

QCEW System Developers Guide for Standardized (aka QUEST) UI Extract (1/30/2019)

Introduction

Both EXPO and WIN have their own unique forms of standardized extract files, which have not changed for years. This consistency is intentional, so that States will not need to modify their state-specific data extraction procedures, requiring the development time of their I.T. staff. Now, a more complete extract format can be developed as part of the State QCEW system. It is the Standardized (aka QUEST) UI Extract, which comes as several extract files – non-quarterly data, quarterly data, predecessor / successor data, electronic contact information and state-use fields. This separation parallels the WIN extract format, which uses less space than the EXPO Input Micro Transaction (IMT) format, which carries a constant six quarters regardless of whether they are needed.

The goal of not requiring States to change their own extracts remains the same. The State QCEW system will be designed to accept existing EXPO IMT and WIN fixed or delimited extract formats as well as the Standardized (aka QUEST) UI Extract. Except for key fields such as State, UI account number, and Reporting Unit Number, fields from the old extracts will be written to only one of the new standardized formats and will not repeat in others. Some fields, particularly in the EXPO format, are not UI fields and have been dropped from the standardized extract. A list of these fields can be found in [Appendix E](#).

So who should modify their extract to produce the new format? Several States are in the process of revamping their Unemployment Insurance (UI) system. For them it makes sense to retool their QCEW extract at the same time. By producing the standardized format directly, no conversion is needed, so the data can be processed more quickly and efficiently by avoiding the added conversion step. Some States have extract programs that are very inefficient, costly, or are not correctly performing some functions. These States may also decide to rework their extracts sooner rather than later.

If the decision is made to rewrite the extract to the new format, three files must be created: Non-Quarterly, Quarterly, and Predecessor / Successor files. For records that are already present on the Micro File, most of the extract record elements may be left as spaces. In fact, as a minimum requirement, an extract record could process with no data except the State FIPS, UI account number, and reporting unit number which are the primary record keys. However, this would not change the micro data at all. New accounts and reactivated accounts, on the other hand, should be filled in as fully as possible – any known values such as the employer's name and address, code assignments (county, ownership, NAICS, MEEI, etc.), as well as employment and wages, are helpful for initial inclusion. There are required fields for

QCEW so if fields such as NAICS, county, and ownership are not filled in, these accounts will appear as edit exceptions for QCEW.

If the decision is made not to rewrite the extract, the design of the extract formats also allows States the opportunity to enhance or supplement selected portions of their extracts without doing a total rewrite. For instance, a State may choose to generate a predecessor / successor file that includes transfer dates and other state-use fields in addition to their original EXPO IMT or WIN extract file. Other States may convert their extracts to these standardized formats at a later date should additional tax system changes occur, funding becomes available, or other events impact State UI Tax files.

This guide provides a complete set of instructions for the development and maintenance of a state-specific extract program that will create the non-quarterly, quarterly, predecessor / successor, electronic contact information, and state-use standardized (aka QUEST) UI extract files. It includes field-by-field descriptions of the extract file formats, noting how each item should be populated and noting potential problems and pitfalls along the way.

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QCEW Introduction

The intent of this document is to provide supplemental guidelines and information for use in developing new or revised extract programs. It is important to note that all States have some features or circumstances that may differ from the information described and caution should be used when reviewing these materials. Without detailed knowledge of existing extracts, and State tax systems and files, it is difficult to address all possibilities. This is why frequent, specific communications between the regional offices and States, augmented by regional verifications, will be critical to the successful rewrite of the extract programs.

These extract guidelines provide information on the minimum number of extracts required, the number of quarters to be extracted, extract options, possible data sources, how to identify records for extraction or exclusion, and information about each data element. This document also includes examples of past problems and possible solutions, but does not begin to anticipate all problems that might be encountered.

As the existing extract programs are reviewed, some States will only require reformatting and adding new data elements, while other States may require more extensive changes. Use caution when examining the existing and new extract criteria to ensure that new problems are not introduced and changes are not made which alter good data.

ALL changes to extract programs which result in significant changes in the number of establishments, monthly employment levels, and/or wage totals MUST be clearly identified and documented.

States should review their old extracts for dropped elements, changed elements and new elements. Indicator flags are no longer used in the file formats for the new extracts. Data estimated (imputed) by UI must not be included in the State extract. If the tax system generates estimates or the UI staff enters estimates for the employment or wage fields, these data should be excluded from the extract. UI imputations do not follow BLS standards and may overestimate the contributions field, interest, and penalties in order to encourage the delinquent reporter to submit the Quarterly Contributions Report. Missing and delinquent data should be imputed using the approved BLS formulae in the State QCEW system. As soon as data are reported for delinquent or incomplete records, the imputations should be replaced with the reported data.

The State QCEW system has allocated space on the files for non-quarterly, quarterly, and predecessor / successor state-use fields which can be used for any type of information the State chooses to collect and maintain. States should review their current state-use fields to determine if space has been allocated in an extract file or if the data still should be included as a state-use field, and which state-use field it should fill.

Other elements that were dropped include elements that are typically not found on the State UI tax files. Several data elements which are not extracted from the UI tax file are typically obtained from

the Annual Refiling Survey (ARS). Although ARS fields may not be updated back to the UI tax file, other fields like county or industry codes may need to be written back to the UI tax file. These are separate issues specific to State operations. One typically NAICS revision field that is included in the new extract is the Classification NAICS, currently known as NAICS07.

Data Sources

In most of the documentation, we refer to a generic “tax file” as the primary source for the extract. When reviewing data sources, States should identify the specific files used to build the extract files and keep documentation for future use. Here is a list of sample datasets or file names that might be used by States to extract data:

- Employment Master File
- Administrative File
- Tax File
- Transaction File
- Data Entry File
- EDI File
- UCFE Records or Federal File
- Wage Record File
- Quarterly Contributions File
- Suspense File
- Phantom File
- Pending File

Regardless of the name, file formats should be obtained and reviewed, definitions assessed, and programs rewritten to extract data for all required records and all required and optional fields, as appropriate.

Most required information extracted is contained within the State’s UI tax system, although States differ on the way it is stored. Many States’ UI Tax bureaus are now converting to a relational database method of storing data. In this method, many different pieces of data are stored in the one database in separate tables. The primary advantages of Relational Database Systems are that they provide strict data integrity, facilitate concurrency, and allow data to be stored in only one location but viewed in multiple ways, maximizing efficiency and storage. Many States have switched to this method recently due to technology updates in UI tax systems. This is similar to the database method that the State QCEW system is using.

It is important to understand the data sources used in the extract to determine if the data extracted are correct. It is also important to understand how the data are stored. In some States, data reside in a transaction file before it is loaded into the tax system. If data from the transaction file are used, it should be determined if it contains the appropriate information. Questions to ask are if the data in the transaction file are temporary data, an audit trail of data, or if there are multiple entries for accounts.

Transaction files may be more accessible but may not utilize any internal tax system edits or processing that would benefit the QCEW staff. If the transaction file doesn’t have the appropriate data and the full tax file is available, it might be better to retrieve data from the tax file. Due to their size, tax files are usually more expensive to search, but they often have more fields and more information than a transaction file. Transaction files can, however, be best for subsequent extracts after the larger initial extract.

Timing and Frequency Issues

States must extract data at least twice per quarter, at least three extracts for any given quarter. Each State should work with the regional office to optimize when these extracts should be run. Additionally, the data source may influence the timing. For instance, if transaction files are used, it may be easier to manage the workload by loading and processing the transaction files more frequently, resulting in smaller load files and more frequent edits.

Each State is required to do at least three extracts for any given quarter. These include: Two extracts during the reference quarter and one when the quarter is the quarter just prior to the new reference quarter. Some States pull in several quarters at one time; many extract two at a time; and others one at a time. The EXPO extract allowed for up to six quarters. WIN allowed an unlimited number of quarters, each as individual records. The new extract also allows an unlimited number, each quarter as an individual record.

Note, though, that like the current systems, the new system will not load data to the production tables for any quarter from an extract load if that quarter is locked.

QCEW staff should determine if extracts should contain additional data for locked quarters. If additional data for locked quarters are loaded, the data will be held in a holding table until the State decides to unlock the past quarters. If States have a holding file, the holding file should be properly maintained.

Consider how the State sends missing data and delinquency notices, how late data are processed and loaded to sources files, and how timing affects the levels of imputed data. If a State imputes missing and delinquent data at the onset of processing, the review may be redundant when the data are subsequently reported. By delaying the imputation and waiting until more records are reported, the number of imputations which need to be reviewed may be reduced. However, running imputation earlier in the cycle may facilitate using the integrated edit instead of initially processing only micro data.

If the same data are extracted more than once, how are the data processed? For instance, if corrections are included in a subsequent extract, the updated information should be loaded to the micro file and edited. On the other hand, if the data are re-extracted without change, these data should not replace data already on the micro file. In cases where State QCEW staff may have already manually corrected the data, a new extract should not overlay the corrected data.

Many States may find that an initial extract from the tax and other source files followed by succeeding extracts from transaction files provide a more efficient approach, extracting only new data available. This approach would require additional programming and might miss other changed data during the quarterly processing.

Complete Extracts

Extracts should be as complete as possible. Extracts should include all available data for all active and covered employers. State laws are different as to which employers are covered and which are not. State tax bureaus are different with respect to how delinquent accounts, UI benefit charge accounts, and missing account information are handled. QCEW staff should work with the UI tax bureau and the programmers to insure that all active covered employers are being extracted. If QCEW staff chooses to extract non-covered employers for editing and statistics, these employers will not be submitted with the QCEW deliverable file.

Historically, when States have rewritten their extract, most changes in employment and unit counts were related to inactive records being deleted from the file or active records previously bypassed now being included. Some State UI tax bureaus will create an employer account with a temporary number for employers when a claimant's employer cannot be determined. Some State UI tax bureaus will assign a temporary account number when a UI tax payment has been received and the employer is unknown. These temporary employers should not be included.

While most records on State tax files are covered and included in the extracts, some records on the source files should not be on the micro file. Issues to consider are:

- Which employers are covered?
- Which record types are included?
 - Does the State micro file include all required records?
 - What record type may be missing?
- How is an active account defined?
- When is an account determined to be inactive?
- How long is the record zero-filled on the source file?
- Does the State tax file include pending accounts?
- How are pending accounts defined?
- How is missing employment identified?
- What are the procedures to solicit missing employment?
- How are delinquent accounts identified?
- What procedures are used to obtain information on delinquent accounts?
- How are zero reporters distinguished from non-reporters on the tax file?
- When and how are retroactive accounts added to the tax file?
- How can replacement data be identified on the tax file?
- When should replacement data be extracted?
- Does the tax system allow the employer to provide more than one report for the account which must then be aggregated to generate a complete report?
 - How are these augmented data reports processed?

There are other considerations when looking into tax file data. For example, multiple worksite data and predecessor / successor data are handled differently in States. Some States collect or are planning to collect multiple worksite data through their UI Tax systems. When States have multiple worksite data, QCEW staff should determine if the data collected meet QCEW standards for data collection. If States determine that multiple worksite data are not usable, a summary “master” record should be used or created if needed. Predecessor / successor records are also created differently in States. Some States only create a predecessor / successor record once it has been verified by the UI Tax bureau; other States create a pending record when an employer reports the transfer. These additional questions should also be considered when deciding which / how records should be extracted:

- How and when does the State set up multi-establishment breakouts? (If multi’s are on the UI tax file.)
- How are multi-establishment consolidations handled?
- When and how are predecessors and successors identified on the State tax file?
- How are mergers identified on the tax file?
- How are partial transfers handled on the tax file?

County, ownership, and NAICS information is required for all States. When new accounts are initially set up on the tax file, ownership and county codes are assigned and, in most States, NAICS codes are also assigned. These codes should be extracted for new records and reactivated units. These codes should not overwrite information on existing QCEW micro file accounts. These fields are maintained independently as part of QCEW and ARS processing requirements. Many UI tax departments may change incorrect codes when identified or if an employer disputes the code and the State UI opts to change the value. The QCEW program does not allow for mid-year non-economic code changes. These changes should be held until first quarter and identified in the ARS fields.

Coverage

Coverage issues should not cause many problems. Typically, if State UI law considers an account covered, the record should be included on the State extract. For the purposes of this document, “covered” refers to UI-covered or UCFE-covered. (Note that most State UI tax bureaus do not collect UCFE-covered employer data.) Each State has specific coverage requirements. For example, some States cover the State National Guard, local elected officials, and lay persons working for religious organizations.

Some States include non-covered data on the tax files. BLS does not require that non-covered employers be included on the micro file, but the decision is up to the State whether to include them on the extract file or not. Some States may opt to include non-covered accounts for statistical purposes, but these accounts will not be included on the QCEW deliverable file. If States do decide to include non-covered accounts, they must use the appropriate “Type Coverage code” to indicate non-covered. The decision about coverage must be made for accounts where coverage might be pending, for example, if there is a pending court case or legal rulings that might impact coverage.

Another important consideration related to coverage is the types of coverage and data maintained on the source files. If the State uses the tax file or source files as a multi-purpose file where data are maintained on UI taxes, personal income taxes, and other State taxes, it may be difficult to distinguish which records are only covered and active under the unemployment compensation laws. Some States maintain files for selected types of records (e.g., pending legal action, set up but not active, pending possible awarding of a business contract, receiverships to close out accounts, etc.). Each of these types of records must be examined, based on State law, to determine if the records should be extracted and included on the State micro file.

State-specific coverage codes have been a source of confusion and misuse in the past. In some States, records with a limited selection of codes were extracted resulting in the absence of covered records from the file. In other cases, records were miscoded into incorrect standardized codes because the State codes were confusing. Some State tax files maintain non-covered information for units that are eventually expected to meet coverage requirements. It may be difficult to identify when records switch from non-covered to covered. Other extracts have assumed that all records are covered when some should be excluded.

Some States maintain special records on separate files, such as phantom, suspense, or pending accounts. Each State may define these same types of records with a different name. For instance, a pending record in one State may be non-covered pending meeting a wage threshold. A pending record in another State may be active, but one in which the State has taken legal action for nonpayment of taxes.

Record Types

States must identify the different types of record codes included on the tax file or other source files to determine if a record should be extracted. These codes and fields may include the following: Activity status, pending codes, liability codes, reporting codes, organization types, transfer codes, payment or billing codes, mail codes, forms codes, business activity status, receipt dates, etc.

Codes that determine whether an account is to be extracted should be reviewed to lessen the chance of missing records or extracting records that should have been excluded. For instance, if a receipt date is used, only records with reported data might be extracted (i.e. delinquent accounts which should have been included would be excluded). In this case, delinquent reports would only be included if a QCR was eventually received for at least one of the quarters extracted. If the account was never received in time to include on an extract, it would never be imputed and never appear on the file. A large unit with several thousand employees could just as easily be missed as a unit with only a few people.

Determining if a unit is active, inactive, or pending has also created numerous problems. ETA requires that a unit not currently reporting employment or paying wages subject to the State's unemployment compensation law, or paying no wages during the eight calendar quarters immediately preceding the current quarter be terminated, administratively inactivated, or granted permission to

suspend filing Quarterly Contributions Reports (excluding seasonal accounts). States have numerous categories for inactive records. These may include:

- Zero reporters that don't want to lose their account and tax rate because they may operate in the State again.
- Units that have stopped reporting but have not provided out-of-business dates or notifications to UI.
- Out-of-business accounts which still have financial debts or obligations to the State.
- Employers that stopped reporting but haven't been audited or investigated by UI.
- Units that sold their operations but never notified UI.
- Units that purchased new operations and obtained new account numbers without transferring the previous owner's history or activities.
- Accounts that notified UI of closure and were terminated by the State.
- Accounts that were investigated by UI and found to be inactive.
- Accounts where the QCEW analyst determined that units were inactive.

Accounts known to be inactive should only be extracted if new information is obtained (e.g., a previously unknown end of liability date is added to the file). Delinquent records still considered active on the tax file should be extracted; however, the standard method to process extracted delinquent records must be used (the QCEW system will estimate data for two-quarters). Long-term delinquent accounts are inactivated in the QCEW system through the assignment of an end-of-liability date. If this option is not chosen, then the account will continue to be active, quarter after quarter, and will show 0-N (N = Delinquent indicator flag) data in the QCEW system. There is a long-term-delinquent setting available that can extend an employer's imputations for up to a year, but eventually such records will be in the 0-N category. States should use the system feature which will inactivate a record on the micro file if it has not been reported or imputed for several quarters. In these cases, even though the record continues to be extracted from the tax file, it requires no processing by the State and is not submitted on the QCEW deliverable.

There are many dates that can be used to declare a record inactive. The end of liability for QCEW is defined as the last date the account was active and had employment and wages. There are termination dates, end of liability dates, out-of-business dates, closing dates, closed dates, inactive dates, etc. If there are several dates available on the tax file that indicate a business is inactive, those dates should be reviewed to determine which date most closely matches the QCEW definition. The end of liability date is required for inactive records.

Other types of records, such as retroactive accounts, pending accounts, delinquent accounts, etc. should be reviewed to determine if they are active accounts. For instance, a retroactive account may be set up for all quarters that it was active but could exclude data for quarters for which it did not meet unemployment insurance definitions as a subject employer.

Augmented versus Replacement Data

Most States have UI tax system procedures in place to handle augmented data and replacement data. Replacement data are received when particular QCR data (e.g., total wages) were originally submitted in error, and then resubmitted with correct amounts. These corrected data replace the original data. Some States allow multiple reports to be submitted for a single account. In these cases, the individual amounts should be aggregated within the tax system or during the extract process and only the total amount extracted and loaded to the micro files. It is important to identify if all reports for an individual record are submitted and a complete total is available. If part of a report is missing, it may be advisable to allow the system to impute the record rather than to extract, edit and adjust a partial report.

Dates

Most State tax files or other source files contain many dates, some with very clear names and definitions and others that are not so clear. These include reporting dates, liability dates, liability incurred dates, effective liability dates, dates incorporated, end of liability dates, termination dates, setup dates, reactivation dates, reinstall dates, reissue dates, transaction dates, transfer dates, effective transfer dates, filing dates, penalty assessment dates, partial change dates, rating dates, coverage dates, employment dates, contributions due dates, billing dates, update dates, contact dates, inactive dates, active dates, code assignment dates, entered dates, keyed dates, etc.

The micro file includes space for five dates:

- Initial Date of Liability
- End of Liability Date
- Setup Date
- Reactivation Date
- Transfer Date (Predecessor / Successor Extract)

New extract programs should write all years extracted as four-digit year fields. If the State source files only use 2 bytes, then criteria must be added to the extract program to fill the first 2 digits of the year. If the 2-digit year on the source file is greater than 35, then assume the year begins with “19” but if it is less than or equal to 35, assume that the first two digits are “20.” If the reference year field is a 4-digit field on the UI tax file, copy the field to the micro file.

Address Information

Address information collected for the QCEW system are for three addresses; the physical location address, the UI address, and the mailing/other address. When working with these addresses, there are several errors and processing steps that QCEW staff should address.

First, the address block design has been changed by the post office and, therefore, has been changed for the new system. Following the contact or attention line, the next line should contain the secondary information of the location. For example, this line would contain the mall name, the suite number, the floor number, or the building number. The next line will contain the delivery information, the street information for the location. Following those lines are the City, State and Zip Code. The post office changed this design to work with post office scanning technology. The post office address reader reads an address from bottom to top, first sorting by zip code and city, then street address, and lastly supplemental information.

Another new change to the QCEW system is the addition of the foreign country fields and new foreign address processing. Four additional fields have been added for better foreign addresses processing. There were two fields added to both the UI address and the Mailing/Other address blocks for the foreign country ISO code and foreign country postal codes. The new foreign country postal code field allows for the use of an alphanumeric postal code for foreign countries. The CN and ZZ and other “foreign” State codes are no longer accepted in the State fields, the proper ISO country code should be used. For Canadian addresses, the province codes should be used in the State field.

When processing addresses, an edit exception can be created if the address is not complete. If the delivery or street address is filled, the other City, State and Zip Code fields should have data. If the city address is filled, the State and Zip Code fields should have data. It is possible that the employer did not provide this information when registering, however, if all or most records extracted seem to have the same issue, the extract may need to be reviewed.

