

**State of Montana
Unemployment Insurance Program
ELECTRONIC MEDIA REPORTING
of Employer Quarterly Reports**

**Diskette
CD
FTP Secure File Transfer
Spreadsheets**



**Unemployment Insurance Program
Department of Labor & Industry
P.O. Box 6339
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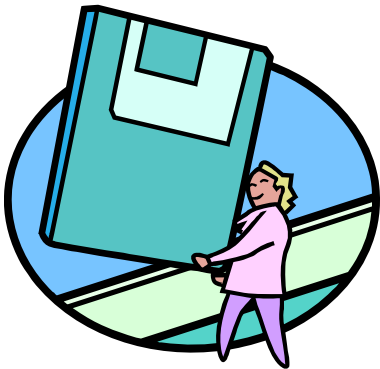
ELECTRONIC MEDIA REPORTING FOR UNEMPLOYMENT INSURANCE TAXES

The Montana Unemployment Insurance (UI) Program of the Department of Labor & Industry is able to accept quarterly tax and wage reports from employers on 3 1/2" diskettes, CDs and through the FTP Secure File Transfer service. UI encourages employers to file their quarterly reports and wage detail listings in electronic media format rather than paper forms. We believe this will save time for both you and the agency in processing your report, and result in more accurate wage and tax information in our files. Since accurate data is the key to proper tax payments and to timely UI benefit payment processing, everyone stands to benefit from electronic reporting.

Montana uses the nationally accepted Interstate Conference of Employment Security Agencies (ICESA) format, specifying record type "S" for state quarterly unemployment wage detail listing. This booklet contains the specifications and instructions necessary to use this format. The following pages describe the record types required to process your files properly. They must be followed **exactly**.

If desired, an employer may electronically submit wage information only. In this case, the tax information must be submitted on a paper quarterly report (UI-5) form with the payment attached. If you file the entire report electronically (wage and tax data), you will still receive a payment transmittal form (UI-5E) to send in a payment.

Your UI payment and diskette, CD, or FTP Secure File Transfer must be postmarked or e-mailed on or before the last day of the month following the close of the quarter to avoid being classified as delinquent. We prefer that the UI-5 and attached payment is enclosed with the diskette(s) or CD(s). If you are sending the file via FTP Secure File Transfer, please write on the form you have filed this way. If you are sending a UI-5E with payment, it must be postmarked on or before the last day of the month following the close of the quarter. **The late file penalty is a flat \$25 fee. The interest is 1.5% per month (18% annual - no cap) on late payments and affects all reports filed from first quarter 2005 forward.**



We encourage submission of UI tax and wage information via diskette, CD, or FTP Secure File Transfer.

If you have questions concerning electronic filing, please call the UI Electronic Media Coordinators at (406) 444-6963 or (406) 444-1874 Monday through Friday 8:00 a.m. to 4:00 p.m. Mountain Time or e-mail wow@mt.gov

General Requirements and Procedures for Reporting

Only one quarter may be included on a diskette, CD or FTP Secure File Transfer, regardless of the number of employers. A file with multiple quarters will be rejected. Please submit only original quarterly information electronically.

Amended reports must be submitted on hard copy. All amended reports must include the complete original report, not just the amended information.

All quarterly employee wage data for an employer must be submitted via either electronic media or hard copy. Do not split employer wage reports between electronic media and hard copy, or between two different types of electronic media. If you use electronic media to report wage data only, all wage data must be reported on the same type of media. Similarly, if you use electronic media to report tax data only, all tax data must be reported on the same type of media. In these cases, the remaining information may be submitted to the UI Program using a UI-5 Quarterly Report.

External Labels

All diskettes and CDs must have an external label with:

Employer's Business Name

Employer's Montana UI Account Number

Year and quarter on the diskette or CD.

All **FTP Secure File Transfers** should be named with the **Employer's Montana UI Account Number** and the **Quarter and Year** of the file. (*Example: 0123456091.txt*)

Multiple Employers

You may submit wage and/or tax data for more than one employer via electronic media. Remitters submitting information for more than one UI employer account number on a diskette or CD should list the remitter name and mailing address on the label. The label should contain the name and UI account number of each employer on the file. If additional space is needed, include a separate listing of the employer names and account numbers for each diskette or CD submitted. The separate listing must include the tax-reporting period, the remitter name and mailing address.

