



Montana Department of
LABOR & INDUSTRY
Unemployment Insurance Division

Montana UI Contributions E-Filing Handbook

Instructions and specifications for
electronic report filing and/or payment.

Updated: October 2023

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Introduction

The Montana Unemployment Insurance Division (UID) provides several options for employers and third-party administrators (agents) to electronically file quarterly Unemployment Insurance (UI) tax and wage reports, as well as make payments.

Electronic report filing methods include:

- Upload or manual entry into our **UI eServices for Employers (eServices)** website,
- A secure file-to-file drop web-service,
- Software direct electronic filing (QuickBooks Enhanced Payroll Users Only).

Quarterly report file formats include:

- Microsoft Excel
- CSV (Comma-Separated Values),
- ICESA (Interstate Conference of Employment Security Agencies), and
- FSET (Federal/State Employment Taxes).

Electronic payment options include ACH Debit, ACH Credit and Credit Card payments.

This handbook provides details regarding the transmission options, file layouts (schema) and submission requirements.

For additional questions, please email our eServices Customer Support team at uiervices@mt.gov or call (406) 444-3834. Normal business hours are Monday through Friday 8:00 am to 5:00pm (Mountain Time).

Montana Unemployment Insurance
Contributions Bureau
PO Box 6339
Helena MT 59604-6339

Submit (file) Quarterly UI Reports

Montana quarterly Unemployment Insurance (UI) tax and wage reports are due the last day of the month following the end of a calendar quarter (i.e., April 30th, July 31st, October 31st, and January 31st respectively). If the due date lands on a non-business day, the due date for the quarter will be the next business day.

Employers with 20 or more employees reported in any one quarter of the previous calendar year and all third-party administrators (payroll providers, accountants, etc.) who file reports on behalf of employers, must file quarterly UI reports electronically using a method approved by the Division.

Failure to file reports electronically when required to, may result in the report being considered untimely and subject the employer to a late file penalty.

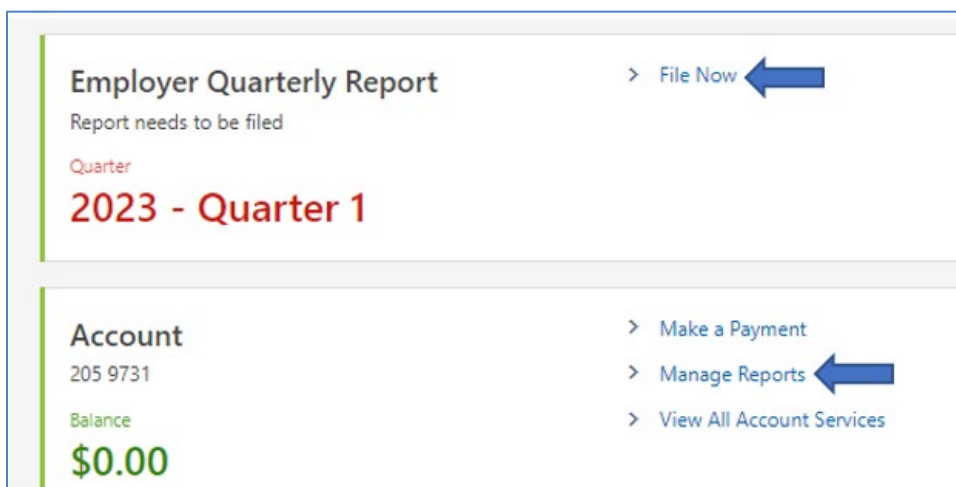
UI eServices for Employers (eServices)

Go to uieservices.mt.gov to sign up for UI eServices for Employers (eServices). Have a copy of your most recently filed quarterly report in front of you to assist with the initial set up.

Once logged in, employers and third-party administrators (TPA) can file quarterly reports on eServices by either manually entering wage data OR importing wage records using an acceptable file format.

Manual Report Entry

To manually enter wage records, navigate to the UI account you wish to file for and select the quarter to file by clicking **Manage Reports** or **File Now**:



Step 1

Answer the question, “Did you pay wages?” by selecting the appropriate radial button:

Wages

Did you pay wages between the dates of **July 01, 2023** and **September 30, 2023**? *

Yes

No

Note: Even if you did not pay wages for the quarter, you must file a quarterly report. Failure to do so may result in a late file penalty.

If you select “No wages paid”, click **Next** then **Submit** to file your report.

Step 2

If you selected “File a report with wages”, complete the number of covered workers who worked during, or received pay for, the payroll period that includes the 12th day of each month of the quarter.

Employee Counts

Provide the number of covered workers who worked during, or received pay for, the payroll period that includes the specified day.

* July 12, 2023

* August 12, 2023

* September 12, 2023

If you had no employees on your payroll on the 12th day of one or more of the months in the quarter, enter 0 (zero) for the month(s). Do not leave the fields blank, they are required.