The physical location address extracted from tax files should be the address physically located within your State. Some State UI tax files allow for an out-of-state address. A physical location State that is not within the State of processing will cause an edit exception for QCEW staff. QCEW staff should make the best effort to provide an accurate in-state address and delete the out-of-state address. When States are working with physical location addresses, a rule of thumb to follow is to make sure the address can be mapped using GIS software. Some State UI tax systems allow for a PO Box for the physical street address which will also cause an edit exception for QCEW staff.

With the ability for newer tax systems to collect additional information, there may be several addresses to choose from. The UI tax address should be the address that UI tax uses to mail UI tax forms. All new records should have a UI tax address. Most likely, there will be no accounts with a mailing/other address from the UI tax file. The mailing/other address is typically filled in by QCEW staff as a mailing address for the MWR. Addresses on the UI tax file should be reviewed to verify the correct one is being used.

Although these fields should be updated from information obtained from the Annual Refiling Survey or MWRs and from corrected information from UI tax, these fields can also be locked to ensure that once the information is obtained, it is not accidentally changed to a less viable address.

Predecessor / Successor Situations

The new design of the predecessor / successor extract file is designed to collect more information than was previously extracted. If possible, even if a State does not rewrite their extract, States should rewrite the predecessor / successor extract to collect any additional data that might be available on the UI tax file. This may include transfer codes, transfer dates, merger information, successor suffix codes on the account number, etc. If the State does not maintain worksite information on the tax file, the predecessor and successor reporting unit numbers should be zero-filled.

In many States the QCEW definition of a predecessor / successor situation does not match the legal UI definition of an ownership transfer. In some States, UI considers the buyer a successor account only if legal and financial liabilities and status are transferred (i.e. debts, trust fund balances, and experience-rating). In other cases, the account is transferred at the option of the buyer and seller. In a few States, UI rarely transfers account numbers between owners.

The QCEW program defines a predecessor / successor relationship as one where the successor performs similar operations to the predecessor using some or all of the predecessor's employees. These operations are frequently but not necessarily performed at the same location as the predecessor. Even though a new employer is located in the same site as an out-of-business account, it should not be assumed that the new account is the successor. For example, it would be inappropriate to assign this relationship for stores in shopping malls. As one retailer ceases operations and the store is leased to another retailer, there is usually no relationship between the old and new establishments.

There are many cases where businesses are sold to existing accounts and the data are merged together. In other cases, only parts of the operations are sold, and a portion of the original business continues to function. Previously, when multiple predecessors or multiple successors existed, BLS procedure required use of a 9-filled account number and/or reporting unit number. Changes to the design of the program, however, now allow for multiple predecessors or successors to be added and viewed, so the 9-filled numbers are no longer required and should no longer be used. The new program will now allow for extraction of multiple records per PS account pairing if transaction dates are different.

Changes within the same UI Account - UI accounts that change reporting configuration (by breaking out or consolidating reporting units) should also be assigned a Predecessor UI/RUN. When data for a multi-unit employer are broken out for the first time, each newly disaggregated subunit should repeat the UI Account Number and RUN of the previously aggregated unit in the Predecessor UI Number and Predecessor RUN fields. When a multi-unit employer is collapsed (e.g., because the employer refuses to report on the MWR), the new combined record should include the UI Account Number of the previous multi-unit account in its Predecessor UI Number field. For those State UI systems which store and maintain multi breakouts by physical location on the Tax file, QCEW must evaluate and work with programmer to insure proper predecessor information is included in the extract.

Wage Record Data

Wage record information can be useful when evaluating the accuracy of monthly employment and total wages. For the QCEW system, programs will be provided to summarize wage record data and to create the employee transfer file. These functions will be thoroughly discussed in a separate wage record load document.

The employer's use of a wage record count in lieu of monthly employment appears to be a common problem. This may occur because the wage record count is also required by most States on the Quarterly Contributions Report (QCR).

In "wage reporting" States, employers are required to report "wage items" or "wage records." This report is a listing by Social Security number of all persons who received pay during the quarter and their total wages. Typically, the data are reported along with a count of the number of records (persons).

Some employers mistakenly believe that this wage record count is the employment count requested for the pay period including the 12th. They then report that same value for each month on the QCR. Only in an extreme case, where the employment level is constant for the entire quarter, is the wage record count equal to the employment count for each of the three reference months for large employers. If there is any turnover or change in staffing level, the wage record count will overstate the true employment level for each reference period.

State-Specific Programming Requirements

There are three methods that a State can use when rewriting their extract: Transaction-based, compare-based, or data-dump. A transaction-based extract will use transactions or transaction dates to determine if a record needs to be written for that account. For example, if an address is changed in any way, a new record would be written to the non-quarterly file with the change of address. A compare-based method would take a “compare file,” either exported from the QCEW system or the last UI extract file, and evaluate each field for changes and write a new record to the file for each changed record. A data-dump extracts all data whether it is new, old, changed, or not and writes a record for each employer. This method is the least efficient because it creates a large file for loading.

There are two compare-based extract methods that States can use, comparing UI tax data against the most recent UI extract or comparing data exported from the system. States comparing UI tax data against their most recent UI extract will perform an initial data-dump from UI for the current quarter requested, subsequent extracts will compare against earlier UI extracts. States can instead use a file created by the system to use for data comparison. The QCEW system will support five file structures, a standardized version and 4 legacy EXPO utility versions. The standardized version mimics the extract structure with non-quarterly, quarterly, and predecessor/successor compare files. It includes the new fields, expanded field lengths, and updated definitions. The legacy EXPO versions available from the system include the 76P-Version 6, 76N-Version 7, 76L-Version 8, or 76E-Version 9. Legacy versions will not include any of the enhancements available with the new file layouts. The layouts for all formats are available in [Appendix F](#).

A pivotal issue in data extraction is the potential problem of ultimately either leaving a field unchanged or blanking out its contents. If the physical address of an establishment is unknown to the UI data, for instance, then an existing address in the micro database should certainly not be wiped out just so the two databases are in agreement. There needs to be a notation that will signify that the content of a specific field is to be left alone. But there must also be a way to instruct the system to remove (i.e., blank out) a field when its value is no longer appropriate.

In the EXPO system, low-values (the COBOL [Common Business-Oriented Language] term for binary zeroes) were used to denote a field that was to remain unchanged. In WIN, a question mark (“?”) signified a field that was to be ignored. In both cases, spaces in a field denote that it should be blanked out. The problem with EXPO’s low-values usage is that they can be difficult to generate and/or transmit with some software. The WIN question mark is generally acceptable as a symbol, but it could be used as a valid character for certain names and other fields.

The standardized extract fields use a different approach to the blanking – vs. – ignoring problem. If a field is to be left unchanged, it will be left as spaces in the extract record. If the data in the field are to be removed or “blanked out,” the first byte of the field must contain a greater-than (“>”) character.

If a State doesn’t collect the requested information for that field, then the default value should be observed. If the State does collect the requested information but the values used are not the same,

the value from the tax system should be converted by the extract program during the extract process to the value used in the QCEW system. For example, some States have a field that designates a federally recognized tribally owned entity. If the UI tax system value for a tribally owned entity is a 'Y', then the extract program should convert the 'Y' to a 'T' indicating a tribally owned entity in the Special Indicator field in the standardized (aka QUEST) Non-Quarterly extract. For States that do not collect that specific information the default (space) should be used.

Some fields that are unavailable in a State tax system can be calculated on the fly by the QCEW system. For instance, some States may not have a transfer date on file for a predecessor / successor transaction. In this case the system will calculate the transfer date based on specifications provided to the system developers.

The standardized extract format is fixed length format. Any States rewriting extracts for use in the QCEW system should do so based on a fixed length format.

It is important to note that all States have some features or circumstances that may differ from the information described and caution should be used when reviewing these materials. Without detailed knowledge of existing extracts, and State tax systems and files, it is difficult to address all possibilities. This is why frequent, specific communications between the regional offices and States, augmented by regional verifications, will be critical to the successful re-write of any extract program. All changes to the extract program which result in significant changes in the number of establishments, monthly employment levels, and/or wages totals must be clearly identified and documented.

Standardized (aka QUEST) UI Extract Non-Quarterly File

The standardized (aka QUEST) UI Extract Non-Quarterly file represents just about any type of update of non-quarterly (administrative) data that might be found in UI data. This is not to say, however, that it includes all non-quarterly data elements in the micro database, since other fields, such as geocoding data, predecessor / successor transfers, supplemental state-use fields, website and e-mail addresses, etc., will either be collected within the system or have specialized extract formats.

The non-quarterly record is 666 bytes in length. Except for the key fields at the beginning, none of the fields need to contain strictly numeric values, since any unknown value will appear as spaces. For a new employer record, many, if not most, of the fields should be populated; for an existing record, there may be only minor changes, such as new dates, telephone numbers, etc.

In mainframe processing, it is generally easiest to initialize the entire record to spaces. This may be performed automatically in a PC application. Then set the State FIPS code to that of your State, and write the UI account number and reporting unit number in to their respective fields. After that, it is simply a matter of filling in applicable fields through the remainder of the record. If none of the non-quarterly data fields included in the non-quarterly extract record have changed, there will be no need to write the non-quarterly record. All new accounts or reactivated accounts need a non-quarterly record to provide the system basic information including Legal and/or Trade Name, addresses, Initial Liability Date, etc.

The interface program will update any existing records in the micro database, or will create any records that did not previously exist. It will apply default values wherever possible when the new account has unset fields. Ideally, the non-quarterly extract file should be relatively small since it should contain only new accounts to the tax system and records with changes to non-quarterly data. Field handling is described in a field-by-field approach in the pages that follow.

Note:

With the exception of State FIPS, UI Account Number, and Reporting Unit Number, which are required key fields, the other fields are “optional” with regard to data updates. Existing records can have fields left as spaces (to retain the existing value), but records for new establishments should have more complete information.

If a field is to be left unchanged, it will be left blank in the extract record.

If a field is to be blanked out, the first byte of the field will contain a greater-than (“>”) character.

NON-QUARTERLY DATA ELEMENTS			
Start	End	Len	Data Element
1	2	2	State FIPS
3	12	10	UI Account Number
13	17	5	Reporting Unit Number
18	18	1	Check Digit
19	27	9	FEIN
28	62	35	Legal Name
63	97	35	Trade Name
98	98	1	Special Indicator
99	133	35	Reporting Unit Description
134	168	35	Physical Location Address – Supplemental Location Information
169	203	35	Physical Location Address – Street Address
204	233	30	Physical Location Address – City
234	235	2	Physical Location Address – State
236	240	5	Physical Location Address – Zip Code
241	244	4	Physical Location Address – Zip 4 Extension
245	279	35	Contact (Attention) Name
280	314	35	Contact Title
315	315	1	UI Address – Address Type Code
316	350	35	UI Address – Secondary Address Line
351	385	35	UI Address – Delivery Address Line
386	415	30	UI Address – City
416	417	2	UI Address – State
418	422	5	UI Address – Zip Code
423	426	4	UI Address – Zip 4 Extension
427	429	3	UI Address – Foreign Country
430	436	7	UI Address – Foreign Postal Code
437	437	1	Mailing / Other Address – Address Type Code
438	472	35	Mailing / Other Address – Secondary Address Line
473	507	35	Mailing / Other Address – Delivery Address Line
508	537	30	Mailing / Other Address – City
538	539	2	Mailing / Other Address – State
540	544	5	Mailing / Other Address – Zip Code
545	548	4	Mailing / Other Address – Zip 4 Extension
549	551	3	Mailing / Other Address – Foreign Country
552	558	7	Mailing / Other Address – Foreign Postal Code
559	561	3	Telephone Area Code
562	568	7	Telephone Number
569	573	5	Telephone Extension
574	576	3	FAX Area Code
577	583	7	FAX Number
584	591	8	Initial Liability Date (YYYYMMDD)
592	599	8	End of Liability Date (YYYYMMDD)

NON-QUARTERLY DATA ELEMENTS			
Start	End	Len	Data Element
600	607	8	Reactivation Date (YYYYMMDD)
608	615	8	Setup Date (YYYYMMDD)
616	616	1	Organization Type Code
617	651	35	Non-Quarterly State Use 1
652	666	15	Non-Quarterly State Use 2

State FIPS		File	Non-Quarterly
		Start	1
		End	2
		Length	2
		Type	Numeric
Requirement	Required		
Default Value	Key Field		
Format			
Valid Values	See Appendix A for valid values.		
Change to Data Specification	New field		
Definition	The 2-digit numeric FIPS designator specific to each State, inclusive of the District of Columbia, Puerto Rico, and the U.S. Virgin Islands. The State FIPS code must be the State FIPS code for the State of the extract file and will be the same for all records on the file.		
Notes and Comments	The State numeric FIPS code (e.g., 09 for Connecticut instead of CT).		

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UI Account Number		File	Non-Quarterly
		Start	3
		End	12
		Length	10
		Type	Numeric
Requirement	Required		
Default Value	Key Field		
Format	Right justified with unused positions zero-filled.		
Valid Values	Cannot be all zeros, all nines, or blank.		
Change to Data Specification	None		
Definition	A 10-digit identifier assigned by the State Workforce Agency (SWA) to identify employers covered under State UI laws.		
Notes and Comments			

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QCEW Notes:

States should consider their specific needs and previous extracts for account numbers. Here are some issues that have been encountered:

- UI Account number is shorter than 10 digits – the account number should be right justified and zero filled.
- UI Account number is longer than 10 digits – States should follow previous extract procedures or work with system programmers for a solution.
- Alpha characters in the field – This field is strictly numeric. States should follow previous extract procedures or work with system programmer for a solution.
- UI Account numbers being reused.
- UI Account numbers containing additional information – Some States embed additional information such as ownership or predecessor/successor information in the account number.

Reporting Unit Number		File	Non-Quarterly
		Start	13
		End	17
		Length	5
		Type	Numeric
Requirement	Required for a worksite of a multi-unit account; otherwise zero-filled.		
Default Value	Zero-filled		
Format	Right justified with unused positions zero-filled.		
Valid Values	00000-99998		
Change to Data Specification	None		
Definition	A 5-digit number used to uniquely distinguish worksites of a multi-unit account.		
Notes and Comments	Reporting unit numbers (RUN's) should match QCEW multi-establishment guidelines. Please coordinate with QCEW staff to determine if the RUN's included on the UI Tax source file meet these guidelines. The default value (00000) should be used if these guidelines are not met.		

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QCEW Notes:

The RUN is a five-digit extension of the U.I. Account Number. Its purpose is to uniquely distinguish worksites of a multi-unit account. When more than one unit has the same state-assigned U.I. Account Number, the RUN will distinguish each particular unit of a multi-establishment account from any other unit. Each subunit record within a U.I. Account should be assigned a unique RUN. Generally the first subunit will have a RUN of 00001, and the number for each additional subunit will increase by 1. For example, a U.I. Account with three subunits will have them numbered 00001, 00002, and 00003. Gaps in the numbering system will occur over time as a result of units going out of business or being sold. This systematic pattern will make it easier for States to keep track of which RUNs have been used, will make apparent the next number available for use, will allow employers to keep State-assigned RUNs in their payroll system and will allow State staff and employers the ability to assign the proper RUN to a new unit when first reporting it.

If States collect multi-establishment data, these data should only be extracted if they meet BLS guidelines. The reporting unit number should be used in the same manner as QCEW, including closing of units and establishing new units. States should find out more information about UI tax handling of multi-establishment records if multi-establishment records (reporting unit numbers) are used. Information to find out might include: If RUN's are reused, reassigned for any reason, or if they start with zero instead of 1.

A nine-filled UI account number and / or a nine-filled RUN number was used to identify when a one-to-many, many-to-one, or many-to-many situation occurred in a predecessor / successor link. While

this procedure is no longer appropriate, older predecessor/successor records still retain the 99999 numbering convention.

Single surviving worksites and other Multi-establishment Situations: Most States do not store individual multi-establishment worksites on the tax file. For those that do, the UI reporting unit number assignment may not be the same as required for the QCEW program. In these cases where a multi-establishment employer sells or closes all but one worksite, the remaining UI worksite should be dropped, and the data from the Quarterly Contribution Report should be reported as reporting unit number “00000.” Any orphaned or single worksites on UI with an RUN greater than zero will fail the micro edits because this does not follow QCEW reporting requirements.

Check Digit		File	Non-Quarterly
		Start	18
		End	18
		Length	1
		Type	Numeric
Requirement	Optional		
Default Value	Space		
Format			
Valid Values	0 through 9 or space		
Change to Data Specification	None		
Definition	Account number check digit. This field should only be set if the State uses a check digit that is not incorporated in the account number itself.		
Notes and Comments	This is an optional field, since many States either do not use a check digit or have a check digit imbedded as part of the UI account number.		
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QCEW Notes:

Several States use Check Digits in the UI tax system to ensure that data entry programs and update routines modify the correct record. In some States this field is also needed to access the record from the tax or other source files. In States where check digits are used, the check digit is often imbedded in the UI account number but a few States have this as a separate field which is why this check digit field has been included.

Federal Employer Identification Number (FEIN)		File	Non-Quarterly
		Start	19
		End	27
		Length	9
		Type	Numeric
Requirement	Required if available		
Default Value	Zero-filled		
Format	9-Digit Numeric		
Valid Values			
Change to Data Specification	None		
Definition	This is the employer's Federal Employer Identification Number (FEIN), also known as the Federal ID Number. It is a 9-digit Federal Identification number devised by the IRS to identify legal entities. It is assigned by the IRS to corporations or firms.		
Notes and Comments	New accounts without federal identification numbers should be zero-filled.		
TOC	Data Elements		

QCEW Notes:

The FEIN will be validated using valid IRS prefixes. Currently, FEIN numbers that are invalid have these 2-digit prefixes: 00 (but not 000000000), 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79, 89. The full list of valid prefixes can be found at the IRS website at: <http://www.irs.gov/businesses/small/article/0,,id=169067,00.html>.

Legal Name		File	Non-Quarterly
		Start	28
		End	62
		Length	35
		Type	Alphanumeric
Requirement	Required if available		
Default Value	Spaces		
Format	Left justified		
Valid Values			
Change to Data Specification	None		
Definition	This field is the official, legal name of the firm, the controlling corporation name, or, for a smaller company or private contractor, the name of the individual owning the company.		
Notes and Comments	For a new account, this field should be filled in as is appropriate for the firm. For existing accounts, this field will most often remain unchanged and can be left as the default.		
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QCEW Notes:

Either the Legal Name or Trade Name **must** be present for each record. If both are available, both must be present.

Trade Name		File	Non-Quarterly
		Start	63
		End	97
		Length	35
		Type	Alphanumeric
Requirement	Required if available		
Default Value	Spaces		
Format	Left justified		
Valid Values			
Change to Data Specification	None		
Definition	The company name under which an individual or corporation is doing business or the commonly recognized name of the firm.		
Notes and Comments			

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QCEW Notes:

For a multi-establishment RUN, it should be the name of the reporting unit as it is known to the public. This field should not be used as a continuation of the legal/corporate name. Either the Legal Name or Trade Name **must** be present for each record. If both are available, both must be present.

Special Indicator		File	Non-Quarterly
		Start	98
		End	98
		Length	1
		Type	Alphanumeric
Requirement	Required if available		
Default Value	Space		
Format			
Valid Values	T = Indian Tribal Council P = PEO employer M = State Licensed Cannabis establishment Y = State Licensed Cannabis establishment and PEO employer Z = State Licensed Cannabis establishment and Indian Tribal Council Space (Default Value) = All other accounts		
Change to Data Specification	Changed – Replace “L” for employee leasing with “P” for PEO employers. Changed (January 2019) – Added the valid values of M, Y, and Z.		
Definition	Code to denote whether the account represents a Professional Employer Organization – PEO (P), Indian Tribal Council (T), State Licensed Cannabis establishment (M) or some related combination (Y and Z), or none of these (space). If these special indicators are not used or unavailable, the field should be set to the default, space.		
Notes and Comments	If the current value used is “L”, it should be converted to a “P” in the extract process.		
TOC	Data Elements		

QCEW Notes:

The Special Indicator will be loaded as a quarterly field (into current quarter) in QUEST; it will continue to be loaded as a non-quarterly field in EXPO and WIN.

