



**DIVISION OF
EMPLOYMENT
SECURITY**

573-751-1995

Electronic File Transfer and Magnetic Media Reporting

Reporting Quarterly Contribution and Wage Data

MagneticReporting@labor.mo.gov

labor.mo.gov/DES/employers

uinteract.labor.mo.gov

**MISSOURI
DEPARTMENT OF LABOR
& INDUSTRIAL RELATIONS**

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Introduction

Quarterly Contribution and Wage Report

The Missouri Employment Security law requires each liable employer to file a Quarterly Contribution and Wage (CW) Report. The report must show the worker's name, Social Security Number (SSN) and the amount of wages paid during a calendar quarter.

An employer may report on the Internet by completing a report or by electronically submitting a file. An employer also may magnetically report the wage data.

The Division of Employment Security (DES) promotes the reporting of quarterly CW data on the Internet, or on magnetic media. This is a practical, accurate, and convenient form of reporting quarterly wage data.

Internet and magnetic reporting eliminates unnecessary clerical errors and creates more consistent state records.

Regulation-Required Magnetic or Internet Reporting

The Missouri Revised Statutes (RSMo) (Section 288.130) related to quarterly reporting of wage data was amended effective August 28, 2019.

Section 288.130.2 RSMo, specifically, provides that, "All employers with fifty or more workers shall report quarterly wage information due pursuant to section 288.090 to the division in an electronic format prescribed by the division. However, for good cause shown, the director may permit an employer with fifty or more workers to report quarterly information on a paper form approved by the division."

Media Accepted

A CD will be accepted for magnetic media reporting. Only one quarter should be saved to CD. If necessary, multiple files may be submitted.

File Formats

The ICESA (Interstate Conference of Employment Security Agencies) format allows an employer to file the CW data. (ICESA is now known as the National Association of State Workforce Agencies.) Most states accept the ICESA format for unemployment insurance (UI) tax reporting.

The Social Security Administration (SSA) format, also known as the Federal or EWF2 format (formerly known as MMREF format) allows an employer to supply information to more than one state or federal agency using the same format.

The Missouri and spreadsheet format allows an employer to supply wage information. These formats may not be accepted in other states.

Consolidated Files

Transmitters of UI information are urged to minimize the number of files they submit when reporting information for multiple employers or for multiple work sites of a single employer.

File Formats Accepted - Internet and Magnetic

The Missouri, Spreadsheet, Social Security, and ICESA "S" record formats are accepted from employers to electronically file the Quarterly CW Report wage data on the Internet or by Magnetic Media.

The ICESA format is accepted from payroll services to electronically file Quarterly CW Reports on the Internet. Payment must be made by Automated Clearing House (ACH) Debit or Credit.

Please contact the DES to test and register as a payroll service.

General Information

Test Media

All employers and payroll services interested in magnetically reporting wage data must submit a test CD prior to receiving permission to report magnetically. The test media verifies the file format is correct and the DES can read the data files. In addition, the test media verifies wages and the employer account number(s) is correct. Paper detail must be attached to quarterly reports until notified by the DES that the test media is approved. Test media cannot be submitted until a ten-digit employer account number is assigned.

The external label on the media should identify the information as, "For Test Purposes Only." It also should contain the file name, employer account number, employer name, quarter and year, and the logical record length of the test.

The test must be accompanied by a letter that provides the name, telephone number of a contact person, email, and address.

The test media will be edited to determine if it meets DES specifications. If not, DES will contact the submitter and inform of needed corrections.

If the test media meets DES specifications, the employer or payroll service will be granted permission to magnetically report the quarterly wage data. DES will contact submitter to inform of approval and once approved for magnetic reporting, the media must be filed in the format tested.

Test media is not required for Internet reporting.

Payroll Services

- **Internet Filing** - The ICESA format (pages 9-20) is accepted from payroll services to electronically file the Quarterly CW Report on the Internet. Contributions must be paid by ACH Debit or Credit. Please contact the DES to register. Submission of a test file is required.