Step 3

Enter the wage record details. For each employee paid wages during the quarter, you must enter their:

- Full Social Security Number (SSN),
- Last Name,
- First Name, and
- Total Gross Wages Paid for the Quarter

Employee Wage Details ☰

Include details for all covered workers who worked during July, August, or September of 2023.

SSN	Last Name	First Name	Gross Wages	Missing SSN
				<input type="checkbox"/>

All fields are required. If you do not have an SSN for one or more employees, and you cannot reasonably obtain one before the report due date, you may check the “Missing SSN” checkbox. Our office will follow up with you via letters and phone calls to resolve the missing SSN.

The wage record table will expand as you enter each employee. Continue entering each wage record until you have entered all employees paid during the quarter.

Load Previous Quarter’s SSNs

If you filed a report with wages for the quarter immediately preceding the quarter you are filing now, the “Load Previous Quarter’s SSNs” option may speed up the process.



Selecting Load Previous Quarter’s SSNs loads the SSNs and Names of all the employees reported in the previous quarter. Just enter the gross wages for each employee.

You can sort the list of employees by clicking on the respective wage table column names. If there are employees who have left or did not receive wages during the quarter, you can delete the employee by clicking the X at the start of the row. You can add new employees by adding a newline.

Report Totals

Regardless of how you enter them, as wage records are completed, the total Gross, Excess, and Taxable Wages, as well as the Tax Due, are calculated for you.

Report Summary	
Taxable Wage Limit :	\$40,500.00
Total Rate :	1.41%
Gross Wages :	\$84,389.04
Excess Wages :	\$17,294.02
Taxable Wages :	\$67,095.02
Tax Due :	\$946.04

Submit/File Report

Once all wage records have been entered, click **Next**, then **Submit** to file the report.

Note: At any time while working on your quarterly report, you may click “Save Draft” to save the information entered and allow you to return and finish your report later. Our office cannot process “draft” reports, **you must click “Submit” to file your report.**

Upon submitting your report, you will receive a confirmation page and have the option to make a payment (if applicable). You may also print a copy of the report for your files, if desired. Do not mail us a copy if you submitted your report online.

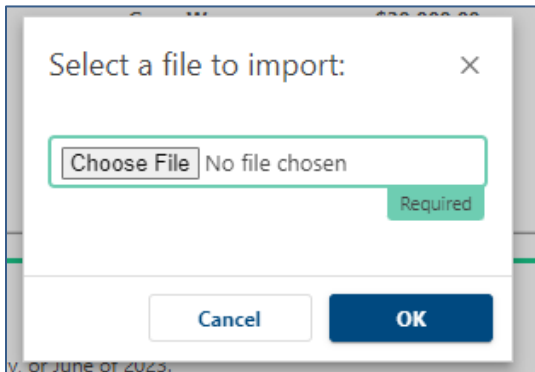
Import Wage Data (Excel or CSV)

As an alternative to manually entering wage record data into eServices, the information may be imported using a properly formatted Microsoft Excel or Comma Separated Values (CSV) File. See the [Excel](#) and [CSV](#) file layouts included in this handbook.

To import your wage records, open the report you wish to file (as shown earlier) and complete Step 1 by selecting “File a report with wages”, then click **Import My File**.



Choose the file on your PC or network to import and click Ok.



If the file is properly formatted, the monthly employee counts, and wage record data will be populated on the report. The total Gross, Excess, and Taxable Wages and the Tax Due will be calculated.

If everything looks accurate, click **Next**, then **Submit** to file the report.

Upon submitting your report, you will receive a confirmation page and have the option to make a payment (if applicable). You may also print a copy of the report for your files, if desired.

