

# JOB SERVICE NORTH DAKOTA ELECTRONIC TAX REPORT FILING

## GENERAL INFORMATION

Job Service North Dakota (JSND) accepts contribution and wage reports electronically via the following methods:

- Secure FTP (File Transfer Protocol) utilizing a State of North Dakota Login ID, which allows citizens or businesses secure access to various State of North Dakota online agency services using a common Login ID
- CD Rom or Diskette
- Magnetic Tape Cartridge

JSND recommends the Secure FTP method for efficiency and cost-effectiveness. This method utilizes a secure environment and encryption of data. Secure FTP also eliminates the need for resubmission when media becomes damaged or corrupt in the delivery process.

These methods of electronic filing require compiling data in a very specific format. Job Service North Dakota has adopted the ICESA format for these filing methods. Specifications for this format may be found in the Electronic Reporting Guide. The ICESA format was developed by the National Association of State Workforce Agencies to make electronic reporting more uniform for states. Those employers, accountants, bookkeepers and payroll reporting services with the capability to create this file format are encouraged to submit Contribution and Wage information electronically. Those that do not have this capability may use JSND's online service, [UI EASY](#) (Unemployment Insurance Employer Account System). The employer for which contribution and wage information data is to be filed electronically must have a North Dakota State Unemployment Insurance account number.

Electronic media should be sent to:

Job Service North Dakota – UI/Business Services  
Electronic Filing Administrator  
1000 East Divide Avenue, PO Box 5507  
Bismarck, ND 58506-5507

**Please do not submit paper copies of information submitted electronically.**

Options for payment are:

- Payment by mail may be sent with the [Electronic Reporting Remittance Transmittal](#) form (included at the end of this guide). To avoid interest charges, payment must be postmarked by the due dates, i.e., January 31, April 30, July 31 and October 31.
- ACH debit payment may be made through JSND's [UI EASY](#) (Unemployment Insurance Account System). To avoid interest charges, payment must be submitted by the due date of the quarterly report for which the payment is intended. If there is an outstanding balance on the account, any payment submitted will be applied to the oldest year/quarter first.
- Payment may also be made by [ACH Credit](#).

Do not attempt to file for any accounts that have had status changes (i.e., change of ownership, FEIN, etc.) during the quarter without prior approval from the administrator.

Do not submit multiple state information.

Corrections to information previously reported electronically must be submitted on the [Statement to Correct Employer's Contribution and Wage Report \(SFN-41270\)](#) form unless approved by the administrator.

Corrections should be made to the quarter in which the discrepancy occurred. **DO NOT** offset the correction in another quarter.

JSND will attempt to process all electronic files submitted. Electronic filers will be notified if a file cannot be processed--the provider will be contacted to correct and resubmit the file.

*NOTE: Reports received electronically that repeatedly require correction or which are not corrected timely, may be determined by JSND to be untimely and subject to penalty and interest.*

## TEST REQUIREMENTS

Submittal of a test file is recommended, but not required. When submitting a test file by CD ROM, diskette or magnetic media, indicate "TEST" on the external label and on the [Electronic Reporting Remittance Transmittal](#) form. Users electing the Secure FTP (Internet file transfer) method must notify the administrator before transmitting a file. A full size file is not required for testing--a sample will be sufficient.

If errors are found, a new test file must be submitted.

# Data Record Descriptions

The following is a description of the data records that are used to create the file for submission of the JSND Employer's Contribution and Wage Report. Use the following information, as well as the specifications provided in this guide.

## GENERAL REQUIREMENTS

Please refer to the section on specifications for the exact file layout.

Data must not be compressed.

Alphabetic fields must be left justified and blank filled. Not applicable fields are to be blank filled.

Numeric fields must be right justified and zero filled. Not applicable fields are to be zero filled.

Filler fields (not used) are not accessed.

It is recommended that you retain a backup copy of your files.

## TRANSMITTER 'A' RECORD

The 'A' record identifies the entity submitting the file. The 'A' record must be the first data record in the file. This is an optional record for those users choosing the Secure FTP method. The Provider ID field in this record can be the account number assigned by JSND or any other identifier up to 8 characters.

## EMPLOYER 'E' RECORD

The 'E' record identifies an employer whose employee wage and tax information is being reported. Generate a new 'E' record each time it is necessary to change the information in any field on this record. Only one 'E' record for an employer account number is allowed. **DO NOT** submit multiple 'E' records for an employer account number.

## EMPLOYEE 'S' RECORD

The 'S' record is used to report wage data for an employee.