Application and Test Files

Before you start submitting via electronic media, you must complete the Reporting Application form (enclosed at the end of this booklet). Mail the application and a test diskette, CD or FTP Secure File Transfer e-mail at least three months before the due date of the report you wish to submit via electronic means to the UI Program. Please mark the diskette or CD "**For Test Purposes Only**" on an external label or if sending the file through the FTP Secure File Transfer Service, please name the file "**For Test Purposes Only**". We will notify you of the test results. If the test was not successful, we will provide an explanation of any problems encountered while processing the test and additional tests will be required.

If you send electronic media containing wage and/or tax data for more than one employer, you need to complete only one application form covering all employers included on the file. Attach a list showing the business name and Montana Unemployment Insurance employer account number of each employer. For identification purposes, record the agent's name in the space provided on the application form.

Diskette/CD Technical Requirements for Reporting

File Name

- The file name must be UIWAGE.TXT.
- A diskette or CD must not contain more than one file. If more than one file of Unemployment Insurance wage and/or tax information is being submitted, each file must be named UIWAGE.TXT and each file must be placed on a **separate** diskette or CD. No files other than UIWAGE.TXT should be included on a diskette or CD.
- Transmitters of Unemployment Insurance wage and/or tax information for multiple employers should avoid creating a separate file and a separate diskette for each employer.

Character Set

- Data must be recorded on 3½" diskettes using the ASCII-1 character set. **ASCII is the only acceptable character set for diskette or CD reporting. EBCDIC is not acceptable for diskette or CD reporting.**

Record Length

- Each record in a file **MUST** be 275 characters in length. Data must be entered in each record in the exact positions.

Formatting

- Data sent on 3½" "high-density" diskettes **MUST** be formatted to the density specified by the diskette manufacturer.

Delimiters

- Record delimiters must be used. They must follow the last character of each record.
- The record delimiter must consist of two characters and those two characters must be carriage return and line feed. The ASCII-1 hexadecimal value for the carriage return character is 0D (zero and letter D); the ASCII-1 hexadecimal value for the line feed is 0A (zero and letter A). The ASCII-1 decimal values for the two characters are 13 and 10, respectively.
- A record delimiter must appear immediately after the last character of each record. The carriage return character and the line feed character will be placed in positions 276 and 277, respectively.
- **DO NOT** place a record delimiter before the first record of the file.
- **DO NOT** place more than one record delimiter i.e., more than one carriage-return/line-feed combination, following a record.
- **DO NOT** place record delimiters after a field within a record.

Mailing diskettes and CDs

- **Do not** enclose the diskettes or CDs in the payment return envelope. Please use a diskette or CD mailer to mail the diskette or CD.
- We are not responsible for damage to the diskette(s) or CD(s) caused by postal services.
- Mail the diskette or CD and payment(s) for the employer(s) reported on the diskette(s) or CD(s) to the Unemployment Insurance Program at the address listed on the cover of the pamphlet.
- All diskettes and CDs will be securely stored for a given time, then the information on the diskettes will be erased and the diskettes or CDs will be destroyed.



FTP Secure File Transfer Technical Requirements for Reporting

File Name

- The file name must contain the UI account number and quarter/year for the account being submitted. (*Example: 0123456091.txt for account 0123456 year 2009 quarter 1.*)
- Transmitters of Unemployment Insurance wage and/or tax information for multiple employers should avoid creating a separate file and a separate FTP Secure File transfers for each employer. If you are a transmitter, you may name the file UIWAGE with the quarter/year being submitted. (*Example: UIWAGE091.txt for the year 2009 quarter 1.*)

Character Set

- Data must be recorded on the FTP Secure File Transfer using the ASCII-1 character set. **ASCII is the only acceptable character set for FTP Secure File Transfer reporting. EBCDIC is not acceptable for FTP Secure File Transfer reporting.**

Record Length

- Each record in a file **MUST** be 275 characters in length. Data must be entered in each record in the exact positions.

Delimiters

- Record delimiters must be used. They must follow the last character of each record.
- The record delimiter must consist of two characters and those two characters must be carriage return and line feed. The ASCII-1 hexadecimal value for the carriage return character is 0D (zero and letter D); the ASCII-1 hexadecimal value for the line feed is 0A (zero and letter A). The ASCII-1 decimal values for the two characters are 13 and 10, respectively.
- A record delimiter must appear immediately after the last character of each record. The carriage return character and the line feed character will be placed in positions 276 and 277, respectively.
- **DO NOT** place a record delimiter before the first record of the file.
- **DO NOT** place more than one record delimiter i.e., more than one carriage-return/line-feed combination, following a record.
- **DO NOT** place record delimiters after a field within a record.

