APPENDIX F

RECORD LAYOUTS

EXPLANATION OF FIELD TYPES IN UI TAX EXTRACT FILES

There are eight types of fields in Appendix A and the record layouts for the five tax extract files.

1. **Required.** These fields cannot be blank. They are primarily mandatory dates and dollar values.

2. **Valued.** These fields have text values that must be entered. All of the allowable text values for each field are listed in the record layout.

3. **Optional.** These fields are gray in Appendix A. 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 fields where the presence of data indicates an error. Therefore, they must be left blank.

5. **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.

6. **Not applicable.** These fields do not apply to particular subpopulations.

7. **Conditionally required.** Data are included in these fields if the data are present in the state's system.

8. **User Field.** These fields may be used by the state for any additional data that would be helpful in validating a record or researching validation errors.

RECORD LAYOUT FOR POPULATION 1

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 - 000000000 (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
6	Reactivation Process 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	

RECORD LAYOUT FOR POPULATION 1

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
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 (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)	

RECORD LAYOUT FOR POPULATION 1

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
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)	
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)	

RECORD LAYOUT FOR POPULATION 1

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
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)	
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	Text	CHAR (100)	

RECORD LAYOUT FOR POPULATION 2

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 1A	Employer Account Number	Number - 000000000 (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	DATE	
6	Final Assessment Date	Step 10	Indicate the date a final assessment becomes legally due and collectible.	Date - MM/DD/YYYY	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	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	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	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-C	Indicate the processing date for the inactivation or termination status of the employer.	Date - MM/DD/YYYY	DATE	

RECORD LAYOUT FOR POPULATION 2

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
12	User Field		User defined field	Text	CHAR (100)	

RECORD LAYOUT FOR POPULATION 3

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 1A	Employer Account Number	Number - 000000000 (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 Determ Type Indicator	Step 11A- D	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	
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

RECORD LAYOUT FOR POPULATION 3

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
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	DATE	
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	

RECORD LAYOUT FOR POPULATION 3

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
10	Reactivation Process 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 Process 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)	
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	

RECORD LAYOUT FOR POPULATION 3

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
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	Text	CHAR (100)	

RECORD LAYOUT FOR POPULATION 4

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 1A	Employer Account Number	Number - 000000000 (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 1B	Indicated the calendar quarter of business activity covered by an employer's contributions report.	Number - YYYYQQ	CHAR (6)	
7	Due Date	Step 20	Indicate the date after which the State imposes interest and penalty for late payment.	Date - MM/DD/YYYY	DATE	

RECORD LAYOUT FOR POPULATION 4

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
8	Transaction Type/Indicator	Step 21A- C	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; B; R (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 - 000000000000.00	DECIMAL (15,2)	
10	Liquidated (Pay/Adj)	Step 23	Indicate the amount of receivables liquidated during the report quarter.	Number - 000000000000.00	DECIMAL (15,2)	
11	Uncollectible	Step 24	Indicate the amount of receivables declared uncollectible during the report quarter.	Number - 000000000000.00	DECIMAL (15,2)	
12	Removed	Step 25	Indicate the amount of receivables removed during the report quarter.	Number - 000000000000.00	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 - 000000000000.00	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	INTEGER (20)	
15	User Field		User defined field	Text	CHAR (100)	

RECORD LAYOUT FOR POPULATION 5

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 1A	Employer Account Number	Number - 000000000 (Required)	CHAR (20)	NOT NULL
3	Audit ID #	Step 1E	Indicate the audit identification number.	Number - 00000000 (Required)	CHAR (20)	NOT NULL
4	Employer Size	Step 28A- B	Indicate whether the employer size is large or small.	Text - L; S (Required)	CHAR (20)	NOT NULL
5	Change Audit	Step 29A- B	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 anyone of 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
7	Total Wages Pre-audit	Step 31A	Indicate the full amount of pre-audit total wages reported for quarters audited.	Number - 000000000000.00 (Required)	DECIMAL (15,2)	NOT NULL

RECORD LAYOUT FOR POPULATION 5

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
8	Total Wages Post-Audit	Step 31B	Indicate the full amount of total wages recorded in audit summaries for audited quarters.	Number - 000000000000.00 (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 - 000000000000.00	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 - 000000000000.00	DECIMAL (15,2)	
11	Total Reconciliation Amount	Step 31E	Place a zero (0) in this field. (Software generates amount)	Number - 0	DECIMAL (15,2)	
12	Pre Taxable Wages	Step 32A	Indicate the full amount of pre-audit taxable wages reported for quarters audited.	Number - 000000000000.00	DECIMAL (15,2)	
13	Post Taxable Wages	Step 32B	Indicate the full amount of post-audit taxable wages for quarters audited.	Number - 000000000000.00	DECIMAL (15,2)	

RECORD LAYOUT FOR POPULATION 5

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
14	Under Taxable Wages	Step 32C	Indicate the full amount of under reported taxable wages discovered as a result of the audit.	Number - 000000000000.00	DECIMAL (15,2)	
15	Over Taxable Wages	Step 32D	Indicate the full amount of over reported taxable wages discovered as a result of the audit.	Number - 000000000000.00	DECIMAL (15,2)	
16	Tax Reconciliation Amount	Step 32E	Place a zero (0) in this field. (Software generates amount)	Number - 0	DECIMAL (15,2)	
17	Pre Contributions	Step 33A	Indicate the full amount of pre-audit contributions reported for quarters audited.	Number - 000000000000.00	DECIMAL (15,2)	
18	Post Contributions	Step 33B	Indicate the full amount of post-audit contributions reported for quarters audited.	Number - 000000000000.00	DECIMAL (15,2)	
19	Under Contributions	Step 33C	Indicate the full amount of under reported contributions discovered as a result of the audit.	Number - 000000000000.00	DECIMAL (15,2)	

RECORD LAYOUT FOR POPULATION 5

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
20	Over Contributions	Step 33D	Indicate the full amount of over reported contributions discovered as a result of the audit.	Number - 000000000000.00	DECIMAL (15,2)	
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.	Text	CHAR (100)	