

APPENDIX F
RECORD LAYOUTS

EXPLANATION OF UI TAX DATA FORMATS

There are 6 types of data formats referred to in Appendix A and Appendix F.

1. **Required.** These fields cannot be blank. They may be mandatory codes, dates or dollar values. Required cells in Appendix A tables indicate the required code, date, or dollar value parameters, or display the word “Required.”

Required text fields have code values that must be entered, such as A, C, R, etc. All of the allowable generic values for each field are listed in the Data Type/Format column on the record layout. The generic values must be followed by a dash and the corresponding state-specific value.

2. **Conditionally required.** Data are included in these fields if the data are present in the state’s system. Applies to date and wages fields.
3. **Optional.** These fields are gray in Appendix A and the word “Optional” is displayed. The software does not look at these fields at all. Any values can be entered or they can be left blank.
4. **Must be blank.** These are text or date fields where the presence of data indicates an error. Therefore, they must be left blank (such as population 4 transaction date for balance subpopulations 4.7, 4.8, 4.15, and 4.16).
5. **Must be blank or 0.** These are numeric fields where the presence of data other than 0 indicates an error. In tax these are primarily wages fields in populations 4 and 5.
6. **System generated.** These fields are generated by the DV software and data should not be placed in these fields in the extract files. These fields are primarily time lapse and age fields.

Some values are abbreviated in the record layouts (Appendix F) but are shown in the report validation specifications (Appendix A) in their entirety for informational purposes.

Notes:

For most steps referenced in Appendix A column headers, Rule 1 is the indicator in the state system. However, if a state does not maintain the indicator specified in Rule 1, then the state programmer must review the other rules in that step in order to develop the required validation logic.

The extract file type is ASCII, comma delimited. Data must be in the order listed in the record layouts.

RECORD LAYOUT FOR POPULATION 1

The record layout provides the format for the validation extract file. The extract file type must be ASCII, comma delimited columns. Data must be in the order listed in the record layout. The Data Format column indicates the generic values for text fields. **These must be followed by a dash and the state-specific value.** The Module 3 reference indicates the step where the state-specific values are documented.

Example: If the state-specific code for an Active Employer is 01, then the data format would be A-01.

| No. | Field Name | Module 3 Reference | Field Description | Data Format | Data Type | Constraint |
|-----|--------------------------------|--------------------|--|--------------------------------|-----------|------------|
| 1 | OBS | | Assign to each record. Use sequential numbers starting at 1. | Number - 00000000 (Required) | INTEGER | NOT NULL |
| 2 | EAN | Step 1A | Employer Account Number | Number - 0000000000 (Required) | CHAR (20) | NOT NULL |
| 3 | Employer Status Indicator | Step 3A | Indicate that the employer is an active employer. | Text - A (Required) | CHAR (20) | NOT NULL |
| 4 | Employer Type | Step 2A Step 2B | Indicate whether the employer type is contributory or reimbursable. | Text - C R (Required) | CHAR (20) | NOT NULL |
| 5 | Liability Date (Met Threshold) | Step 14 | Indicate the most recent date on which the employing unit met the State law definition of a newly established or successor employer. | Date - MM/DD/YYYY (Required) | DATE | NOT NULL |

RECORD LAYOUT FOR POPULATION 1

| No. | Field Name | Module 3 Reference | Field Description | Data Format | Data Type | Constraint |
|------------|----------------------------------|---------------------------|--|------------------------------|------------------|-------------------|
| 6 | Reactivation Processing Date | Step 16 | Indicate the date on which an employer account was updated on the State's system to reflect the reactivation of a previously inactivated or terminated employer. | Date - MM/DD/YYYY | DATE | |
| 7 | Inactive/Terminated "as of" Date | Step 5 | Indicate the effective date for the termination or inactivation status of the employer. | Date - MM/DD/YYYY | DATE | |
| 8 | Activation Processing Date | Step 15 | Indicate the date on which an account was established on the State's system for an 'employer', under the State unemployment compensation law. | Date - MM/DD/YYYY (Required) | DATE | NOT NULL |