Reporting Unit Description		File	Non-Quarterly
		Start	99
		End	133
		Length	35
		Type	Alphanumeric
Requirement	Required if available		
Default Value	Spaces		
Format	Left justified		
Valid Values			
Change to Data Specification	None		
Definition	The purpose of this field is to provide a unique description or other identifying information about a reporting unit, such as a store number or identifying name which is recognizable to the employer.		
Notes and Comments	This field is not intended to store additional street address information or industry description short titles. Many States will not have this field available on their State tax file.		
TOC	Data Elements		

Physical Location Address – Supplemental Location Information		File	Non-Quarterly
		Start	134
		End	168
		Length	35
		Type	Alphanumeric
Requirement	Required if available		
Default Value	Spaces		
Format	Left justified		
Valid Values			
Change to Data Specification	Changed		
Definition	This line includes secondary information about the physical location address such as suite number, floor number or mall name.		
Notes and Comments	This field should not contain the street address, delivery address or mailing address of the location.		
TOC	Data Elements		

QCEW Notes:

Most States use the first address line for the address fields. If only one street address line exists, the system will place it in the "Street Address." For States who have both address lines populated, the system will typically swap lines 1 and 2.

If a physical location address line is available (either the supplemental address information or the street address), then the City, State, and Zip Code fields should also be available. If a physical address line exists, and the other physical address lines are blank for all records, the extract program should be checked for accurate data.

All large non-master records must have a physical location address that is geocodeable to at least the zip centroid latitude and longitude.

Physical Location Address – Street Address		File	Non-Quarterly
		Start	169
		End	203
		Length	35
		Type	Alphanumeric
Requirement	Required if available		
Default Value	Spaces		
Format	Left justified		
Valid Values			
Change to Data Specification	Changed		
Definition	This line contains the street address information for the physical location address such as 123 Main St. This field may contain supplemental information, such as suite number, floor number or mall name if it will fit at the end. If so, it should not be duplicated in the Supplemental Location Information field.		
Notes and Comments	This field should contain street address information for the location.		

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[Data Elements](#)

Physical Location Address – City

File	Non-Quarterly
Start	204
End	233
Length	30
Type	Alphanumeric

Requirement Required if available

Default Value Spaces

Format Left justified

Valid Values

Change to Data Specification None

Definition Name of the city or town where the unit is physically located. This will be the city associated with the data from the 'Physical Location Address – Street Address' field.

Notes and Comments

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[Data Elements](#)

Physical Location Address – State

File	Non-Quarterly
Start	234
End	235
Length	2
Type	Alphanumeric

Requirement Required if available

Default Value Spaces

Format

Valid Values Should not be out-of-state. See the Postal Abbreviations column in [Appendix A](#) for valid values.

Change to Data Specification None

Definition Post Office State abbreviation of the State where the unit is physically located. This will be the State associated with the data from the 'Physical Location Address – City' field.

Notes and Comments

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[Data Elements](#)

QCEW Notes:

This field cannot contain an out-of-state abbreviation. There have been instances in the past in which county codes '996' and '998' have allowed the PLA to be out-of-state, but these exceptions have been removed from consideration as part of this system's specifications development.

Physical Location Address – Zip Code		File	Non-Quarterly
		Start	236
		End	240
		Length	5
		Type	Numeric
Requirement	Required if available		
Default Value	Spaces		
Format	5-digit numeric		
Valid Values			
Change to Data Specification	None		
Definition	Zip Code where the unit is physically located. This will be the zip code associated with the data from the 'Physical Location Address – State' field.		
Notes and Comments			

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[Data Elements](#)

Physical Location Address – Zip 4 Extension		File	Non-Quarterly
		Start	241
		End	244
		Length	4
		Type	Numeric
Requirement	Required if available		
Default Value	Spaces		
Format			
Valid Values			
Change to Data Specification	None		
Definition	Zip Code Extension of the physical location address.		
Notes and Comments			
TOC	Data Elements		

Contact (Attention) Name		File	Non-Quarterly
		Start	245
		End	279
		Length	35
		Type	Alphanumeric
Requirement	Required if available for single and multi master records, otherwise optional		
Default Value	Spaces		
Format	Left justified		
Valid Values			
Change to Data Specification	None		
Definition	This field is designed to note the name of a contact person, routing to an accounting department, a care/of line, etc.		
Notes and Comments	There may be several contact names available in State source files. Programmers should discuss with QCEW staff which, if any, of these fields should be extracted for the QCEW system.		
TOC	Data Elements		

QCEW Notes:

With the availability of UI Tax electronic data submission, there might be any number of fields available from the UI tax source file that can be used in this field. QCEW staff should decide if they want to use any contact information that is available for extraction from the UI source file and if so, which field they want extracted. If both a UI contact and a MWR contact exist and are different, then enter the MWR contact.

Contact Title	
File	Non-Quarterly
Start	280
End	314
Length	35
Type	Alphanumeric
Requirement	Optional
Default Value	Spaces
Format	Left justified
Valid Values	
Change to Data Specification	New Field
Definition	This field is designed to note the position or title of a contact person.
Notes and Comments	If a contact title is available, the contact title should match the name of the person in the 'Contact (Attention) Name' field.

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[Data Elements](#)

UI Address – Address Type Code		File	Non-Quarterly
		Start	315
		End	315
		Length	1
		Type	Numeric
Requirement	Required if available		
Default Value	Space		
Format			
Valid Values	1 = Physical Address (where physical and mailing addresses are the same) 2 = Mailing Address (where mail goes directly to the unit and may include PO Box and RFD addresses) 3 = Corporate Central Office mailing address 9 = Unknown/Other		
Change to Data Specification	None		
Definition	Code that defines the type of address in the UI Address block.		
Notes and Comments	Most States will not have this field in their source file. If States do not have this field in their source file, the default (space) should be used.		

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[Data Elements](#)

QCEW Notes:

The first 3 values (1, 2, and 3) are to be used only if the address in the UI Address block has been verified to be a physical, mailing or corporate address. None of these values should be the default. Verify that the programmer is using the address type to QCEW specifications and if not, that the default is being used. The system will assign a '9' as the default for new accounts if the field is left as spaces.

UI Address – Secondary Address Line

File	Non-Quarterly
Start	316
End	350
Length	35
Type	Alphanumeric

Requirement Required if available

Default Value Spaces

Format

Valid Values

Change to Data Specification **Changed**

Definition This line includes supplemental information about the UI tax address such as suite number, floor number or mall name.

Notes and Comments **This field should not contain the delivery address or mailing address of the location.**

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[Data Elements](#)

UI Address – Delivery Address Line

File	Non-Quarterly
Start	351
End	385
Length	35
Type	Alphanumeric

Requirement Required if available

Default Value Spaces

Format Left justified

Valid Values

Change to Data Specification **Changed**

Definition This line contains the postal delivery information for the UI tax address such as 123 Main St. This address should be the UI Tax address where tax forms and documents are sent to.

Notes and Comments **This field should contain only postal delivery information for the location.**

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[Data Elements](#)

UI Address – City		File	Non-Quarterly
		Start	386
		End	415
		Length	30
		Type	Alphanumeric
Requirement	Required if available		
Default Value	Spaces		
Format	Left justified		
Valid Values			
Change to Data Specification	None		
Definition	Name of the city or town of the UI Tax address on the UI tax file. This will be the city associated with the data in the 'UI Address – Delivery Address Line' field.		
Notes and Comments			
TOC	Data Elements		

UI Address – State		File	Non-Quarterly
		Start	416
		End	417
		Length	2
		Type	Alphanumeric
Requirement	Required if available		
Default Value	Spaces		
Format			
Valid Values	See the Postal Abbreviations column in Appendix A for valid values.		
Change to Data Specification	Changed		
Definition	Post Office State abbreviation of the State of the address in the UI tax file. This will be the State associated with the data in the 'UI Address – City' field.		
Notes and Comments	This field can contain Canadian province codes which are listed as valid values in Appendix A .		
TOC	Data Elements		

QCEW Notes:

Codes such as "CN" and "ZZ" are **no longer accepted**, the country code field should be used. Ex: For Ontario, Canada, ON is the State code and CAN will be the country code. Province codes are available in [Appendix A](#).

UI Address – Zip Code		File	Non-Quarterly
		Start	418
		End	422
		Length	5
		Type	Numeric
Requirement	Required if available		
Default Value	Spaces. This field will be blank for foreign addresses as well.		
Format	5-digit numeric		
Valid Values			
Change to Data Specification	Changed		
Definition	Zip Code of the address on the UI tax file. This should be the zip code associated with the data in the 'UI Address – State' field.		
Notes and Comments	Previously Canadian postal codes could appear here, these will now appear in the Foreign Postal Code field instead.		
TOC	Data Elements		

UI Address – Zip 4 Extension		File	Non-Quarterly
		Start	423
		End	426
		Length	4
		Type	Numeric
Requirement	Required if available		
Default Value	Spaces		
Format			
Valid Values			
Change to Data Specification	None		
Definition	Zip Code Extension of the address on the UI tax file. This should be the zip code extension associated with the data in the 'UI Address – Zip Code' field.		
Notes and Comments			
TOC	Data Elements		

UI Address – Foreign Country

File	Non-Quarterly
Start	427
End	429
Length	3
Type	Alphanumeric

Requirement Required if available

Default Value Spaces

Format

Valid Values See [Appendix B](#) for valid values.

Change to Data Specification **New Field**

Definition 3-digit ISO Country code of the address on the UI tax file.

Notes and Comments If the country code is available, it should be used. If it is unknown or not available from UI, the default (spaces) should be used. USA should not be the default and should not be used unless available in UI. The extract program should not derive or calculate country codes.

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[Data Elements](#)

QCEW Notes:

The system will not calculate these values. Unless these values are available in the State UI Tax system, country codes should be manually entered by the QCEW analyst only for records with a UI Address outside of the United States.

Puerto Rico (PRI) and the U.S. Virgin Islands (VIR) are listed as country codes in the ISO Country Code list but the Post Office considers these territories domestic mail with U.S. zip codes. Do not use the UI Address – Foreign Country and the UI Address – Foreign Postal Code for Puerto Rico and the U.S. Virgin Islands.

UI Address – Foreign Postal Code

File	Non-Quarterly
Start	430
End	436
Length	7
Type	Alphanumeric

Requirement Required if available

Default Value Spaces

Format

Valid Values

Change to Data Specification **New Field**

Definition Foreign country postal code of the address on the UI tax file. This should be the postal code associated with the data in the 'UI Address – Foreign Country' field.

Notes and Comments If the 'UI Address – Foreign Country' field is available and out-of-country, the foreign zip code should be used. The most frequent use of a foreign Zip code will be for Canadian addresses, note that these postal codes will carry the alternating alphabetic and numeric character format, with a space between the third and fourth position (e.g., one Canadian postal code could be "A1B 2C3").

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[Data Elements](#)

Mailing / Other Address - Address Type Code		File	Non-Quarterly
		Start	437
		End	437
		Length	1
		Type	Numeric
Requirement	Required if available		
Default Value	Space		
Format			
Valid Values	1 = Physical Address (where physical and mailing addresses are the same) 2 = Mailing Address (where mail goes directly to the unit and may include PO Box and RFD addresses) 3 = Corporate Central Office mailing address 9 = Unknown/Other		
Change to Data Specification	None		
Definition	Code that defines the type of address in the Mailing / Other address block.		
Notes and Comments	Most States will not have this field in their source file. If States do not have this field in their source file, the default (space) should be used.		

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[Data Elements](#)

QCEW Notes:

The first 3 values (1, 2, and 3) are to be used only if the address in the UI Address block has been verified to be a physical, mailing or corporate address. None of these values should be the default. Verify that the programmer is using the address type to QCEW specifications and if not, that the default is being used. The system will assign a '9' as the default for new accounts if the field is left as spaces.

Mailing / Other Address – Secondary Address Line

File	Non-Quarterly
Start	438
End	472
Length	35
Type	Alphanumeric

Requirement Required if available

Default Value Spaces

Format Left justified

Valid Values

Change to Data Specification **Changed**

Definition This line includes supplemental information about the mailing/other address such as suite number, floor number or mall name.

Notes and Comments **This field should not contain the delivery address or mailing address of the location.**

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[Data Elements](#)

Mailing / Other Address – Delivery Address Line

File	Non-Quarterly
Start	473
End	507
Length	35
Type	Alphanumeric

Requirement Required if available

Default Value Spaces

Format Left justified

Valid Values

Change to Data Specification **Changed**

Definition This line contains the postal delivery information for the mailing/other address such as 123 Main St.

Notes and Comments **This field should contain only postal delivery information for the location.**

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[Data Elements](#)

Mailing / Other Address – City		File	Non-Quarterly
		Start	508
		End	537
		Length	30
		Type	Alphanumeric
Requirement	Required if available		
Default Value	Spaces		
Format	Left justified		
Valid Values			
Change to Data Specification	None		
Definition	Name of the city or town of the mailing/other address for the reporting unit. This will be the city associated with the data in the 'Mailing / Other Address – Delivery Address Line' field.		
Notes and Comments			
TOC	Data Elements		

Mailing / Other Address – State		File	Non-Quarterly
		Start	538
		End	539
		Length	2
		Type	Alphanumeric
Requirement	Required if available		
Default Value	Spaces		
Format			
Valid Values	See the Postal Abbreviations column in Appendix A for valid values.		
Change to Data Specification	None		
Definition	Post Office State abbreviation of the State of the mailing/other address. This will be the State associated with the data in the 'Mailing / Other Address – City' field.		
Notes and Comments	This field can contain Canadian province codes which are listed as valid values in Appendix A .		
TOC	Data Elements		

QCEW Notes:

Codes such as "CN" and "ZZ" are ***no longer accepted***, the country code field should be used. Ex: For Ontario, Canada, ON is the State code and CAN will be the country code. Province codes are available in [Appendix A](#).

Mailing / Other Address – Zip Code	File	Non-Quarterly
	Start	540
	End	544
	Length	5
	Type	Numeric

Requirement	Required if available
Default Value	Spaces
Format	5-digit numeric
Valid Values	
Change to Data Specification	None
Definition	Zip Code of the mailing/other address for the reporting unit. This should be the zip code associated with the data in the 'Mailing / Other Address – State' field.
Notes and Comments	Previously Canadian postal codes could appear here, these will now appear in the Foreign postal code field instead.

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[Data Elements](#)

Mailing / Other Address – Zip 4 Extension	File	Non-Quarterly
	Start	545
	End	548
	Length	4
	Type	Numeric

Requirement	Required if available
Default Value	Spaces
Format	
Valid Values	
Change to Data Specification	None
Definition	Zip Code Extension of the mailing/other address for the reporting unit. This should be the zip code associated with the data in the 'Mailing / Other Address – Zip Code' field.
Notes and Comments	

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[Data Elements](#)

Mailing / Other Address – Foreign Country	
File	Non-Quarterly
Start	549
End	551
Length	3
Type	Alphanumeric
Requirement	Required if available
Default Value	Spaces
Format	
Valid Values	See Appendix B for valid values.
Change to Data Specification	New Field
Definition	3-digit ISO Country code of the mailing/other address.
Notes and Comments	If the country code is available, it should be used. If it is unknown or not available from UI, the default (spaces) should be used. USA should not be the default and should not be used unless available in UI. The extract program should not derive or calculate country codes.
TOC	Data Elements

QCEW Notes:

The system will not calculate these values. Unless these values are available in the State UI Tax system, country codes should be manually entered by the QCEW analyst only for records with a Mailing/Other Address outside of the United States.

Puerto Rico (PRI) and the U.S. Virgin Islands (VIR) are listed as country codes in the ISO Country Code list but the Post Office considers these territories domestic mail with U.S. zip codes. Do not use the Mailing/Other Address – Foreign Country and the Mailing/Other Address – Foreign Postal Code for Puerto Rico and the U.S. Virgin Islands.

Mailing / Other Address – Foreign Postal Code		File	Non-Quarterly
		Start	552
		End	558
		Length	7
		Type	Alphanumeric
Requirement	Required if available		
Default Value	Spaces		
Format			
Valid Values			
Change to Data Specification	New Field		
Definition	Foreign country postal code of the mailing/other address. This should be the postal code associated with the data in the 'UI Address – Foreign Country' field. If the 'Mailing / Other Address – Foreign Country' field is available and out-of-country, the foreign postal code should be used. The most frequent use of a foreign postal code will be for Canadian addresses, note that these postal codes will carry the alternating alphabetic and numeric character format, with a space between the third and fourth position (e.g., one Canadian postal code could be "A1B 2C3").		
Notes and Comments			

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[Data Elements](#)

Telephone Area Code		File	Non-Quarterly
		Start	559
		End	561
		Length	3
		Type	Numeric
Requirement	Required if available		
Default Value	Spaces		
Format			
Valid Values			
Change to Data Specification	None		
Definition	The 3-digit area code for the telephone number of the employer.		
Notes and Comments	Do not enter a 3-digit area code with no corresponding 7-digit phone number.		

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[Data Elements](#)

Telephone Number

File	Non-Quarterly
Start	562
End	568
Length	7
Type	Numeric

Requirement Required if available

Default Value Spaces

Format

Valid Values

Change to Data Specification None

Definition The 7-digit telephone number of the employer including the 3-digit prefix (exchange code) and the 4-digit suffix.

Notes and Comments

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[Data Elements](#)

Telephone Extension

File	Non-Quarterly
Start	569
End	573
Length	5
Type	Numeric

Requirement Required if available

Default Value Spaces

Format

Valid Values

Change to Data Specification None

Definition The extension for contact person at the employer office.

Notes and Comments

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[Data Elements](#)

FAX Area Code		File	Non-Quarterly
		Start	574
		End	576
		Length	3
		Type	Numeric
Requirement	Optional		
Default Value	Spaces		
Format			
Valid Values			
Change to Data Specification	None		
Definition	The 3-digit area code for the facsimile machine phone number for the employer.		
Notes and Comments			
TOC	Data Elements		

FAX Number		File	Non-Quarterly
		Start	577
		End	583
		Length	7
		Type	Numeric
Requirement	Optional		
Default Value	Spaces		
Format			
Valid Values			
Change to Data Specification	None		
Definition	The 7-digit facsimile machine phone number of the employer including the 3-digit prefix (exchange code) and the 4-digit suffix.		
Notes and Comments			
TOC	Data Elements		

Initial Liability Date (Start Date)		File	Non-Quarterly
		Start	584
		End	591
		Length	8
		Type	Numeric
Requirement	Required for new accounts		
Default Value	Spaces		
Format	YYYYMMDD (YYYY = year; MM = month; DD = day of month)		
Valid Values			
Change to Data Specification	None		
Definition	The initial date of liability is an 8-digit field which represents the first calendar date for which a firm becomes liable for paying unemployment insurance taxes by being an active employer. This date should be extracted from the State tax file if available, otherwise it should be left as spaces (unknown) so the system can set a default for a new employer based on predetermined specifications.		
Notes and Comments	If an account closes and later reopens, the Reactivation Date (described later) should show the new effective date. In general, the initial liability date should not be modified once it has been established for an employer.		

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QCEW Notes:

The system uses the presence of non-zero reported data as an alternative for setting a default initial liability (start) date. A worksite should use this field as its initial activation date, which may differ from the parent account's initial date of liability.

This is the date that a new business became subject to UI reporting requirements. When a new business begins operations for the first time and files a status determination form with the State Employment Security Agency (or becomes known to them by some other method), the employer is assigned an initial date of liability by the UI section. Once assigned, this date would not change for a continuous UI account. This date is necessary to determine when the business (UI Account) or establishment actually began operating and paying employees.

End of Liability Date (End Date)		File	Non-Quarterly
		Start	592
		End	599
		Length	8
		Type	Numeric
Requirement	Required if available		
Default Value	Spaces		
Format	YYYYMMDD (YYYY = year; MM = month; DD = day of month)		
Valid Values			
Change to Data Specification	None		
Definition	The end-of-liability date, also known as the termination date, is the last date for which an account is liable for UI taxes. This date should be extracted from the State tax file if available. Because an account will be considered active (status code of '1') for any quarter in which it becomes inactive, it is necessary to extract data for employers who became inactive during the current and previous quarter in order to obtain the end of liability dates correctly.		
Notes and Comments			

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QCEW Notes:

Depending on state-specific parameters, an account may or may not be active if the end of liability date is the first day of the quarter. If an account has been inactive but has recently reopened, the end of liability date should not be removed, but the reopening date should be specified in the Reactivation date field shown below.