Sending FTP Secure File Transfers

- To send an FTP Secure File Transfer, a valid ePass account must be established. This can be done by going to this website: <https://transfer.mt.gov/> and either creating a new account or logging into an existing ePass account.
- Once you are logged in, click on the 'Send a new file or files' link.
- Press the 'Browse' button and select the file that needs to be sent.
- Press the '+Add to File List' button.

- This will add the file to the box and show the upload status. Once the upload status shows the file has been uploaded, click on the 'Continue' button.
- Click on the 'State Employee, ePass Customer or Previous Recipients' link.
- Under State Employee, enter arose@mt.gov to send the file to April Rose or khavens@mt.gov to send the file to Kathleen Havens.
- Click the '+Add To Recipient List' and one of these names should show in the 'Selected Recipient List'.
- In the box marked 'Enter a Message for the Recipient', please include the **transmitter name** (this could also be the employer name if the employer is transmitting the file), a **contact name**, a **contact phone number**, and a **valid e-mail** address and the **quarter/year of the file** so we can send a response back concerning receipt of the file.
- Press the 'Send' button. This will send the file to either Kathleen Havens or April Rose.

NOTE: ePass and the Secure File Transfer Service offered by ePass is not a system supported by the Department of Labor and Industry, it is a service offered by the State of Montana. If you have any issues using this system (i.e. cannot remember login/password information, cannot register, system doesn't seem to be working properly) please call the ePass Support Center at (406) 449-3468 or go to this website <https://app.mt.gov/contactus/index.html>.

Spreadsheet Technical Requirements for Reporting

These requirements will allow an employer to send an Excel spreadsheet document on diskette, CD or FTP Secure File Transfer that would otherwise have been printed and sent to DLI for manual entry. While the exact spacing of the report is not critical, there are several rules that must be followed in order to allow successful decoding of wage information. The following is intended to be an alternative to the filing of a paper wage listing (UI-5A or UI-5 step 2 wage listing) form. This **DOES NOT** excuse the employer from filing the quarterly tax report (UI-5).

General Requirements

- ONLY ONE EMPLOYER may appear in each file. However, multiple FILES may be included on a diskette, CD or FTP Secure File Transfer.
- To make identification easy for all, the file name MUST be the Customer ID number shown on the UI5 form. If the Customer ID is 012 3456, the file name should be 0123456.XLS.
- The diskette or CD MUST be labeled externally with the Customer ID, Federal ID number (FEIN), Business name, and tax reporting period. (*To send an FTP Secure File Transfer, please see the instructions above, under Sending FTP Secure File Transfers.*)
- The file may contain heading information that would normally appear in a printed report.
- The file MUST contain data in a columnar format. Specifically, there must be FOUR distinct columns. One for each of the following and in the following order: Social Security number (SSN), employee name, gross wages and excess wages.

Social Security Number

- The SSN MUST contain at least 9 digits. (ex. 001-23-4567 must be keyed with leading zeroes 001234567) The use of hyphens is optional.
- There MUST be at least one space between the last digit of the SSN and the first character of the name.

Employee Name

- The name may be any format as long as the last name is shown first.
Examples of valid names:
DOE, JOHN (comma delimited last name, first name)
SMITH SAM (last name followed by a tab or space character)
Examples of **INVALID** names:
JOHN DOE (last name **MUST** come first)
- There **MUST** be at least one space between the last character of the name and the first character of the wage amount.

Wage Amount

- The amount **MUST** be to the right of the name column. It may contain a decimal point, commas or a dollar sign. If no punctuation is included, it will be assumed that the final two digits of the number are the cents. (Excess Wages should be in the rightmost column and can be typed the same as the gross wages.)

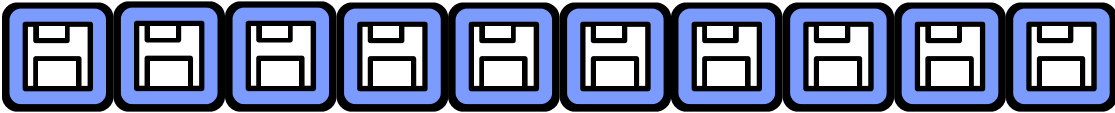
Examples of valid amounts: \$123,456.78
123,456.78
123456.78
12345678

NOTE: the four examples above represent the same dollar amount.

- The report **MAY NOT** contain page totals.
- The report **MUST** contain a grand total of wages reported for Montana.
- The format for the grand total line is for the word “TOTAL” or “TOTALS” to appear in the name column. The grand total of wages **MUST** be formatted the same way the amount for each employee is formatted.