RECORD LAYOUT FOR POPULATION 1

| No. | Field Name | Module 3 Reference | Field Description | Data Format | Data Type | Constraint |
|------------|---------------------------|---------------------------|---|--|-------------------|-------------------|
| 9 | Number of Liable Quarters | Step 7B | Indicate the number of consecutive quarters between the date the employer was activated or reactivated on the State's system and the quarter prior to the report quarter being validated. If the number of liable quarters is eight or more, the value should be reported as eight. If the employer was activated or reactivated during the report quarter, then the number of liable quarters is zero. | Number – 0 1 2 3 4 5 6 7 8 (Required) | INTEGER | NOT NULL |
| 10 | Wages in Quarter 1 | Step 7A | Total wages for the employer in the quarter prior to the report quarter. Enter 0.00 for either zero wage reports or reports that weren't filed. | Number- 000000000000.00 (Conditionally Required) | DECIMAL (15,2) | |
| 11 | Wages in Quarter 2 | Step 7A | Total wages for the employer in the second quarter prior to the report quarter. Enter 0.00 for either zero wage reports or reports that weren't filed. | Number- 000000000000.00 (Conditionally Required) | DECIMAL (15,2) | |

RECORD LAYOUT FOR POPULATION 1

| No. | Field Name | Module 3 Reference | Field Description | Data Format | Data Type | Constraint |
|------------|--------------------|---------------------------|--|---|-------------------|-------------------|
| 12 | Wages in Quarter 3 | Step 7A | Total wages for the employer in the third quarter prior to the report quarter. Enter 0.00 for either zero wage reports or reports that weren't filed. | Number - 000000000000.00 (Conditionally Required) | DECIMAL (15,2) | |
| 13 | Wages in Quarter 4 | Step 7A | Total wages for the employer in the fourth quarter prior to the report quarter. Enter 0.00 for either zero wage reports or reports that weren't filed. | Number - 000000000000.00 (Conditionally Required) | DECIMAL (15,2) | |
| 14 | Wages in Quarter 5 | Step 7A | Total wages for the employer in the fifth quarter prior to the report quarter. Enter 0.00 for either zero wage reports or reports that weren't filed. | Number - 000000000000.00 (Conditionally Required) | DECIMAL (15,2) | |
| 15 | Wages in Quarter 6 | Step 7A | Total wages for the employer in the sixth quarter prior to the report quarter. Enter 0.00 for either zero wage reports or reports that weren't filed. | Number - 000000000000.00 (Conditionally Required) | DECIMAL (15,2) | |

RECORD LAYOUT FOR POPULATION 1

| No. | Field Name | Module 3 Reference | Field Description | Data Format | Data Type | Constraint |
|------------|--------------------|---------------------------|---|---|-------------------|-------------------|
| 16 | Wages in Quarter 7 | Step 7A | Total wages for the employer in the seventh quarter prior to the report quarter. Enter 0.00 for either zero wage reports or reports that weren't filed. | Number - 000000000000.00 (Conditionally Required) | DECIMAL (15,2) | |
| 17 | Wages in Quarter 8 | Step 7A | Total wages for the employer in the eighth quarter prior to the report quarter. Enter 0.00 for either zero wage reports or reports that weren't filed. | Number - 000000000000.00 (Conditionally Required) | DECIMAL (15,2) | |
| 18 | User Field | | User defined field. Can be used for any additional data element. | Text (Optional) | CHAR (100) | |

RECORD LAYOUT FOR POPULATION 2

The record layout provides the format for the validation extract file. The extract file type must be ASCII, comma delimited columns. Data must be in the order listed in the record layout. The Data Format column indicates the generic values for text fields. **These must be followed by a dash and the state-specific value.** The Module 3 reference indicates the step where the state-specific values are documented.

