

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



pennsylvania

DEPARTMENT OF LABOR & INDUSTRY
OFFICE OF UNEMPLOYMENT COMPENSATION TAX SERVICES

www.uc.pa.gov

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Equal Opportunity Employer/Program

TABLE OF CONTENTS

I. PRE-FILE AND PRE-FILE MATCH, COMMA SEPARATED VALUES (.CSV) FORMAT

Purpose and Information	7
Pre-file Record Layout	8
Pre-file Match Record Layout.....	9

II. INTERSTATE CONFERENCE OF EMPLOYMENT SECURITY AGENCIES, ICESA (.ICS) FORMAT

Data Record Descriptions	11
Transmitter Record A	15
Employer Record E	17
Employee Record S	19
Total Record T for Quarterly Wage Reporting	21
Final Record F	23
Acknowledgement Files	24

III. COMMA SEPARATED VALUES (.CSV) FORMAT

Data Record Descriptions	25
Identification Record A	28
Employer Record E	29
Employee Record S	30
Acknowledgement Files	31

APPENDIX A:

FEDERAL INFORMATION PROCESSING STANDARDS (FIPS 5-2)
POSTAL ABBREVIATIONS AND NUMERIC CODES 32

APPENDIX B:

ELECTRONIC FILING REQUIREMENTS WAIVER REQUEST, UC-181 37
ELECTRONIC PAYMENT REQUIREMENTS WAIVER REQUEST, UC-855

APPENDIX C:

ACH CREDIT ADDENDUM 39

IMPORTANT INFORMATION

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

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

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

- **File Upload** (Maximum file size is 500 KB)
 - o Original Wage and Tax Reporting – ICESA (.ICS) or Comma Separated Value (.CSV)
 - o Amended Wage and Tax Reporting – ICESA (.ICS) or Comma Separated Value (.CSV)
- **FTP** (Maximum file size is 200 MB)
 - o Pre-filing* – Comma Separated Value (.CSV)
 - o Original Wage and Tax Reporting – ICESA (.ICS) or Comma Separated Value (.CSV)
 - o Amended Wage and Tax Reporting – ICESA (.ICS) or Comma Separated Value (.CSV)

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

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

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

Payment Information:

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

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

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

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

Waiver Information:

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

Office of UC Tax Services
Central Operations Division
PO Box 68568
Harrisburg, PA 17106-8568

ACKNOWLEDGE (.ACK) FILES

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

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

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

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

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

TOP 10 ITEMS TO HELP MAKE TPAs QUARTERLY FILING EASIER

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

I. Prefile and Prefile Match

A. Purpose

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

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

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

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

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

B. Overview

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

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

C. File Naming Conventions

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

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

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

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

D. File Specifications

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

Pre-File Match Record Layout					
COMMA POSITION	FIELD NAME	DESCRIPTION	DATA TYPE	FIELD LENGTH	REQUIRED (Y/N)
1	Employer Account Number	The employer's UC account number without hyphen. (e.g. 1234567)	N	7	Y
2	Employer Legal Name	The employer's business legal name per department records. Allowed punctuation & - + ' ! , /.	A/N	300	Y
3	FEIN	The employer's FEIN per department records. (no hyphen) (e.g. 123456789)	N	9	Y
4	Employer Account Status	Active or Inactive per department records	A/N	10	Y
5	Financing Method	Contributory or Reimbursable per department records.	A/N	12	Y
6	Quarter	The reporting quarter as indicated on the pre-file. "1" for first quarter (Jan. – March), "2" for the second quarter (April – June), "3" for the third quarter (July – Sept.), or "4" for the fourth quarter (Oct. – Dec.).	N	1	Y
7	Year	The reporting year as indicated on the prefile.	N	4	Y
8	Rate Start Date	The date the rate is effective (MM/DD/YYYY). <ul style="list-style-type: none"> If the employer's financing method is Reimbursable (see comma position 5), the rate start date will be blank. 	A/N	10	N
9	Rate End Date	The last date the rate is effective (MM/DD/YYYY). <ul style="list-style-type: none"> If the employer's financing method is Reimbursable (see comma position 5), the rate end date will be blank. 	A/N	10	N
10	Employer Contribution Rate	The employer's contribution rate for the filing quarter. <ul style="list-style-type: none"> If the employer has been assigned more than one rate during the filing quarter, a separate data row will be created for each rate. If the employer's financing method is Reimbursable (see comma position 5), the rate positions will be blank. 	N	9	N
11	Total Approved Credit	<ul style="list-style-type: none"> If applicable, this amount is the total approved credit on the employer account at the time the Match File is created. If the financing method is reimbursable, the total approved credit includes only approved employee withholding credit. 	N	16	Y
12	Total Amount Due	If applicable, the total amount due on the employer account at the time the Match File is created.	N	16	Y

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

E. File Rejection Acknowledgment

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

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

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

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

A. Overview

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

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

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

B. Files types

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

C. Original Wage and Tax Reporting

File Naming:

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

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

EMPLOYER:

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

TPA:

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

D. Amended Wage and Tax Reporting

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

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

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

File Naming:

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

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

EMPLOYER:

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

TPA:

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

E. File Specifications

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

(i.e. A1.....)