ABC COMPANY 123 MAIN ST ANYTOWN, MT 59000	UI ACCOUNT NO: 012 3456	FEIN: 12-3456789	
SSN	NAME	GROSS WAGES	EXCESS WAGES
111-11-1111	DOE, JOHN	4567.89	0
222-22-2222	SMITH, SAM	1234.00	0
	TOTALS:	5801.89	0

ICESA FORMAT



In the ICESA format, the output records must be arranged as follows:

- * There can be only one 'A', 'B', and 'F' record per diskette, CD or FTP Secure File Transfer.
- * Each 'E' record must be followed by at least one 'S' record. (Exception - if the "No Workers/No Wages" field contains a zero, there may not be any 'S' records for that employer.)
- * One 'T' record must follow the last 'S' record for each set of 'E' and 'S' records. (Exception - 'T' record must follow the 'E' record if the "No Workers/No Wages" field contains a zero.)
- * One 'F' record must follow the last 'T' record and must be the last record on the file.

For single employer filer with 'S' records:

A, B, E, S, S,, S, T, F

For single employer filer with no 'S' records:

A, B, E, T, F

For multiple employer filer:

A, B, E, S, S,, S, T, E, S, S,, S, T, E, S, S,, T, F

Pages 12 - 23 provide detailed specifications and locations of records.

Data Record Descriptions

Code A: Transmitter Record

- Identifies the organization submitting the file.

Code B: Authorization Record

- Identifies the type of equipment used to generate the file.

Code E: Employer Record

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

Code S: Employee Record

- Used to report wage data for an employee.
- Should follow its related Code E record or it could follow an associated Code S record, which in turn follows a related Code E record.
- Do not generate a Code S record if only blanks would be entered after the record identifier.
- There should be no Code S records if "No Workers/No Wages" field on preceding Code E record contains a zero.

Name formats on the Code S Record

- Must agree with the spelling of the name on the individual's Social Security Card.
- Parts of a compound surname must be connected by a hyphen. Single letter prefixes (e.g., "O", "D") must not be separated from the rest of the surname by a blank, but should be connected by an apostrophe.
- Punctuation may be used when appropriate.
- Lower case letters are not acceptable.
- Do not include any titles in the name. Titles make it difficult to determine an individual's name and may prevent properly crediting earnings data.

Money Amounts

- All money fields are strictly numeric.
- Must include dollars and cents with the decimal point assumed.
- Do not use any punctuation in any money field.
- **NEGATIVE (CREDIT) MONEY AMOUNTS ARE NOT ALLOWED.**
- Right justify and zero fill all money fields.
- In a money field that is not applicable, enter zeros.

Code T: Total Record

- Contains the totals for all Code S records reported since the last Code E record.
- The totals must all be zeros if there are no Code S records because the Code E "No Workers/No Wages" field contains a zero.
- Must be generated for each Code E record.

- See the Employee Wage Record (Code S) description for information about reporting money amounts.

Code F: Final Record

- Indicates the end of the file and **MUST** be the last data record on each file.
- Must appear only once on each file, after the last Code T record.
- See the Employee Wage Record (Code S) description for information about reporting money amounts.

“A” Record Type: Transmitter Record

A/N = Alphanumeric; left justified and blank filled.

N = Numeric; left justified, zero filled, unsigned, do not include decimal in fields containing dollars and cents.

Location	Field	Length	Type	Descriptions and Remarks
1	Record Identifier	1	A/N	Constant “A”
2-5	Year	4	A/N	Enter the year for which this report is being prepared. UPDATE EACH YEAR.
6-14	Transmitter’s Federal Employer Identification Number	9	A/N	Transmitter’s Federal Employer ID number. Enter only numeric characters. Omit hyphen, prefixes & 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. Exactly as the Employer is registered with the state Unemployment Insurance agency.
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/N	Enter the standard two character FIPS postal abbreviation. See Appendix A.
141-153	Blank	13	A/N	Enter blanks.
154-158	Transmitter Zip Code	5	A/N	Enter a valid zip code.
159-163	Transmitter Zip Code Extension	5	A/N	Use this field as necessary for the four digit extension of the zip code. Include hyphen in position 159. If unknown, fill with blanks.
164-193	Transmitter Contact	30	A/N	Title of individual from transmitter organization who is responsible for the accuracy and completeness of the wage report.
194-203	Transmitter Contact Telephone Number	10	A/N	Telephone number at which the transmitter contact can be telephoned.
204-207	Telephone Extension/Box	4	A/N	Enter transmitter telephone extension or message box.
208-213	Tape Transmitter/Authorization Number	6	A/N	Enter Blanks Not required by Montana.
214	C-3 Data	1	A/N	Enter blanks. Not required by Montana.
215-219	Suffix Code	5	A/N	Enter blanks. Not required by Montana.
220	Allocation Lists	1	A/N	Enter blanks. Not required by Montana.
221-229	Service Agent I.D.	9	A/N	Enter blanks. Not required by Montana.
230-242	Total Remittance Amount	13	A/N	Enter blanks. Not required by Montana.
243-248	Media Creation Date	6	A/N	Enter date: MMDDYY
249-275	Blank	27	A/N	Enter blanks.