- **Magnetic Filing** - The DES allows payroll services to submit Quarterly CW Reports and magnetically report wage data for their clients. Wage data for multiple clients may be submitted on one CD. Test media is required before reporting the clients' wage data.

A form MODES-4, "Missouri Quarterly Contribution and Wage Report," is required for each client. In addition, a separate check for each client must be issued to pay the contributions due on each report.

A listing of all clients reported by the payroll service must be submitted with the batched reports and the magnetic media.

If the payroll service does not submit the Quarterly CW Reports on or before the due date, the employers are responsible for any applicable interest or penalties resulting from late filing.

A payroll service may request the experience rates and federal assessment for its clients. (See specifications on pages 34-35.)

Social Security Administration (SSA)/Federal/EFW2 Format Specifications

Using the SSA publication on magnetic media reporting (EFW2) as a guideline, the DES will accept a code "RS" record for reporting wage information. See pages 29-31.

Required Reports

- **Form MODES-4, "Missouri Quarterly Contribution and Wage Report"** - Employers submitting wage data by magnetic media must continue to file a completed form MODES-4. Items "1" through "15" should be completed on the form.

- **Form MODES-4260, “Transmittal of Quarterly Wages Reported on Magnetic Media”** – Employers submitting wage data by magnetic media must submit a completed form MODES-4260. This alleviates any delays in the processing of the magnetic media.
- **Form BLS-3020, “Multiple Worksite Report”** – If applicable, a multiple worksite report may be returned in the package with the magnetic media. For a “Multiple Worksite Report,” call 573-751-9637 or 573-751-3598.

Employer Accounts Unit
 Division of Employment Security
 421 East Dunklin Street
 P.O. Box 59
 Jefferson City, MO 65104-0059

(It is recommended that transmitters retain a backup of their magnetic media file.) Media will be destroyed by the DES after processing.

Shipping Instructions

Employers and payroll services are responsible for the proper labeling, packaging, and shipping of all media sent to the DES.

Quarterly CW Reports filed magnetically are due the same date as reports filed by paper. Media and Quarterly CW Report forms must be submitted on or before the due date. The reporting due dates are:

Quarter	Due
First (Jan., Feb., and March)	April 30
Second (April, May, and June)	July 31
Third (July, August, and Sept.)	October 31
Fourth (Oct., Nov., and Dec.)	January 31

The package submitted to the DES must include the following:

- The magnetic media with a properly affixed external label.
- A completed form MODES-4260, “Transmittal of Quarterly Wages Reported on Magnetic Media.”
- A completed form MODES-4, “Missouri Quarterly Contribution and Wage Report.” Remittance for any taxes due, if any.

The materials must be packaged adequately to assure safe mailing and be identified as “Magnetic Media”. Specially-sized boxes for magnetic media are available commercially. The package should be addressed to:

Incorrect Media

The DES will contact the employer or payroll service for correction and resubmittal if it cannot process the media due to formatting or coding errors. An explanation of why it cannot be processed will be furnished.

Corrected media must be returned to the DES within 10 working days after the date of contact from the DES.

If the media cannot be corrected within 10 working days, an explanation must be submitted to the DES.

Corrections

All adjustments or corrections to wage data previously reported on magnetic media must be made on form MODES-4A, “Contribution and Wage Adjustment Report,” or on the Internet (uinteract.labor.mo.gov). Do not include negative or credit amounts on media.

If the entire wage data previously submitted is in error, corrected media may be submitted. If that is the case and upon prior approval from the DES, corrected media will be accepted to replace the incorrectly reported data. If the corrected media changes the summary total amounts on the contribution report, an adjustment must be completed.

When the corrections involve only the reporting of additional wages, magnetic media may be submitted upon prior approval from the DES. If the additional wage amounts change the summary totals on the contribution report, form MODES-4A, “Contribution and Wage Adjustment Report,” must be completed.

Adjustment forms are available on the Internet at labor.mo.gov/media/pdf/4A-AI, by calling 573-751-1995, or mailing the request to:

Employer Accounts Unit
Division of Employment Security
P.O. Box 59
Jefferson City, MO 65104-0059

For Additional Information

General Information:

Division of Employment Security
421 East Dunklin Street
P.O. Box 59
Jefferson City, MO 65104-0059
573-751-1995, option 2
Fax: 573-751-7918

Email: MagneticReporting@labor.mo.gov

Sample Forms

This form is available at labor.mo.gov/media/pdf/4260-AI.

