

Quarterly Tax And Wage Reporting

Specifications and Record Layouts for Magnetic and Electronic Filing

Revised August, 2013

If you have questions or concerns about the submission of magnetic or electronic files for tax and wage reporting contact:

NC Dept. of Commerce, Division of Employment Security
Wage Records
Post Office Box 26504
Raleigh, North Carolina 27611-6504

Telephone Number (919) 707-1191
Fax Number (919) 733-1255
Email: des.tax.customerservice@nccommerce.com

TABLE OF CONTENTS

SECTION I - Magnetic Media Reporting	4
General Information and Requirements	5
Diskette/CD Reporting	6
General Diskette/CD Requirements	6
DES Diskette/CD Specifications.....	6
MMREF Diskette/CD Specifications	6
ICESA Diskette/CD Specifications.....	7
Record Layouts	7
General Information	7
DES Format for NCUI 101 Record.....	9
DES Format for Wage Details	11
MMREF Format for NCUI 101 Record.....	13
MMREF Format for Wage Details.....	15
ICESA Diskette/CD Format for NCUI 101	18
ICESA Format for Wage Details (Diskette/CD).....	20
SECTION II - Electronic Transfer of Quarterly Tax and Wage Data	23
Filing by the Internet	24
General Information	24
Filing Options.....	24
Transmitting Tax and Wage Data	24
SECTION III - Miscellaneous Information	25

Glossary of Key Terms and Helpful Hints	25
Magnetic Media Transmittal Form.....	27
External Label for Magnetic Media	28
EFT enrollment form.....	29

Section I
Magnetic Media Reporting

MAGNETIC MEDIA REPORTING

The following document contains information on the media and formats that will be accepted by the Division of Employment Security for the processing of tax and wage reports. Files can be submitted on CD, diskette, or on the Internet. Internet files may be uploaded or data may be keyed online. (**Note: The N Record is now required and should be the first record in the file.**)

GENERAL INFORMATION and REPORTING REQUIREMENTS

- DES accepts tax and wage reporting data on 3.5-inch diskette or CD in the DES, MMREF, and ICESA formats. Data files may also be transmitted over the Internet. (Pages 9 - 22 of this publication have more detailed information.)
- **Form NCUI 101, Employer's Quarterly Tax and Wage Report**, must be submitted for each employer account number with payment (if any due). Tax computation data must be reported by using the appropriate N record contained in this guide. Submitting the N record along with employee wage details eliminates the need for filing a paper return.
- Payments are accepted by Electronic Funds Transfer, credit card, check, money order, or E-check. An EFT enrollment application is provided in this book.
- Magnetic media must be submitted by the end of the month following the completion of the calendar quarter in order to be considered timely. For example, reports for the quarter ending March 31, 2009 must be submitted no later than April 30, 2009.
- A completed Magnetic Media Transmittal Form **must** accompany magnetic media. A copy of the Magnetic Media Transmittal Form is included in this document for reproduction and use in subsequent transmittals. It is also available on the DES web site at des.nc.gov. This form is not required when reporting on the Internet.
- All media must have an external label that contains all information for the Quarter/Year for which the report is being submitted. Should more than piece of media be required for the submittal, a volume number should be included on the external label (e.g., CD 1 of 3.)
- Diskettes/CD's will not be returned.

GENERAL DISKETTE/CD REQUIREMENTS

- The preferred diskette/CD format is a non-delimited ASCII text file **with carriage return and line feed characters** at the end of each record and a standard end-of-file marker. Inclusion of the N record in your data submission eliminates the need for a paper NCUI 101 form to be mailed to DES. **(The N Record is now required and should be the first record in the file.)**
- DES format files must be named **DESN.C.WGS**
- MMREF Federal/MMREF format files must use the file name **W2REPORT.TXT**
- ICESA format files must use the file name **UIWAGE.TXT**.
- DESNC.WGS, W2REPORT.TXT, or UIWAGE.TXT must be the only file or dataset on the diskette.
- 3.5” double density and high-density diskettes/CD must be formatted at the appropriate density specified by the diskette manufacturer.
- All diskettes/CD’s should be scanned for viruses before they are submitted to DES. Diskettes/CD’s with viruses will be returned unprocessed.