Example: If the state-specific code for Contributory Employer Type is A, then the data format would be C-A.

| No. | Field Name | Module 3 Reference | Field Description | Data Format | Data Type | Constraint |
|------------|-------------------------------|---------------------------|---|---|------------------|-------------------|
| 1 | OBS | | Sequential number, start at 1 | Number - 00000000 (Required) | INTEGER | NOT NULL |
| 2 | EAN | Step 1B | Employer Account Number | Number - 0000000000 (Required) | CHAR (20) | NOT NULL |
| 3 | Employer Report Quarter (ERQ) | Step 1B | Indicate the calendar quarter of business activity covered by an employer's contributions report. | Number - YYYYQQ (Required) | CHAR (6) | NOT NULL |
| 4 | Employer Type | Step 2A Step 2B | Indicate whether the employer type is contributory or reimbursable. | Text - C R (Required) | CHAR (20) | NOT NULL |
| 5 | Received Date | Step 9 | Indicate the date of receipt by the agency of the contributions report from a subject employer. | Date - MM/DD/YYYY (Conditionally Required) | DATE | |
| 6 | Final Assessment Date | Step 10 | Indicate the date a final assessment becomes legally due and collectible. | Date - MM/DD/YYYY (Conditionally Required) | DATE | |

RECORD LAYOUT FOR POPULATION 2

| No. | Field Name | Module 3 Reference | Field Description | Data Format | Data Type | Constraint |
|------------|---|-------------------------------|--|---|------------------|-------------------|
| 7 | Liability Date (Initial or Reopen) | Step 4A Step 4B | Indicate the date on which an employing unit meets the State's legal definition of an employer and is registered and required to file reports. | Date - MM/DD/YYYY (Conditionally Required) | DATE | |
| 8 | Liability Date (Met Threshold) | Step 14 | Indicate the most recent date on which the employing unit met the State law definition of a newly established or successor employer. | Date - MM/DD/YYYY (Conditionally Required) | DATE | |
| 9 | Inactive/ Terminated "as of" Date | Step 5 | Indicate the effective date for termination or inactivation status of the employer. | Date - MM/DD/YYYY (Conditionally Required) | DATE | |
| 10 | Suspended "as of" Quarter | Step 5 | Indicate the specific ERQ for which the State has suspended the employer's report filing requirement. | Number - YYYYQQ | CHAR (6) | |
| 11 | Inactivation /Termination Processing Date | Step 6A Step 6B Step 6C | Indicate the processing date for the inactivation or termination status of the employer. | Date - MM/DD/YYYY (Conditionally Required) | DATE | |
| 12 | User Field | | User defined field. Can be used for any additional data element. | Text (Optional) | CHAR (100) | |

RECORD LAYOUT FOR POPULATION 3

The record layout provides the format for the validation extract file. The extract file type must be ASCII, comma delimited columns. Data must be in the order listed in the record layout. The Data Format column indicates the generic values for text fields. **These must be followed by a dash and the state-specific value.** The Module 3 reference indicates the step where the state-specific values are documented.

Example: If the state-specific code for New Status Determination is NEW, then the data format would be N-NEW.

| No. | Field Name | Module 3 Reference | Field Description | Data Format | Data Type | Constraint |
|------------|-------------------------------------|--|--|---------------------------------------|------------------|-------------------|
| 1 | OBS | | Sequential number, start at 1 | Number - 000000000 (Required) | INTEGER | NOT NULL |
| 2 | EAN | Step 1C | Employer Account Number | Number - 0000000000 (Required) | CHAR (20) | NOT NULL |
| 3 | Employer Type | Step 2A Step 2B | Indicate whether the employer type is contributory or reimbursable. | Text – C R (Required) | CHAR (20) | NOT NULL |
| 4 | Status Determination Type Indicator | Step 11A Step 11B Step 11C Step 11D | Indicate status determination type by New, Successor, Inactivation or Termination. | Text – N S I T (Required) | CHAR (10) | NOT NULL |
| 5 | Time Lapse | Step 12 | Place a zero (0) in this field. (Software generates the time lapse) | Number – 0 | INTEGER | |