When a business (UI Account) ceases operations and no longer has employees and pays wages, the State UI section assigns a date to that account which represents the date that the unit closed its doors and is no longer required to file quarterly Contribution Reports. In the case of UI Accounts, the date assigned would be the date assigned by the UI section. This date should not be confused by situations where businesses still owe back taxes but are no longer operating and accumulating UI taxes. The date required is the date at which a business no longer has employees and pays no wages. The business may or may not owe taxes for wages paid during an earlier period of time. This date will be used to track units on the LDB.

Some States have several dates and status codes which identify different types of “no operations” in the State. These may include when the employer ceases to employ workers or pay wages, when the employer pays off all debts to the employment security agency, when the employer temporarily ceases

operations during non-peak (non-seasonal times), etc. This field should include the date when the employer ceases to have employees or wages and does not anticipate reopening within the year. Do not use the later date of “inactive dates” or “end of liability dates.” Use the date which identifies when the unit ceased to be active.

Reactivation Date (Restart Date)	File	Non-Quarterly
	Start	600
	End	607
	Length	8
	Type	Numeric

Requirement	Required if available
Default Value	Spaces
Format	YYYYMMDD (YYYY = year; MM = month; DD = day of month)
Valid Values	
Change to Data Specification	None
Definition	The date that an inactive unit or out-of-business unit (on the State UI system) is reactivated.
Notes and Comments	

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QCEW Notes:

Some States do not permit reactivations, while others do not track the reactivation date separately. If a previously inactivated unit is reactivated in the UI tax file by replacing the old liability date with a new date, the new date should be moved to the Reactivation Date. Some States refer to this as the reinstall date.

The reactivation date is the date that an inactive unit or out-of-business unit (on the State UI system) is reactivated. The reactivation date should be assigned while all other dates are maintained without change. The End of Liability Date should not change when the reactivation date is assigned. If a reactivated unit again ceases operations and is assigned an End of Liability Date, the old End of Liability Date should be overwritten.

Once an establishment receives an “end of liability” date, meaning that the unit has ceased operations, it has no employees, and pays no wages. In those cases where the State allows these businesses to begin operations again with the same UI Account Number, the inactive unit (in the QCEW system) should be assigned a reactivation date (while maintaining all other dates without change). The time period between the end of liability date and the reactivation date will indicate the period of time the

unit was not operating as a business. This date may not exist or be available in all States, however, some States may have a substantial number of these cases, including seasonal businesses in some States.

Setup Date		File	Non-Quarterly
		Start	608
		End	615
		Length	8
		Type	Numeric
Requirement	Required if available		
Default Value	Spaces		
Format	YYYYMMDD (YYYY = year; MM = month; DD = day of month)		
Valid Values			
Change to Data Specification	None		
Definition	This is the date that the information for the UI account was established by UI Tax or placed onto the UI Employer Master File (EMF).		
Notes and Comments	If the setup date is unknown, the default (spaces) should be used.		

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Organization Type Code		File	Non-Quarterly
		Start	616
		End	616
		Length	1
		Type	Alphanumeric
Requirement	Required if available		
Default Value	Space		
Format			
Valid Values	C = Corporation I = Individual Proprietorship P = Partnership O = Other specialized organizational structures		
Change to Data Specification	None		
Definition	The legal form of the organization used for tax purposes by the establishment. It is valid for the private sector only (i.e., for ownership code '5').		
Notes and Comments	Some States may use different codes for this information, numeric codes or other. If the state codes used are different, those codes should be converted by the extract process to match these codes.		

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QCEW Notes:

Several State tax systems collect a limited number of organization types from the Status Determination Forms. These should be reviewed and converted to the standardized codes listed above. The organization codes should be left as spaces for non-private accounts (government Ownership Codes of 1, 2, and 3). In States where Organization Codes are not used, leave the field as spaces.

Non-Quarterly State Use 1

State Label: _____

File	Non-Quarterly
Start	617
End	651
Length	35
Type	Alphanumeric

Requirement Optional

Default Value Spaces

Format

Valid Values

Change to Data Specification None

Definition State defined.

Notes and Comments For internal state-use only.

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QCEW Notes:

State-use fields can be labeled in the QCEW system using State-Specific Settings table. Programmers or QCEW staff can use the space provided to document the state-specific field label.

Non-Quarterly State Use 2

State Label: _____

File	Non-Quarterly
Start	652
End	666
Length	15
Type	Alphanumeric

Requirement Optional

Default Value Spaces

Format

Valid Values

Change to Data Specification **New Field**

Definition State defined.

Notes and Comments For internal state-use only.

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Standardized (aka QUEST) UI Extract Quarterly File

The Standardized (aka QUEST) UI Extract Quarterly file is the most frequently used extract since all active employers are required to report quarterly data to UI. Previously, an employer record in the EXPO IMT file encompassed quarterly data for six quarters of data. The first quarter, representing the newest data available, would start at position 687, and the last (sixth) quarter would end at position 1364. The WIN 122-position quarterly extract record is similar to the new standardized quarterly format. This new single quarter version has a record length of 147 bytes and permits the extraction of State-specified quarters.

Under the QCEW cooperative agreement, States are asked to do a minimum of three extracts of each quarter's data – twice as a current quarter extract and once as a prior quarter extract. Some States, however, extract more often and some States also extract more quarters than just the current and prior quarters. The extract should be set up to allow the ability to extract individual quarters or a range of quarters. This includes the ability to extract and load future quarters of data that are available on the UI tax files. Each quarter will be written to a separate quarterly record.

The quarterly extract identifies the year and quarter being extracted in positions 18 – 22 of the quarterly record. Multiple quarters can be on the file at one time. Some records may have different numbers of quarterly extract records than others. For instance, if the future, current, and prior quarters are selected to be extracted (e.g., 2013/1, 2012/4, and 2012/3), some records will not yet have future data, inactivated records may only have prior quarter data with no current or future data, and other new records may have no prior data. Extract programs should be looking for new or changed data, so most records will not have changes to all three quarters. Field handling is described field-by-field in the pages that follow.

Note:

Most of the fields on the quarterly extract are required if available. Some fields may be initially loaded from the UI tax system but not updated through them – for instance, NAICS and county changes may originally be assigned through the tax system but are usually updated through refiling or other QCEW operations.

With the exception of State FIPS, UI Account Number, Reporting Unit Number, Year and Quarter, which are required key fields, the other fields are “optional” with regard to data updates. Existing records can have fields left as spaces (to retain the existing value), but records for new establishments should have more complete information. Numeric values should be right justified with leading spaces.

If a field is to be left unchanged, it will be left blank in the extract record.

If a field is to be blanked out, the first byte of the field will contain a greater-than (">") character.

QUARTERLY DATA ELEMENTS			
Start	End	Len	Data Element
1	2	2	State FIPS
3	12	10	UI Account Number
13	17	5	Reporting Unit Number
18	21	4	Year
22	22	1	Quarter
23	23	1	Status Code
24	26	3	County Code
27	27	1	Ownership Code
28	33	6	NAICS Code
34	39	6	Classification NAICS Code
40	40	1	Type of Coverage Code
41	41	1	Nonprofit Indicator
42	45	4	Zone Code
46	48	3	Township Code
49	49	1	Multi-Establishment Employer Indicator (MEEI Code)

QUARTERLY DATA ELEMENTS			
Start	End	Len	Data Element
50	50	1	Data Supplier Indicator
51	60	10	Agent Code
61	65	5	Tax Rate
66	71	6	Month One Employment
72	77	6	Month Two Employment
78	83	6	Month Three Employment
84	89	6	Quarterly State Use
90	101	12	Total Wages
102	113	12	Taxable Wages
114	123	10	Contributions Due
124	125	2	Comment Code One
126	127	2	Comment Code Two
128	129	2	Comment Code Three
130	135	6	Month One Female Employment
136	141	6	Month Two Female Employment
142	147	6	Month Three Female Employment

State FIPS		File	Quarterly
		Start	1
		End	2
		Length	2
		Type	Numeric
Requirement	Required		
Default Value	Key Field		
Format			
Valid Values	See Appendix A for valid values.		
Change to Data Specification	New field		
Definition	The 2-digit numeric FIPS designator specific to each State, inclusive of the District of Columbia, Puerto Rico, and the U.S. Virgin Islands. The State FIPS code must be the State FIPS code for the State of the extract file and will be the same for all records on the file.		
Notes and Comments	State numeric FIPS code (e.g., 09 for Connecticut instead of CT).		
TOC	Data Elements		

UI Account Number		File	Quarterly
		Start	3
		End	12
		Length	10
		Type	Numeric
Requirement	Required		
Default Value	Key Field		
Format	Right justified with unused positions zero-filled.		
Valid Values	Cannot be all zeros, all nines, or blank.		
Change to Data Specification	None		
Definition	A 10-digit identifier assigned by the State Workforce Agency (SWA) to identify employers covered under State UI laws.		
Notes and Comments			
TOC	Data Elements		

Reporting Unit Number		File	Quarterly
		Start	13
		End	17
		Length	5
		Type	Numeric
Requirement	Required for a worksite of a multi-unit account; otherwise zero-filled.		
Default Value	Zero-filled		
Format	Right justified with unused positions zero-filled.		
Valid Values	00000-99998		
Change to Data Specification	None		
Definition	A 5-digit number used to uniquely distinguish worksites of a multi-unit account.		
Notes and Comments	Reporting unit numbers (RUN's) should match QCEW multi-establishment guidelines. Please coordinate with QCEW staff to determine if the RUN's included on the UI Tax source file meet these guidelines. The default value (00000) should be used if these guidelines are not met.		

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Year		File	Quarterly
		Start	18
		End	21
		Length	4
		Type	Numeric
Requirement	Required		
Default Value			
Format	YYYY		
Valid Values			
Change to Data Specification	None		
Definition	4-digit reporting or reference year of the data.		
Notes and Comments			

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[Data Elements](#)

Quarter		File	Quarterly
		Start	22
		End	22
		Length	1
		Type	Numeric
Requirement	Required		
Default Value			
Format			
Valid Values	1 = January – March 2 = April – June 3 = July – September 4 = October – December		
Change to Data Specification	None		
Definition	The calendar quarter for which the data are being reported.		
Notes and Comments			
TOC	Data Elements		

Status Code		File	Quarterly
		Start	23
		End	23
		Length	1
		Type	Numeric
Requirement	Optional		
Default Value			
Format			
Valid Values	1 = Active 2 = Inactive 9 = Pending activation in a subsequent quarter		
Change to Data Specification	None		
Definition	The status code designates if the account is active, inactive or pending. It is set by dates within the Non-Quarterly file so, for this field, a space should be used to avoid overwriting existing codes.		
Notes and Comments	This field should be left as a space. It will not be loaded.		
TOC	Data Elements		

QCEW Notes:

The status code in the QCEW system is limited to three codes: active, inactive, or pending. Almost all State UI systems have many more status designations. Some of these designations are actually reporting designations (e.g. the unit may be identified as delinquent with its Quarterly Contributions Report but may have a different designation if delinquent for two consecutive quarters). Others use different codes if the employer owes money for delinquent UI taxes or special use codes to determine if the employer has a legal action taken against it by the State. Many States have a wide array of codes for different types of inactivity or presumed inactivity. Several States even designate different types of reporting patterns (e.g., seasonal reporter, zero reporter, special contractor, or special event). The tax status designations will be assigned as part of the extract load.

County Code		File	Quarterly
		Start	24
		End	26
		Length	3
		Type	Numeric
Requirement	Required		
Default Value	999		
Format			
Valid Values	Valid FIPS County codes plus: 900 = Multi-establishment record (only to be used with MEEI of 2) 995 = Statewide, locations in more than one county, or no primary locations 996 = Foreign locations 998 = Out-of-state locations 999 = Unknown locations (default)		
Change to Data Specification	None		
Definition	The 3-digit numeric Federal Information Processing Standard (FIPS) code used to identify the county location of the place of business. In most cases, the county code will be a county code within your State.		
Notes and Comments	For access to complete and current FIPS county codes for all States and territories, visit the web site http://www.itl.nist.gov/fipspubs/fip6-4.htm which also provides a link to the FIPS home page.		

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QCEW Notes:

Use of '900' for master records is optional.

Ownership Code		File	Quarterly
		Start	27
		End	27
		Length	1
		Type	Numeric
Requirement	Required		
Default Value	Spaces		
Format			
Valid Values	1 = Federal Government 2 = State Government 3 = Local Government 5 = Private Sector		
Change to Data Specification	Changed to 1 position from 2.		
Definition	Legal proprietorship of the enterprise and describes the economic ownership of the enterprise.		
Notes and Comments			
TOC	Data Elements		

QCEW Notes:

Some States had used the second digit of the ownership code in EXPO for internal classification of the organization type or other sub-classification of privately owned companies. For those States who use it as an organization type code, a field for “Organization Type Code” has been provided in the non-quarterly extract file. For other uses of this second digit, States should consider making use of the different types of state-use fields that have been made available in these new extract formats.

NAICS Code		File	Quarterly
		Start	28
		End	33
		Length	6
		Type	Numeric
Requirement	Required		
Default Value	999999		
Format			
Valid Values			
Change to Data Specification	None		
Definition	NAICS (North American Industrial Classification System) code, a uniform industrial code used by the United States, Canada, and Mexico to identify the primary economic activity of an establishment.		
Notes and Comments	Each establishment should have been assigned a NAICS code. If a code has not been assigned, the default value should be used.		
TOC	Data Elements		

QCEW Notes:

In most States, NAICS should only be extracted for new accounts. For existing records, a few States load their individual account Annual Refiling Survey code changes directly to the UI tax record and then include them on the extract. This is not recommended.

Classification NAICS Code

File	Quarterly
Start	34
End	39
Length	6
Type	Numeric

Requirement Optional

Default Value Spaces

Format

Valid Values

Change to Data Specification **Renamed Field**

Definition Used for current or future NAICS revisions. This field is used to assist in refiling. The "historical" NAICS code will appear in this field while the new NAICS code will appear in the NAICS field.

Notes and Comments This field is currently labeled NAICS12 until the the next revision when it will be labeled NAICS17. Many States will not have this field available on their State tax file.

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Type of Coverage Code		File	Quarterly
		Start	40
		End	40
		Length	1
		Type	Alphanumeric
Requirement	Required		
Default Value	Space		
Format			
Valid Values		<p>0 = Experience rated (contributory). Employers who are experience rated are assigned a standard contributions rate or similar, or a special rate as specified in the State UI laws.</p> <p>1 = Reimbursable. Certain non-profit organizations, State or Local government entities, and political sub-divisions which elect or are required to pay an amount of taxes into the State UI Trust Fund in lieu of contributions as provided by State UI laws.</p> <p>8 = Non-Subject accounts. These are accounts which do not meet UI or UCFE coverage requirements but provide data to State for other purposes.</p> <p>9 = Federal accounts covered under UCFE.</p>	
Change to Data Specification	None		
Definition		<p>Each employer covered under the State’s Unemployment Insurance or Unemployment Compensation for Federal Employees is assigned a type of coverage using a State-specific coding scheme. These codes identify if the employer is determined to be experience rated, covered under a standard contributions rate, or is an employer who is not required to pay contributions but must reimburse taxes when a claim is filed against the account.</p>	
Notes and Comments		<p>If States are using different values than the ones defined in “valid values,” the extract program should convert State values to these valid values during the extract process.</p>	
TOC	Data Elements		

QCEW Notes:

Type Coverage 8 – Non-Subject accounts are not included in the QCEW Deliverable File.

Nonprofit Indicator		File	Quarterly
		Start	41
		End	41
		Length	1
		Type	Alphanumeric
Requirement	Optional		
Default Value	Space		
Format			
Valid Values	N = Nonprofit 501c3 O = Nonprofit other than a 501c3 Space = Default		
Change to Data Specification	New Field		
Definition	Indicates a non-profit organization.		
Notes and Comments			
TOC	Data Elements		

QCEW Notes:

There are more than 27 codes for 501 non-profit tax exempt organizations. The specific 501(c)(3) non-profit organization, also known as a charitable organization, is specifically for non-profit organizations where none of its earnings may inure to any private shareholder or individual. In addition, it may not be an *action organization, i.e.*, it may not attempt to influence legislation as a substantial part of its activities and it may not participate in any campaign activity for or against political candidates. Most 501(c)(3) organizations are eligible for tax-deductible contributions. The 501(c)(3) non-profit organization includes Religious, Educational, Charitable, Scientific, Literary, or Prevention of Cruelty to Children or Animals Organizations.

Other 501(c) organizations that do not fall under the specific 501(c)(3) code include Labor organizations, Federal Credit Unions, Title Holding companies, Social Welfare organizations, Fraternal Organizations, etc. A tax-exempt Organization Reference Chart is available at www.IRS.gov.

Zone Code		File	Quarterly
		Start	42
		End	45
		Length	4
		Type	Alphanumeric
Requirement	Optional		
Default Value			
Format	Left justified		
Valid Values			
Change to Data Specification	Changed		
Definition	Sub-county code used in several States in lieu of township.		
Notes and Comments	Some States use this as a sub-county code and Hawaii uses this field for an island code.		
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Township Code		File	Quarterly
		Start	46
		End	48
		Length	3
		Type	Numeric
Requirement	Required for New England States and New Jersey, optional for all other States		
Default Value	999 / Space		
Format			
Valid Values	Valid township codes plus: 900 = Multi-establishment record (only to be used with MEEI of 2) 995 = Statewide, locations in more than one county, or no primary locations 996 = Foreign locations 998 = Out-of-state locations 999 = Default for New England States and New Jersey. Space = Default for all other States		
Change to Data Specification	None		
Definition	The 3-digit numeric code required in New England States and New Jersey used to identify township of location or place of business.		
Notes and Comments			
TOC	Data Elements		

QCEW Notes:

Use of '900' for master records is optional.

Multi-Establishment Employer Indicator (MEEI Code)		File	Quarterly
		Start	49
		End	49
		Length	1
		Type	Numeric
Requirement	Required if available.		
Default Value	Space		
Format			
Valid Values	1 = Single establishment unit. The associated UI Account number only has one location. 2 = Multi-unit master record. This employer has many locations and this is the master (total) record for all locations. 3 = Worksite establishment level record for a multi-unit employer. 4 = Multi-establishment employer reporting as a single unit due to unavailability of data, including refusals. 5 = A worksite record on the State's file that actually represents a combination of establishments. Finer level breakouts not yet available. 6 = Known multi-establishment employer reporting as a single unit and not yet solicited for disaggregation because of small employment (<10) in all secondary establishments combined.		
Change to Data Specification	None		
Definition	Code that distinguishes between records for single units, multi-unit master records, and worksites of a multi-establishment employer.		
Notes and Comments	Most States will not keep this information on the UI file and some States will have a similar indicator that might not meet QCEW definitions. Discuss with QCEW staff to determine what indicator should be used. If the default value is used, the QCEW system will determine the value based on the presence of worksites and reporting unit numbers.		

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QCEW Notes:

In most States, the default value (space) should be used. The QCEW system can determine if the MEEI code should be 1, 2 or 3. Typically, codes 4, 5, and 6 (defined below) should be manually assigned by the QCEW analyst.

- 1 = Single establishment unit. The associated UI Account number only has one location.
- 2 = Multi-unit master record. This employer has many locations and this is the master (total) record for all locations.
- 3 = Worksite establishment level record for a multi-unit employer.
- 4 = Multi-establishment employer reporting as a single unit due to unavailability of data, including refusals.
- 5 = A worksite record on the State’s file that actually represents a combination of establishments. Finer level breakouts not yet available.
- 6 = Known multi-establishment employer reporting as a single unit and not yet solicited for disaggregation because of small employment (<10) in all secondary establishments combined.

Data Supplier Indicator		File	Quarterly
		Start	50
		End	50
		Length	1
		Type	Alphanumeric
Requirement	Optional		
Default Value	Space		
Format			
Valid Values	Space = All other sources (Default Value)		
Change to Data Specification	Changed		
Definition	Identifies if data were collected electronically, via the web, etc.		
Notes and Comments	This field should be left as a space.		

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QCEW Notes:

This field should be left as a space unless needed to identify State data that was collected through other data collection. This will prevent overwriting the Data Supplier Indicator that identifies which BLS data collection program supplied or is expected to supply the data. The following are valid values for the Data Supplier Indicator.