DES Diskette/CD Specifications

- All records must be a fixed length of 80 characters followed by carriage return and line feed characters.
- DES format files must be named **DESN.C.WGS**.

MMREF Diskette/CD Specifications

This record layout uses the Code RE - Employer Record and the Code RS - Supplemental Record as prescribed for state wage reporting by the Social Security Administration. Another record - Code N – can be used for reporting the NCUI 101 record as shown on page 14. **(Note: The N record which is now required should be the first record in the file.)**

- All data records must be a fixed length of 512 characters followed by carriage return and line feed characters.
- A Code RE record must exist for each employer on the diskette followed by the Code RS records. If data for an employer is contained on more than one diskette, a Code RE record must appear on each diskette.

- Records containing any state code other than **37** will be ignored.
- MMREF format files must use the file name **W2REPORT.TXT**

ICESA Diskette/CD Specifications

This record layout uses the Code E - Employer Record and the Code S - Employee Record as prescribed for state wage reporting by the Interstate Conference of Employment Security Agencies (ICESA).

- All data records must be a fixed length of 275 characters followed by carriage return and line feed characters.
- Records containing any state code other than **37** will be ignored.
- ICESA format files must use the file name **UIWAGE.TXT**.

RECORD LAYOUTS

- The following pages contain the record layouts for the DES, MMREF, and ICESA diskette/CD formats. Layouts are provided for NCUI 101 totals and for individual wage details for three different formats; DES, MMREF, and ICESA. The inclusion of the NCUI 101 record replaces the paper report. . **(The N Record is now required and should be the first record in the file.)**
- The DES record layout may be used for diskettes, and CD's.
- The MMREF record layout is taken directly from the publication "Magnetic Media reporting and Filing" by the Social Security Administration. Only those records and fields required by NC are included in this publication. NC will read only those fields in the Code RS and RS records as indicated in this handbook. Inclusion of the N record in your data submission eliminates the need for a paper NCUI 101 form to be mailed to DES. . **(The N Record is now required and should be the first record in the file.)**
- The ICESA record layout for diskettes or CD's is taken directly from the ICESA publication "ICESA Format." Only those records and fields required by NC are included in this publication. DES will read data from only those fields in the Code N, E, and S records as indicated under the "ICESA Format" section of this handbook on pages 19 – 23. Inclusion of the N record in your data submission eliminates the need for a paper NCUI 101 form to be mailed to DES. Refer to the publication, "ICESA Format," for valid entries for other fields and records if you are submitting the complete ICESA format, for multi-state reporting, or for multi

volume-diskette reporting; otherwise, all other locations in the Code E and S records should be filled with spaces.

DES FORMAT FOR NCUI 101 RECORD

DISKETTE/CD

LOCATION	FIELD NAME	LENGTH		DESCRIPTION										
1 - 1	Record Identifier	1		Constant "N"										
2 - 8	Employer Account Number	7		Enter the employer's account number assigned by DES of NC. Numeric only. Omit hyphens, spaces and check digit.										
9	Reporting Quarter	1		Enter the calendar quarter to which this report applies. Numeric only. <table style="margin-left: auto; margin-right: auto;"> <tr> <td>Period</td> <td>Reporting Quarter</td> </tr> <tr> <td>Jan. - Mar.</td> <td>1</td> </tr> <tr> <td>Apr. - Jun.</td> <td>2</td> </tr> <tr> <td>July - Sept.</td> <td>3</td> </tr> <tr> <td>Oct.- Dec.</td> <td>4</td> </tr> </table>	Period	Reporting Quarter	Jan. - Mar.	1	Apr. - Jun.	2	July - Sept.	3	Oct.- Dec.	4
Period	Reporting Quarter													
Jan. - Mar.	1													
Apr. - Jun.	2													
July - Sept.	3													
Oct.- Dec.	4													
10 - 13	Reporting Year	4		Enter the four-digit calendar year to which this report applies. Numeric only.										
14 - 18	Month 1 Employment	5		Total number of employees covered by U.I. who worked or received pay for the pay period including the 12th day of the 1st month of the reporting period. Numeric only. If none, enter 00000.										
19 - 23	Month 2 Employment	5		Total number of employees covered by U.I. who worked or received pay for the pay period including the 12th day of the 2nd month of the reporting period. Numeric only. If none, enter 00000.										