RECORD LAYOUT FOR POPULATION 3

| No. | Field Name | Module 3 Reference | Field Description | Data Format | Data Type | Constraint |
|------------|--------------------------------|---------------------------|---|--|------------------|-------------------|
| 6 | Status Determination Date | Step 13 | Indicate the date of any recorded administrative action that establishes, modifies, changes, inactivates, or terminates an employing unit's liability as an employer. | Date - MM/DD/YYYY (Required) | DATE | NOT NULL |
| 7 | Liability Date (Met Threshold) | Step 14 | Indicate the most recent date on which the employing unit met the State law definition of a newly established or successor employer. | Date - MM/DD/YYYY (Required) | DATE | NOT NULL |
| 8 | End of Liable Quarter | Step 14 | Indicate the last day of the quarter in which the employing unit met the State law definition of a newly established or successor employer. States that do not have this should leave the field blank; the value will then be calculated by the software. | Date - MM/DD/YYYY (Conditionally Required) | DATE | |

RECORD LAYOUT FOR POPULATION 3

| No. | Field Name | Module 3 Reference | Field Description | Data Format | Data Type | Constraint |
|------------|-------------------------------|---------------------------|--|--------------------|------------------|-------------------|
| 9 | Activation Processing Date | Step 15 | Indicate the date on which an account was established on the State's system for an 'employer,' under the State unemployment compensation law. | Date - MM/DD/YYYY | DATE | |
| 10 | Reactivation Processing Date | Step 16 | Indicate the date on which an employer account was updated on the State's system to reflect the reactivation of a previously inactivated or terminated employer. | Date - MM/DD/YYYY | DATE | |
| 11 | Successorship Processing Date | Step 17 | Indicate the date on which an employer account was established or updated to reflect an acquisition by the employer which met the State law definition of successorship. | Date - MM/DD/YYYY | DATE | |
| 12 | Predecessor Account Number | Step 18 | Indicate the account number for an employing unit that has been acquired by another employer. | Number - 000000000 | CHAR (20) | |

RECORD LAYOUT FOR POPULATION 3

| No. | Field Name | Module 3 Reference | Field Description | Data Format | Data Type | Constraint |
|------------|------------------------------|---------------------------|---|--------------------|------------------|-------------------|
| 13 | Inactivation Processing Date | Step 6A or Step 6B | Indicate the processing date for the inactivation status of the employer. | Date - MM/DD/YYYY | DATE | |
| 14 | Termination Processing Date | Step 6A or Step 6C | Indicate the processing date for the termination status of the employer. | Date - MM/DD/YYYY | DATE | |
| 15 | User Field | | User defined field. Can be used for any additional data element. | Text (Optional) | CHAR (100) | |

RECORD LAYOUT FOR POPULATION 4

The record layout provides the format for the validation extract file. The extract file type must be ASCII, comma delimited columns. Data must be in the order listed in the record layout. The Data Format column indicates the generic values for text fields. **These must be followed by a dash and the state-specific value.** The Module 3 reference indicates the step where the state-specific values are documented.

Example: If the state-specific code for Receivables Established is R, then the data format would be E-R.

| No. | Field Name | Module 3 Reference | Field Description | Data Format | Data Type | Constraint |
|------------|-------------------------------|---------------------------|---|--------------------------------|------------------|-------------------|
| 1 | OBS | | Sequential number, start at 1 | Number - 000000000 (Required) | INTEGER | NOT NULL |
| 2 | EAN | Step 1D | Employer Account Number | Number - 0000000000 (Required) | CHAR (20) | NOT NULL |
| 3 | Employer Type | Step 2A Step 2B | Indicate whether the employer type is contributory or reimbursable. | Text – C R (Required) | CHAR (20) | NOT NULL |
| 4 | Transaction Date | Step 19A | Indicate the date that a transaction was entered into the system. | Date - MM/DD/YYYY | DATE | |
| 5 | Established Q/Date | Step 19B | Indicate the date that a past due contribution was entered into the system. | Date - MM/DD/YYYY (Required) | DATE | NOT NULL |
| 6 | Employer Report Quarter (ERQ) | Step 1D | Indicate the calendar quarter of business activity covered by an employer's contributions report. | Number - YYYYQQ | CHAR (6) | |