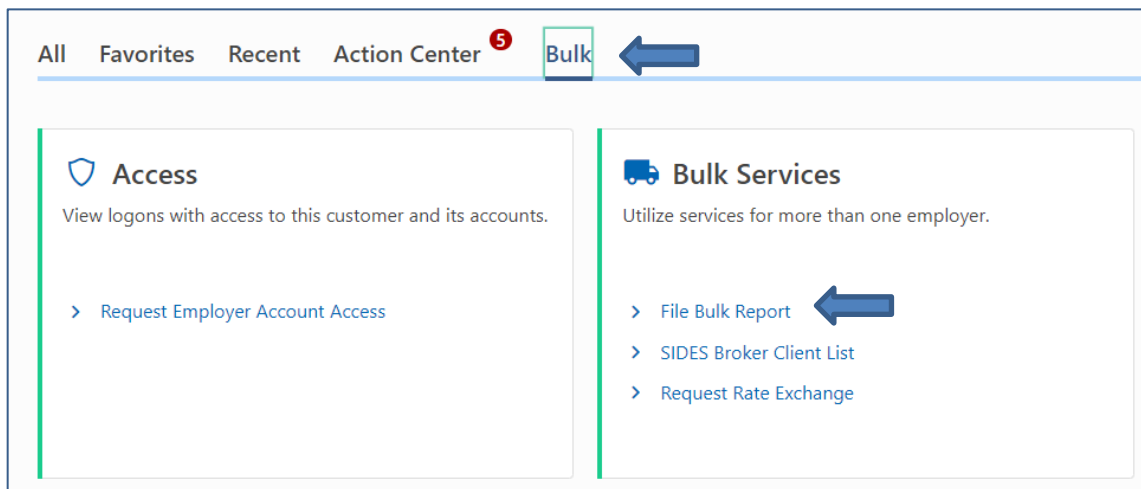
Upload ICESA or FSET Files

The Interstate Conference of Employment Security Agencies (ICESA) and Federal/State Employment Taxes (FSET) file formats are both nationally standardized file layouts for reporting tax and wage information. The ICESA and FSET file types are generally referred to as “bulk files” meaning they can be used by one entity to file quarterly reports for multiple other entities. However, they can also be used to file just one report for one UI employer account.

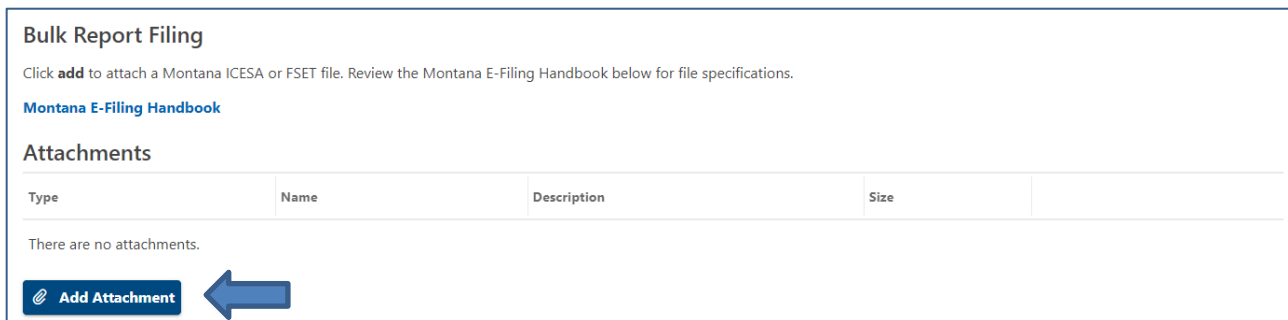
Note: The FSET file type also allows for an ACH Debit payment record to be included with the report(s), but the ICESA file type does not.

Properly formatted [ICESA](#) and [FSET](#) files can be uploaded into eServices.

Log into eServices, navigate to the **Bulk** tab and select the **File Bulk Report** option.



Click Add Attachment



From the dropdown on the Type field select the file type (FSET or ICESA), add a brief Description (ex. 4th Quarter report for ABC Corp), then choose the file from your PC or network to upload and click OK.

Select a file to attach

Type *
Required

Description *
Required

File *
Choose File No file chosen

Cancel OK

Once the File is attached, click **Submit**.

Bulk Report Filing

Bulk Report Filing

Click **add** to attach a Montana ICESA or FSET file. Review the Montana E-Filing Handbook below for file specifications.

[Montana E-Filing Handbook](#)

Type	Name	Description	Size	
FSET	FSET eServices File.xml	test fset	3	Remove

Cancel Previous Submit

You will receive a confirmation page after submitting the file.

The file will be picked up and processed during our nightly batch process. Files uploaded after 5:30pm (mountain time) will be processed the following business day.

Secure Web-Service (file-to-file drop)

Montana's secure web-service allows for even greater automation of quarterly report transmission. The web-service is a secure file-to-file drop and does not require users to log into eServices. It may require programming changes within your system to generate and transmit the file.

Only FSET and ICESA file types may be transmitted through the web service.

For more information and to obtain a user ID and password for web-service transmission please email uieserives@mt.gov or call (406) 444-3834.

Web Service Parameters:

- Username (Required – String) – Username for logging into the web service.
- Password (Required – String) – Password for logging into the web service.
- FileType (Required – String) – The type of file that will be sent in.
- Information (String) – Bidirectional parameter that will give the customer information on the processing of the file.
- Status (String) – Bidirectional parameter that will give the customer information as to the status of the file that has been sent.
- FileDataAsByteArray (Required -- ByteArray) – The data file as a Byte array.

Software Direct Filing (Quickbooks Users Only)

Do you use the Quickbooks Advanced Payroll service? If so, you can e-file directly from Quickbooks.

When you e-file through Quickbooks an FSET file is sent via secure transmission to a secure server where we'll pick it up for processing. You may include your payment in the file as well.

Reports sent via Quickbooks are generally posted on your UI account within 24 hours, depending on when they are initiated. If a payment is included, the ACH Debit will pull from the bank account provided on the Report Due date or the date the file is received, whichever is later.

Electronic Payment of UI Contributions

In addition to traditional check or cash payments, ACH (automated clearinghouse) debit, ACH credit, and Credit Card payments are accepted for payment of UI Contributions.

