

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
- UI Easy

The Secure FTP method of electronic filing requires compiling data in a specific format. JSND has adopted the ICESA format for the Secure FTP filing method. 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.

Please do not submit paper copies of information submitted electronically.

Payment can be made through [UI EASY](#). 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 options include:

- Credit Card
- ACH Debit
- [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 JSND.

Do not submit multiple state information.

Corrections to information previously reported electronically must be submitted through [UI EASY](#) or on the [Statement to Correct Employer's Contribution and Wage Report \(SFN-41270\)](#) form.

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 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 or diskette, indicate "TEST" on the external label. 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.**

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.**

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 JSND for instructions. Data transmitted in an incorrect format will be rejected. The transmitter will be contacted regarding any discrepancies in data.

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, '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 (Right Justified)
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