“B” Record Type: Authorization Record

A/N = Alphanumeric; left justified and blank filled.

N = Numeric; left justified, zero filled, unsigned, do not include decimal in fields containing dollars and cents.

Location	Field	Length	Type	Description and Remarks
1	Record Identifier	1	A/N	Constant “B”.
2-5	Payment Year	4	A/N	Enter the year for which this report is being prepared. UPDATE EACH YEAR.
6-14	Transmitter’s Federal EIN	9	A/N	Transmitter’s Federal Employer ID number. Enter only numeric characters. Omit hyphens, prefixes & suffixes.
15-22	Computer	8	A/N	Enter the manufacturer’s name.
23-24	Internal Label	2	A/N	Enter blanks. Not required by Montana.
25	Blank	1	A/N	Enter a blank.
26-27	Density	2	A/N	Enter blanks. Not required by Montana.
28-30	Recording Code (Character Set)	3	A/N	Use only ASCII
31-32	Number of Tracks	2	A/N	Enter blanks. Not required by Montana.
33-34	Blocking Factor	2	A/N	Enter blanks. Not required by Montana.
35-38	Taxing Entity Code	4	A/N	Constant “UTAX”
39-146	Blank	108	A/N	Enter blanks.
147-190	Organization Name	44	A/N	Enter blanks. Not required by Montana.
191-225	Street Address	35	A/N	Enter blanks. Not required by Montana.
226-245	City	20	A/N	Enter blanks. Not required by Montana.
246-247	State	2	A/N	Enter blanks. Not required by Montana.
248-252	Blank	5	A/N	Enter blanks.
253-257	Zip Code	5	A/N	Enter blanks. Not required by Montana.
258-262	Zip Code Extension	5	A/N	Enter blanks. Not required by Montana.
263-275	Blank	13	A/N	Enter blanks.

“E” Record Type: Employer Record

A/N = Alphanumeric; left justified and blank filled.

N = Numeric; left justified, zero filled, unsigned, do not include decimal in fields containing dollars and cents.

Location	Field	Length	Type	Description and Remarks
1	Record Identifier	1	A/N	Constant “E”
2-5	Year	4	A/N	Enter the year for which this report is being prepared. UPDATE EACH YEAR.
6-14	Employer’s Federal EIN	9	A/N	Employer’s Federal Employer ID number. Enter only numeric characters. Omit hyphens, prefixes & suffixes.
15-23	Blank	9	A/N	Enter blanks.
24-73	Employer Name	50	A/N	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 address of the Employer.
114-138	Employer City	25	A/N	Enter the city of the Employer’s mailing address.
139-140	Employer State	2	A/N	Enter the standard two character FIPS postal abbreviation. See Appendix A.
141-148	Blank	8	A/N	Enter blanks.
149-153	Employer Zip Code Extension	5	A/N	Enter four-digit extension of zip code being sure to include the hyphen in position 149. If unknown, fill with blanks.
154-158	Employer Zip Code	5	A/N	Enter a valid zip code.
159	Name Code	1	A/N	Enter blanks. Not required by Montana.
160	Type of Employment	1	A/N	Enter blanks. Not required by Montana.
161-162	Blocking Factor	2	A/N	Enter blanks. Not required by Montana.
163-166	Establishment Number or coverage Group/PRU	4	A/N	Enter blanks. Not required by Montana.
167-170	Taxing Entity Code	4	A/N	Constant “UTAX”.
171-172	State Identifier Code	2	A/N	Enter the state FIPS postal numeric code for the state to which wages are being reported. Montana, FIPS=30.
173-187	State UI Employer Account Number	15	A/N	Enter the state UI employer account number.
188-189	Reporting Period	2	A/N	Enter the last month of the calendar quarter to which the report applies. “03”= 1 st Quarter “09”= 3 rd Quarter “06”= 2 nd Quarter “12”= 4 th Quarter

“E” Record Type: Employer Record, continued

A/N = Alphanumeric; left justified and blank filled.

N = Numeric; left justified, zero filled, unsigned, do not include decimal in fields containing dollars and cents.