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

E1.....

S1.....

S2.....

S3.....

T1.....

E2.....

S4.....

S5.....

S6.....

T2.....

F1.....)

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

Transmitter Record: Code A

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

Authorization Record: Code B

Not required by PA and will be ignored.

Employer Information Record: Code E

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

Employee Wage Record: Code S

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

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

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

Total Tax Record: Code T

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

Final Record: Code F

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

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

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

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

POSITION	FIELD NAME	FIELD LENGTH	DATA TYPE	DESCRIPTION AND REMARKS
1	Record Identifier	1	A/N	Constant “A”
2-5	Year	4	N	Enter year for which this report is being prepared.
6-14	Transmitter’s Federal Employer Identification Number	9	N	Transmitter’s FEIN. Omit hyphens, prefixes, and suffixes.
15-18	Taxing Entity Code	4	A/N	Constant “UTAX”
19-23	Blank	5	A/N	Enter blanks.
24-73	Transmitter Name	50	A/N	Enter the name of the organization submitting the file.
74-113	Transmitter Street Address	40	A/N	Enter the street address of the organization submitting the file.
114-138	Transmitter City	25	A/N	Enter the city of the organization submitting the file.
139-140	Transmitter State	2	A	Enter the standard two-character FIPS postal abbreviation of the organization submitting the file. See Appendix A.
141-153	Report Type	13	A/N	Enter “Original” or “Amended”.
154-158	Transmitter ZIP Code	5	A/N	Enter blanks.
159-163	Transmitter ZIP Code Extension	5	A/N	Enter blanks.
164-193	Transmitter Contact Title	30	A/N	Enter the title of individual from transmitter organization that is responsible for the accuracy and completeness of the file.

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

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

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

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

POSITION	FIELD NAME	FIELD LENGTH	DATA TYPE	DESCRIPTION AND REMARKS
1	Record Identifier	1	A/N	Constant “E”
2-5	Reporting Year	4	N	Enter year for which this report is being prepared.
6-14	Federal Employer Identification Number (FEIN)	9	N	Enter the employer’s FEIN. Enter only numeric characters. Omit hyphens, prefixes, and suffixes.
15-23	Blanks	9	A/N	Enter blanks.
24-73	Employer Name	50	A/N	Enter the first 50 positions of the employer’s name, exactly as the employer is registered with the state unemployment insurance agency.
74-113	Employer Street Address	40	A/N	Enter the street of employer’s mailing address.
114-138	Employer City	25	A/N	Enter the city of employer’s mailing address.
139-140	Employer State	2	A/N	Enter the state abbreviation for Pennsylvania of PA or FIPS postal numeric code of 42 for Pennsylvania. See Appendix B for all the codes.
141-148	Blanks	8	A/N	Enter blanks.
149-153	ZIP Code Extension	5	A/N	Enter blanks.
154-158	ZIP Code	5	A/N	Enter blanks.
159	Blank	1	A/N	Enter blanks.
160	Type of Employment	1	A/N	Enter blanks.
161-162	Blocking Factor	2	A/N	Enter blanks.

POSITION	FIELD NAME	FIELD LENGTH	DATA TYPE	DESCRIPTION AND REMARKS
163-166	Establishment Number Coverage Group/PRU	4	A/N	Enter blanks.
167-170	Taxing Entity Code	4	A/N	Constant "UTAX"
171-172	State Code	2	A/N	Enter the state abbreviation for Pennsylvania of PA or FIPS postal numeric code of 42 for Pennsylvania. See Appendix A for all the codes.
173-181	State UC Account Number	9	N	Enter the UC employer account number without spaces or hyphens, no R or M indicators and no check digits. Do not drop the leading zero, if applicable. Left-justify and right-fill with spaces.
182-187	Blank	6	A/N	Enter blanks.
188-189	Reporting Period	2	N	Enter the last month of the calendar quarter to which the report applies. "03" = First quarter "06" = Second quarter "09" = Third quarter "12" = Fourth quarter
190	No Workers/ No Wages	1	N	0: Indicates that the E record will not be followed by S employee records. 1: Indicates that the E record will be followed by S employee records.
191	Tax Type Code	1	A/N	Enter blanks.
192-196	Tax Entity Code	5	A/N	Enter blanks.
197-203	State Control Number	7	A/N	Enter blanks.
204-208	Unit Number	5	A/N	Enter blanks.
209-210	Plant Number	2	A/N	Enter blanks.
211-255	Blank	45	A/N	Enter blanks.
256	Foreign Indicator	1	A/N	Enter blanks.
257	Blank	1	A/N	Enter blanks.
258-266	Other EIN	9	A/N	Enter blanks.
267-275	Blank	9	A/N	Enter blanks.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