DES FORMAT FOR NCUI 101 RECORD

DISKETTE/CD

(Continued)

LOCATION	FIELD NAME	LENGTH		DESCRIPTION
24 - 28	Month 3 Employment	5		Total number of employees covered by U.I. who worked or received pay for the pay period including the 12th day of the 3rd month of the reporting period. Numeric only. If none, enter 00000.
29 - 39	QTR Unemployment Insurance <i>Total</i> Wages	11		Quarterly wages subject to NC U.I. tax. Include all tip income. This should be the <i>total of all wage amounts</i> reported for NC employees. Numeric only.
40 - 50	QTR Unemployment Insurance <i>Excess</i> Wages	11		Quarterly wages in excess of the NC U.I. taxable wage base. Numeric only.
51 - 61	QTR Unemployment Insurance <i>Taxable</i> Wages	11		Quarterly U.I. total wages less quarterly state U.I. excess wages. Numeric only. This field cannot be negative.
62 - 67	Remitter Number	6		<i>If filing quarterly tax and/or wage reports for others, you should have a remitter number that has been assigned by DES. Otherwise, enter 999996.</i>
68	Format Indicator	1		Constant "E"
69 - 80	Blanks	12		Enter spaces.

DES FORMAT FOR WAGE DETAILS

DISKETTE/CD

LOCATION	FIELD	LENGTH	DESCRIPTION
1	Reserved	1	Reserved for DES of NC use only. Enter a space.
2 – 10	Employee Social Security Number	9	Enter the employee's Social Security number. If unknown, enter all zeroes. Numeric only ; omit hyphens and spaces.
11 - 22	Employee Last Name	12	Left justify; fill with spaces.
23 - 24	Employee Initials	2	Left justify; fill with spaces.
25 - 33	Employee Wages	9	Enter the employee's total wages paid during the quarter, including dollars and cents. Right justify; zero fill. Numeric only . Do not include decimal points or commas. Omit zero or negative amounts.
34	Seasonal Indicator	1	<p>To report wages as seasonal, you must have been deemed a seasonal pursuit by DES of NC.</p> <p>ENTER "N" IF:</p> <ul style="list-style-type: none"> - you have not been deemed a seasonal employer. - you are a seasonal employer but the worker is not a seasonal employee. - you are reporting wages for a seasonal worker during your non-seasonal period. <p>ENTER "S" IF:</p> <ul style="list-style-type: none"> - you are reporting wages for a seasonal employee during your designated seasonal period.

DES FORMAT FOR WAGE DETAILS

DISKETTE/CD

(Continued)

LOCATION	FIELD	LENGTH	DESCRIPTION
35 – 40	Remitter Number	6	<i>If filing quarterly tax and/or wage reports for others, you should have a remitter number that has been assigned by DES. Otherwise, enter 999996.</i>
41 – 47	Employer Account Number	7	Enter the employer's account number assigned by DES of NC. Numeric only; omit hyphens, spaces, and check digit.
48 – 54	Branch Account Number	7	If using a valid branch number, enter numeric characters only, omit hyphens, spaces, and check digit. If no branch number is assigned, enter the employer account number same as above.
55	Reporting Quarter	1	Enter the quarter for which this report applies. Numeric only. 1,2,3, or 4 are the only valid entries.
56 – 59	Reporting Year	4	Enter the four-digit year for which this report applies. Numeric only.
60 - 79	Employer Name	20	Enter employer's name. Left justify; fill with spaces.
80	Blank	1	Enter a space or for employer's use.

