**North Carolina Division of Employment Security**

# Specification and Record Layout for Wage Reporting, Adjustments and Payments



**NCSUITS**
STATE UNEMPLOYMENT INSURANCE TAX SYSTEM

# Agent CSV Interface File Definition

**North Carolina State Unemployment Insurance Tax System**

des.nc.gov/ncsuits                                              June/2023

# 1. Agent CSV Interface File Definition

## 1.1. General Information

This section contains the file specifications for the NCDES Unemployment Insurance Tax and Wage reporting .csv file format. This format can be created using commercially available spreadsheet software (for example, Microsoft Excel). Agents can file for multiple employers / reporting periods in the file. There is no need to generate a separate file for each employer or reporting period. Original filings and amendments can be in the same file. However, an original and amendment for the same employer and reporting period cannot be included in the same file.

Report the actual wages paid for amended wage records. Do not report the difference between the amended and original wages. The file is a comma separated file, and there is no set length for the rows.

If an SSN record is rejected for any reason, then the entire employer record associated with that SSN will be rejected.

### 1.1.1. Rules for Currency Fields

- Must contain only numbers
- No comma separators
- No signed amounts (high order signed or low order signed)
- Include both dollars and cents with no decimal point (example: $59.60 = 5960)

### 1.1.2. Rules for SSN Fields

- Must contain nine (9) digits
  - Excel will trim leading zeros (0) with the default settings
  - Set the number format to 'text' for the SSN column if creating the file with Excel

## 1.2. Agent CSV File

This incoming file is submitted to the system via the wage file upload process. The file is a comma separated file. The file contains four (4) records and the rules for records and fields within the file as described in the following subchapters.

### 1.2.1. Submitter Record

The submitter record will contain information about the business submitting the file. The Submitter's FEIN in the file must match the FEIN on the account logged into when uploading the file.

Below is a description for each field in the record. (Beginning at Column A, Row 1)

| Position | Field Name | Field Specifications | Required |
|---|---|---|---|
| A1 | Record Identifier | Should always be zero '0' | Yes |
| B1 | Submitter FEIN | The business FEIN: numbers only, do not include the hyphen | Yes |
| C1 | Submitter Name | The name of the agent submitting the file | Yes |
| D1 | Submitter Address | The mailing address of the agent submitting the file | No |
| E1 | Submitter City | The mailing address city of the business submitting the file | No |
| F1 | State | The two-character FIPS code | Yes |
| G1 | ZIP | The mailing address ZIP Code of the agent submitting the file Include leading zeros (0) | No |
| H1 | ZIP Ext | The mailing address ZIP Code extension of the agent submitting the file If unknown, leave blank | No, leave blank or include the + Four (4) |
| I1 | Contact Name | First and last name of individual from submitting agent who is responsible for the accuracy and completeness of the wage report Format the names as: First name<space>last name | Yes |
| J1 | Phone | Contact telephone number, include the area code Numbers only, no special characters | Yes |
| K1 | Extension | Contact telephone number extension (if any) If there is no extension, leave blank | No, leave blank or Extension |
| L1 | Submitter Email | Contact email address | Yes |

## 1.2.2. Employer Record

The employer record will contain summary totals for the employer / reporting period.

Below is a description for each field in the record. (Beginning at Column A, Row 2 for first employer in the file)

| Position | Field Name | Field Specifications | Required? |
|---|---|---|---|
| A2 for first employer in the file Ax for additional employers x=next row after previous employer's wage record | Record type | Must be one '1' for employer record | Yes |
| B2 for first employer in the file Bx for additional employers x=next row after previous employer's wage record | Employer ID | Unemployment Insurance Employer ID , no special characters | Yes |
| C2 for first employer in the file Cx for additional employers x=next row after previous employer's wage record | Reporting Period | This field will contain the last month of the quarter and the year For example, the values for 2017 would be: <br>1st - 32017 <br>2nd – 62017 <br>3rd - 92017 <br>4th - 122017 | Yes |
| D2 for first employer in the file Dx for additional employers x=next row after previous employer's wage record | Total Gross Wages | Total NCDES wages for employer Do not use comma separator or decimal, for example $12,524.55 would be 1252455 | Yes |
| E2 for first employer in the file Ex for additional employers x=next row after previous employer's wage record | Total Taxable Wages | Total taxable wages for employer Do not use comma separator or decimal, for example $8,325.99 would be 832599 | Yes |
| F2 for first employer in the file Fx for additional employers x=next row after previous employer's wage record | Total Excess Wages | Total excess wages for employer. (Excess wages = Total wages – taxable wages) Do not use comma separator or decimal, for example $2,983.75 would be 298375 | Yes |
| G2 for first employer in the file Gx for additional employers x=next row after previous employer's | No. of Employees on 12 Month1 | Total number of employees that worked for the employer during the payroll period that included the 12th of the month for the first month in the quarter | Yes |
| H2 for first employer in the file Hx for additional employers x=next row after previous employer's wage record | No. of Employees on 12 Month2 | Total number of employees that worked for the employer during the payroll period that included the 12th of the month for the second month in the quarter | Yes |