Location	Field	Length	Type	Description and Remarks
190	No Workers/ No Wages	1	A/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. Not required by Montana.
192-196	Taxing Entity Code	5	A/N	Enter blanks. Not required by Montana.
197-203	State Control Number	7	A/N	Enter blanks. Not required by Montana.
204-208	Unit Number	5	A/N	Enter blanks. Not required by Montana.
209-255	Blank	47	A/N	Enter blanks. Not required by Montana.
256	Foreign indicator	1	A/N	If data in positions 74-158 is for a foreign address, enter the letter “X”, else a blank. Not required by Montana.
257	Type of Information	1	A/N	If file contains only wage information, enter a “W” If file contains only tax information, enter a “T”. If file contains both wage and tax information, enter a “B”.
258-266	Other EIN	9	A/N	Enter blanks. Not required by Montana.
267-275	Blank	9	A/N	Enter blanks.

“S” Record Type: Employee Record

A/N = Alphanumeric; left justified and blank filled.

N = Numeric; left justified, zero filled, unsigned, do not include decimal in fields containing dollars and cents.

Location	Field	Length	Type	Description and Remarks
1	Record Identifier	1	A/N	Constant “S”.
2-10	Social Security Number	9	A/N	Employee’s Social Security number. If not known, enter “I” in position 2 and blanks in positions 3-10.
11-30	Employee Last Name	20	A/N	Enter employee’s last name.
31-42	Employee First Name	12	A/N	Enter employee’s first name.
43	Employee Middle Initial	1	A/N	Enter employee’s middle initial. If no middle initial, enter a blank.
44-45	State Code	2	A/N	Enter the state FIPS postal numeric code for the state to which wages are being reported. MT = 30.
46-49	Reporting Quarter and Year	4	A/N	Enter the last month and year for the quarter this report applies; e.g. “0309” Jan-March of 2009.
50-63	State Quarter Total Gross Wages	14	N	Enter blanks. Not required by Montana.
64-77	State Quarter UI Total Wages	14	N	Enter quarterly wages subject to unemployment taxes. Include all tip income.
78-91	State Quarter UI Excess Wages	14	N	Quarterly wages in excess of the state UI taxable wage base. For Governmental or Reimbursable employers, must be zeros.
92-105	State Quarter UI Taxable Wages	14	N	State quarter UI total wages less state quarter. UI Excess wages. For Governmental and Reimbursable employers, must be equal to “State Quarter UI Total Wages”.
106-120	Quarterly State Disability Insurance Taxable Wages	15	N	Enter zeros. Not required by Montana.
121-129	Quarterly Tip Wages	9	N	Enter blanks. Not required by Montana.
130-131	Number of Weeks Worked	2	A/N	Enter blanks. Not required by Montana.
132-134	Number of Hours Worked	3	A/N	Enter blanks. Not required by Montana.
135-138	Date First Employed	4	A/N	Enter blanks. Not required by Montana.
139-142	Date of Separation	4	A/N	Enter blanks. Not required by Montana.
143-146	Taxing Entity Code	4	A/N	Constant “UTAX”.
147-161	State UI Employer Account Number	15	A/N	State account number assigned for unemployment insurance reporting purposes.
162-176	Unit/Division Location/Plant Code	15	A/N	Enter blanks. Not required by Montana.
177-190	State Taxable Wages	14	A/N	Enter blanks. Not required by Montana.
191-204	State Income Tax Withheld	14	A/N	Enter blanks. Not required by Montana.

“S” Record Type: Employee Record, continued

A/N = Alphanumeric; left justified and blank filled.

N = Numeric; left justified, zero filled, unsigned, do not include decimal in fields containing dollars and cents.