- X = Other data collection (not to be used in State UI Extracts)
- E = EDI record (not to be used in State UI Extracts)
- W = MWR Web (not to be used in State UI Extracts)
- P = MWR Contracted Processing (not to be used in State UI Extracts)

Agent Code	
File	Quarterly
Start	51
End	60
Length	10
Type	Alphanumeric
Requirement	Required if available and maintained by UI and/or obtained from agent submittal tapes
Default Value	Space
Format	Left justified
Valid Values	
Change to Data Specification	Expanded to 10 positions from 4.
Definition	Identifies the source of the reported data. The Agent Code will be used to identify companies, such as payroll providing firms and tax filing firms, who file UI reports for other establishments.
Notes and Comments	This code should be used only if it is updated on a regular basis by UI or the agent and readily available.
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QCEW Notes:

Do not include agent code information if it is not properly maintained. Although users can update this field, ideally, it should not be maintained manually. If the code assignment for this field can not be automated, leave the field as spaces.

Tax Rate		File	Quarterly
		Start	61
		End	65
		Length	5
		Type	Numeric
Requirement	Required		
Default Value	Extract programmer / QCEW analyst decision		
Format	Right justified with unused positions zero-filled.		
Valid Values	A tax rate of 0.0325, or 3.25%, would be expressed as a value of 03250 and 0.035 or 3.5% would be expressed as a value of 03500.		
Change to Data Specification	None		
Definition	Quarter's tax rate used to tax contributory employer's taxable wages in order to meet the employer's obligation to the UI fund. Tax rates should be assigned, typically by the UI tax unit, to all active, tax-rated or experience-rated accounts.		
Notes and Comments	Tax rates should be rounded to the nearest thousandth of a percent. For example: 3.666666 . . . should be 3.667 or 03667 for the extract.		
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QCEW Notes:

System must associate the appropriate tax rate with any given micro data record. The tax rates typically change for the first quarter. States should ensure that the correct tax rates for that quarter are used. Tax rates for reimbursable, non-UI-covered or UCFE covered should be zero-filled.

The tax rate is the rate assigned to the employer based on an industry, flat rate structure, new employer designation, or experience-rating. This rate should exclude any excise taxes, surcharge levels, or other amounts which result in taxes that are not added to the unemployment insurance trust fund. Any employee tax rate should be added to the lookup file and will be submitted on the QCEW deliverable header record. In States collecting employee contributions, a single employee tax rate is used for all applicable accounts.

Month One Employment		File	Quarterly
		Start	66
		End	71
		Length	6
		Type	Numeric
Requirement	Required if reported		
Default Value	Spaces		
Format	Right justified with unused positions zero-filled.		
Valid Values			
Change to Data Specification	None		
Definition	The first month's employment data reported on the Quarterly Contribution Report (QCR). That would be the count of employees from January for first quarter, April for second, July for third, or October for fourth.		
Notes and Comments	Spaces should be the default for this field. If an employer reports zero (-0-) employees worked, the field should be zero-filled. If the employer did not report employment, employment counts are missing, or employment counts were estimated, spaces should be used.		
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QCEW Notes:

Employment indicators, which are used to indicate reported data vs. imputed or estimated data, were in the EXPO IMT file but have been removed from this extract. Estimated UI tax data should not be extracted from the UI tax system. The estimation process in the QCEW system has been thoroughly tested and meet QCEW standards. By not extracting estimated data, the system will be allowed to do a proper estimation.

Worksite level data should not be summed. The QCEW system will sum the data to the master level, so a master record does not have to be created.

The **monthly employment data** reported on both the Quarterly Contribution Report (QCR) and Multiple Worksite Report should be a count of all full-time and part-time workers who worked during or received pay (subject to Unemployment Insurance tax) for the pay period which includes the 12th of the month. The count should be unduplicated, so that for the reference period in any month, an employee should only be counted once.

The proper **Reference Period** is the pay period that includes the 12th of the month. Since not all pay periods are of the same duration, the following examples use March 2010 as a reference month to illustrate proper reporting:

- *Weekly Pay Periods* – If the pay period is a calendar week, the reference period is March 7 – 13. If the pay period is weekly but does not match the calendar week, it is the seven-day period that includes the 12th.
- *Biweekly Pay Periods* – If the pay period is biweekly, corresponding to two calendar weeks, there are two possibilities: the 12th may fall into the first or second week of the pay period. In the first case, March 7 – 20 is the proper reference period. If the 12th falls in the second week of the pay period, the reference period is February 28 – March 13. Again, if the pay period is biweekly but does not match calendar weeks, it is the fourteen-day period that includes the 12th.
- *Semi-monthly Pay Periods* – Some employers pay twice each month according to the calendar month. The pay periods are generally the first through the fifteenth and the sixteenth through the end of the month. The proper reference period in this case is March 1 – 15. The 12th is always in the first pay period each month for employers paying semi-monthly.
- *Monthly Pay Periods* – If the employer pays only once each month, based on a calendar month, the pay period must include the 12th of that month. The reference period here is March 1 – 31.

Some types of incorrect counts based on an improper reference period are described in this section. Conceptual misunderstandings result when an employer counts wage records, checks, cumulative employment, or available employees—none of which may equal the proper count of employees.

Month Two Employment

File	Quarterly
Start	72
End	77
Length	6
Type	Numeric

Requirement Required if reported

Default Value Spaces

Format Right justified with unused positions zero-filled.

Valid Values

Change to Data Specification None

Definition The second month's employment data reported on the Quarterly Contribution Report (QCR). That would be the count of employees from February for first quarter, May for second, August for third, or November for fourth.

Notes and Comments Spaces should be the default for this field. If an employer reports zero (-0-) employees worked, the field should be zero-filled. If the employer did not report employment, employment counts are missing, or employment counts were estimated, spaces should be used.

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Month Three Employment

File	Quarterly
Start	78
End	83
Length	6
Type	Numeric

Requirement Required if reported

Default Value Spaces

Format Right justified with unused positions zero-filled.

Valid Values

Change to Data Specification None

Definition The third month's employment data reported on the Quarterly Contribution Report (QCR). That would be the count of employees from March for first quarter, June for second, September for third, or December for fourth.

Notes and Comments Spaces should be the default for this field. If an employer reports zero (-0-) employees worked, the field should be zero-filled. If the employer did not report employment, employment counts are missing, or employment counts were estimated, spaces should be used.

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Quarterly State Use

File	Quarterly
Start	84
End	89
Length	6
Type	Alphanumeric

State Label: _____

Requirement Optional

Default Value Space

Format Left justified

Valid Values

Change to Data Specification None

Definition User-defined.

Notes and Comments For internal state-use only.

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Total Wages		File	Quarterly
		Start	90
		End	101
		Length	12
		Type	Numeric
Requirement	Required		
Default Value	Spaces		
Format	Right justified with unused positions zero-filled. Wages should be rounded to the whole dollar and cents removed. (e.g. \$1,599.99 should be rounded to 1600 and \$2,034.40 should be rounded to 2034.)		
Valid Values			
Change to Data Specification	Expanded to 12 digits from 11.		
Definition	Total amount of wages paid or payable quarterly to covered workers for services performed during the reference quarter, on all the payrolls during the reference quarter. Includes taxable and nontaxable (excess) wages, and bonuses. Total Wages may include the cash value of meals, lodging, tips and other gratuities depending on State laws and if these items are furnished with the job.		
Notes and Comments	Spaces should be the default for this field. If an employer reports zero (-\$0-) total wages for the quarter, the field should be zero-filled. If the employer did not report total wages, total wages are missing, or wage data were estimated, spaces should be used.		
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QCEW Notes:

Total wages are the total amount of wages paid or payable to covered workers for services performed during the quarter, on all payrolls for the quarter. These include:

- regular pay
- overtime pay
- incentive pay
- piece work payments
- bonuses
- severance pay
- back wages
- sick or disability pay under restricted conditions in some States
- lump sum early retirement payments
- residual and royalty payments while still under contract
- cash value of meals, lodging, tips and other gratuities, to the extent the State laws and regulations provide
- stock options unless specifically excluded in the State
- payments under different pay schedules (e.g., factory workers paid weekly and management paid monthly)

- and other items addressed in individual State laws

Most wages are totaled into one amount. If the State collects any covered wage categories separately, these must be included in the total wage amounts. Note: Some States identify these separately but they are already included in the total wage amount and should not be re-aggregated. Total wages that are estimated by tax should not be extracted. Previously, an indicator could be used to flag the data as estimated, but this flag has been removed from the extract format. Estimated tax fields or records should not be extracted.

Taxable Wages	
	File Quarterly
	Start 102
	End 113
	Length 12
	Type Numeric
Requirement	Required on contributory or non-reimbursable accounts. Reimbursable accounts and federal accounts should be zero-filled.
Default Value	Spaces
Format	Right justified with unused positions zero-filled. Wages should be rounded to the whole dollar and cents removed. (e.g. \$1,099.99 should be rounded to 1100 and \$1134.40 should be rounded to 1134.)
Valid Values	
Change to Data Specification	Expanded to 12 digits from 11.
Definition	Wages of the employer (reported) that are subject to UI tax. (Contributory accounts only).
Notes and Comments	Spaces should be the default for this field. If an employer reports zero (-\$0-) total wages for the quarter, the field should be zero-filled. If the employer did not report taxable wages, taxable wages are missing, or wage data were estimated, spaces should be used.
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QCEW Notes:

Taxable wages or subject wages are wages subject to the unemployment insurance provisions of the State unemployment insurance laws. Taxable wages are reported by employers subject to experience-rating and contributory provisions of the State laws and are determined for each covered employee. In some circumstances, the employer or government installation is taxed at a fixed rate based on their total wages. In these cases, the taxable wages should equal the total wages. Typically the sum of taxable wages and excess wages would equal the total wages. Excess wages are the amount of total wages which are not subject to taxes for the quarter.

Taxable wages are always the amount of wages which multiplied by the employer tax rate would equal the amount of contributions due. If an account is subject to both employer and employee tax rates, then the taxable wages are still the amount of wages which are subject to employer payments. For example, if employer taxes are based on the taxable wages of \$200,000 but under the State UI laws the employee taxes are based on the total wages of \$400,000, then the amount of taxable wages would be \$200,000 regardless of the higher employee taxable amount. Even though, contributions are the combination of employee and employer contributions, the taxable wages are exclusively the taxable wages of the employer. In the past, some States have included taxable wage and contribution estimates on the tax file for reimbursable accounts. These should not be extracted.

Contributions Due		File	Quarterly
		Start	114
		End	123
		Length	10
		Type	Numeric
Requirement	Required on contributory or non-reimbursable accounts. Reimbursable accounts and federal accounts should be zero-filled.		
Default Value	Spaces		
Format	Right justified with unused positions zero-filled. Contributions should be rounded to the whole dollar and cents removed. (e.g. \$99.99 should be rounded to 100 and \$34.40 should be rounded to 34.)		
Valid Values			
Change to Data Specification	Expanded to 10 digits from 9.		
Definition	Amount of money due to the State for the Unemployment Insurance benefit program for the reference quarter, on all the payrolls during the reference quarter. The contributions due amount should not include additional monies for penalties, interest, or fees. Contributions due should be the taxable wages multiplied by the tax rate.		
Notes and Comments	Contributions should be the calculation of the taxable wages multiplied by the tax rate. If the UI Tax section doesn't separate out contributions from penalties, interest, and fees an employer may have paid, the calculation can be used or the field can be left as spaces and the system can calculate the field on the fly.		
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QCEW Notes:

The **contributions due** or UI taxes are equal to the employer taxable wages multiplied by its tax rate plus any employee contributions paid based on a separate employee contributions rate and formula. If possible, this amount should not be contributions paid. In many cases, contributions paid might also include interest and penalty charges, voluntary payments, or other taxes. These should not be included in the contributions due field. Additionally, the following should be excluded:

- any tax, surcharge, or payments used to pay off the interest on a loan from the federal government to the State trust fund; this is required to be deposited outside the unemployment insurance trust fund
- any temporary or permanent surcharge
- payments in lieu of contributions by nonprofit organizations and State and local government installations to finance benefit costs

Contributions should include any earlier tax payments which would be due during the remainder of the rating period. For example, if an employer anticipates that it would be beneficial to pay extra during a profitable time period and owe less during a less profitable time, these payments can be made early, as long as they are not paid to moderate future tax rates. In the past, some States have included taxable wage and contribution estimates on the UI tax file for reimbursable accounts. These should not be extracted.

State tax files may include a single tax rate with programming to adjust for exclusions, if applicable, or it may have multiple fields that combine to the aggregate rate applied against taxable wages and other items addressed in individual State laws.

Some States extract the contributions due amount and others generate contributions based on taxable wages and tax rates. Either method is acceptable if it provides the correct contributions due. Ensure that the extracts only provide contributions as defined. If this cannot be done in a reasonable manner, document any deviations from the requirements.

Exclusions: Not included in the definition of employer contributions are:

- Any tax, surcharge, etc. that is used to pay off the interest on a loan from the federal government to the State trust fund and is required by federal law to be deposited outside the unemployment trust fund
- Any temporary excise tax or permanent surcharge tax
- The administrative financing excise tax paid to the federal government by all employers of one or more workers in 20 weeks time during a calendar year in covered industries
- Payments in lieu of contributions by certain nonprofit organizations and State and local government instrumentalities which finance benefit costs on a reimbursing basis
- Voluntary contributions (paid by employers in some States to be credited to their experience-rating accounts to obtain more favorable rates for future periods)

Comment Code One	
File	Quarterly
Start	124
End	125
Length	2
Type	Numeric
Requirement	Required if available
Default Value	Spaces
Format	
Valid Values	See Appendix C for valid values.
Change to Data Specification	None
Definition	Code used to explain fluctuations or changes in the data.
Notes and Comments	Some States collect comments on their tax system. If there is only one comment code available, it should be placed in this field. If there is a second and a third comment code, those should be placed in the 'Comment Code Two' and 'Comment Code Three' fields respectively.

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QCEW Notes:

Comment codes or explanation information are rarely available from the UI tax file. Very few States maintain this information on the Quarterly Contributions Report. If UI comment codes are assigned, the coding structure must be examined and a crosswalk created between valid comment codes and any internal State codes. Up to three codes per quarter can be assigned for each record.

Comment code fields were expanded in the QCEW system to 3 positions but extract collection will remain at 2 positions.

Comment Code Two

File	Quarterly
Start	126
End	127
Length	2
Type	Numeric

Requirement Required if available

Default Value Spaces

Format

Valid Values See [Appendix C](#) for valid values.

Change to Data Specification None

Definition Code used to explain fluctuations or changes in the data.

Notes and Comments Some States collect comments on their tax system.

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Comment Code Three

File	Quarterly
Start	128
End	129
Length	2
Type	Numeric

Requirement Required if available

Default Value Spaces

Format

Valid Values See [Appendix C](#) for valid values.

Change to Data Specification None

Definition Code used to explain fluctuations or changes in the data.

Notes and Comments Some States collect comments on their tax system.

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Month One Female Employment	
File	Quarterly
Start	130
End	135
Length	6
Type	Numeric
Requirement	Optional
Default Value	Spaces
Format	Right justified with unused positions zero-filled.
Valid Values	
Change to Data Specification	Previously available for WIN States, new optional field for EXPO States.
Definition	This is the first month's female employment for the current quarter, a 6-digit field. The method to set this field is the same as that given for the first month's employment, described earlier. This is an optional field which is not required by BLS. If your State does not collect these data, leave this value as spaces (undefined).
Notes and Comments	This field will not be loaded into the QUEST system; it could potentially be added if needed at a later time.

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Month Two Female Employment	
File	Quarterly
Start	136
End	141
Length	6
Type	Numeric
Requirement	Optional
Default Value	Spaces
Format	Right justified with unused positions zero-filled.
Valid Values	
Change to Data Specification	Previously available for WIN States, new optional field for EXPO States.
Definition	This is the second month's female employment for the current quarter, a 6-digit field. The method to set this field is the same as that given for the second month's employment, described earlier. This is an optional field which is not required by BLS. If your State does not collect these data, leave the value as spaces.
Notes and Comments	This field will not be loaded into the QUEST system; it could potentially be added if needed at a later time.

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Month Three Female Employment

File	Quarterly
Start	142
End	147
Length	6
Type	Numeric

Requirement Optional

Default Value Spaces

Format Right justified with unused positions zero-filled.

Valid Values

Change to Data Specification **Previously available for WIN States, new optional field for EXPO States.**

Definition This is the third month's female employment for the current quarter, a 6-digit field. The method to set this field is the same as that given for the third month's employment, described earlier. This is an optional field which is not required by BLS. If your State does not collect these data, leave the value as spaces.

Notes and Comments This field will not be loaded into the QUEST system; it could potentially be added if needed at a later time.

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Predecessor / Successor Elements

The third extract file available for States to use is a modified predecessor / successor (PS) extract format. One State used a supplemental WIN-related predecessor / successor extract format. That supplemental format is being replaced by the format described below. The previous supplemental predecessor / successor extract used the same format that the EDI Center used to provide States with that information on EDI accounts. That format will also change to reflect future processing changes.

The new PS record is 64 bytes in length. The format allows States to extract all appropriate records for multiple predecessor / successor transactions. For example: Company A sells their business to companies B and C. There would be at least two records created on the PS extract file: (1) showing the sale from A to B and (2) showing the sale from A to C. The new format also allows for additional records for multiple partial transfers, including multiple records involving the same companies. For example: Company A sells a portion of their business to company B in January and then sells the rest of the company to the same company B in July. There would be two records created with different transfer dates to explain the actual transaction history.

The new PS extract file has several state-use fields that will allow States to load related predecessor / successor information that may be on their UI Tax files. Information that might be available to load includes an identifier when the experience rating was also transferred, partial indicators, and percentage of employees transferred. Since each State collects a wide range of various related information, additional state-use fields were made available in the PS extract file to allow for some flexibility when extracting data. There are four state-use fields available, with sizes of 15 bytes, 1 byte, 1 byte and 6 bytes. These are all State-defined and not specifically set for any fields or values. If used, the State should set appropriate labels for these on the State Settings Table.

States are not required to rewrite their extracts for this information. For States that do rewrite their UI extracts, the predecessor / successor extract file will allow them to extract a transfer date, which is important for pinpointing when a predecessor / successor transaction is reflected in the QCEW data, and up to four predecessor / successor related state-use fields. For States that do not rewrite their extract, the EXPO and WIN extract load files will be converted to this new format for use in the new system. For States that do not wish to rewrite their extracts, but have the ability to extract and use this PS extract file, they may generate this extract file independently to supplement their existing extract information.

For States choosing to re-write the PS extract, each State UI tax system is different with regards to what information is collected for a history transfer process and how that information is stored. Newer systems store information in a "history transfer" or "predecessor / successor" table. This table might only consist of a UI account pairing and a transfer date but more than likely also consists of additional transfer information collected during the transfer process. Some States may store more information, such as percentage of business sold, experience rating transferred, or a partial transfer indicator in this history transfer table. For those States that do have this separate history transfer file, the only thing that must be done is to put it into the required PS extract format.

Older systems may store history transfer information only on either the predecessor or successor record, not on both. It is up to the State to determine how to create the predecessor / successor record. If possible, only **one** record should be created for each predecessor / successor transaction (UI Account pairing). In most cases, there will only be one record per UI Account pair, the combination should rarely repeat. The only instance where a UI Account pair is repeated is if there is a valid second transaction, in which case there would be a different transaction date. For example, company A sells a portion of their business to company B in January, and then sells the rest of the business to B in March.

There might be instances where a State cannot create one record per UI account pairing. Some States read through the tax file from top to bottom which can cause a record to be created when it hits the predecessor account and again once it hits the successor account. It will be difficult for the QCEW system to determine if there should be two records, particularly if each record contains different pieces of information. If possible, to avoid the situation of letting the system determine which information is most important, States should reconcile all information onto one record, even if two records are on the file.

QCEW Notes:

QCEW: For States that do not rewrite their extracts or States that have more than one record per UI account pairing, the QCEW system will sort the extract records and will load the most informative single record for the predecessor / successor pairs. Here is an example:

- The predecessor record contains only the predecessor account number and the successor account number. The successor record contains the predecessor account number, the transfer date, and the successor account number. The successor record would be used by the QCEW system.

For States that load the new extract format as well as the old formats, the QCEW system should attempt to load them all but should not replace existing data with spaces unless specified to do so by using the ">" character in the field. When the system has two records for one account, data should replace spaces (the default). For example, the predecessor record may have information on the number of employees transferred while the successor record may have the transfer date.