An 'S' record should follow its related 'E' record, or it could follow an associated 'S' record which in turn follows a related 'E' record. **Do not generate an 'S' record if only blanks would be entered after the record identifier.**

## **Name Formats On The 'S' Record**

The employee name on the file 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 proper credit of earnings data.

## **Money Amounts**

All money fields are strictly numeric.

They must include dollars and cents with the decimal point assumed.

**DO NOT** use **ANY** punctuation in any monetary field.

NEGATIVE (CREDIT) MONEY AMOUNTS ARE NOT ALLOWED.

Right justify and zero fill all monetary fields.

IN A MONETARY FIELD THAT IS NOT APPLICABLE, ENTER ZEROS.

## **TOTAL 'T' RECORD**

The 'T' record contains the totals for all 'S' records reported since the last 'E' record.

A 'T' record must be generated for each 'E' record. Normally, the 'T' record will follow the last 'S' record for a particular 'E' record. If there were no wages paid for the quarter, the 'T' record will immediately follow the 'E' record. For "no wage" reports, all required fields in the 'T' record, except the record ID, will be zeros. Only one 'T' record for an employer account number is allowed. **DO NOT** submit multiple 'T' records for an employer account number.

See the Employee 'S' Record description for information about reporting monetary amounts.

**NOTE:** An employer 'E' record and a contribution 'T' record is required for each liable employer. If wages were not paid during the quarter, all required fields in the 'T' record would be zeros except for the record ID.

## SECURE FTP REPORTING REQUIREMENTS

The file must be a text file (.txt file extension). Refer to the specification sheet provided in this guide for detailed file layout. Multiple accounts can be in one file.

To avoid penalties, data must be transmitted before 12:00 midnight of the report due date. Refer to the General Information section for payment options.

If there is an error with a file transmitted, you must contact the administrator for instructions. Data transmitted in an incorrect format will be rejected. The transmitter will be contacted regarding any discrepancies in data.

## CD ROM AND DISKETTE REPORTING REQUIREMENTS

Diskettes accepted are 3 1/2" MSDOS double density or high density format.

The internal file name should be either the provider ID as found in the 'A' record or another name identifying the transmitter followed by the file extension of .txt. If the internal file name contains spaces, punctuation marks, or is over 17 characters in length, the file **WILL NOT** process. Refer to the specification sheet provided in this guide for the detailed file layout. One file per CD ROM or diskette--multiple employer accounts can be in one file. The file must be in the root directory only--no subdirectories. Multiple volume diskettes are not allowed.

CD ROM's or diskettes should not contain any files other than the reporting data file. The external identifying label should include the provider ID, provider name, filing year and quarter, name and phone number of the contact person.

Remittance of any tax due, the [Electronic Reporting Remittance Transmittal](#) form, and the CD ROM or diskette may be mailed in the same package and must be postmarked by the due dates to avoid penalties and interest charges. Send to the address listed in the General Information section of this guide.

Please use appropriate media mailers to reduce damage in shipping. Because of the sensitivity of diskettes, the outside of those shipping packages should be labeled to prevent damage. Suggestions are: "Fragile, Keep Away From Magnets, Do Not X-Ray, Contents: Magnetic Diskette, May be Opened for Inspection".

Processed CD ROM's or diskettes will **NOT** be returned.

## MAGNETIC TAPE REPORTING REQUIREMENTS

JSND can accept 3480 and 3490 tape cartridge. JSND can no longer accept 9-track reel. Refer to the specification sheet provided in this guide for detailed file layout information.

The external label should include the provider ID, provider name, filing year and quarter, name and phone number of the contact person.

Remittance of any tax due, the [Electronic Reporting Remittance Transmittal](#) form, and the magnetic tape may be mailed in the same package and must be postmarked by the due date to avoid penalties and interest charges. Send to the address listed in the General Information section of this guide. It is suggested the outside of the shipping package be marked: "Fragile, Keep Away From Magnets, Do Not X-Ray, Contents: Magnetic Media, May be Opened for Inspection".

Magnetic tapes will be returned to the address indicated on the [Electronic Reporting Remittance Transmittal form](#).

**Job Service North Dakota**  
**File Specifications for (UI) Electronic Reporting**

1. JSND extracts information from the ‘A’, ‘E’, ‘S’, and ‘T’ records only. All other record types are optional.
2. JSND file layout is the ICESA format.
3. Type ‘A’ fields must be left justified and blank filled to the right.  
**Type ‘N’ fields must be right justified and zero filled to the left.**  
 Filler area can be any character.
4. Required entry of data in the following fields on the ‘A’ record are:

<u>Location</u>	<u>Name</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
1-1	Record ID	1	A	Constant ‘A’
2-220	Filler	219	A	Not used
221-228	Provider ID	8	A	ID issued to user upon registration
229-229	Media Type	1	A	Transport media, ‘I’ = Internet, ‘D’ = Diskette, ‘T’ = Tape, ‘C’ = CD ROM
230-276	Filler	47	A	Not used

5. Required entry of data in the following fields on the ‘E’ record are:  
 Note: Only one ‘E’ record for an employer account number is allowed.