4

| Position | Field Name | Field Specifications | Required? |
|---|---|---|---|
| I2 for first employer in the file Ix for additional employers x=next row after previous employer's wage record | No. of Employees on12 Month3 | Total number of employees that worked for the employer during the payrollperiod that included the 12th of the month for the third month in the quarter | Yes |
| J2 for first employer in the file Jx for additional employers x=next row after previous employer's wage record | No Wage Indicator | If the employer did not pay wages during the calendar quarter and there will not be any employee records in the report, enter a '0' (zero) Otherwise enter a '1'<br>There should never be a '1' where there are not type '2' records in the file, and there should never be a '0' (zero) when there is type '2' records in thefile | Yes |

## 1.2.3. Wage Record

The wage record will contain wage data for the employees. There should be one (1) row for each SSN / employer / reporting period.

Below is a description for each field in the record. (Beginning at Column A, Row 3 for first employee and start a new row for each additional employee, for example, employee 2 would start in position A4).

| Position | Field Name | Field Specifications | Required? |
|---|---|---|---|
| A3 | Record type | Must be two '2' for wage record | Yes |
| B3 | Employer ID | Unemployment Insurance Employer's ID | Yes |
| C3 | Reporting Period | This field will contain the last month of thequarter and the year<br>For example, the values for 2017 should be:1st - 32017<br>2nd – 62017<br>3rd - 92017<br>4th – 122017 | Yes |
| D3 | SSN | Employee's Social Security Number (SSN) SSN must contain nine (9) digits, no hyphens Excel will trim leading zeros (0) with the defaultsettings<br>Set the number format to 'text' for the SSN columnif creating the file with Excel<br>Refer to "Dummy SSN" section in "Appendices" to learn about how to report wages for unknown SSN | Yes |
| E3 | First Name | Employee's First Name | Yes |
| F3 | Middle Initial | Employees Middle Initial | No |
| G3 | Last name | Employee's Last Name | Yes |
| H3 | Gross Wage Amt | Total wages subject to UI paid to employee for employer<br>Do not use comma separator or decimal, for example, $15,687.23 would be 1568723 | Yes |
| I3 | OOS Wages Amt | Out of State taxable wages subject to UI paid to employee for the quarter<br>Do not use comma separator or decimal, for example $5,687.23 would be 568723 | Not required if there are not out of state taxable wages to report. If there are out of state taxable wages for the quarter, report them here to receive proper credit |
| J3 | OOS Wage state Code | The OOS Wage state code or Commonwealth/territory<br>Use postal abbreviations. | Yes, if OOS Wage Amt is provided |
| K3 | Hours worked | Include hours worked during the quarter for the employee. Total wages and hours worked cannot both equal zero for an original filing. | No |