Location	Field	Length	Type	Description and Remarks
205-206	Seasonal Indicator	2	A/N	Enter blanks. Not required by Montana.
207	Employer Health Insurance Code	1	A/N	Enter blanks. Not required by Montana.
208	Employee Health Insurance Code	1	A/N	Enter blanks. Not required by Montana.
209	Probationary Code	1	A/N	Enter blanks. Not required by Montana.
210	Officer Code	1	A/N	Enter blanks. Not required by Montana.
211	Wage Plan Code	1	A/N	Enter blanks. Not required by Montana.
212	Month 1 Employment	1	A/N	<p>Enter “1” if employee covered by UI worked during or received pay for the pay period including 12th day of the 1st month of the reporting period.</p> <p>Enter “0” if employee covered by UI did not work and received no pay for the pay period including the 12th day of the 1st month of the reporting period.</p> <p>Enter blanks if not available.</p>
213	Month 2 Employment	1	A/N	<p>Enter “1” if employee covered by UI worked during or received pay for the pay period including 12th day of the 2nd month of the reporting period.</p> <p>Enter “0” if employee covered by UI did not work and received no pay for the pay period including the 12th day of the 2nd month of the reporting period.</p> <p>Enter blanks if not available.</p>
214	Month 3 Employment	1	A/N	<p>Enter “1” if employee covered by UI worked during or received pay for the pay period including 12th day of the 3rd month of the reporting period.</p> <p>Enter “0” if employee covered by UI did not work and received no pay for the pay period including the 12th day of the 3rd month of the reporting period.</p> <p>Enter blanks if not available.</p>
215-220	Blanks	6	A/N	Enter blanks.
221-226	Date First Employed	6	A/N	Enter blanks. Not required by Montana.
227-232	Date of Separation	6	A/N	Enter blanks. Not required by Montana.
233-275	Blanks	43	A/N	Enter blanks.

“T” Record Type: Total Record

A/N = Alphanumeric; left justified and blank filled.

N = Numeric; left justified, zero filled, unsigned, do not include decimal in fields containing dollars and cents.

Location	Field	Length	Type	Description and Remarks
1	Record Identifier	1	A/N	Constant “T”.
2-8	Total Number of Employees	7	N	The total number of “S” records reported. The total number of “S” records since the last “E” record.
9-12	Taxing Entity Code	4	A/N	Constant “UTAX”
13-26	State Quarter Total Gross Wages for Employer	14	N	Enter blanks. Not required by Montana.
27-40	State Quarter UI Total Wages for Employer	14	N	Quarterly Gross Wages subject to state UI Tax. Include all tip income. Total of this field on all “S” records since the last “E” record.
41-54	State Quarter UI Exces Wages for Employer	14	N	Quarterly Wages in excess of the state UI Taxable wage base. Total of this field on all “S” records since the last “E” record. For Governmental or Reimbursable Employers, must be zeros.
55-68	State Qtr. UI Taxable Wages for Employer	14	N	State quarterly UI Total Wages less State quarter UI Excess Wages. Total of this field on all “S” records since the last “E” record. For Governmental and Reimbursable Employers, must be equal to “State Quarter UI Total Wages”.
69-81	Quarterly Tip Wages for Employer	13	N	Enter blanks. Not required by Montana.
82-87	TOTAL UI Tax Rate this Quarter	6	A/N	The employer’s Total UI Tax rate for this reporting period. Decimal point followed by 5 digits, e.g., 3.1% = .03100. For Regular and Governmental employers it is equal to the UI Contribution Rate plus the Administrative Fund Tax Rate as shown on the yearly rate notice covering this reporting period.
88-100	State Quarter UI Taxes Due	13	N	UI taxes due. Quarterly state UI taxable wages times TOTAL UI tax rate.
101-111	Previous Quarter(s) Adjustments	11	N	Enter here any adjustments or amendments to previous quarter reports. Enter zeros if not applicable.
112-122	Interest on Late Payments	11	N	Interest is computer at the rate of 1.5% per month or 18% per year of the amount in “State Quarter UI Taxes Due” field. Enter zeros if not applicable.
123-133	Penalty	11	N	The penalty for being late is \$25.00. Enter zeros if not applicable.

“T” Record Type: Total Record, continued

A/N = Alphanumeric; left justified and blank filled.

N = Numeric; left justified, zero filled, unsigned, do not include decimal in fields containing dollars and cents.

Location	Field	Length	Type	Description and Remarks
134-144	Credit\Overpayment	11	N	Enter here any overpayment existing on your account on the date this report was generated for mailing. Overpayments (credits) are subject to prior usage. Enter zeros if not applicable.
145-148	Employer Assessment Rate	4	A/N	Enter blanks. Not required by Montana.
149-159	Employer Assessment Amount	11	N	Enter zeros. Not required by Montana.
160-163	Employee Assessment Rate	4	A/N	Enter blanks. Not required by Montana.
164-174	Employee Assessment Amount	11	N	Enter zeros. Not required by Montana.
175-185	Total Payment Due	11	N	Enter the total of “State Quarter UI Taxes Due” plus “Previous Quarter(s) Adjustments” plus “Interest” plus “Penalty”, minus any amount in “Credit/Overpayment”. Enter zeros if not applicable.
186-198	Allocation Amount	13	N	Enter zeros. Not required by Montana.
199-212	Wages Subject to State Income Tax	14	N	Enter zeros. Not required by Montana.
213-226	State Income Tax Withheld	14	N	Enter zeros. Not required by Montana.
227-233	Month 1 Employment	7	A/N	Total number of employees covered by UI who worked on or received pay for the pay period including the 12 th day of the first month of the reporting period. Enter blanks if not available.
234-240	Month 2 Employment	7	A/N	Total number of employees covered by UI who worked on or received pay for the pay period including the 12 th day of the second month of the reporting period. Enter blanks if not available.
241-247	Month 3 Employment	7	A/N	Total number of employees covered by UI who worked on or received pay for the pay period including the 12 th day of the third month of the reporting period. Enter blanks if not available.
248-250	County Code	3	A/N	Enter blanks. Not required by Montana.
251-257	Outside County Employees	7	A/N	Enter blanks. Not required by Montana.
258-267	Document Control Number	10	A/N	Enter blanks. Not required by Montana.
268-275	Blanks	8	A/N	Enter blanks.