For our purposes, ACH Debit and ACH Credit payments are differentiated as follows:

- ACH Debit – You authorize us (the UI Contributions Bureau) to withdraw a specified amount of funds from your bank account on a specified date.
- ACH Credit – You work with your banking institution to initiate a transfer of funds from your account to ours. Requires a properly formatted NACHA file. See the [file specifications](#) later in this handbook.

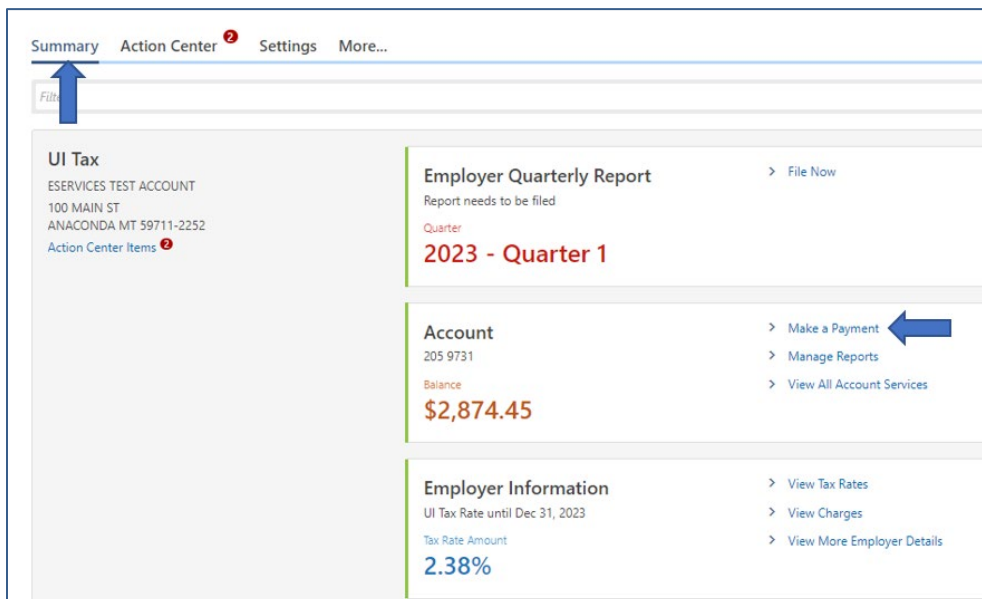
ACH Debit and Credit/Debit Card Payments

ACH debit payments can be initiated directly on eServices or through the transmission of an FSET file with the payment record included. See the [FSET file specifications](#) in this handbook for more information on the payment record.

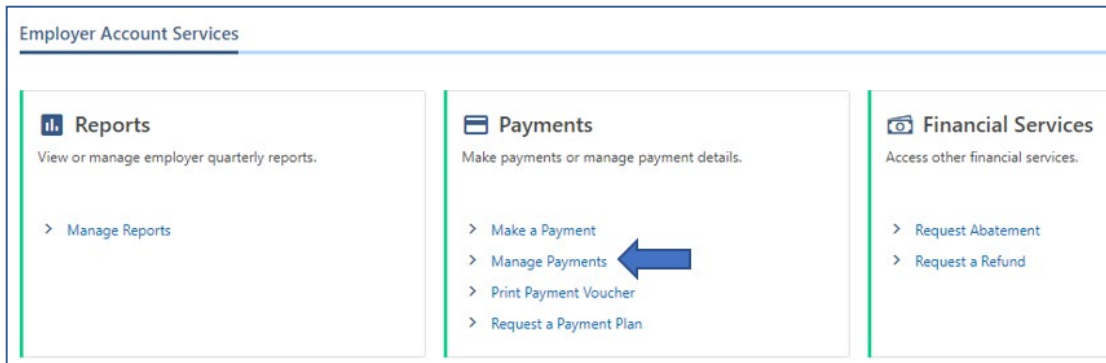
Montana UI does not charge a fee for ACH Debit payments.

Once you have logged into eServices an ACH Debit or Credit/Debit Card payment can be initiated from several links on your employer dashboard:

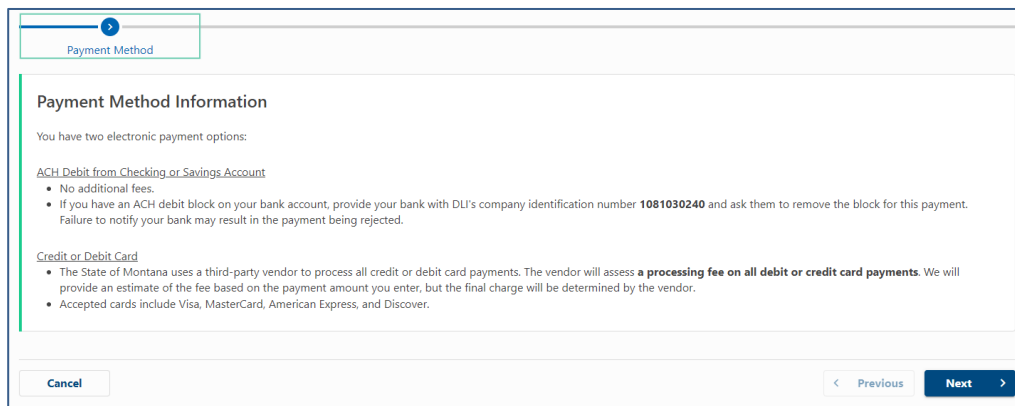
On your **Summary** tab, select **Make a Payment** under the Account tile:



Additionally, you can access **View All Account Services** from the Summary tab, then select **Manage Payments** or **Make a Payment** from the Payments Tile in the Employer Account Services tab.

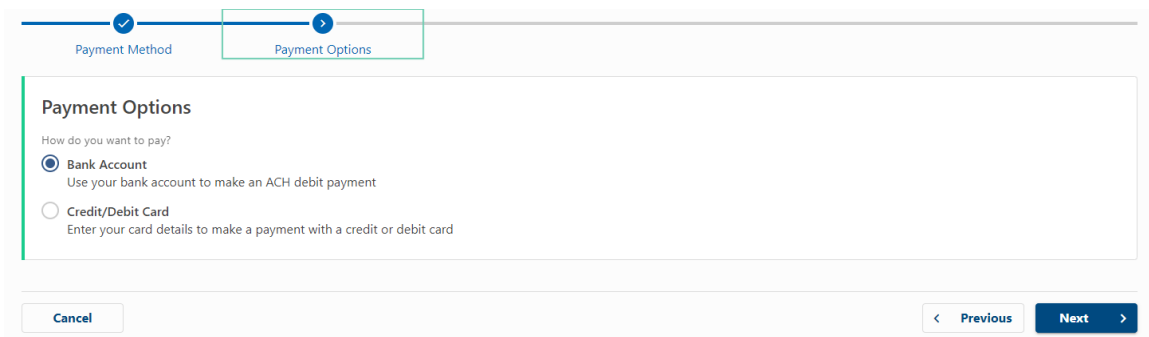


Regardless of where you begin the process, the steps to complete are the same. Upon clicking an option to make a payment you'll see the following informational screen:



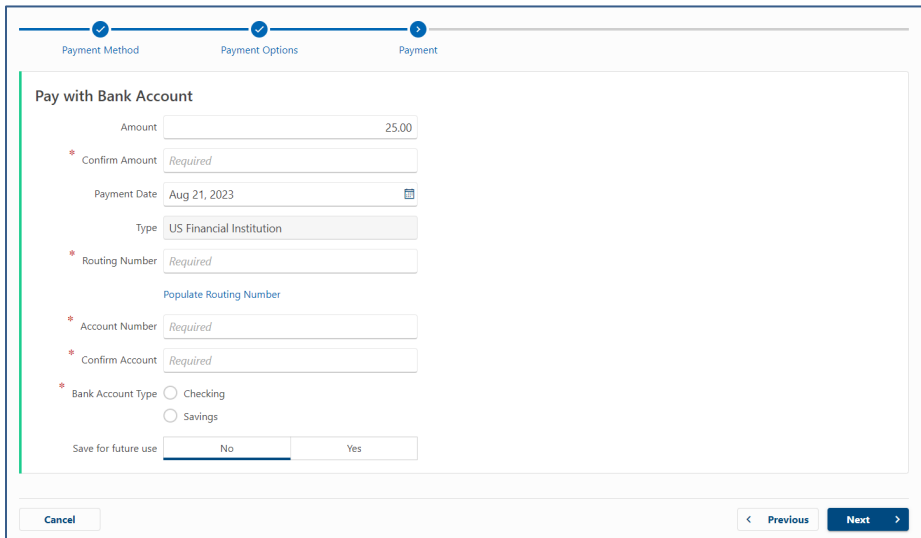
Click Next

Select the appropriate method of payment option:



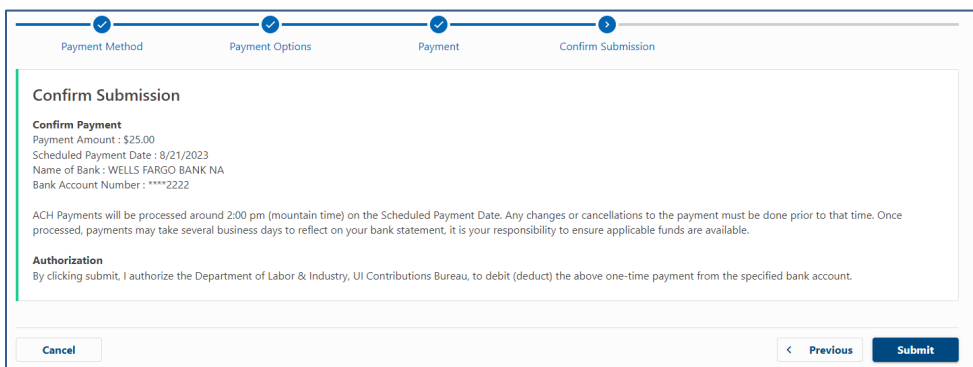
Click Next

For ACH Debit payments:



- The Payment Date will default to the current date, but it can be changed. **Note:** Payments can be future dated up to 90 days, however, payments dated for a date after the respective quarter’s due date may be considered untimely and result in interest being assessed.
- The dollar amount of the payment will default to the respective amount due for the respective quarter or account. It can be changed.
- Confirm the payment amount in the Confirm Amount entry box.
- Enter your banking information.
- You can save your account information as your default source to use each quarter, by clicking Yes to ‘Save for future use’.

Once you’ve entered the required information, click Next and review the payment information carefully before clicking Submit.



ACH Debit payments are processed around 2:00pm (mountain time) on the scheduled payment date. You can return to eServices any time before then to cancel or make changes to the payment.

If you select Credit/Debit Card as your payment method, we will provide you with an estimation of the fee that will be charged by our third-party vendor. If you wish to continue, click Next and you will be redirected to our vendor's site. Once you complete your card payment, you will be redirected back to eServices.

The screenshot shows a three-step progress bar at the top: 'Payment Method' (checked), 'Payment Options' (checked), and 'Payment' (active). The main content area is titled 'Pay with Credit Card' and contains two input fields for 'Amount' and 'Confirm Amount', both set to 25.00. Below these fields is a confirmation message: 'Confirm your payment amount, then click the button below to be redirected to the secure vendor site.' A summary table shows: 'Payment Amount : 25.00', 'Estimated Processing Fee : 1.91', and 'Total Amount : 26.91'. At the bottom, there is a 'Cancel' button on the left and 'Previous' and 'Next' buttons on the right, with 'Next' being highlighted in blue.

Amount	25.00
Confirm Amount	25.00

Confirm your payment amount, then click the button below to be redirected to the secure vendor site.

Payment Amount :	25.00
Estimated Processing Fee :	1.91
Total Amount :	26.91

Buttons: Cancel, Previous, Next

ACH Credit Payments

We accept both the National Automated Clearance House Association (NACHA) Cash Concentration & Disbursement (CCD)+ and Corporate Trade Exchange (CTX) standard formats. CCD+ can be used if making a single employer payment, CTX with a separate addendum record for each employer must be used to make payments for multiple employer accounts.

Montana UI does not charge a fee for ACH Credit payments.

Employers and third-party representatives will need to coordinate with their respective banking institutions regarding notification of ACH transfer amounts and/or specific deadlines you must meet.

You will also need to provide your bank with the following account information:

Montana UI Contributions Banking Information

- Bank Account Number 156041206772
- Bank Routing Number 092900383

NACHA File Specifications

COMPANY/BATCH HEADER RECORD (5)		
Field 3	Field 4	Field 5
Originating Company Name	Company Discretionary Data	Originating Company Identification
Your Company Name	156041206772	Your Employer Account Number or FEIN

ENTRY DETAIL RECORDS (6)	
Field 3&4	Field 5
Montana UI's Bank Transit & Routing Number	Montana UI's Bank Account Number
092900383	156041206772

Addenda Record Format

Montana UI has adopted the following addendum record format (7 record):

Field	Contents
Segment Identifier (including Record Type Code)	"705TXP"
Separator	"*"
TXP01	Montana Employer Account Number. The 7-digit number assigned to registered employers.
Separator	"*"
TXP02	Tax Type Code: <ul style="list-style-type: none"> • If CCD+: <ul style="list-style-type: none"> ○ 13000 for Report (Quarter) Payments ○ 13010 for Account Payments • If CTX: <ul style="list-style-type: none"> ○ 13020 for Report (Quarter) Payments ○ 13030 for Account Payments
Separator	"*"
TXP03	Quarter the payment is intended to apply to. This must be the final date of the quarter. Example valid dates for 2022 are: 220331 / 220630 / 220930 / 221231
Separator	"*"
TXP04	Amount being paid in "\$\$\$\$\$\$cc" format ("cc"), cents must be filled in even if you transfer whole dollar amounts (do not include a decimal.) For example, if the payment amount is \$123.45, then the value would be 12345
Separator	"*"
TXP05	Name of employer, maximum length 20 characters. If the name exceeds 20 characters, then this should be the first 20 characters of the employer's name.
Terminator	"\

Quarterly Report File Layout Specifications

Microsoft Excel File Layout

The Excel file format can be used for reporting the wage records for a single UI employer account. If you are filing for multiple employers and/or UI accounts, you'll need to create separate Excel files for each employer account or refer to our bulk filing options with the ICESA or FSET file formats.