<u>Location</u>	<u>Name</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
1-1	Record ID	1	A	Constant ‘E’
2-5	Report Year	4	N	YYYY-Year of report prepared
6-14	FEIN	9	N	Federal Employer Identification Number
15-23	Filler	9	A	Not used
24-73	Employer Name	50	A	Name of employer
74-170	Filler	97	A	Not used
171-172	State Identification Code	2	N	Constant ‘38’
173-187	Tax Account Number	15	N	ND UI account number ( <b>Right Justified</b> )
188-189	Report quarter	2	N	Last month of reported quarter (Values = 03, 06, 09, 12)
190-276	Filler	87	A	Not used

6. Required entry of data in the following fields on the ‘S’ record are:

<u>Location</u>	<u>Name</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
1-1	Record ID	1	A	Constant ‘S’
2-10	SSN	9	N	Employee social security number
11-30	Last Name	20	A	Employee last name
31-42	First Name	12	A	Employee first name
43-43	Middle Initial	1	A	Employee middle initial
44-45	ND FIPS Code	2	N	Constant ‘38’
46-63	Filler	18	A	Not used
64-77	Wages	14	N	Employee quarterly gross UI wages (decimal assumed)
78-276	Filler	199	A	Not used

## File Specifications for (UI) Electronic Reporting (continued)

7. Required entry of data in the following fields on the 'T' record are:

Note: Only one 'E' record for an employer account number is allowed.

<u>Location</u>	<u>Name</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
1-1	Record ID	1	A	Constant 'T'
2-8	Employee Total	7	N	Total employees for this employer
9-26	Filler	18	A	Not used
27-40	Qtrly Total Wages	14	N	Quarterly total UI wages (decimal assumed)
41-54	Excess Wages	14	N	Excess wages of taxable wage base (decimal assumed)
55-68	Taxable Wages	14	N	Total wages less excess wages (decimal assumed)
69-226	Filler	158	A	Not used
227-233	Month 1 Employment	7	N	Employees during month 1
234-240	Month 2 Employment	7	N	Employees during month 2
241-247	Month 3 Employment	7	N	Employees during month 3
248-276	Filler	29	A	Not used

8. Acceptable media and format--**UNCOMPRESSED**

A. Secure FTP

- (1) File extension is .txt
- (2) Multiple employers are allowed within one file
- (3) ASCII character set only
- (4) Fixed record length of 276 characters plus carriage return and line feed totaling 278 characters

B. CD ROM and Diskette

- (1) External label with contact name and telephone number
- (2) Internal filename must have .txt file extension
- (3) File must be in the root directory only--no subdirectories
- (4) One file per CD ROM or diskette, multiple employers are allowed within one file
- (5) Multiple volume media is not allowed--contact the administrator if your file exceeds the capacity of one CD ROM or diskette
- (6) ASCII character set only
- (7) Fixed record length of 276 characters plus carriage return and line feed totaling 278 characters

C. Magnetic Tape – ½” 3480 and 3490 cartridge

- (1) External label with contact name and telephone number
- (2) Internal label, standard IBM
- (3) EBCDIC
- (4) 276 characters per record, 24 records per block



# CHECK LIST

- ◆ Has a backup copy of the report been made to keep in your files in case the original being mailed or transmitted is lost or damaged?
- ◆ Does the external label include the provider ID, year/quarter, company name, name and phone number of the contact person?
- ◆ Is your Electronic Reporting Remittance Transmittal form completed and enclosed—including a list of all employer account numbers and the remittance amount to be applied to each?
- ◆ Is the remittance enclosed and made out to Job Service North Dakota for the total indicated on Electronic Reporting Remittance Transmittal?
- ◆ Is the media properly packaged and labeled to prevent possible damage during shipping?
- ◆ Send the package prior to the due date to avoid possible penalty and interest charges. Send to:

Job Service North Dakota – UI/Business Services  
Electronic Filing Administrator  
1000 East Divide Avenue, PO Box 5507  
Bismarck ND 58506-5507  
TELEPHONE: 701-328-2814 TOLL FREE: 800-472-2952  
EMAIL: [jselrep@state.nd.us](mailto:jselrep@state.nd.us)