RECORD LAYOUT FOR POPULATION 4

| No. | Field Name | Module 3 Reference | Field Description | Data Format | Data Type | Constraint |
|------------|----------------------------|----------------------------------|--|--|-------------------|-------------------|
| 7 | Due Date | Step 20 | Indicate the date after which the State imposes interest and penalty for late payment. | Date - MM/DD/YYYY | DATE | |
| 8 | Transaction Type/Indicator | Step 21A Step 21B Step 21C | Indicate the transaction type code for receivables established, liquidated, declared uncollectible or removed. Use a code of B for records of account balances at the end of the RQ. | Text – E L U R B (Required) | CHAR (20) | NOT NULL |
| 9 | Amount Established in RQ | Step 22 | Indicate the amount of contributions or payments determined to be past due during the report quarter. | Number - 0000000000000.00 | DECIMAL (15,2) | |
| 10 | Amount Liquidated | Step 23 | Indicate the amount of receivables liquidated during the report quarter. | Number - 0000000000000.00 | DECIMAL (15,2) | |
| 11 | Amount Uncollectible | Step 24 | Indicate the amount of receivables declared uncollectible during the report quarter. | Number - 0000000000000.00 | DECIMAL (15,2) | |
| 12 | Amount Removed | Step 25 | Indicate the amount of receivables removed during the report quarter. | Number - 0000000000000.00 | DECIMAL (15,2) | |

RECORD LAYOUT FOR POPULATION 4

| No. | Field Name | Module 3 Reference | Field Description | Data Format | Data Type | Constraint |
|------------|----------------------|---------------------------|---|---|-------------------|-------------------|
| 13 | Balance at End of RQ | Step 26 | Indicate the total amount of past due contributions as of the last day of the report quarter being validated. For aging, States should capture a separate record for each employer report quarter that has a balance, rather than an aggregate balance. | Number - 0000000000000.00 | DECIMAL (15,2) | |
| 14 | Age of Receivable | Step 27A Step 27B | Indicate the age of receivable in days for receivable balances at the end of the report quarter. | Number – 0000000000000 (Optional) | INTEGER | |
| 15 | User Field | | User defined field. Can be used for any additional data element. | Text (Optional) | CHAR (100) | |

RECORD LAYOUT FOR POPULATION 5

The record layout provides the format for the validation extract file. The extract file type must be ASCII, comma delimited columns. Data must be in the order listed in the record layout. The Data Format column indicates the generic values for text fields. **These must be followed by a dash and the state-specific value.** The Module 3 reference indicates the step where the state-specific values are documented.

Example: If the state-specific code for a Large Employer is Y, then the data format would be L-Y.

| No. | Field Name | Module 3 Reference | Field Description | Data Format | Data Type | Constraint |
|------------|-----------------------|---------------------------|---|--|------------------|-------------------|
| 1 | OBS | | Sequential number, start at 1 | Number - 000000000 (Required) | INTEGER | NOT NULL |
| 2 | EAN | Step 1E | Employer Account Number | Number - 0000000000 (Required) | CHAR (20) | NOT NULL |
| 3 | Audit ID # | Step 1E | Indicate the audit identification number. | Number - 000000000 (Required) | CHAR (20) | NOT NULL |
| 4 | Employer Size | Step 28A Step 28B | Indicate whether the employer size is large or small. | Text – L S (Required) | CHAR (20) | NOT NULL |
| 5 | Change Audit | Step 29A Step 29B | Indicate whether an audit resulted in a discovery of wages, contributions or employees not previously reported. | Text – Y N (If field is blank, software will determine if record has value not equal to 0 in any one of record layout fields 9, 10, 14, 15, 19, 20. Software will then place a Y-DVWS in field.) | CHAR (20) | |
| 6 | Audit Completion Date | Step 30 | Indicate the date the audit was completed and recorded or posted as such. | Date - MM/DD/YYYY (Required) | DATE | NOT NULL |