MMREF FORMAT FOR NCUI 101 RECORD Diskette and CD

LOCATION	FIELD NAME	LENGTH		DESCRIPTION										
1 - 1	Record Identifier	1		Constant "N"										
2 - 8	Employer Account Number	7		Enter the employer's account number assigned by DES of NC. Numeric only. Omit hyphens, spaces and check digit.										
9	Reporting Quarter	1		Enter the calendar quarter to which this report applies. Numeric only. <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding-right: 20px;">Period</td> <td>Reporting Quarter</td> </tr> <tr> <td>Jan. - Mar.</td> <td style="text-align: right;">1</td> </tr> <tr> <td>Apr. - Jun.</td> <td style="text-align: right;">2</td> </tr> <tr> <td>July - Sept.</td> <td style="text-align: right;">3</td> </tr> <tr> <td>Oct. Dec.</td> <td style="text-align: right;">4</td> </tr> </table>	Period	Reporting Quarter	Jan. - Mar.	1	Apr. - Jun.	2	July - Sept.	3	Oct. Dec.	4
Period	Reporting Quarter													
Jan. - Mar.	1													
Apr. - Jun.	2													
July - Sept.	3													
Oct. Dec.	4													
10 - 13	Reporting Year	4		Enter the four-digit calendar year to which this report applies. Numeric only.										
14 - 18	Month 1 Employment for Employer	5		Total number of employees covered by U.I. who worked or received pay for the pay period including the 12 th day of the 1st month of the reporting period. Numeric only. If none, enter 00000.										
19 - 23	Month 2 Employment for Employer	5		Total number of employees covered by U.I. who worked or received pay for the pay period including the 12 th day of the 2nd month of the reporting period. Numeric only. If none, enter 00000.										

MMREF FORMAT FOR NCUI 101 RECORD

(Continued)

LOCATION	FIELD NAME	LENGTH	DESCRIPTION
24 - 28	Month 3 Employment for Employer	5	Total number of employees covered by U.I. who worked or received pay for the pay period including the 12 th day of the 3rd month of the reporting period. Numeric only. If none, enter 00000.
29 - 39	QTR Unemployment Insurance <i>Total</i> Wages For Employer	11	Quarterly wages subject to NC U.I. tax. Include all tip income. This should be the <i>total of all wage amounts</i> reported for NC employees. Numeric only.
40 - 50	QTR Unemployment Insurance <i>Excess</i> Wages for Employer	11	Quarterly wages in excess of the NC U.I. taxable wage base. Numeric only.
51 - 61	QTR Unemployment Insurance <i>Taxable</i> Wages For Employer	11	Quarterly U.I. total wages less quarterly state U.I. excess wages. Numeric only. This field cannot be negative.
62 - 67	Remitter Number	6	<i>If filing quarterly tax and/or wage reports for others, you should have a remitter number that has been assigned by DES. Otherwise, enter 999996.</i>
68	Format Indicator	1	Constant "F"
69 - 512	Blanks	60	Enter spaces.

MMREF FORMAT FOR WAGE DETAILS

CD and Diskette

CODE RE - EMPLOYER RECORD *Record Length = 512*

LOCATION	FIELD	LENGTH	DESCRIPTION
1 - 2	Record Identifier	2	Constant "RE".
40 - 96	Employer Name	57	Enter employer name. Left justify; fill with spaces.
119 - 140	Delivery Address	22	Enter employer mailing address. Left justify; fill with spaces.

141 - 162	City	22	Enter the employer's city. Left justify; fill with spaces.
163 - 164	State	2	Enter the standard FIPS postal abbreviation. Alpha only.
165 - 169	ZIP Code	5	Enter the employer's ZIP Code.
170 - 173	Zip Code Extension	4	Enter the four-digit extension of the zip code, or leave blank.

The Division of Employment Security requires data as described above and will not read other locations.

MMREF FORMAT FOR WAGE DETAILS

CD and Diskette

CODE RS - SUPPLEMENTAL RECORD

LOCATION	FIELD	LENGTH	DESCRIPTION
1 – 2	Record Identifier	2	Constant "RS".
3 – 4	State Code	2	Enter the appropriate FIPS postal Numeric code. Use '37' for North Carolina.
10 – 18	Social Security Number	9	Enter the employee's social security number. If unavailable, enter all zeroes (0).
19 – 33	Employee First Name	15	Enter the first name of the employee exactly as shown on the social security card. Left justify and fill with blanks.
34 – 48	Employee Middle Name or Initial	15	If applicable, enter the employee's middle name or initial exactly as shown on the social security card. Left justify and fill with blanks.
49 – 68	Employee Last Name	20	Enter the last name of the employee exactly as shown on the social security card. Left justify and fill with blanks.

The Division of Employment Security requires data as described above and will not read other locations.