It is difficult to plan for each States intricacies when it comes to predecessor / successor information because each State has different history transfer laws. Work with your IT and/or UI Tax staff to determine what information is collected and what information might be helpful to QCEW processing.

Note:

With the exception of State FIPS, UI Account Number, and Reporting Unit Number, which are required key fields, the other fields are “optional” with regard to data updates. Existing records can have fields left as spaces (to retain the existing value), but records for new establishments should have more complete information.

If a predecessor / successor field is to be left unchanged, it will be left as spaces in the extract record. If the same information is extracted as in the past, the record will not update the existing record in the system.

If a field is to be blanked out, the first byte of the field will contain a greater-than (>) character and a new posting date will be written to the system.

PREDECESSOR / SUCCESSOR DATA ELEMENTS			
Start	End	Len	Data Element
1	2	2	State FIPS
3	12	10	Predecessor UI Account Number
13	17	5	Predecessor Reporting Unit Number
18	18	1	P/S Action Code
19	28	10	Successor UI Account Number
29	33	5	Successor Reporting Unit Number
34	41	8	P/S Transfer Date
42	56	15	P/S State Use 1
57	57	1	P/S State Use 2
58	58	1	P/S State Use 3
59	64	6	P/S State Use 4

State FIPS		File	Pred./Succ.
		Start	1
		End	2
		Length	2
		Type	Numeric
Requirement	Required		
Default Value			
Format			
Valid Values	See Appendix A for valid values.		
Definition	The 2-digit numeric FIPS designator specific to each State, inclusive of the District of Columbia, Puerto Rico, and the U.S. Virgin Islands. The State FIPS code must be the State FIPS code for the State of the extract file and will be the same for all records on the file.		
Notes and Comments	State numeric FIPS code (e.g., 09 for Connecticut instead of CT).		
TOC	Data Elements		

Predecessor UI Account Number		File	Pred./Succ.
		Start	3
		End	12
		Length	10
		Type	Numeric
Requirement	Required		
Default Value			
Format	Right justified with unused positions zero-filled.		
Valid Values			
Definition	The predecessor account number is the account number of the employer that transferred all or part of the business to another employer (the successor). This employer is the seller of all or part of the business, not the recipient of the business.		
Notes and Comments			
TOC	Data Elements		

Predecessor Reporting Unit Number		File	Pred./Succ.
		Start	13
		End	17
		Length	5
		Type	Numeric
Requirement	Required for a worksite of a multi-unit account; otherwise zero-filled.		
Default Value	Zero-filled		
Format	Right justified with unused positions zero-filled.		
Valid Values	00000-99998		
Definition	A 5-digit number used to uniquely distinguish worksites of a multi-unit account.		
Notes and Comments	99999 was previously used to identify when a one-to-many, many-to-one, or many-to-many situation occurred in the predecessor / successor transaction. For those States that system-assigned these in the extract and did not change this feature, these records will be bypassed by the new system and not loaded.		
TOC	Data Elements		

P/S Action Code		File	Pred./Succ.
		Start	18
		End	18
		Length	1
		Type	Alphanumeric
Requirement	Required if available		
Default Value	Space		
Format			
Valid Values	C = Changed Link D = Deleted Link Space = First time on file or unknown link		
Definition	This code was created to indicate a first-time link, a changed link, or to remove a link.		
Notes and Comments	This field should be used if this information is known to be a changed link or a delete link. If this information cannot be accurately derived, the default (spaces) should be used.		
TOC	Data Elements		

Successor UI Account Number		File	Pred./Succ.
		Start	19
		End	28
		Length	10
		Type	Numeric
Requirement	Required		
Default Value			
Format	Right justified with unused positions zero-filled.		
Valid Values			
Definition	The successor account number is the account number of the employer that received all or part of the business from another employer (the predecessor). This employer is the recipient of the business.		
Notes and Comments			
TOC	Data Elements		

Successor Reporting Unit Number		File	Pred./Succ.
		Start	29
		End	33
		Length	5
		Type	Numeric
Requirement	Required for a worksite of a multi-unit account; otherwise zero-filled.		
Default Value	Zero-filled		
Format	Right justified with unused positions zero-filled.		
Valid Values	00000-99998		
Definition	A 5-digit number used to uniquely distinguish worksites of a multi-unit account.		
Notes and Comments	99999 was previously used to identify when a one-to-many, many-to-one, or many-to-many situation occurred in the predecessor / successor transaction. For those States that system-assigned these in the extract and did not change this feature, these records will be bypassed by the new system and not loaded.		
TOC	Data Elements		

P/S Transfer Date		File	Pred./Succ.
		Start	34
		End	41
		Length	8
		Type	Numeric
Requirement	Required if available		
Default Value	Spaces		
Format	YYYYMMDD		
Valid Values			
Definition	The date when full or partial ownership transfers from the predecessor to the successor.		
Notes and Comments	Ideally extracted from UI tax for the account but may be derived in some cases.		

[TOC](#)

[Data Elements](#)

P/S State Use 1		File	Pred./Succ.
		Start	42
		End	56
		Length	15
		Type	Alphanumeric
Requirement	Optional		
Default Value	Spaces		
Format	Left justified		
Valid Values			
Definition	State defined.		
Notes and Comments	For internal state-use only.		

[TOC](#)

[Data Elements](#)

P/S State Use 2

State Label: _____

File	Pred./Succ.
Start	57
End	57
Length	1
Type	Alphanumeric

Requirement Optional

Default Value Spaces

Format

Valid Values

Definition State defined.

Notes and
Comments For internal state-use only.

[TOC](#)

[Data Elements](#)

P/S State Use 3

State Label: _____

File	Pred./Succ.
Start	58
End	58
Length	1
Type	Alphanumeric

Requirement Optional

Default Value Spaces

Format

Valid Values

Definition State defined.

Notes and
Comments For internal state-use only.

[TOC](#)

[Data Elements](#)

P/S State Use 4

State Label: _____

File	Pred./Succ.
Start	59
End	64
Length	6
Type	Alphanumeric

Requirement Optional

Default Value Spaces

Format Left justified

Valid Values

Definition State defined.

Notes and
Comments For internal state-use only.

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[Data Elements](#)

Electronic Contact Information

The fourth extract, the newly created Electronic Contact Information (ECI) extract, collects electronic contact information for employers (e.g., e-mail address and website address). Many States' UI Tax departments are now offering employers the option to report the QCR electronically. Most State electronic reporting systems require / request e-mail addresses for login purposes, so this provides the opportunity to collect additional contact information about employers. The QCEW system will now store email addresses and website information obtained from the UI tax extract from the ECI extract. Before extracting this information from UI, QCEW should consider UI's ability to maintain these data. Also consider if you will want to replace any of this information with MWR-specific contact information that may differ from UI contacts. The ECI extract is optional for States. The ECI record is 157 bytes in length.

Note that since many States are not rewriting their extract programs, it was decided that several contact-related fields would be left on the non-quarterly extract. This would potentially minimize the number of extract formats that those States would need to load.

Note:

With the exception of State FIPS, UI Account Number, and Reporting Unit Number, which are required key fields, the other fields are "optional" with regard to data updates. Existing records can have fields left as spaces (to retain the existing value), but records for new establishments should have more complete information.

If a field is to be left unchanged, it will be left blank in the extract record.

If a field is to be blanked out, the first byte of the field will contain a greater-than (">") character.

ELECTRONIC CONTACT INFORMATION ELEMENTS			
Start	End	Len	Data Element
1	2	2	State FIPS
3	12	10	UI Account Number
13	17	5	Reporting Unit Number
18	77	60	Contact E-mail Address
78	157	80	Contact Website

State FIPS		File	Contact
		Start	1
		End	2
		Length	2
		Type	Numeric
Requirement	Required		
Default Value	Key Field		
Format			
Valid Values	See Appendix A for valid values.		
Definition	The 2-digit numeric FIPS designator specific to each State, inclusive of the District of Columbia, Puerto Rico, and the U.S. Virgin Islands. The State FIPS code must be the State FIPS code for the State of the extract file and will be the same for all records on the file.		
Notes and Comments	State numeric FIPS code (e.g., 09 for Connecticut instead of CT).		
TOC	Data Elements		

UI Account Number		File	Contact
		Start	3
		End	12
		Length	10
		Type	Numeric
Requirement	Required		
Default Value	Key Field		
Format	Right justified with unused positions zero-filled.		
Valid Values			
Definition	A 10-digit identifier assigned by the State Workforce Agency (SWA) to identify employers covered under State UI laws.		
Notes and Comments			
TOC	Data Elements		

Reporting Unit Number		File	Contact
		Start	13
		End	17
		Length	5
		Type	Numeric
Requirement	Required for a worksite of a multi-unit account; otherwise zero-filled.		
Default Value	Zero-filled		
Format	Right justified with unused positions zero-filled.		
Valid Values	00000-99998		
Definition	A 5-digit number used to uniquely distinguish worksites of a multi-unit account.		
Notes and Comments	Reporting unit numbers (RUN's) should match QCEW multi-establishment guidelines. Please coordinate with QCEW staff to determine if the RUN's included on the UI Tax source file meet these guidelines. The default value (00000) should be used if these guidelines are not met.		
TOC	Data Elements		

Contact E-mail Address		File	Contact
		Start	18
		End	77
		Length	60
		Type	Alphanumeric
Requirement	Optional		
Default Value	Spaces		
Format	Left justified		
Valid Values			
Definition	E-mail address for the company contact.		
Notes and Comments	The address extracted from UI tax may not be the contact one may need for the MWR or other QCEW-specific materials.		
TOC	Data Elements		

Contact Website	
File	Contact
Start	78
End	157
Length	80
Type	Alphanumeric
Requirement	Optional
Default Value	Spaces
Format	Left justified
Valid Values	
Definition	This is the Uniform Resource Locator (URL) that can link to the company's web address. Although some States may choose to omit the standard prefix (i.e., http://), the system will not be able to link directly to the website via mouse-click unless the address is complete.
Notes and Comments	Expanded field length from 60 to 80 positions.

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[Data Elements](#)

Supplemental State Use Fields

The final file available to States is a Supplemental State Use (SSU) file. Each State Workforce Agency (SWA) is charged with collecting various statistics for their Governor, their legislators, data users, researchers and, of course, for BLS. While most data elements needed for the QCEW program are extracted and included in the other four files, there may be additional fields in a State that are unique to that State and for which the State may have internal or special needs. It would be a difficult process to identify, obtain, and program each variable needed for each State. Some States have no additional reporting requirements while others have many. In order to facilitate collecting additional data, this SSU extract file was created in anticipation of obtaining known unique data elements as well as meeting future needs of the SWA's.

State-use fields are not unique to the SSU extract file. The non-quarterly extract file contains two state-use fields. These two fields should contain non-quarterly information. The quarterly extract file also contains one 6-byte field provided for an additional quarterly data element. The predecessor / successor extract file contains four additional state-use fields for related predecessor / successor information. These seven state-use fields are available and are not a part of this specific SSU extract file.

If the seven state-use fields already available in the other files are used, or additional non-quarterly or quarterly information is necessary, this "overflow" extract file can be used. The Redesign Teams recognized States' needs for more options in state-use fields. There is a plethora of data available from UI Tax files, and States should have the option to extract all they need to satisfy all possible statistical data requests. The SSU extract file is optional and can contain non-quarterly or quarterly data. The SSU record is 297 bytes in length.

Once the State has determined their need to use one or more of these state-use fields, they will have the option to uniquely label the field on their State-Specific Settings table. While these fields with labels will be visible on a limited set of screens and in the files/tables in the system, they will not be edited, tabulated, aggregated, or provided with any other functionality in the system. Some of the state-use fields are quite long. These longer fields can be used for multiple smaller fields, but data labels cannot be sectioned out. These data can be obtained as a text file from the system and the user may do additional processing on these fields outside the system.

If a State wants to send both quarterly state-use fields and non-quarterly state-use fields, separate records need to be extracted with the year/quarter filled in on the quarterly record and left blank on the non-quarterly record. Any State using these state-use fields should attempt to consistently use them for the same purpose each quarter. If a non-quarterly field is updated, it will overlay the existing information. The system will consider these fields as alphanumeric. Therefore, to remove any of the information that is not correct or no longer applicable, the user will need to enter a ">" in the first position of the field — this will be interpreted by the system to blank out the entire field.

Each SSU record may contain up to five additional quarterly state-use fields OR five additional non-quarterly state-use fields, giving the State an additional ten fields. Once a field position is selected

for a specific use, it should be labeled appropriately using the State-Specific Settings table. If the field use is changed on quarterly records, the older data will no longer be comparable to the newer information and the label should be updated.

If the State used fields in the old EXPO or WIN system for a purpose other than the use and definition originally intended, then the State should consider moving their internal-use fields to one of the seven fields found on the quarterly, non-quarterly, or predecessor-successor extract state-use fields. If those state-use fields are used or not long enough for that State, then the State should arrange to use one of these SSU fields.

Note:

With the exception of State FIPS, UI Account Number, and Reporting Unit Number, which are required key fields, the other fields are “optional” with regard to data updates. Existing non-quarterly records can have fields left as spaces (to retain the existing value), but records for new establishments should have more complete information.

**If a field is to be left unchanged, it should be left as spaces in the extract record.
If a field is to be blanked out, the first byte of the field should contain a greater-than ("**>**") character.**

SUPPLEMENTAL STATE USE ELEMENTS			
Start	End	Len	Data Element
1	2	2	State FIPS
3	12	10	UI Account Number
13	17	5	Reporting Unit Number
18	21	4	Year
22	22	1	Quarter
23	32	10	SSU State Use 1
33	47	15	SSU State Use 2
48	97	50	SSU State Use 3
98	197	100	SSU State Use 4
198	297	100	SSU State Use 5

State FIPS		File	State Use
		Start	1
		End	2
		Length	2
		Type	Numeric
Requirement	Required		
Default Value	Key Field		
Format			
Valid Values	See Appendix A for valid values.		
Definition	The 2-digit numeric FIPS designator specific to each State, inclusive of the District of Columbia, Puerto Rico, and the U.S. Virgin Islands. The State FIPS code must be the State FIPS code for the State of the extract file and will be the same for all records on the file.		
Notes and Comments	State numeric FIPS code (e.g., 09 for Connecticut instead of CT).		
TOC	Data Elements		

UI Account Number		File	State Use
		Start	3
		End	12
		Length	10
		Type	Numeric
Requirement	Required		
Default Value	Key Field		
Format	Right justified with unused positions zero-filled.		
Valid Values			
Definition	A 10-digit identifier assigned by the State Workforce Agency (SWA) to identify employers covered under State UI laws.		
Notes and Comments			
TOC	Data Elements		

Reporting Unit Number		File	State Use
		Start	13
		End	17
		Length	5
		Type	Numeric
Requirement	Required for a worksite of a multi-unit account; otherwise zero-filled.		
Default Value	Zero-filled		
Format	Right justified with unused positions zero-filled.		
Valid Values	00000-99998		
Definition	A 5-digit number used to uniquely distinguish worksites of a multi-unit account.		
Notes and Comments	Reporting unit numbers (RUN's) should match QCEW multi-establishment guidelines. Please coordinate with QCEW staff to determine if the RUN's included on the UI Tax source file meet these guidelines. The default value (00000) should be used if these guidelines are not met.		
TOC	Data Elements		

Year		File	State Use
		Start	18
		End	21
		Length	4
		Type	Numeric
Requirement	Required if quarterly / Spaces for non-quarterly records		
Default Value	Required / Spaces		
Format	YYYY		
Valid Values			
Definition	4-digit reporting or reference year of the data.		
Notes and Comments	Year and Quarter are spaces if record is non-quarterly.		
TOC	Data Elements		

Quarter		File	State Use
		Start	22
		End	22
		Length	1
		Type	Numeric
Requirement	Required if quarterly / Spaces for non-quarterly records		
Default Value	Required / Spaces		
Format			
Valid Values	1 = January – March 2 = April – June 3 = July – September 4 = October – December		
Definition	The calendar quarter for which the data are being reported.		
Notes and Comments	Year and Quarter are spaces if record is non-quarterly.		
TOC	Data Elements		

State Use 1		File	State Use
		Start	23
		End	32
		Length	10
		Type	Alphanumeric
State Label: _____			
Requirement	Optional		
Default Value	Spaces		
Format	Left justified		
Valid Values			
Definition	State defined.		
Notes and Comments	For internal state-use only.		
TOC	Data Elements		

State Use 2

State Label: _____

File	State Use
Start	33
End	47
Length	15
Type	Alphanumeric

Requirement Optional

Default Value Spaces

Format Left justified

Valid Values

Definition State defined.

Notes and
Comments For internal state-use only.

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[Data Elements](#)

State Use 3

State Label: _____

File	State Use
Start	48
End	97
Length	50
Type	Alphanumeric

Requirement Optional

Default Value Spaces

Format Left justified

Valid Values

Definition State defined.

Notes and
Comments For internal state-use only.

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[Data Elements](#)

State Use 4

State Label: _____

File	State Use
Start	98
End	197
Length	100
Type	Alphanumeric

Requirement Optional

Default Value Spaces

Format Left justified

Valid Values

Definition State defined.

Notes and
Comments For internal state-use only.

[TOC](#)

[Data Elements](#)

State Use 5

State Label: _____

File	State Use
Start	198
End	297
Length	100
Type	Alphanumeric

Requirement Optional

Default Value Spaces

Format Left justified

Valid Values

Definition State defined.

Notes and
Comments For internal state-use only.