RECORD LAYOUT FOR POPULATION 5

| No. | Field Name | Module 3 Reference | Field Description | Data Format | Data Type | Constraint |
|------------|-----------------------------------|---------------------------|---|--------------------------------------|------------------|-------------------|
| 7 | Total Wages Pre-Audit | Step 31A | Indicate the full amount of pre-audit total wages reported for quarters audited. | Number - 0000000000000.00 (Required) | DECIMAL (15,2) | NOT NULL |
| 8 | Total Wages Post-Audit | Step 31B | Indicate the full amount of total wages recorded in audit summaries for audited quarters. | Number - 0000000000000.00 (Required) | DECIMAL (15,2) | NOT NULL |
| 9 | Total Wages Under-Reported | Step 31C | Indicate the full amount of under reported total wages discovered as a result of the audit. | Number - 0000000000000.00 | DECIMAL (15,2) | |
| 10 | Total Wages Over-Reported | Step 31D | Indicate the full amount of over reported total wages discovered as a result of the audit. | Number - 0000000000000.00 | DECIMAL (15,2) | |
| 11 | Total Wages Reconciliation Amount | Step 31E | Place a zero (0) in this field. (Software generates amount) | Number – 0 | DECIMAL (15,2) | |
| 12 | Taxable Wages Pre-Audit | Step 32A | Indicate the full amount of pre-audit taxable wages reported for quarters audited. | Number - 0000000000000.00 (Optional) | DECIMAL (15,2) | |
| 13 | Taxable Wages Post-Audit | Step 32B | Indicate the full amount of post-audit taxable wages for quarters audited. | Number - 0000000000000.00 (Optional) | DECIMAL (15,2) | |

RECORD LAYOUT FOR POPULATION 5

| No. | Field Name | Module 3 Reference | Field Description | Data Format | Data Type | Constraint |
|------------|-------------------------------------|---------------------------|---|--------------------------------------|------------------|-------------------|
| 14 | Taxable Wages Under-Reported | Step 32C | Indicate the full amount of under reported taxable wages discovered as a result of the audit. | Number - 0000000000000.00 | DECIMAL (15,2) | |
| 15 | Taxable Wages Over-Reported | Step 32D | Indicate the full amount of over reported taxable wages discovered as a result of the audit. | Number - 0000000000000.00 | DECIMAL (15,2) | |
| 16 | Taxable Wages Reconciliation Amount | Step 32E | Place a zero (0) in this field. (Software generates amount) | Number – 0 | DECIMAL (15,2) | |
| 17 | Contributions Pre-Audit | Step 33A | Indicate the full amount of pre-audit contributions reported for quarters audited. | Number - 0000000000000.00 (Optional) | DECIMAL (15,2) | |
| 18 | Contributions Post-Audit | Step 33B | Indicate the full amount of post-audit contributions reported for quarters audited. | Number - 0000000000000.00 (Optional) | DECIMAL (15,2) | |
| 19 | Contributions Under-Reported | Step 33C | Indicate the full amount of under reported contributions discovered as a result of the audit. | Number - 0000000000000.00 | DECIMAL (15,2) | |
| 20 | Contributions Over-Reported | Step 33D | Indicate the full amount of over reported contributions discovered as a result of the audit. | Number - 0000000000000.00 | DECIMAL (15,2) | |

RECORD LAYOUT FOR POPULATION 5

| No. | Field Name | Module 3 Reference | Field Description | Data Format | Data Type | Constraint |
|------------|-------------------------------------|---------------------------|--|--------------------|------------------|-------------------|
| 21 | Contributions Reconciliation Amount | Step 33E | Place a zero (0) in this field. (Software generates amount) | Number – 0 | DECIMAL (15,2) | |
| 22 | User Field | | User defined field. Can be used for any additional data element. | Text (Optional) | CHAR (100) | |