| Position | Field Name | Field Specifications | Required? |
|---|---|---|---|
| L3 | Location ID | ID of the location for which the wages are reported | No |
| M3 | SOC Code | SOC code of the employee Ex. 11-0000 | No |
| N3 | Seasonal Indicator | Indicates seasonal employment for employee | No |
| O4 | Employer Officer Ind | Include the owner/officer relationship of the worker<br>0 = Employee<br>1 = Officer/Owner | No |
| P3 | Employee On12 Month1 | Employee worked for the employer during the payroll period that included the 12th of the month for the first month in the quarter<br>0=No<br>1=Yes | No |
| Q3 | Employee On12 Month2 | Employee worked for the employer during the payroll period that included the 12th of the month for the second month in the quarter 0=No<br>1=Yes | No |
| R3 | Employee On12 Month3 | Employee worked for the employer during the payroll period that included the 12th of the month for the third month in the quarter<br>0=No<br>1=Yes | No |
| S3 | Adjustment Code | Numeric - Reason code for adjustment to employee wages<br>Zero '0' means original filing<br>Refer Section 10.2 Adjustment Reason Codes for valid reason codes for amendments | Yes |
| T3 | Other reason | Include the reason for adjustment if adjustment code = 10. | No |

## 1.2.4.   Final Record

The final record will contain totals for the file.

Below is a description for each field in the record. Final record begins in column A of the last row of the file (next row after last wage record row)

| Position | Field Name | Field Specifications | Required? |
|---|---|---|---|
| Ax x=last rowof the file | Record type | Must be three '3' for final record | Yes |
| Bx x= last row of the file | Total No. of Employees in File | Total number of wage records in file | Yes |
| Cx = last rowof the file | Total Wages Reported in File | Total wages reported in file for all employers<br>Do not use comma separator or decimal, for example $52,658.45 would be 5265845 | Yes |

## 1.3. Download Sample File for Agent CSV File Layout

### 1.3.1. Original Submission

See Section 10.6 for a sample agent CSV file layout

### 1.3.2. Amendment Submission

To amend a wage item, employers should enter the proper adjustment code against each SSN in the employee record in column 'O.' **NOTE:** When amending a previous submission, the SSN line should include all data originally reported. Only the amended information (SSN, name, wages, or weeks worked) should change.

- **Add a New Employee** – Add a new SSN record with all required fields and the adjustment reason code for adding a new employee.
- **Amend Wages and/or Weeks Worked** - Enter the SSN record originally reported and amend the wages and weeks worked to reflect the new total. Use the adjustment reason code for amending wages.
- **Exclude Employee** - Enter the SSN record originally reported with zero (0) wages, zero (0) weeks worked and use the adjustment reason code for excluding an employee.
- **Correct an SSN** – 1. Enter the SSN record originally reported with zero (0) wages, zero (0) weeks worked and use the adjustment reason code for correcting an SSN. 2. Add a new SSN record with all required fields and the adjustment reason code for correcting an SSN.
- **Out of State Wage Amendment** – Enter the SSN record originally reported. In column 'I,' enter the amount of out of state wages paid for that quarter for that employee and use adjustment reason code for out of state employee.
- **Name Correction** – Enter the SSN record originally reported. In the name field, enter the corrected name. Use adjustment reason code for employee name correction.

The Month 1, 2 and 3 Employment for Employer (Total record) in the amendment file should reflect the total employment for all employees, not the total employment for the amended employees.

See Section 10.6 for a sample agent CSV file layout for amendment

# 2. Appendices

## 2.1. Worker Relationship

NCDES requires information about the relationship between the employee and the employer. This information will be used to help staff make determinations regarding unemployment claims.

The types and values that should be included in the file are described below:

| Value | Title | Description |
|---|---|---|
| 0 | Worker/Employee | Use code zero (0) if there is no owner or officer relationship between the worker and the employer.<br>Most workers will fall into this category |
| 1 | Owner or Officer | Use code one (1) if the worker is also an owner or officer of the business. |

## 2.2. Adjustment Reason Codes

Code used for amendments.

The code descriptions are the following:

| Code | Adjustment Reason |
|---|---|
| 1 | Reported individual wages in error |
| 2 | Reported name error |
| 3 | Social security number error |
| 4 | Wages reported to North Carolina in error |
| 5 | Wages reported to another state in error |
| 6 | Wages of proprietor reported in error |
| 7 | Wages of minor child/spouse/parents of proprietor reported in error |
| 8 | Wages of partner reported in error |
| 9 | Wages of minor child/spouse/parents of partner reported in error |
| 10 | Miscellaneous error (note required) |
| 11 | Supplemental Wages |