“F” Record Type: Final Record

A/N = Alphanumeric; left justified and blank filled.

N = Numeric; left justified, zero filled, unsigned, do not include decimal in fields containing dollars and cents.

Location	Field	Length	Type	Description and Remarks
1	Record Identifier	1	A/N	Constant “F”.
2-11	Total Number of Employees in File	10	N	Enter blanks. Not required by Montana.
12-21	Total Number of Employers in File	10	N	Enter blanks. Not required by Montana.
22-25	Taxing Entity Code	4	A/N	Enter blanks. Not required by Montana.
26-40	Quarterly Total Gross Wages in File	15	N	Enter blanks. Not required by Montana.
41-55	Quarterly State UI Gross/Total Wages in File	15	N	Enter blanks. Not required by Montana.
56-70	Quarterly State UI Excess Wages in File	15	N	Enter blanks. Not required by Montana.
71-85	Quarterly State UI Taxable Wages in File	15	N	Enter blanks. Not required by Montana.
86-100	Quarterly State Disability Insurance Taxable Wages in File	15	N	Enter blanks. Not required by Montana.
101-115	Quarterly Tip Wages in File	15	N	Enter blanks. Not required by Montana.
116-123	Month 1 Employment for Employers in File	8	A/N	Enter blanks. Not required by Montana.
124-131	Month 2 Employment for Employers in File	8	A/N	Enter blanks. Not required by Montana.
132-139	Month 3 Employment for Employers in File	8	A/N	Enter blanks. Not required by Montana.
140-275	Blanks	136	A/N	Enter Blanks.

**FEDERAL INFORMATION PROCESSING STANDARD (FIPS 5-2) POSTAL
ABBREVIATION 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			

TERRITORIES AND POSSESSIONS

	Abbreviation	Numeric Code
American Samoa	AS	60
Guam	GU	66
Puerto Rico	PR	72
Northern Mariana Islands	MP	69
Virgin Islands	VI	78

MILITARY POST OFFICES (APO AND FPO)

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

GLOSSARY

AGENT - An organization (e.g., service bureau, parent company) authorized to submit wage and tax reports for one or more employers.

ASCII (American Standard Code for Information Interchange) - One of the acceptable character sets used for electronic processing of data.

BLOCK - PHYSICAL RECORD.

BYTE - A computer unit of measure; one byte contains eight bits and can store one character.

CHARACTER - A letter, number or punctuation symbol.

CHARACTER SET - A group of unique electronic definitions for all letters, numbers and punctuation symbols; example: EBCDIC, ASCII.

CONTROL WORD - One or more bytes/characters used in electronic data processing for internal processing instructions.

CPI - Characters per inch.

DECIMAL VALUE - A character's equivalent in a numbering system using base 10.

EIN - Employer Identification Number.

FEDERAL EMPLOYER IDENTIFICATION NUMBER - A nine-digit number assigned by the IRS to an organization for federal tax reporting purposes. This number never begins with "69."

FILE (Multiple Volume) - If the amount of information to be filed exceeds the capacity of a single diskette, CD, or FTP Secure File Transfer, a second or additional diskette, CD or FTP Secure File Transfer can be filed. Each file must begin with a Code A record and end with a Code F record.

LOGICAL RECORD - For the purpose of this booklet, any of the required or optional records defined in the ICESA FORMAT section.

RECORDING CODE - Same as CHARACTER SET.

STATE UNEMPLOYMENT INSURANCE ACCOUNT NUMBER - An employer identification number assigned by a State to an employer for the purposes of filing Unemployment Insurance wage and tax reports to State agencies.

TRANSMITTER - Person, organization, or reporting agent submitting a magnetic media file.