Form MODES-4260 Transmittal of Quarterly Wages Reported on Magnetic Media



MISSOURI DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
DIVISION OF EMPLOYMENT SECURITY

TRANSMITTAL OF QUARTERLY WAGES REPORTED ON MAGNETIC MEDIA

This form can be found online at labor.mo.gov/media/pdf/4260-ai.
Alternatively, you may submit the quarterly report and wage data online at uinteract.labor.mo.gov. When selecting a method to report the wage detail, select option 'Method B' to upload the wages from one of the accepted file formats.

<p>RETURN THIS FORM WITH MAGNETIC MEDIA AND QUARTERLY CONTRIBUTION REPORT WITH REMITTANCE TO:</p> <p style="text-align: center;">Division of Employment Security Attention: Employer Accounts Unit/Magnetic Media P.O. Box 59, 421 E. Dunklin Street Jefferson City, MO 65104-0059 573-751-1995, option 2</p>	<p>THE EXTERNAL LABEL ON MEDIA MUST INCLUDE:</p> <p style="text-align: center;">Account Number(s) Employer Name(s) Quarter/Year Record Length File Name</p>
<p>**NOTE: It is not necessary to send the Contribution Report to the P.O. Box 59 address and the magnetic media to the P.O. Box 888 address.</p>	

1. Employer Name		2. Quarter	3. Year
4. CD-RW Format	Record Length (<i>accepted on Internet</i>)	Number of CD-RW	5. Total Number of Employers Reported
	<input type="checkbox"/> 72	_____	6. Total Number of Employees Reported
	<input type="checkbox"/> 275 (<i>ICESA format only</i>)	_____	
	<input type="checkbox"/> 512	_____	
<input type="checkbox"/> Excel	_____		
Employer Summary Information			
7. Missouri Employer Account Number	8. Number of Employees Reported	9. Missouri Employer Account Number	10. Number of Employees Reported
Contact name (Please print)		Date	
Title		Phone Number	

IMPORTANT: If needed, call 573-751-1995 for assistance in the translation and understanding of the information in this document.
¡IMPORTANTE! Si es necesario, llame al 573-751-1995 para asistencia en la traducción y entendimiento de la información en este documento.
Missouri Division of Employment Security is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. TDD/TTY: 800-735-2966 Relay Missouri: 711

MODES-4260 (07-23) AI
UITax

Instructions for Preparation of Contribution and Wage Adjustment Report

This adjustment report is to be used for the purpose of adjusting summary total and wage data previously reported. A separate report is to be used for each quarter to be adjusted and for each separate account number assigned.

It is recommended Items 13 through 19 be completed prior to completing Items 5 through 12.

1. Type or print employer's name and address.
2. Enter the 10-digit Missouri Division of Employment Security employer account number.
3. Enter the contribution rate for the calendar quarter being adjusted.
4. Enter the full facts to support the claim for adjustment. Example: Do not say "reported in error." Explain why the wages were reported in error. Mark Quarter and Enter Year for report being adjusted.
- 5-10. Column A. Enter the totals previously reported on the employer's Quarterly Contribution and Wage Report, or latest Contribution and Wage Adjustment Report for the quarter.
 Column B. Enter the correct totals which should have been reported for the quarter.
 Column C. Enter the difference between Column A and Column B.

The taxable wage base in Missouri for 2019 is \$12,000, 2020 is \$11,500, and 2021 is \$11,000. Based on the current taxable wage base, the first \$11,000 in wages paid to a worker by an employer is taxable.

