |
| <b>Record:</b>             | S   |
| <b>Column:</b>             | 78-91   |
| <b>Length:</b>             | 14  |
| <b>Format:</b>             | Numeric   |
| <b>Evaluation results:</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>- Returns WARNING and field is ignored if business is reimbursable or taxable local government and field is greater than zero.</li></ul> |

## Employee Hours

|                            |   |
|----------------------------|---|
| <b>Description:</b>        | The actual number of hours worked by the individual employee for the quarter, including paid vacation and holiday hours.  |
| <b>Record:</b>             | T   |
| <b>Column:</b>             | 132-135   |
| <b>Length:</b>             | 4   |
| <b>Format:</b>             | Numeric   |
| <b>Evaluation results:</b> | <ul style="list-style-type: none"><li>- Returns PENALTY WARNING if field is blank, invalid or all employee wage records are reported as zero hours.</li><li>- Returns WARNING if hours exceed 2250.</li></ul> |

## Total Exempt Corporate Officer Earnings and Sum of Exercised Stock Options for all Employees

|                            |   |
|----------------------------|---|
| <b>Description:</b>        | The total of exempt corporate officer earnings and exercised stock options reported for all individual employee "S" records for this employer E record.   |
| <b>Record:</b>             | T   |
| <b>Column:</b>             | 13-26   |
| <b>Length:</b>             | 14  |
| <b>Format:</b>             | Numeric<br>Right justified, zero filled.<br>Assume 2 digit decimal  |
| <b>Evaluation results:</b> | <ul style="list-style-type: none"><li>- Business is a taxable corporation and field is calculated from reported values (the sum of exempt earnings reported in the S Records):<ul style="list-style-type: none"><li>- Returns WARNING and uses the <u>calculated</u> amount if the calculated sum is greater than zero but is different than the reported amount.</li><li>- Returns WARNING and uses the <u>reported</u> amount if the calculated sum equals zero but the reported amount is greater than zero</li></ul></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> |

## Total Gross Wages

|                     |   |
|---------------------|---|
| <b>Description:</b> | The total of gross wages for all individual employee "S" record for this employer E Record. |
|---------------------|---|

**Record:** T  
**Column:** 27-40  
**Length:** 14  
**Format:** Numeric  
Right justified, zero filled.  
Assume 2 digit decimal  
**Evaluation results:** - Field is calculated from reported values (the sum of employee gross wages reported in the S Records):  
- Returns WARNING and uses the calculated amount if the calculated sum is different than the reported amount.

## Total Excess Wages

**Description:** The total of excess wages for all individual employee S record for this employer E Record.  
**Record:** T  
**Column:** 41-54  
**Length:** 14  
**Format:** Numeric  
Right justified, zero filled.  
Assume 2 digit decimal  
**Evaluation results:** - 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):  
- Returns ERROR if the calculated sum is equal to zero but the reported amount is greater than zero.  
- Returns WARNING and uses the calculated amount if the calculated sum is greater than zero but is different than the reported amount.  
- Returns WARNING and field is ignored if business is reimbursable or taxable local government and field is greater than zero.

## Total Taxable Wages

**Description:** The total of taxable wages for all individual employee "S" record for this employer E Record.  
**Record:** T  
**Column:** 55-68  
**Length:** 14  
**Format:** Numeric  
Right justified, zero filled.  
Assume 2 digit decimal  
**Evaluation results:** - Field is calculated based on calculated values (the (calculated) total gross wages less the (calculated) total excess wages):  
- Returns WARNING and uses the calculated amount if the calculated amount is different than the reported amount.

## UI Tax Rate

**Description:** Includes the total of the UI Tax Rate, Social Cost, Legislative NAICS adjustment and Surcharge.  
**Record:** T

**Column:** 82-87  
**Length:** 6  
**Format:** Numeric  
 Assumed Decimal, e.g., 2.8% = 028000  
**Evaluation results:**

- Returns WARNING and uses known tax rate if business is taxable field is blank, invalid or incorrect.
- 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 TAXIS.
- Returns WARNING and field is ignored if business is reimbursable and field is greater than zero.

## UI Tax Due

**Description:** The Total Taxable Wage field multiplied by the UI Tax Rate.  
**Record:** T  
**Column:** 88-100  
**Length:** 13  
**Format:** Numeric  
 Right justified, zero filled  
 Assume 2 digit decimal  
**Evaluation results:**

- Field is calculated based on known values (the (calculated) total gross wages multiplied by the (known) UI tax rate):
  - Returns WARNING and uses the calculated amount if the calculated amount is different than the reported amount.
- Returns WARNING and field is ignored if business is reimbursable and field is greater than zero.

## Prior Balance

**Description:** Any prior balance owed by this employer from a previous quarter(s).  
**Record:** T  
**Column:** 101-111  
**Length:** 11  
**Format:** Numeric  
 Right justified, zero filled  
**Evaluation results:** Return WARNING and use reported amount if field contains an amount greater than zero but does not match the amount in TAXIS.