MMREF FORMAT FOR WAGE DETAILS CD and Diskette

CODE RS - SUPPLEMENTAL RECORD

(continued)

195	Seasonal Indicator	1	<p>To report wages as seasonal, you must have been deemed a seasonal pursuit by DES of NC.</p> <p>ENTER "N" IF:</p> <ul style="list-style-type: none"> - you have not been deemed a seasonal employer. - you are a seasonal employer but the worker is not a seasonal employee. - you are reporting wages for a seasonal worker during your non-seasonal period. <p>ENTER "S" IF:</p> <ul style="list-style-type: none"> - you are reporting wages for a seasonal employee during your designated seasonal period.
197 – 202	Reporting Period	6	Enter the last month and 4 digit year for the calendar quarter for which the report applies; e.g., "092001" for July – September 2001.
203 - 213	State Quarterly UI Total Wages	11	Enter the employ ee wages; right justify and zero fill.
248 - 267 ****	State Employer Account Number	20	<p>Enter the seven-digit employer account number assigned by DES of NC in positions 248 – 254; omit hyphens, spaces, and check digit.</p> <p align="center">****NOTE****</p> <p>Enter spaces in positions 255 - 267.</p>
298 - 307	Remitter Number	10	Enter the 6-digit remitter number assigned by DES in positions 298 – 303, otherwise enter 999996. Place blanks in 304 – 307.

**ICESA CD AND DISKETTE FORMAT
FOR NCUI 101 RECORD**

LOCATION	FIELD NAME	LENGTH		DESCRIPTION										
1 - 1	Record Identifier	1		Constant "N"										
2 - 8	Employer Account Number	7		Enter the employer's account number assigned by DES of NC. Numeric only. Omit hyphens, spaces and check digit.										
9	Reporting Quarter	1		Enter the calendar quarter to which this report applies. Numeric only. <table style="margin-left: auto; margin-right: auto;"> <tr> <td>Period</td> <td>Reporting Quarter</td> </tr> <tr> <td>Jan. - Mar.</td> <td>1</td> </tr> <tr> <td>Apr. - Jun.</td> <td>2</td> </tr> <tr> <td>July - Sept.</td> <td>3</td> </tr> <tr> <td>Oct. Dec.</td> <td>4</td> </tr> </table>	Period	Reporting Quarter	Jan. - Mar.	1	Apr. - Jun.	2	July - Sept.	3	Oct. Dec.	4
Period	Reporting Quarter													
Jan. - Mar.	1													
Apr. - Jun.	2													
July - Sept.	3													
Oct. Dec.	4													
10 - 13	Reporting Year	4		Enter the four-digit calendar year to which this report applies. Numeric only.										
14 - 18	Month 1 Employment for Employer	5		Total number of employees covered by U.I. who worked or received pay for the pay period including the 12th day of the 1st month of the reporting period. Numeric only. If none, enter 00000.										
19 - 23	Month 2 Employment for Employer	5		Total number of employees covered by U.I. who worked or received pay for the pay period including the 12th day of the 2nd month of the reporting period. Numeric only. If none, enter 00000.										

ICESA CD AND DISKETTE FORMAT FOR NCUI 101 RECORD

(Continued)

LOCATION	FIELD NAME	LENGTH		DESCRIPTION
----------	------------	--------	--	-------------

24 - 28	Month 3 Employment for Employer	5		Total number of employees covered by U.I. who worked or received pay for the pay period including the 12th day of the 3rd month of the reporting period. Numeric only. If none, enter 00000.
29 - 39	QTR Unemployment Insurance <i>Total</i> Wages For Employer	11		Quarterly wages subject to NC U.I. tax. Include all tip income. This should be the <i>total of all wage amounts</i> reported for NC employees. Numeric only.
40 - 50	QTR Unemployment Insurance <i>Excess</i> Wages for Employer	11		Quarterly wages in excess of the NC U.I. taxable wage base. Numeric only.
51 - 61	QTR Unemployment Insurance <i>Taxable</i> Wages For Employer	11		Quarterly U.I. total wages less quarterly state U.I. excess wages. Numeric only. This field cannot be negative.
62 - 67	Remitter Number	6		<i>If filing quarterly tax and/or wage reports for others, you should have a remitter number that has been assigned by DES. Otherwise, enter 999996.</i>
68	Format Indicator	1		Constant "1"
69 - 275	Blanks	207		Enter spaces.