SAMPLE WORKSHEET FOR COMPUTING EXCESS WAGES (Sample based on \$11,000)													
		FIRST QUARTER			SECOND QUARTER			THIRD QUARTER			FOURTH QUARTER		
Social Security Number	Name	Total Wages for Quarter	Excess of \$11,000	Taxable Wages	Total Wages for Quarter	Excess of \$11,000	Taxable Wages	Total Wages for Quarter	Excess of \$11,000	Taxable Wages	Total Wages for Quarter	Excess of \$11,000	Taxable Wages
111-111-1111	John Doe	13,500.00	2,500.00	11,000.00	14,000.00	14,000.00	-0-	13,000.00	13,000.00	-0-	13,000.00	13,000.00	-0-
222-222-2222	Mary Doe	5,000.00	-0-	5,000.00	5,000.00	-0-	5,000.00	5,000.00	4,000.00	1,000.00	5,000.00	5,000.00	-0-
Totals for Quarter		18,500.00	2,500.00	16,000.00	19,000.00	14,000.00	5,000.00	18,000.00	17,000.00	1,000.00	18,000.00	18,000.00	-0-
Enter on Line:		(4)	-5	(6)	(4)	-5	(6)	(4)	-5	(6)	(4)	(5)	-6

11. If this report indicates additional contributions are due, this figure would be Item 10, Column B less Column A. (Make remittance payable to the Division of Employment Security.)
12. If this report indicates a credit is due, this figure would be Item 10, Column A less Column B.
13. Enter the worker's Social Security Number.
14. Enter the worker's name (first name, middle initial and last name) whose wages are being adjusted.
15. Enter the Total Wages Paid previously reported for the worker for the quarter.
16. Enter the correct Total Wages Paid to the worker for the quarter.
17. Mark the box for each employee your business reported to another state's employment security agency during the calendar year. You may use these wages to compute the wages paid in excess of the taxable wage base.
18. Enter the total of all entries made in Items 15 & 16.
19. Enter the difference between Items 15 & 16. If Item 15 is more than Item 16, a minus sign should precede the difference. If Item 15 is less than Item 16, a plus sign should precede the difference.
20. This form must be signed by a responsible and duly authorized person.

If there are more than seven workers' wages to be adjusted, a separate page with the additional information using the same format as above, including employer name and account number, should be completed. For assistance in completing this form, please call 573-751-1995 then select option 2.

**Mail original of this form to: ATTN: Employer Account Unit
 Division of Employment Security
 P.O. Box 59
 Jefferson City, MO 65104-0059**

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MODES-4A-2 (04-21)

Federal Information Processing Standards (FIPS 5-2) Postal Abbreviations and Numeric Codes

<u>State</u>	<u>Abbreviation</u>	<u>Numeric Code</u>	<u>State</u>	<u>Abbreviation</u>	<u>Numeric Code</u>
Alabama	AL	01	North Dakota	ND	38
Alaska	AK	02	Ohio	OH	39
Arizona	AZ	04	Oklahoma	OK	40
Arkansas	AR	05	Oregon	OR	41
California	CA	06	Pennsylvania	PA	42
Colorado	CO	08	Rhode Island	RI	44
Connecticut	CT	09	South Carolina	SC	45
Delaware	DE	10	South Dakota	SD	46
District of Columbia	DC	11	Tennessee	TN	47
Florida	FL	12	Texas	TX	48
Georgia	GA	13	Utah	UT	49
Hawaii	HI	15	Vermont	VT	50
Idaho	ID	16	Virginia	VA	51
Illinois	IL	17	Washington	WA	53
Indiana	IN	18	West Virginia	WV	54
Iowa	IA	19	Wisconsin	WI	55
Kansas	KS	20	Wyoming	WY	56
Kentucky	KY	21			
Louisiana	LA	22	<u>Territories & Possessions</u>	<u>Abbreviation</u>	
Maine	ME	23	American Samoa		AS
Maryland	MD	24	Guam		GU
Massachusetts	MA	25	Puerto Rico		PR
Michigan	MI	26	Virgin Islands		VI
Minnesota	MN	27	Northern Mariana Islands		MP
Mississippi	MS	28			
Missouri	MO	29	<u>Military Post Offices</u>		
Montana	MT	30	<u>(APO & FPO)</u>	<u>Abbreviation</u>	
Nebraska	NE	31	Canada, Europe, Africa, and the Middle East		AE
Nevada	NV	32	Central America and South America		AA
New Hampshire	NH	33	Alaska and the Pacific		AP
New Jersey	NJ	34	Contingency Operations		AC
New Mexico	NM	35			
New York	NY	36			
North Carolina	NC	37			

ICESA Format

Interstate Conference of Employment Security Agencies, Inc.