## 2.3. Email Standard Format

- Must contain only one (1) @ symbol
- Must not contain consecutive periods to the left or right of the @ symbol
- Must not contain empty spaces to the left or right of the @ symbol
- Must not contain a period in the first or last position
- Must not contain a period immediately to the left or right of the @ symbol
- Must not contain an @ symbol in the first or last position

- Must not contain characters other than alphanumeric, hyphens, or periods to the right of the @ symbol
- Must not contain hyphens immediately to the right of the @ symbol or before or after a period
- Must contain either alphanumeric characters or the following keyboard characters, to the left of the @ symbol: (~!#$%^&*_+{}|?'-= / `)

## 2.4.    SSN Standard Format

Social Security Numbers are validated based on the standard Social Security Administration rules. These are listed below.

- Must contain 9 numeric digits
- A Social Security number CANNOT:
  - Contain all zeroes in any specific group (i.e., 000-##-####, ###-00-####, or ###-##-0000)
  - Begin with '666′.
  - Begin with any value from '900-999′
  - Be '078-05-1120′
  - Be '219-09-9999′
  - Be 000000000, 111111111, 222222222, 333333333, 444444444, 555555555, 666666666, 777777777, 888888888, 123456789, 987654321

## 2.5.     Dummy SSN

If the Social Security Number is not available or unknown for an employee, you can report their wages using dummy SSN. An SSN starting with 9 is considered a dummy SSN in NCSUITS. You can report more than one dummy SSN for a quarter, but each SSN must be unique.

Following are some examples of dummy SSNs

- 900000001
- 900000002
- 900000003
- 900000004
- 900000005
- 900000006
- …
- …
- 999999999

## 2.6.     FIPS Code

| Name | FIPS Code | Postal Code |
|------|-----------|-------------|
| Alabama | 1 | AL |
| Alaska | 2 | AK |
| American Samoa | 60 | AS |
| Arizona | 4 | AZ |
| Arkansas | 5 | AR |
| California | 6 | CA |
| Colorado | 8 | CO |
| Commonwealth of the Northern Mariana Islands | 69 | MP |
| Connecticut | 9 | CT |
| Delaware | 10 | DE |
| District of Columbia | 11 | DC |
| Florida | 12 | FL |
| Georgia | 13 | GA |
| Guam | 66 | GU |
| Hawaii | 15 | HI |
| Idaho | 16 | ID |
| Illinois | 17 | IL |

| Name | FIPS Code | Postal Code |
| --- | --- | --- |
| Indiana | 18 | IN |
| Iowa | 19 | IA |
| Kansas | 20 | KS |
| Kentucky | 21 | KY |
| Louisiana | 22 | LA |
| Maine | 23 | ME |
| Maryland | 24 | MD |
| Massachusetts | 25 | MA |
| Michigan | 26 | MI |
| Minnesota | 27 | MN |
| Mississippi | 28 | MS |
| Missouri | 29 | MO |
| Montana | 30 | MT |
| Nebraska | 31 | NE |
| Nevada | 32 | NV |
| New Hampshire | 33 | NH |
| New Jersey | 34 | NJ |
| New Mexico | 35 | NM |
| New York | 36 | NY |
| North Carolina | 37 | NC |
| North Dakota | 38 | ND |
| Ohio | 39 | OH |
| Oklahoma | 40 | OK |
| Oregon | 41 | OR |
| Pennsylvania | 42 | PA |
| Puerto Rico | 72 | PR |
| Rhode Island | 44 | RI |
| South Carolina | 45 | SC |
| South Dakota | 46 | SD |
| Tennessee | 47 | TN |
| Texas | 48 | TX |
| U.S. Virgin Islands | 78 | VI |

| Name | FIPS Code | Postal Code |
|---|---|---|
| Utah | 49 | UT |
| Vermont | 50 | VT |
| Virginia | 51 | VA |
| Washington | 53 | WA |
| West Virginia | 54 | WV |
| Wisconsin | 55 | WI |
| Wyoming | 56 | WY |

## 2.7.　　Sample File Layouts

| | |
|---|---|
| Agent CSV - Original | Agent_CSV_Original.csv |
| Agent CSV - Amendment | Agent_CSV_Amendment.csv |

## 2.8.　　Wage Report File Validations

## CSV – Wage Report File Validations

CSV%20-%20Wage%20Report%20File%