POSITION	FIELD NAME	FIELD LENGTH	DATA TYPE	DESCRIPTION AND REMARKS
1	Record Identifier	1	A/N	Constant "F"
2-11	Total Number of Employees in File	10	N	Enter the total number of S records in the entire file.
12-21	Total Number of Employers in File	10	N	Enter the total number of E records in the entire file.
22-25	Taxing Entity Code	4	A/N	Constant "UTAX"
26-40	Quarterly Total Gross Wages in File	15	N	Enter zeros.
41-55	Quarterly State UC Gross/Total Wages in File	15	N	Enter zeros.
56-70	Quarterly State UC Excess Wages in File	15	N	Enter zeros.
71-85	Quarterly State UC Taxable Wages in File	15	N	Enter zeros.
86-100	Quarterly State Disability Insurance Taxable Wages in File	15	N	Enter zeros.
101-115	Quarterly Tip Wages in File	15	N	Enter zeros.
116-123	Month 1 Employment for Employers in File	8	A/N	Enter blanks.
124-131	Month 2 Employment for Employers in File	8	A/N	Enter blanks.
132-139	Month 3 Employment for Employers in File	8	A/N	Enter blanks.
140-275	Blanks	136	A/N	Enter blanks.

F. Acknowledgment Files

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

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

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

III. Comma Separated Values (.CSV) Format

A. Overview

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

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

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

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

B. File Type:

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

C. Original Wage and Tax Reporting

File Naming:

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

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

EMPLOYER:

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

TPA:

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

D. Amended Wage and Tax Reporting

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

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

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

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

EMPLOYER:

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

TPA:

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

E. File Specifications

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

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

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

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

Identification Record: Code A

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

Employer Tax Record: Code E

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

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

Employee Wage Record: Code S

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

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

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

RECORD NAME: A RECORD – IDENTIFICATION RECORD

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

RECORD NAME: E RECORD – EMPLOYER TAX RECORD

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

RECORD NAME: S RECORD – EMPLOYEE WAGE RECORD

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

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

F. Acknowledgement Files

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

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

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

APPENDIX A

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

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

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

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

MILITARY POST OFFICES
(APO AND FPO)

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

CANADIAN PROVINCES

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

MEXICAN STATES

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

COUNTRY CODES:

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

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

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

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

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

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



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

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

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

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

PA UC Account Number _____ Employer Name _____

Employer Address _____

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

What steps are you taking to remove those barriers?

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

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

Name _____ Title _____

Telephone Number (____) _____ Email address _____

Signature and title of person completing this request:

Signature _____ Title _____

Date _____

Return this completed form to:
Office of UC Tax Services
PO Box 68568
Harrisburg, PA 17106-8568

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



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

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

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

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

PA UC Account Number _____ Employer Name _____

Employer Address _____

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

What steps are you taking to remove those barriers?

Date when you will submit your payment electronically _____

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

Name _____ Title _____

Telephone Number (____) _____ Email address: _____

Signature and title of person completing this request:

Signature _____ Title _____

Date _____

Return this completed form to:
 Office of UC Tax Services
 PO Box 68568
 Harrisburg PA 17106-8568

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

APPENDIX C

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



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

Tax Type: Unemployment Compensation

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

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

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

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

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

TPX ADDENDUM (CCD+) CONVENTION

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

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

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

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

```
00000000011111111122222222233333333334444444445555555556666666667777777778888
1234567890123456789012345678901234567890123456789012345678901234567890123
TXP*123456789 *UC001*010331*T*000000000\12345678912345678912345678912345
```

TXP Field Name Constants

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

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

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

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

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

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

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

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

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

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

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

ACH Credit Payment

Employer Trade Name:

Contact Name:

Contact Phone Number:

Pennsylvania Labor & Industry Bank Name:

PNC Bank

Labor & Industry Bank Account Number: 1013637558

Transit Routing Number (ABA): 043000096

Transaction ID Total

Amount Due

EXAMPLE:

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

0000000001111111112222222223333333334444444445555555556666666667777777778888
12345678901234567890123456789012345678901234567890123456789012345678901234567890123
TXP*123456789 *UC001*100630*T*0000518457\12345678912345678912345