ICESA FORMAT FOR WAGE DETAILS

CD and DISKETTE

CODE E - EMPLOYER RECORD

LOCATION	FIELD	LENGTH	DESCRIPTION
1	Record Identifier	1	Constant "E".
24 - 73	Employer Name	50	Enter employer name. Left justify; fill with spaces.
74 - 113	Street Address	40	Enter employer mailing address. Left justify; fill with spaces.
114 - 138	Employer City	25	Enter the city of the employer's mailing address. Left justify; fill with spaces.
139 - 140	State	2	Enter the standard FIPS postal abbreviation.
149 - 153	ZIP Code Extension	5	Enter a hyphen in position 149 followed by the 4 digit ZIP Code extension OR enter spaces.
154 - 158	Zip Code	5	Enter the employer's ZIP Code.
167 -170	Taxing Entity Code	4	Constant; 'UTAX'
197 - 203	State Control Number	7	<i>If filing quarterly tax and/or wage reports for others, you should have a remitter number that has been assigned by DES. Otherwise, enter 999996.</i> ****NOTE****
**** 203			Enter a space in position 203 .

ICESA FORMAT FOR WAGE DETAILS

CD and DISKETTE
(Continued)

CODE S - SUPPLEMENTAL RECORD

LOCATION	FIELD	LENGTH	DESCRIPTION
1	Record Identifier	1	Constant "S".
2 - 10	Social Security Number	9	Enter the employee's Social Security number. If unknown, enter all zeroes. Numeric only; omit hyphens and spaces.
11 - 30	Employee Last Name	20	Enter employee's last name. Left justify; fill with spaces.
31 - 42	Employee First Name	12	Enter the employee's first name. Left justify; fill with spaces.
43	Employee Middle Initial	1	Enter the employee's middle initial OR space.
44 - 45	State Code	2	Enter the state FIPS Postal Numeric Code for the state to which wages are reportable; the code for NC is 37 .
64 - 77	State Qtr Unemployment Insurance Total Wages	14	Enter the quarterly wages subject to unemployment taxes. Include all tip income. Right justify and zero fill. Numeric only. Do NOT include decimal points or commas.
143 -146	Taxing Entity Code	4	Constant; 'UTAX'

ICESA FORMAT FOR WAGE DETAILS

CD and DISKETTE

CODE S - SUPPLEMENTAL RECORD

LOCATION	FIELD	LENGTH	DESCRIPTION
147 -161 ****	State Unemployment Insurance Account Number	15	<p>The state ID/Registration/ Account number assigned for UI reporting purposes.</p> <p>Enter the seven-digit employer account number assigned by DES of NC in positions 147 - 153. Numeric only; omit hyphens, spaces, and check digit.</p> <p style="text-align: center;">****NOTE****</p> <p>Enter spaces in positions 154 - 161.</p>
205 –206	Seasonal Indicator	2	<p>To report wages as seasonal, you must have been deemed a seasonal pursuit by DES of NC.</p> <p>ENTER "N" IN POSITION 205 IF:</p> <ul style="list-style-type: none"> - you have not been deemed a seasonal employer. - you are a seasonal employer but the worker is not a seasonal employee. - you are reporting wages for a seasonal worker during your non-seasonal period. <p>ENTER "S" IN POSITION 205 IF:</p> <ul style="list-style-type: none"> - you are reporting wages for a seasonal employee during your designated seasonal period. <p>ENTER a space in position 206.</p>
215-220	Reporting Quarter and Year	6	Enter the last month and year for the calendar quarter for which this report applies.

*Electronic Transfer of
Quarterly Tax and Wage Data*

FILING BY THE INTERNET

GENERAL INFORMATION

The Division of Employment Security (DES) can now receive quarterly tax and wage data transferred by the Internet. The agency's web site is located at des.nc.gov. In order to transmit tax and wage files, you must have a web browser that is compatible. Visit our website to determine if your browser is compatible

FILING OPTIONS

The Internet may be used to transmit ASCII files in the DES, MMREF and ICESA formats.

- **Form NCUI 101, Employer's Quarterly Tax and Wage Report, must be submitted for each employer account number with a check, e-check or money order if payment is due.** You must include form NCUI 101 data with your detail wage information and submit it on Magnetic Media, as described in this publication. You can also report to the Internet or by electronic bulletin board. File(s) must be transmitted by the end of the month following the completion of the calendar quarter. For example, reports for the quarter ending March 31, 2013 must be transmitted no later than April 30, 2013.