Your Excel file should follow the format below:

First line – Employee counts. One month for each of the first three columns. Leave 4th column blank. Do not include commas. Do not include headers.

- Employee count 1st month
- Employee count 2nd month
- Employee count 3rd month

Repeating Rows - Repeated for each employee with wages paid during the quarter.

- First Column – SSN
- Second Column – Last Name
- Third Column – First Name
- Forth Column – Total Gross Wages for Employee (with Decimals)

Do not include column titles.

The Excel tab containing the information MUST be named Sheet1 and there should be no more than one tab containing data.

Example File Layout:

5	5	6	
184378137	Frog	Kermit	8,051.00
858866233	Bird	Big	4,632.00
825771076	Piggy	Ms	5,537.50
943862598	Grouch	Oscar	11,882.00
876820290	Pan	Peter	10,066.50
859980082	Cricket	Jiminy	16,156.00

Comma-Separated Values (CSV) File Layout

The CSV file format can be used for reporting the wage records for a single UI employer account. If you are filing for multiple employers and/or UI accounts, you'll need to create separate CSV files for each employer account or refer to our bulk filing options with the ICESA or FSET file formats.

Your CSV file should follow the format below:

Comma separated fields.

Field 1 = Employee Count Month 1

Field 2 = Employee Count Month 2

Field 3 = Employee Count Month 3

Repeating fields for each employee with wages paid during quarter:

- SSN
- Last Name
- First Name
- Total Gross wages for employee for the quarter (with decimals)

Commas should only be used to separate specified fields, do not include additional commas within the gross wage field or any other field.

If the CSV file format is created within Microsoft Excel, the tab containing the information, MUST be named Sheet1.

To import properly, your CSV file should be created as a text file and saved with the .csv extension. If you create your file in Excel, please be sure to save it with the .csv extension.

Example File Layout:

```
4,5,4,  
226426934,Frog,Kermit,8051  
458866233,Bird,Big,14632  
525771076,Piggy,Ms,15537.5  
743862598,Grouch,Oscar,11882  
876820290,Pan,Peter,10066.5
```

ICESA File Layout

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

- There can be only one 'A', 'B', and 'F' record per file.
- 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.

Examples:

- For a 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 bulk (multiple) employer filer:
A,B,E,S,S,,,,,,S,T,E,S,S,,,,,,S,T,E,S,S,,,,,,T,F

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 a different employer's information begins.

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.
- The UI Tax data is extracted from this record.

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; right 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.
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 reached.
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; right 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 ASC
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; right 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	Enter the name of the Employer reporting wage and tax data. 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.
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. MT=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)

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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 records, employee records. 1= Indicates that the E record will be followed by S records, 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 tax information (zero wage report), 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.

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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., “0319” Jan-March of 2019.
50-63	State Quarter Total Gross Wages	14	N	Enter blanks. Not required by Montana.
64-77	State Quarter UI Total Gross Wages	14	N	Enter quarterly gross wages subject to Unemployment taxes. Include all tip income. Right justify and zero fill all money fields.
78-91	State Quarter UI Excess Wages	14	N	Quarterly wages in excess of the state UI taxable wage base. For Governmental or Reimbursable accounts, excess must be zeros. Right justify and zero fill all money fields.
92-105	State Quarter UI Taxable Wages	14	N	State quarterly UI total wages minus state quarterly UI excess wages. For Governmental and Reimbursable employers, must be equal to “State Quarter UI Total Gross Wages”. Right justify and zero fill all money fields.
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.

“S” Record Type: Employee Record (continued)

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

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Location	Field	Length	Type	Description and Remarks
191-204	State Income Tax Withheld	14	A/N	Enter blanks. Not required by Montana.
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	Enter “1” if employee covered by UI worked during or received pay for the pay period including the 12 th day of the 1 st month of the reporting period. Enter “0” if employee covered by UI did not work and received no pay for the pay period including the 12 th day of the 1 st month of the reporting period. Enter blanks if not available.
213	Month 2 Employment	1	A/N	Enter “1” if employee covered by UI worked during or received pay for the pay period including the 12 th day of the 2 nd month of the reporting period. Enter “0” if employee covered by UI did not work and received no pay for the pay period including the 12 th day of the 2 nd month of the reporting period. Enter blanks if not available.
214	Month 3 Employment	1	A/N	Enter “1” if employee covered by UI worked during or received pay for the pay period including the 12 th day of the 3 rd month of the reporting period. Enter “0” if employee covered by UI did not work and received no pay for the pay period including the 12 th day of the 3 rd month of the reporting period. Enter blanks if not available.
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; right 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 since the last “E” record. Right justify and zero fill.
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 Gross 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. Right justify and zero fill all money fields.
41-54	State Quarter UI Excess 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, excess must be zeros. Right justify and zero fill all money fields.
55-68	State Quarterly UI Taxable Wages for Employer	14	N	State quarterly UI Total Gross Wages minus State quarterly 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 Gross Wages”. Right justify and zero fill all money fields.
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 Quarterly UI Taxes Due	13	N	UI taxes due. Quarterly state UI taxable wages multiplied by the total UI tax rate. Right justify and zero fill all money fields.
101-111	Previous Quarter(s) Adjustments	11	N	Enter any adjustments or amendments to previous quarter reports. Enter zeros if not applicable. Right justify and zero fill all money fields.
112-122	Interest on Late Payments	11	N	Interest is computed at the rate of 1.5% per month or 18% per year of the amount in “State Quarterly UI Taxes Due” field. Enter zeros if not applicable. Right justify and zero fill all money fields.