## Interest

**Description:** 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.
 

- 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.
- 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.

**Record:** T  
**Column:** 112-122  
**Length:** 11  
**Format:** Numeric

**Evaluation results:** Right justified, zero filled  
- Field is calculated based on known values (the (calculated) amount due for late payment for the quarter being reported):  
- Returns WARNING and uses calculated amount if the calculated amount is different than the reported amount.

## Penalty

**Description:** If report is late, late report penalty is charged at \$25.00.  
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.

**Record:** T  
**Column:** 123-133  
**Length:** 11  
**Format:** Numeric  
Right justified, zero filled

**Field edits:** - May be blank or may equal 11 digits  
- The (known) late report penalty + the (calculated) late payment penalties for the quarter being reported

**Evaluation results:** - Field is calculated based on known and calculated values (the (known) late report penalty + the (calculated) late payment penalty):  
- Returns WARNING and uses the calculated amount if the reported amount is different than the calculated amount.

## Prior Credit

**Description:** Any credit balance from a previous quarter(s).

**Record:** T  
**Column:** 134-144  
**Length:** 11  
**Format:** Numeric  
Right justified, zero filled

**Evaluation results:** Return WARNING and use reported amount if field contains an amount greater than zero but does not match the amount in TAXIS.

## EAF Rate

**Description:** The employer's EAF Rate for the year/quarter being reported.

**Record:** T  
**Column:** 145-148  
**Length:** 4  
**Format:** Numeric  
Assumed decimal, e.g., 0.02% = 0002; 0.03% = 0003

**Field edits:** May be blank or may equal 4 digits

**Evaluation results:** - Returns WARNING and uses known tax rate if business is taxable (except taxable local government) and field is blank, invalid or incorrect.  
- 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 TAXIS.

- Returns WARNING and field is ignored if business is reimbursable or taxable local government and field is greater than zero.

## EAF Assessment Amount

|                            |  |
|----------------------------|--|
| <b>Description:</b>        | The Total Taxable Wages multiplied by the EAF Rate.  |
| <b>Record:</b>             | T  |
| <b>Column:</b>             | 149-159  |
| <b>Length:</b>             | 11   |
| <b>Format:</b>             | Numeric<br>Right justified, zero filled<br>Assume 2 digit decimal  |
| <b>Evaluation results:</b> | <ul style="list-style-type: none"> <li>- 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> </ul> </li> <li>- Returns WARNING and field is ignored if business is reimbursable or taxable local government and field is greater than zero.</li> </ul> |

## Number of Exempt Corporate Officers

|                            |   |
|----------------------------|---|
| <b>Description:</b>        | The Total Number of Corporate Officers exempt from UI coverage this quarter.  |
| <b>Record:</b>             | T   |
| <b>Column:</b>             | 160-163   |
| <b>Length:</b>             | 4   |
| <b>Format:</b>             | Numeric<br>Right justified, zero filled   |
| <b>Evaluation results:</b> | <ul style="list-style-type: none"> <li>- 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> </ul> </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> |

## Total Amount Due

|                     |   |
|---------------------|---|
| <b>Description:</b> | The calculated amount due that includes the current quarter tax due (UI tax due and EAF assessment), current quarter penalties and interest. May include reported prior balance or prior credit.  |
| <b>Record:</b>      | T   |
| <b>Column:</b>      | 175-185   |
| <b>Length:</b>      | 11  |
| <b>Format:</b>      | Numeric<br>Right justified, zero filled.<br>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</li> </ul> |

credit) + (calculated) amended total tax due + (calculated) amended penalties and interest.

- Evaluation results:**
- Field is calculated from calculated and reported values (the (calculated) total tax due + (known and calculated) penalties and interest + (reported) prior balance or credit):
    - Return WARNING and use calculated amount if the calculated amount is different than the reported amount.

## Amount Remitted

**Description:** The reported payment amount remitted for the employer report.

**Record:** T

**Column:** 186-196

**Length:** 11

**Format:** Numeric

Right justified, zero filled

Assume 2 digit decimal (COPEs – assume 6 digit decimal)

- Evaluation results:** Return WARNING and use reported amount if the reported amount is different than the calculated Total Amount Due.

## Total Employees – Months 1, 2, and 3

**Description:** The number of employees who were paid wages during the payroll period that includes the 12th day of the 1st, 2nd and 3rd months of the reporting period for this employer.

**Record:** T

**Column:** 227-233, 234-240, 241-247

**Length:** 7, 7, 7

**Format:** Numeric

- Evaluation results:**
- 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):
    - Returns WARNING and uses the calculated number if the calculated number is greater than zero but is different than the reported number.
    - Returns WARNING and uses the reported number if the calculated sum equals zero but the reported number is greater than zero