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[Data Elements](#)

Appendix A State FIPS

State FIPS	Postal Abbrev.	State / Province
01	AL	Alabama
02	AK	Alaska
60	AS	American Samoa*
04	AZ	Arizona
05	AR	Arkansas
06	CA	California
08	CO	Colorado
09	CT	Connecticut
10	DE	Delaware
11	DC	District of Columbia
12	FL	Florida
13	GA	Georgia
66	GU	Guam*
15	HI	Hawaii
16	ID	Idaho
17	IL	Illinois
18	IN	Indiana
19	IA	Iowa
20	KS	Kansas
21	KY	Kentucky
22	LA	Louisiana
23	ME	Maine
24	MD	Maryland
25	MA	Massachusetts
26	MI	Michigan
27	MN	Minnesota
28	MS	Mississippi
29	MO	Missouri
30	MT	Montana
31	NE	Nebraska
32	NV	Nevada
33	NH	New Hampshire
34	NJ	New Jersey
35	NM	New Mexico
36	NY	New York
37	NC	North Carolina
38	ND	North Dakota
39	OH	Ohio
40	OK	Oklahoma
41	OR	Oregon
42	PA	Pennsylvania
72	PR	Puerto Rico
44	RI	Rhode Island
45	SC	South Carolina
46	SD	South Dakota
47	TN	Tennessee
48	TX	Texas
49	UT	Utah
50	VT	Vermont
51	VA	Virginia
78	VI	Virgin Islands
53	WA	Washington
54	WV	West Virginia
55	WI	Wisconsin
56	WY	Wyoming

State FIPS	Postal Abbrev.	State / Province
Canadian Province Codes		
	AB	Alberta
	BC	British Columbia
	MB	Manitoba
	NB	New Brunswick
	NL	Newfoundland and Labrador
	NT	Northwest Territories
	NS	Nova Scotia
	NU	Nunavut
	ON	Ontario
	PE	Prince Edward Island
	QC	Quebec
	SK	Saskatchewan
	YT	Yukon

* Not in QCEW

Appendix B Country Codes

ISO Code	Country
ABW	Aruba
AFG	Afghanistan
AGO	Angola
AIA	Anguilla
ALA	Åland Islands
ALB	Albania
AND	Andorra
ANT	Netherlands Antilles
ARE	United Arab Emirates
ARG	Argentina
ARM	Armenia
ASM	American Samoa
ATA	Antarctica
ATF	French Southern Territories
ATG	Antigua and Barbuda
AUS	Australia
AUT	Austria
AZE	Azerbaijan
BDI	Burundi
BEL	Belgium
BEN	Benin
BFA	Burkina Faso
BGD	Bangladesh
BGR	Bulgaria
BHR	Bahrain
BHS	Bahamas
BIH	Bosnia and Herzegovina
BLM	Saint Barthélemy
BLR	Belarus
BLZ	Belize
BMU	Bermuda
BOL	Bolivia, Plurinational State of
BRA	Brazil
BRB	Barbados
BRN	Brunei Darussalam
BTN	Bhutan
BVT	Bouvet Island
BWA	Botswana
CAF	Central African Republic
CAN	Canada

ISO Code	Country
CCK	Cocos (Keeling) Islands
CHE	Switzerland
CHL	Chile
CHN	China
CIV	Côte d'Ivoire
CMR	Cameroon
COD	Congo, the Democratic Republic of the
COG	Congo
COK	Cook Islands
COL	Colombia
COM	Comoros
CPV	Cape Verde
CRI	Costa Rica
CUB	Cuba
CXR	Christmas Island
CYM	Cayman Islands
CYP	Cyprus
CZE	Czech Republic
DEU	Germany
DJI	Djibouti
DMA	Dominica
DNK	Denmark
DOM	Dominican Republic
DZA	Algeria
ECU	Ecuador
EGY	Egypt
ERI	Eritrea
ESH	Western Sahara
ESP	Spain
EST	Estonia
ETH	Ethiopia
FIN	Finland
FJI	Fiji
FLK	Falkland Islands (Malvinas)
FRA	France
FRO	Faroe Islands
FSM	Micronesia, Federated States of
GAB	Gabon
GBR	United Kingdom

ISO Code	Country
GEO	Georgia
GGY	Guernsey
GHA	Ghana
GIB	Gibraltar
GIN	Guinea
GLP	Guadeloupe
GMB	Gambia
GNB	Guinea-Bissau
GNQ	Equatorial Guinea
GRC	Greece
GRD	Grenada
GRL	Greenland
GTM	Guatemala
GUF	French Guiana
GUM	Guam
GUY	Guyana
HKG	Hong Kong
HMD	Heard Island and McDonald Islands
HND	Honduras
HRV	Croatia
HTI	Haiti
HUN	Hungary
IDN	Indonesia
IMN	Isle of Man
IND	India
IOT	British Indian Ocean Territory
IRL	Ireland
IRN	Iran, Islamic Republic of
IRQ	Iraq
ISL	Iceland
ISR	Israel
ITA	Italy
JAM	Jamaica
JEY	Jersey
JOR	Jordan
JPN	Japan
KAZ	Kazakhstan
KEN	Kenya
KGZ	Kyrgyzstan
KHM	Cambodia

ISO Code	Country
KIR	Kiribati
KNA	Saint Kitts and Nevis
KOR	Korea, Republic of
KWT	Kuwait
LAO	Lao People's Democratic Republic
LBN	Lebanon
LBR	Liberia
LBY	Libyan Arab Jamahiriya
LCA	Saint Lucia
LIE	Liechtenstein
LKA	Sri Lanka
LSO	Lesotho
LTU	Lithuania
LUX	Luxembourg
LVA	Latvia
MAC	Macao
MAF	Saint Martin (French part)
MAR	Morocco
MCO	Monaco
MDA	Moldova, Republic of
MDG	Madagascar
MDV	Maldives
MEX	Mexico
MHL	Marshall Islands
MKD	Macedonia, the former Yugoslav Republic of
MLI	Mali
MLT	Malta
MMR	Myanmar
MNE	Montenegro
MNG	Mongolia
MNP	Northern Mariana Islands
MOZ	Mozambique
MRT	Mauritania
MSR	Montserrat
MTQ	Martinique
MUS	Mauritius
MWI	Malawi
MYS	Malaysia
MYT	Mayotte
NAM	Namibia
NCL	New Caledonia
NER	Niger

ISO Code	Country
NFK	Norfolk Island
NGA	Nigeria
NIC	Nicaragua
NIU	Niue
NLD	Netherlands
NOR	Norway
NPL	Nepal
NRU	Nauru
NZL	New Zealand
OMN	Oman
PAK	Pakistan
PAN	Panama
PCN	Pitcairn
PER	Peru
PHL	Philippines
PLW	Palau
PNG	Papua New Guinea
POL	Poland
PRI	Puerto Rico
PRK	Korea, Democratic People's Republic of
PRT	Portugal
PRY	Paraguay
PSE	Palestinian Territory, Occupied
PYF	French Polynesia
QAT	Qatar
REU	Réunion
ROU	Romania
RUS	Russian Federation
RWA	Rwanda
SAU	Saudi Arabia
SDN	Sudan
SEN	Senegal
SGP	Singapore
SGS	South Georgia and the South Sandwich Islands
SHN	Saint Helena
SJM	Svalbard and Jan Mayen
SLB	Solomon Islands
SLE	Sierra Leone
SLV	El Salvador
SMR	San Marino
SOM	Somalia

ISO Code	Country
SPM	Saint Pierre and Miquelon
SRB	Serbia
STP	Sao Tome and Principe
SUR	Suriname
SVK	Slovakia
SVN	Slovenia
SWE	Sweden
SWZ	Swaziland
SYC	Seychelles
SYR	Syrian Arab Republic
TCA	Turks and Caicos Islands
TCD	Chad
TGO	Togo
THA	Thailand
TJK	Tajikistan
TKL	Tokelau
TKM	Turkmenistan
TLS	Timor-Leste
TON	Tonga
TTO	Trinidad and Tobago
TUN	Tunisia
TUR	Turkey
TUV	Tuvalu
TWN	Taiwan, Province of China
TZA	Tanzania, United Republic of
UGA	Uganda
UKR	Ukraine
UMI	United States Minor Outlying Islands
URY	Uruguay
USA	United States
UZB	Uzbekistan
VAT	Holy See (Vatican City State)
VCT	Saint Vincent and the Grenadines
VEN	Venezuela, Bolivarian Republic of
VGB	Virgin Islands, British
VIR	Virgin Islands, U.S.
VNM	Viet Nam
VUT	Vanuatu
WLF	Wallis and Futuna
WSM	Samoa
YEM	Yemen
ZAF	South Africa
ZMB	Zambia

ISO Code	Country
ZWE	Zimbabwe

Appendix C Comment Codes

Code	Short Title	Code	Short Title	Code	Short Title
00	Multiple worksites to single; remaining worksite converted to single	26	Less overtime worked at premium pay or less overtime worked	50	Adverse weather conditions
01	Seasonal increase	27	Overtime worked at premium pay or more overtime pay	51	Fire disruption
02	Seasonal decrease	28	Stock options exercised and distributed	52	Natural disaster disruption
03	More business (expansion)	29	Severance pay distributed	53	Non-natural disaster disruption
04	Less business (contraction)	30	Wages paid to employees working in pay periods not including the 12th of the month and not shown in employment	54	Energy shortage
05	Short-term/specific business project starting or continuing	31	Bonuses, executive pay, profits distributed, or unidentified lump-sum payments	55	Data return or returning to normal or new normal after coded 50-54, 56, or 57
06	Short-term/specific business project completed or approaching completion	32	Change in commissions	56	Secondary-effects decrease
07	Layoff, not elsewhere classified	33	Faculty paid over a 9 month period; lump-sum payments made at end of school term	57	Secondary-effects increase
08	Strike, lockout, or other labor dispute	34	Change in hourly earnings or pay due to change in amount of shift work with pay differential	58	Environmental legislation
09	Temporary shutdown	35	Changes in hours, earnings or wages due to legislation/administrative regulations	59	Defense-related buildups
10	Conversion or remodeling of facilities, retooling or repair and maintenance of equipment resulting in employment decrease	36	Pay returns or returning to normal or a new normal after coded 29-35	60	Defense-related cutbacks
11	Conversion or remodeling of facilities, retooling or repair and maintenance of equipment resulting in employment increase	37	(Not used by QCEW)	61	NAICS 2017 direct, consolidation, or split (62-74 not used by QCEW)
12	Internal reorganization, downsizing or bankruptcy resulting in an employment decrease	38	(Not used by QCEW)	75	Change in tax rate
13	Internal reorganization resulting in an employment increase	39	Decrease in employment resulting from a labor shortage	76	Change in reimbursing/non-reimbursing status
14	Non-standard work schedule	40	Shorter scheduled workweek; fewer hours worked; number of pay periods less than usual	77	Change in UI coverage
15	Intra-account (firm) transfers	41	Longer scheduled workweek; more hours worked; number of pay periods greater than usual	78	Change in taxable wage base
16	Establishment moved out of State	42	Decrease in part-time workers	79	Change in taxable wages and/or contributions
17	Establishment moved into State	43	Increase in part-time workers	80	Change in unclassified to classified
18	Active employer reporting zero employment and wages	44	Return to normal after end of paid vacation or receiving vacation pay or other paid leave	81	Noneconomic code change
19	Employment returns or returning to normal or a new normal after coded 07-18	45	Paid vacation or receiving vacation pay or other paid leave	82	Economic code change
20	Wage rate decrease	46	Unpaid vacation or unpaid leave	83	Employee leasing reporting change to or from a PEO
21	Wage rate increase (including COLAs)	47	Return to normal after end of unpaid vacation or unpaid leave	84	(Not used by QCEW)
22	Increase in percentage of lower-paid employees	48	Improved reporting	85	New establishment or worksite
23	Increase in percentage of higher-paid employees	49	Working and receiving vacation pay	86	Establishment permanently out of business
24	Lower hourly earnings or wages because of piecework or lower incentive pay			87	Reactivated UI account or worksite
25	Higher hourly earnings or wages because of piecework or higher incentive pay			88	Establishment dissolution
				89	Establishment merger or acquisition
				90	Changed basis of reporting with more detail
				91	Changed basis of reporting with less detail
				92	Partial predecessor/successor transaction
				93	Full predecessor/successor transfer
				94	(Not used by QCEW)
				95	Data verified using CES
				96	Data used pending verification
				97	Data verified using wage records
				98	Data verified by EDIC
				99	Data verified – see narrative

Appendix D Standardized (aka QUEST) UI Extract File Layout

Start	End	Len	Type	Data Element
NON-QUARTERLY DATA ELEMENTS				
1	2	2	NQ	State FIPS
3	12	10	NQ	UI Account Number
13	17	5	NQ	Reporting Unit Number
18	18	1	NQ	Check Digit
19	27	9	NQ	FEIN
28	62	35	NQ	Legal Name
63	97	35	NQ	Trade Name
98	98	1	NQ	Special Indicator
99	133	35	NQ	Reporting Unit Description
134	168	35	NQ	Physical Location Address – Supplemental Location Information
169	203	35	NQ	Physical Location Address – Street Address
204	233	30	NQ	Physical Location Address – City
234	235	2	NQ	Physical Location Address – State
236	240	5	NQ	Physical Location Address – Zip Code
241	244	4	NQ	Physical Location Address – Zip 4 Extension
245	279	35	NQ	Contact (Attention) Name
280	314	35	NQ	Contact Title
315	315	1	NQ	UI Address – Address Type Code
316	350	35	NQ	UI Address – Secondary Address Line
351	385	35	NQ	UI Address – Delivery Address Line
386	415	30	NQ	UI Address – City
416	417	2	NQ	UI Address – State
418	422	5	NQ	UI Address – Zip Code
423	426	4	NQ	UI Address – Zip 4 Extension
427	429	3	NQ	UI Address – Foreign Country
430	436	7	NQ	UI Address – Foreign Postal Code
437	437	1	NQ	Mailing / Other Address – Address Type Code
438	472	35	NQ	Mailing / Other Address – Secondary Address Line
473	507	35	NQ	Mailing / Other Address – Delivery Address Line

Start	End	Len	Type	Data Element
508	537	30	NQ	Mailing / Other Address – City
538	539	2	NQ	Mailing / Other Address – State
540	544	5	NQ	Mailing / Other Address – Zip Code
545	548	4	NQ	Mailing / Other Address – Zip 4 Extension
549	551	3	NQ	Mailing / Other Address – Foreign Country
552	558	7	NQ	Mailing / Other Address – Foreign Postal Code
559	561	3	NQ	Telephone Area Code
562	568	7	NQ	Telephone Number
569	573	5	NQ	Telephone Extension
574	576	3	NQ	FAX Area Code
577	583	7	NQ	FAX Number
584	591	8	NQ	Initial Liability Date (Start Date)
592	599	8	NQ	End of Liability Date (End Date)
600	607	8	NQ	Reactivation Date (Restart Date)
608	615	8	NQ	Setup Date
616	616	1	NQ	Organization Type Code
617	651	35	NQ	Non-Quarterly State Use 1
652	666	15	NQ	Non-Quarterly State Use 2
QUARTERLY DATA ELEMENTS				
1	2	2	Q	State FIPS
3	12	10	Q	UI Account Number
13	17	5	Q	Reporting Unit Number
18	21	4	Q	Year
22	22	1	Q	Quarter
23	23	1	Q	Status Code
24	26	3	Q	County Code
27	27	1	Q	Ownership Code
28	33	6	Q	NAICS Code
34	39	6	Q	Classification NAICS Code
40	40	1	Q	Type of Coverage Code
41	41	1	Q	Nonprofit Indicator
42	45	4	Q	Zone Code

Start	End	Len	Type	Data Element
46	48	3	Q	Township Code
49	49	1	Q	Multi-Establishment Employer Indicator (MEEI Code)
50	50	1	Q	Data Supplier Indicator
51	60	10	Q	Agent Code
61	65	5	Q	Tax Rate
66	71	6	Q	Month One Employment
72	77	6	Q	Month Two Employment
78	83	6	Q	Month Three Employment
84	89	6	Q	Quarterly State Use
90	101	12	Q	Total Wages
102	113	12	Q	Taxable Wages
114	123	10	Q	Contributions Due
124	125	2	Q	Comment Code One
126	127	2	Q	Comment Code Two
128	129	2	Q	Comment Code Three
130	135	6	Q	Month One Female Employment
136	141	6	Q	Month Two Female Employment
142	147	6	Q	Month Three Female Employment
PREDECESSOR / SUCCESSOR DATA ELEMENTS				
1	2	2	P/S	State FIPS
3	12	10	P/S	Predecessor UI Account Number
13	17	5	P/S	Predecessor Reporting Unit Number
18	18	1	P/S	P/S Action Code
19	28	10	P/S	Successor UI Account Number
29	33	5	P/S	Successor Reporting Unit Number
34	41	8	P/S	P/S Transfer Date
42	56	15	P/S	P/S State Use 1

Start	End	Len	Type	Data Element
57	57	1	P/S	P/S State Use 2
58	58	1	P/S	P/S State Use 3
59	64	6	P/S	P/S State Use 4
ELECTRONIC CONTACT INFORMATION ELEMENTS				
1	2	2	ECI	State FIPS
3	12	10	ECI	UI Account Number
13	17	5	ECI	Reporting Unit Number
18	77	60	ECI	Contact E-mail Address
78	157	80	ECI	Contact Website
SUPPLEMENTAL STATE USE ELEMENTS				
1	2	2	SSU	State FIPS
3	12	10	SSU	UI Account Number
13	17	5	SSU	Reporting Unit Number
18	21	4	SSU	Year
22	22	1	SSU	Quarter
23	32	10	SSU	SSU State Use 1
33	47	15	SSU	SSU State Use 2
48	97	50	SSU	SSU State Use 3
98	197	100	SSU	SSU State Use 4
198	297	100	SSU	SSU State Use 5

Appendix E Dropped Elements from EXPO and WIN Systems

Data Element Name	Len	Was on EXPO	Was on WIN	Notes and Comments
ARS Refile Year	4	Yes	No	Not in tax systems
ARS Response Code	2	Yes	No	Not in tax systems
ARS Verification Year	4	Yes	No	Not in tax systems
Auxiliary Code	1	Yes	Yes	Discontinued
CES Indicator	1	Yes	No	Not in tax systems
Contributions (Due) Indicator Flag	1	Yes	No	Do not use tax imputations
Delinquency Flag	1	Yes	No	Not used in IMT processing
EARS Batch Number	4	Yes	No	Refiling information is not on tax system
ECCI-Economic Code Change Indicator	2	Yes	No	User assigned
Edit Flag	1	Yes	No	Not used in IMT processing
Estimation Flag	1	Yes	No	Not used in IMT processing
Field Lock Position	2	Yes	No	Not in tax systems
Geographic Code	7	No	Yes	Never Implemented
Maximum Reporting Unit Number	5	Yes	No	Derived based on the highest RUN assigned
Month 1 Employment Indicator	1	Yes	No	Do not use tax imputations
Month 2 Employment Indicator	1	Yes	No	Do not use tax imputations
Month 3 Employment Indicator	1	Yes	No	Do not use tax imputations
MWR Print Indicator Code	1	Yes	No	Identifies which quarters LMI prints MWR forms
MWR-Receipt-Q1	1	Yes	No	Flag denoting receipt of MWR form for future quarter
MWR-Receipt-Q2	1	Yes	No	Flag denoting receipt of MWR form for current quarter
Old County Code	3	Yes	No	Not in tax systems
Old NAICS Code	6	Yes	No	Not in tax systems
Old NCA Response Code	2	Yes	No	Refiling information is not on tax system
Old Ownership Code	1	Yes	No	Not in tax systems
Old Township Code	3	Yes	No	Not in tax systems
PLA New-Changed Address Indicator	1	Yes	No	Not in tax systems
SIC Code	4	Yes	Yes	Discontinued
Taxable Wages Indicator Flag	1	Yes	No	Do not use tax imputations
Total Wages Indicator	1	Yes	No	Do not use tax imputations
Wage Record Indicator	1	Yes	No	

Appendix F Compare-Based Extract Formats

Standardized (aka QUEST) UI Extract Compare Format

Start	End	Len	Type	Data Element
NON-QUARTERLY DATA ELEMENTS				
1	2	2	NQ	State FIPS
3	12	10	NQ	UI Account Number
13	17	5	NQ	Reporting Unit Number
18	18	1	NQ	Check Digit
19	27	9	NQ	FEIN
28	62	35	NQ	Legal Name
63	97	35	NQ	Trade Name
98	98	1	NQ	Special Indicator
99	133	35	NQ	Reporting Unit Description
134	168	35	NQ	Physical Location Address – Supplemental Location Information
169	203	35	NQ	Physical Location Address – Street Address
204	233	30	NQ	Physical Location Address – City
234	235	2	NQ	Physical Location Address – State
236	240	5	NQ	Physical Location Address – Zip Code
241	244	4	NQ	Physical Location Address – Zip 4 Extension
245	279	35	NQ	Contact (Attention) Name
280	314	35	NQ	Contact Title
315	315	1	NQ	UI Address – Address Type Code
316	350	35	NQ	UI Address – Secondary Address Line
351	385	35	NQ	UI Address – Delivery Address Line
386	415	30	NQ	UI Address – City
416	417	2	NQ	UI Address – State
418	422	5	NQ	UI Address – Zip Code
423	426	4	NQ	UI Address – Zip 4 Extension
427	429	3	NQ	UI Address – Foreign Country
430	436	7	NQ	UI Address – Foreign Postal Code

Start	End	Len	Type	Data Element
437	437	1	NQ	Mailing / Other Address – Address Type Code
438	472	35	NQ	Mailing / Other Address – Secondary Address Line
473	507	35	NQ	Mailing / Other Address – Delivery Address Line
508	537	30	NQ	Mailing / Other Address – City
538	539	2	NQ	Mailing / Other Address – State
540	544	5	NQ	Mailing / Other Address – Zip Code
545	548	4	NQ	Mailing / Other Address – Zip 4 Extension
549	551	3	NQ	Mailing / Other Address – Foreign Country
552	558	7	NQ	Mailing / Other Address – Foreign Postal Code
559	561	3	NQ	Telephone Area Code
562	568	7	NQ	Telephone Number
569	573	5	NQ	Telephone Extension
574	576	3	NQ	FAX Area Code
577	583	7	NQ	FAX Number
584	591	8	NQ	Initial Liability Date (Start Date)
592	599	8	NQ	End of Liability Date (End Date)
600	607	8	NQ	Reactivation Date (Restart Date)
608	615	8	NQ	Setup Date
616	616	1	NQ	Organization Type Code
617	651	35	NQ	Non-Quarterly State Use 1
652	666	15	NQ	Non-Quarterly State Use 2
667	726	60	NQ	Contact E-mail Address
727	806	80	NQ	Contact Website
807	816	10	NQ	State Use 1
817	831	15	NQ	State Use 2
832	881	50	NQ	State Use 3
882	981	100	NQ	State Use 4
982	1081	100	NQ	State Use 5