“T” Record Type: Total Record (continued)

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

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Location	Field	Length	Type	Description and Remarks
123-133	Penalty	11	N	The penalty for being late is \$25.00. Enter zeros if not applicable. Right justify and zero fill all money fields.
134-144	Credit/Overpayment	11	N	Enter any overpayment existing on your account on the date this report was generated. Overpayments (credits) are subject to prior usage. Enter zeros if not applicable. Right justify and zero fill all money fields.
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 Quarterly UI Taxes Due” plus “Previous Quarter(s) Adjustments” plus “Interest” plus “Penalty”, minus any amount in “Credit/Overpayment”. Enter zeros if not applicable. Right justify and zero fill all money fields.
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; right 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.

FSET File Layout

Montana UI will accept FSET files in the FSET 4.4 schema format located at:

www.statemef.com/employment_tax.shtml.

Please Note: The FSET standard is the responsibility of the Tax Information Group for E-Commerce Requirements Standardization, or TIGERS. More information about FSET 4.4, including xml-related information, like schemas and changes, can be found in the zip file by clicking the link Release 4.4.

In addition to the standard FSET 4.4 fields, the sections and fields defined below are required in each transmission for the file to validate against the schemas. Additional fields may exist in each of the required sections defined by the schemas, and they should also be included with correct information.

Required Sections and/or Fields:

- **Transmission** – Standard Fields Required, one per file.
- **Transmission Header** – Standard Fields Required, one per file.
- **ReturnState** – One or more per file. Contains a single ReturnHeaderState and a single, optional FinancialTransaction.
- **ReturnHeaderState** – One Per ReturnState. Contains detail on employer report is for.

ReturnHeaderState Key Fields		
Field	Requirement	Notes
TaxYear	Required	
PaidPreparerInformation	Optional	Include with required fields if available
PaidPreparerInformation-Phone	Optional	Include if Paid Preparer Information is available
Filer	Required	
Filer-TIN	Required	
Filer-TIN-TypeTIN	Required	Type should be FEIN
Filer-TIN-TINTypeValue	Required	FEIN Value
Filer-StateEIN	Required	Employer's EAN
Filer-Name	Required	
Filer-Name-BusinessNameLine1	Required	Employers Name
Filer-NameControl	Required	First 4 characters of employers name
ReturnQuarter	Required	Report's Quarter
FilingAction	Required	
FilingAction-Action	Required	Original or Amended Only
FilingAction-Reason	Required if Amended	

- **ReturnDataState-StateUI** – Only StateUI is allowed. Each ReturnState should contain a completed StateUI data set.

Field	StateUI Key Fields Requirement	Notes
UITotalWages	Required	
ExcessWages	Required	Must be zero for reimbursing and governmental employers
UITaxableWages	Required	
ReimbursableEmployerElect	Required if account is reimbursing	Required if employer is reimbursable
NoPayrollElect	Required for zero reports	Required for zero report
PayRoll	Required if wages exist	
PayRoll-Employee	Required if wages exist	Detail on employee, one for each employee for the quarter
PayRoll-Employee-Employee	Required if wages exist	
PayRoll-Employee-Employee - FirstName	Required if wages exist	
PayRoll-Employee-Employee - LastName	Required if wages exist	
PayRoll-Employee-Employee - SSN	Required if wages exist	
PayRoll-Employee- TotalWages	Required if wages exist	
PayRoll-Employee- TaxState	Required if wages exist	MT
Month1Employees	Required	
Month2Employees	Required	
Month3Employees	Required	

- **FinancialTransactions-StatePayment** - Optional, only used if an ACH Debit payment is being made. One per ReturnState allowed.

StatePayment Key Fields		
Field	Requirement	Notes
Checking	Optional	Either Checking or Savings is required
Savings	Optional	Either Checking or Savings is required
RoutingTransitNumber	Required	
BankAccountNumber	Required	
PaymentAmount	Required	
RequestedPaymentDate	Required	Should not exceed greater of generated date or due date.
AddendaRecord	Required	Direction Information for the Payment. One per payment.
AddendaRecord-TaxpayerIdentification	Required	Employer's EAN
AddendaRecord-TaxPeriodEndDate	Required	Quarter end date payment is intended to pay
NotIATTransaction	Required	Only non-IAT payments are allowed