TRANSMITTING TAX And WAGE DATA

1. Access the agency's web site: des.nc.gov.
2. Click **Business Services**
3. **DES login** and enter your account number or remitter number plus PIN.
4. Click on **File or Review Quarterly Tax and Wage Report**.

GLOSSARY OF KEY TERMS AND HELPFUL HINTS

Employer - An employing unit determined to be liable for unemployment insurance taxes in North Carolina.

Employer Account Number - The seven-digit number assigned by DES of NC to a liable employer's Unemployment Insurance tax account. Quarterly tax and wage data is reported under this account number. This is not your Federal/MMREF ID number. Please update your file if your account number is changed by DES. **Do not include the check digit with your account number, and do not include hyphens or spaces.**

DES Format - The record layout created by DES of NC for quarterly tax and wage reporting by diskette or CD; files in the DES diskette/CD format may also be transmitted over the Internet.

MMREF Format - A record layout provided by the Social Security Administration (SSA) for state wage reporting. This is the Federal format.

Form NCUI 101, Employer's Quarterly Tax and Wage Report - A form containing summary wage and tax information (totals) on the top portion with space for listing 10 employee wage items at the bottom. **This form MUST be submitted quarterly** for each employer account number, either on magnetic media, the Internet or on paper form.

Hard Copy - Quarterly wage details or NCUI 101 on paper (e.g., computer printout). Hard copy should **NOT** be submitted for those employee records included on magnetic media or over the Internet, unless requested by DES.

ICESA Format - The uniform record layout created by the Interstate Conference of Employment Security Agencies (ICESA) to standardize and simplify tax and wage reporting, especially for multi-state employers.

Magnetic Media - Computer CD's or diskettes.

Magnetic Media Transmittal Form - Form completed by remitter that **must** be enclosed with CD's or diskettes. This information is necessary to log media as it is received and may be used for exceptional processing or to contact remitters when problems are encountered. A copy of this form is included as the last page in this publication and may be reproduced for your use. It is also available at des.nc.gov. This form is not required when reporting on the Internet.

Non-delimited File - File in which no blanks, commas or other characters are used to separate the fields.

Qtr/Yr - The calendar quarter and year for which wage data is being submitted (e.g., 1/2012 represents the period from January 1, 2012 through March 31, 2012).

Remitter - A remitter is anyone reporting for multiple employer accounts, or a service reporting for one or more employers.

Remitter Number - A six-digit identification number assigned by DES of NC for the purpose of tracking and processing magnetic media and files transmitted over the Internet.

U. I. – Abbreviation for Unemployment Insurance.

Wage Detail or Wage Item - The identifying information including the name, Social Security number, seasonal indicator, and wages paid for an individual employee (i.e., an employee record).

**DIVISION OF EMPLOYMENT SECURITY
MAGNETIC MEDIA TRANSMITTAL FORM**

REMITTER INFORMATION:

REMITTER NUMBER: _____ QUARTER/YEAR: _____

REMITTER NAME: _____

STREET ADDRESS: _____

CITY, STATE, ZIP CODE: _____

CONTACT PERSON: _____

TELEPHONE NUMBER: _____ EXTENSION: _____

CHANGE IN ANY OF THE ABOVE

RETURNING CORRECTED MEDIA

RECORD LAYOUT: DES MMREF ICESA

NCUI 101 RECORDS: YES NO

List the account number for all employers included on the CD's or diskette(s) using additional sheet(s) if needed.

EMPLOYER ACCOUNT NUMBER EMPLOYER ACCOUNT NUMBER EMPLOYER ACCOUNT NUMBER

External Label for Magnetic Media

State		Description of Data	
Remitter No.	Quarter	Year	NCUI 101

1. **State:** Enter 'NC'.

2. **Description of Data:** Enter 'Quarterly Wage Data'.

3. **Remitter No.:** Enter the six-digit remitter number assigned to you.

4. **Quarter:** Enter the number representing the calendar quarter to which the data applies:

<u>Period</u>	<u>Quarter</u>
Jan. – Mar.	1
Apr. – June	2
July – Sept.	3
Oct. – Dec.	4

5. **Year:** Enter the calendar year to which the data applies.