Start	End	Len	Type	Data Element
QUARTERLY DATA ELEMENTS				
1	2	2	Q	State FIPS
3	12	10	Q	UI Account Number
13	17	5	Q	Reporting Unit Number
18	21	4	Q	Year
22	22	1	Q	Quarter
23	23	1	Q	Status Code
24	26	3	Q	County Code
27	27	1	Q	Ownership Code
28	33	6	Q	NAICS Code
34	39	6	Q	Classification NAICS Code
40	40	1	Q	Type of Coverage Code
41	41	1	Q	Nonprofit Indicator
42	45	4	Q	Zone Code
46	48	3	Q	Township Code
49	49	1	Q	Multi-Establishment Employer Indicator (MEEI Code)
50	50	1	Q	Data Supplier Indicator
51	60	10	Q	Agent Code
61	65	5	Q	Tax Rate
66	71	6	Q	Month One Employment
72	73	2	Q	Month One Employment Indicator
74	79	6	Q	Month Two Employment
80	81	2	Q	Month Two Employment Indicator
82	87	6	Q	Month Three Employment
88	89	2	Q	Month Three Employment Indicator
90	95	6	Q	Quarterly State Use
96	107	12	Q	Total Wages
108	109	2	Q	Total Wages Indicator

Start	End	Len	Type	Data Element
110	121	12	Q	Taxable Wages
122	123	2	Q	Taxable Wages Indicator
124	133	10	Q	Contributions Due
134	135	2	Q	Contributions Due Indicator
136	137	2	Q	Comment Code One
138	139	2	Q	Comment Code Two
140	141	2	Q	Comment Code Three
142	147	6	Q	Month One Female Employment
148	153	6	Q	Month Two Female Employment
154	159	6	Q	Month Three Female Employment
160	169	10	Q	State Use 1
170	184	15	Q	State Use 2
185	234	50	Q	State Use 3
235	334	100	Q	State Use 4
335	434	100	Q	State Use 5
PREDECESSOR / SUCCESSOR DATA ELEMENTS				
1	2	2	P/S	State FIPS
3	12	10	P/S	Predecessor UI Account Number
13	17	5	P/S	Predecessor Reporting Unit Number
18	18	1	P/S	P/S Action Code
19	28	10	P/S	Successor UI Account Number
29	33	5	P/S	Successor Reporting Unit Number
34	41	8	P/S	P/S Transfer Date
42	56	15	P/S	P/S State Use 1
57	57	1	P/S	P/S State Use 2
58	58	1	P/S	P/S State Use 3
59	64	6	P/S	P/S State Use 4

EXPO Utility Job (76P – Version 6) Format

Start	End	Len	Data Element
1	10	10	UI Account Number
11	15	5	Reporting Unit Number
16	16	1	Check Digit
17	25	9	EIN
26	60	35	Legal Name
61	95	35	Trade Name
96	96	1	Data Source
97	97	1	Special Indicator
98	101	4	Agent Code
102	102	1	New/Changed Address Indicator
103	137	35	Physical Location Address
138	172	35	Physical Location Address 2
173	207	35	Reporting Unit Description
208	237	30	Physical Location Address – City
238	239	2	Physical Location Address – State
240	244	5	Physical Location Address – Zip Code
245	248	4	Physical Location Address – Zip 4 Extension
249	249	1	UI Address – Address Type Code
250	250	1	Mail Code Indicator
251	285	35	Contact (Attention) Name
286	320	35	UI Address – Secondary Address Line
321	355	35	UI Address – Delivery Address Line
356	385	30	UI Address – City
386	387	2	UI Address – State
388	392	5	UI Address – Zip Code
393	396	4	UI Address – Zip 4 Extension
397	399	3	Telephone Area Code
400	406	7	Telephone Number
407	411	5	Telephone Extension
412	414	3	FAX Area Code

Start	End	Len	Data Element
415	421	7	FAX Number
422	423	2	Field Lock
424	431	8	Setup Date
432	439	8	Initial Liability Date
440	447	8	End of Liability Date
448	455	8	Reactivation Date
456	465	10	Predecessor UI Account Number
466	470	5	Predecessor Reporting Unit Number
471	480	10	Successor UI Account Number
481	485	5	Successor Reporting Unit Number
486	487	2	ARS Response Code
488	491	4	ARS Response Year
492	495	4	ARS Verify Year
496	496	1	Sales Receipts Indicator
497	500	4	EARS Batch Number
501	503	3	Old County Code
504	504	1	Old Ownership Code
505	508	4	Old SIC Code
509	511	3	Old Township Code
512	517	6	Old NAICS Code
518	523	6	Old AUX NAICS Code
524	525	2	NAX Response Code
526	529	4	Filler
530	534	5	Maximum Reporting Unit Number
535	535	1	CES Indicator
536	536	1	Organization Type Code
537	571	35	State Use Field
572	572	1	MWR Q1 Receipt Flag
573	573	1	MWR Q2 Receipt Flag
574	574	1	MWR Wage Indicator Flag

Start	End	Len	Data Element
575	687	113	Occurrence 1 (Future Quarter Data)
575	578	4	Year
579	579	1	Quarter
580	580	1	Status Code
581	583	3	County Code
584	585	2	Ownership Code
586	591	6	NAICS Code
592	595	4	SIC Code
596	596	1	Type Coverage Code
597	600	4	Zone Code
601	606	6	AUX NAICS Code
607	607	1	Filler
608	609	2	Economic Code Change Indicator
610	610	1	AUX Code
611	611	1	MEEI Code
612	612	1	Edit Flag
613	613	1	Estimation Flag
614	614	1	Delinquent Flag
615	615	1	Reporting Change Indicator
616	620	5	Tax Rate
621	626	6	Month 1 Employment
627	627	1	Month 1 Indicator
628	633	6	Month 2 Employment
634	634	1	Month 2 Indicator
635	640	6	Month 3 Employment
641	641	1	Month 3 Indicator
642	647	6	State Use Field
648	658	11	Total Wages
659	659	1	Total Wages Indicator
660	670	11	Taxable Wages
671	671	1	Taxable Wages Indicator
672	680	9	Contributions Dues
681	681	1	Contributions Indicator
682	683	2	Comment Code One

Start	End	Len	Data Element
684	685	2	Comment Code Two
686	687	2	Comment Code Three
688	800	113	Occurrence 2 (Current Quarter Data, same fields as above)
801	913	113	Occurrence 3 (Prior Quarter Data)

Start	End	Len	Data Element
914	1026	113	Occurrence 4
1027	1139	113	Occurrence 5
1140	1252	113	Occurrence 6
1253	1365	113	Occurrence 7

EXPO Utility Job (76N – Version 7) Format

Start	End	Len	Data Element
1	10	10	UI Account Number
11	15	5	Reporting Unit Number
16	16	1	Check Digit
17	25	9	EIN
26	60	35	Legal Name
61	95	35	Trade Name
96	96	1	Data Source
97	97	1	Special Indicator
98	101	4	Agent Code
102	102	1	New/Changed Address Indicator
103	137	35	Physical Location Address
138	172	35	Physical Location Address 2
173	207	35	Reporting Unit Description
208	237	30	Physical Location Address – City
238	239	2	Physical Location Address – State
240	244	5	Physical Location Address – Zip Code
245	248	4	Physical Location Address – Zip 4 Extension
249	251	3	New Geocode Software
252	252	1	New Geocode Source
253	255	3	New Location Code
256	259	4	New Match Code
260	268	9	New Latitude
269	279	11	New Longitude
280	284	5	New Geocode Year/Quarter
285	292	8	New PLA Date
293	293	1	Filler
294	296	3	Old Geocode Software
297	297	1	Old Geocode Source
298	300	3	Old Location Code
301	304	4	Old Match Code
305	313	9	Old Latitude
314	324	11	Old Longitude

Start	End	Len	Data Element
325	329	5	Old Geocode Year/Quarter
330	337	8	Filler
338	338	1	Filler
339	339	1	UI Address – Address Type Code
340	340	1	Mail Code Indicator
341	375	35	Contact (Attention) Name
376	410	35	UI Address – Secondary Address Line
411	445	35	UI Address – Delivery Address Line
446	475	30	UI Address – City
476	477	2	UI Address – State
478	482	5	UI Address – Zip Code
483	486	4	UI Address – Zip 4 Extension
487	489	3	Telephone Area Code
490	496	7	Telephone Number
497	501	5	Telephone Extension
502	504	3	FAX Area Code
505	511	7	FAX Number
512	513	2	Field Lock
514	521	8	Setup Date
522	529	8	Initial Liability Date
530	537	8	End of Liability Date
538	545	8	Reactivation Date
546	555	10	Predecessor UI Account Number
556	560	5	Predecessor Reporting Unit Number
561	570	10	Successor UI Account Number
571	575	5	Successor Reporting Unit Number
576	577	2	ARS Response Code
578	581	4	ARS Response Year
582	585	4	ARS Verify Year
586	586	1	Sales Receipts Indicator
587	590	4	EARS Batch Number
591	593	3	Old County Code

Start	End	Len	Data Element
594	594	1	Old Ownership Code
595	598	4	Old SIC Code
599	601	3	Old Township Code
602	607	6	Old NSTA
608	613	6	Old NAICS Code
614	615	2	NAX Response Code
616	617	2	Collection Mode Indicator
618	620	3	Filler
621	625	5	Max Reporting Unit Number
626	626	1	CES Indicator
627	627	1	Organization Type Code
628	662	35	State Use Field
663	663	1	MWR Q1 Receipt Flag
664	664	1	MWR Q2 Receipt Flag
665	665	1	MWR Wage Indicator Flag
666	799	134	Occurrence 1 (Future Quarter Data)
666	669	4	Year
670	670	1	Quarter
671	671	1	Status Code
672	674	3	County Code
675	675	1	Ownership Code
676	676	1	Ownership Filler
677	682	6	NSTA Code
683	686	4	SIC Code
687	687	1	Type Coverage Code
688	691	4	Zone Code
688	690	3	Township Code
691	691	1	Filler if Township in 688-690
692	697	6	NAICS Code
698	698	1	Filler
699	700	2	Economic Code Change Indicator
701	701	1	AUX Code
702	702	1	MEEI Code
703	707	5	City

Start	End	Len	Data Element
708	709	2	City Type
710	714	5	Filler
715	716	2	Filler
717	718	2	Filler
719	719	1	Data Source
720	723	4	Agent Code
724	724	1	Edit Flag
725	725	1	Estimation Flag
726	726	1	Delinquent Flag
727	727	1	Reporting Change Indicator
728	732	5	Tax Rate
733	738	6	Month 1 Employment
739	739	1	Month 1 Indicator
740	745	6	Month 2 Employment
746	746	1	Month 2 Indicator
747	752	6	Month 3 Employment
753	753	1	Month 3 Indicator
754	759	6	State Use Field
760	770	11	Total Wages
771	771	1	Total Wages Indicator
772	782	11	Taxable Wages
783	783	1	Taxable Wages Indicator
784	792	9	Contributions Dues
793	793	1	Contributions Indicator
794	795	2	Comment Code One
796	797	2	Comment Code Two
798	799	2	Comment Code Three
800	933	134	Occurrence 2 (Current Quarter Data, same fields as above)
934	1067	134	Occurrence 3 (Prior Quarter Data)
1068	1201	134	Occurrence 4
1202	1335	134	Occurrence 5
1336	1469	134	Occurrence 6
1470	1603	134	Occurrence 7
1604	1737	134	Occurrence 8

EXPO Utility Job (76L – Version 8) Format

Start	End	Len	Data Element
1	10	10	UI Account Number
11	15	5	Reporting Unit Number
16	16	1	Check Digit
17	25	9	EIN
26	60	35	Legal Name
61	95	35	Trade Name
96	96	1	Special Indicator
97	97	1	New/Changed Address Indicator
98	98	1	Physical Location Address Source
99	99	1	Agent Code
100	134	35	Physical Location Address
135	169	35	Physical Location Address 2
170	204	35	Reporting Unit Description
205	234	30	Physical Location Address – City
235	236	2	Physical Location Address – State
237	241	5	Physical Location Address – Zip Code
242	245	4	Physical Location Address – Zip 4 Extension
246	246	1	New Geocode Software
247	247	1	New Geocode Source
248	250	3	New Location Code
251	254	4	New Match Code
255	263	9	New Latitude
264	274	11	New Longitude
275	277	3	New Geocode Year/Quarter
278	283	6	New PLA Date
284	284	1	Old Geocode Software
285	285	1	Old Geocode Source
286	288	3	Old Location Code
289	292	4	Old Match Code
293	301	9	Old Latitude
302	312	11	Old Longitude
313	315	3	Old Geocode Year/Quarter

Start	End	Len	Data Element
316	316	1	UI Address – Address Type Code
317	317	1	Mail Code Indicator
318	352	35	UI Address – Secondary Address Line
353	387	35	UI Address – Delivery Address Line
388	417	30	UI Address – City
418	419	2	UI Address – State
420	424	5	UI Address – Zip Code
425	428	4	UI Address – Zip 4 Extension
429	431	3	Telephone Area Code
432	438	7	Telephone Number
439	443	5	Telephone Extension
444	445	2	Field Lock
446	453	8	Setup Date
454	461	8	Initial Liability Date
462	469	8	End of Liability Date
470	477	8	Reactivation Date
478	487	10	Predecessor UI Account Number
488	492	5	Predecessor Reporting Unit Number
493	502	10	Successor UI Account Number
503	507	5	Successor Reporting Unit Number
508	509	2	Informed Consent Code
510	511	2	Informed Consent Start Year
512	513	2	Informed Consent End Year
514	515	2	ARS Response Code
516	517	2	ARS Response Year
518	519	2	ARS Verify Year
520	523	4	EARS Batch Number
524	526	3	Old County Code
527	527	1	Old Ownership Code
528	530	3	Old Township Code
531	536	6	Old NAICS Code
537	538	2	NAX Response Code

Start	End	Len	Data Element
539	540	2	Collection Mode Indicator
541	545	5	Max Reporting Unit Number
546	546	1	CES Indicator
547	547	1	Organization Type Code
548	582	35	State Use Field
583	583	1	MWR Q1 Receipt Flag
584	584	1	MWR Q2 Receipt Flag
585	585	1	Wage Indicator
586	593	8	Filler
594	736	143	Occurrence 1 (Future Quarter Data)
594	595	2	Year
596	596	1	Quarter
597	597	1	Status Code
598	600	3	County Code
601	601	1	Ownership Code
602	602	1	Ownership Filler
603	608	6	NAICS Code
609	612	4	SIC Code
613	613	1	Type Coverage Code
614	617	4	Zone Code
614	616	3	<i>Township Code</i>
617	617	1	<i>Filler if Township in 614-616</i>
618	623	6	NSTA Code
624	625	2	Economic Code Change Indicator
626	626	1	AUX Code
627	627	1	MEEI Code
628	632	5	Place
633	634	2	Place Class
635	638	4	Census Tract
639	640	2	Census ID – State
641	643	3	Census ID – County
644	647	4	Census ID – Tract
648	649	2	Census ID – Tract Suffix

Start	End	Len	Data Element
650	653	4	Census ID – Block
654	654	1	Data Source
655	658	4	Agent Code
659	659	1	P-S Partial or Full
660	660	1	Edit Flag
661	661	1	Estimation Flag
662	662	1	Delinquent Flag
663	663	1	Reporting Change Indicator
664	664	1	Filler
665	669	5	Tax Rate
670	675	6	Month 1 Employment
676	676	1	Month 1 Indicator
677	682	6	Month 2 Employment
683	683	1	Month 2 Indicator
684	689	6	Month 3 Employment
690	690	1	Month 3 Indicator
691	696	6	State Use Field
697	707	11	Total Wages
708	708	1	Total Wages Indicator
709	719	11	Taxable Wages
720	720	1	Taxable Wages Indicator
721	729	9	Contributions Dues
730	730	1	Contributions Indicator
731	732	2	Comment Code One
733	734	2	Comment Code Two
735	736	2	Comment Code Three
737	879	143	Occurrence 2 (Current Quarter Data, same fields as above)
880	1022	143	Occurrence 3 (Prior Quarter Data)
1023	1165	143	Occurrence 4
1166	1308	143	Occurrence 5
1309	1451	143	Occurrence 6
1452	1594	143	Occurrence 7
1595	1737	143	Occurrence 8

EXPO Utility Job (76E – Version 9) Format

Start	End	Len	Data Element
1	10	10	UI Account Number
11	15	5	Reporting Unit Number
16	16	1	Check Digit
17	25	9	EIN
26	60	35	Legal Name
61	95	35	Trade Name
96	96	1	Special Indicator
97	97	1	New/Changed Address Indicator
98	98	1	Physical Location Address Source
99	133	35	Physical Location Address
134	168	35	Physical Location Address 2
169	203	35	Reporting Unit Description
204	233	30	Physical Location Address – City
234	235	2	Physical Location Address – State
236	240	5	Physical Location Address – Zip Code
241	244	4	Physical Location Address – Zip 4 Extension
245	245	1	New Geocode Software
246	246	1	New Geocode Source
247	249	3	New Location Code
250	253	4	New Match Code
254	261	8	New Latitude
262	270	9	New Longitude
271	273	3	New Geocode Year/Quarter
274	281	6	New PLA Date
282	282	1	Old Geocode Software
283	283	1	Old Geocode Source
284	286	3	Old Location Code
287	290	4	Old Match Code
291	298	8	Old Latitude
299	307	9	Old Longitude
308	310	3	Old Geocode Year/Quarter
311	311	1	UI Address – Address Type Code

Start	End	Len	Data Element
312	312	1	Mail Code Indicator
313	347	35	UI Address – Secondary Address Line
348	382	35	UI Address – Delivery Address Line
383	412	30	UI Address – City
413	414	2	UI Address – State
415	419	5	UI Address – Zip Code
420	423	4	UI Address – Zip 4 Extension
424	433	10	Telephone Number
434	438	5	Telephone Extension
439	440	2	Field Lock
441	442	2	Extra Field Lock
443	450	8	Setup Date
451	458	8	Initial Liability Date
459	466	8	End of Liability Date
467	474	8	Reactivation Date
475	476	2	Informed Consent Code
477	478	2	Informed Consent Start Year
479	480	2	Informed Consent End Year
481	482	2	ARS Response Code
483	484	2	ARS Response Year
485	486	2	ARS Verify Year
487	490	4	EARS Batch Number
491	493	3	Old County Code
494	494	1	Old Ownership Code
495	497	3	Old Township Code
498	503	6	Old NAICS Code
504	505	2	NAX Response Code
506	507	2	Collection Mode Indicator
508	512	5	Max Reporting Unit Number
513	513	1	CES Indicator
514	514	1	Organization Type Code
515	549	35	State Use Field

Start	End	Len	Data Element
550	550	1	MWR Q1 Receipt Flag
551	551	1	MWR Q2 Receipt Flag
552	552	1	Wage Indicator
553	556	4	SIC Code
557	687	131	Occurrence 1 (Future Quarter Data)
557	558	2	Year
559	559	1	Quarter
560	560	1	Status Code
561	563	3	County Code
564	564	1	Ownership Code
565	565	1	Ownership Filler
566	571	6	NAICS Code
572	572	1	Type Coverage Code
573	576	4	Zone Code
573	575	3	<i>Township Code</i>
576	576	1	<i>Filler if Township in 573-575</i>
577	578	2	Economic Code Change Indicator
579	579	1	MEEI Code
580	584	5	Place
585	586	2	Place Class
587	601	15	Census ID
602	602	1	Data Source
603	606	4	Agent Code
607	612	6	NAICS07
613	613	1	Edit Flag
614	614	1	Estimation Flag

Start	End	Len	Data Element
615	615	1	Delinquent Flag
616	620	5	Tax Rate
621	626	6	Month 1 Employment
627	627	1	Month 1 Indicator
628	633	6	Month 2 Employment
634	634	1	Month 2 Indicator
635	640	6	Month 3 Employment
641	641	1	Month 3 Indicator
642	647	6	State Use Field
648	658	11	Total Wages
659	659	1	Total Wages Indicator
660	670	11	Taxable Wages
671	671	1	Taxable Wages Indicator
672	680	9	Contributions Dues
681	681	1	Contributions Indicator
682	683	2	Comment Code One
684	685	2	Comment Code Two
686	687	2	Comment Code Three
688	818	131	Occurrence 2 (Current Quarter Data, same fields as above)
819	949	131	Occurrence 3 (Prior Quarter Data)
950	1080	131	Occurrence 4
1081	1211	131	Occurrence 5
1212	1342	131	Occurrence 6
1343	1473	131	Occurrence 7
1474	1604	131	Occurrence 8