6. **NCUI 101:** Enter 'YES' if NCUI 101 records are included on the media.
Enter 'NO' if NCUI 101 records are NOT included on the media.



NC DEPT. OF COMMERCE, DIVISION OF EMPLOYMENT SECURITY



This form is to be used for EFT debit payment method only. Questions regarding this *Enrollment Form* should be directed to Customer Service at 877-778-2215. Use blue or black ink only.

If you wish to use the Credit method to make your EFT payments please contact Tax @ (919) 707-1142.

- 1. Employer Account Number: (8): _____ (including check digit)
- 2. Employer Name: (35): _____
- 3. Federal/MMREF Tax ID Number (9): _____ (for security/validation purposes)
- 4. Customer Address (35): _____
- 5. City (35): _____ State: _____ Zip: _____ - _____

CONTACT INFORMATION

- 6. Primary Contact (35): _____
- 7. Primary Contact Phone Number: (_____) _____ - _____ E-Mail: _____
- 8. Primary Contact Address (if different from #4 above): _____
- 9. City (35): _____ State: _____ Zip: _____ - _____

FINANCIAL INSTITUTION INFORMATION:

You must designate a depository financial institution that can receive and process ACH entries. Please consult your financial institution's representative to verify their processing services as well as your account information. A zero-dollar pre-note item will be sent to your financial institution upon enrollment. During this time (at least six business days), your account will be placed in pre-note status thus prohibiting the initiation of any payments to your account.

- 10. Transit (Routing)/ABA Number (9): _____
- 11. Account Number (up to 17 digits): _____
- 12. Checking Savings

THRESHOLD (Optional):

The Division of Employment Security EFT Service has already established a payment threshold of \$99,999,999. For more restricted control, you may establish a smaller threshold amount to ensure that your payment does not exceed this amount on the system.

- 13. Payment Threshold (Maximum): \$ _____ , _____ . 00

AUTHORIZATION:

I hereby authorize the Division of Employment Security to initiate ACH Debit entries to the financial institution account indicated above upon request by the taxpayer or his/her representative. I also authorize the financial institution indicated above to debit the account indicated above. This authorization shall remain in full force and effect until written notification is made to Division of Employment Security of termination.

_____/_____
 Print Name Signature Date

PLEASE RETAIN A COPY OF THIS FORM FOR YOUR RECORDS. RETURN THE COMPLETED FORM TO – DES TAX, P.O. Box 26504, RALEIGH, NC 27611-6504



NC DEPT. OF COMMERCE, DIVISION OF EMPLOYMENT SECURITY

Division of Employment Security EFT Service

ENROLLMENT FORM INSTRUCTIONS

This form is to be used for EFT debit payment method only. This agreement is to be used for first time enrollments as well as for updates and supplements to your agreement. You must check one of the three boxes that apply.

- NEW ENROLLMENT:** For all new employers registering for the first time in the program.
- UPDATE:** Used when a modification must be made to your banking information, contact and/or address on file. This status also applies for a submitted update due to a pre-note reject.
- ADD (Financial Institution or Contact):** Used when an additional account and/or contact must be made to your enrollment on file.

- EMPLOYER ACCOUNT NUMBER:** Enter your 8-digit North Carolina Employer Account number including check digit.
- PRIMARY CONTACT:** Print the name of the individual to be contacted in the event questions arise regarding this enrollment or any future remittances. This contact will be responsible for the PIN assigned within the system to this employer.
- PRIMARY ADDRESS:** Indicate the address to be used to mail confirmation materials and future correspondences. If this address is the same as the business address, you do not need to complete this area.
- PRIMARY PHONE:** Please indicate the primary contact's telephone number should a follow-up call be necessary.

One bank account permitted per enrollment.

- TRANSIT ROUTING #:** The 9-digit routing transit number of the financial institution maintaining the account to be debited.
- BANK ACCOUNT #:** The checking or savings account to be used for payment remittances to the Division of Employment Security EFT Service.
- CHECKING/SAVINGS TYPE:** You must indicate whether the bank account listed is a savings or checking account.

Please tape a voided check below. Do not enclose a deposit slip.

PLEASE RETAIN A COPY OF THIS FORM FOR YOUR RECORDS. RETURN THE COMPLETED FORM TO - DES TAX, P. O. BOX 26504, RALEIGH, NC 27611-6504