444 North Capitol Street, NW, Suite 142 • Washington, DC 20001-1512

Uniform Format for Quarterly Wage Reporting

By using the ICESA format, an employer can create one file to report quarterly wage records and send copies to all states that choose to accept the format. Each state will be able to pull from the media the required information related to employment in that state.

Data Record Descriptions

Transmitter Record: Code A

- Identifies the organization submitting the file.
- Must be the first data record on media.

Authorization Record: Code B

- Identifies the type of equipment used to generate the file.
- Must be the second data record on media.
- Contains the address to which the DES can send correspondence if unable to process media. Address entries should be specific enough to ensure proper delivery.

Employer Record: Code E

- Identifies the employer whose employee wage and tax information is being reported.
- Generated each time it is necessary to change the information in any field on this record.

Employee Record: Code S

- Used to report wage and tax data for an employee.
- Follows its related Code E record; or follows an associated Code S record which in turn follows a related Code E record.
- Not generated if only blanks would be entered after the record identifier.

Name Formats on the Code S Record

- The employee name must agree with the spelling of the name on the individual's social security card.
- Parts of a compound surname must be connected by a hyphen.
- Single-letter prefixes (e.g., "O", "D") must not be separated from the rest of the surname by a blank, but should be connected by an apostrophe.
- Punctuation may be used when appropriate.
- Lower case letters are not acceptable on magnetic media files.
- Do not include any titles in the name.

Money Amounts

- All money fields are strictly numeric and must include dollars and cents with the decimal point assumed.
- Do not use punctuation in money fields.
- Negative (credit) money amounts are not allowed.
- Right justify and zero fill all money fields.
- Enter zeros in a money field that is not applicable.

Total Record: Code T

- Contains the totals for all Code S records reported since the last Code E record.
- Generated for each Code E record.
- See the Employee Wage Record (Code S) description for information about reporting money amounts.

Final Record: Code F

- Indicates the end of the file and must be the last data record.
- Appears only once on each file, after the last Code T record.
- See the Employee Wage Record (Code S) description for information about reporting money amounts.

Technical Specifications – ICESA Y2K Format

INTERNET ELECTRONIC FILE TRANSFER

This format is used by payroll services and bulk filers to report on the Internet. Payment by ACH Debit or Credit is required. The Electronic File Specifications and Record Layout for Payment using ACH Credit with TXP Addendum can be found at labor.mo.gov/media/pdf/4799-AI.

Record Length

275 bytes/characters + one character for carriage return and one character for line feed

Record Specifications – ICESA Y2K Format

PAYROLL SERVICE AND BULK FILER – INTERNET ELECTRONIC FILE TRANSFER

Some locations/fields are state specific and will be defined by those states as required. Individual states should be contacted for specific information.

Data Types: A/N - Alphanumeric; left justified and blank filled
 N - Numeric; right justified, zero filled, do not include
 decimal in fields containing dollars and cents

Record Name: A Record - Transmitter Record Record Length: 275 Characters

Location	Field	Length	Description and Remarks
1	Record Identifier	1	Constant A
2-5	Year	4	Enter year for which this report is being prepared.
6-14	Transmitter's Federal EIN	9	Transmitter's Federal Employer Identification Number (FEIN) Enter only numeric characters. Omit hyphens, prefixes, and suffixes.
15-18	Taxing Entity Code	4	Constant UTAX.
19-23	Blank	5	Enter blanks.
24-73	Transmitter Name	50	Enter the name of the organization submitting the file.
74-113	Transmitter Street Address	40	Enter the street address of the organization submitting the file.
114-138	Transmitter City	25	Enter the city of the organization submitting the file.
139-140	Transmitter State	2	Enter the standard two character FIPS postal abbreviation. See page 8.
141-153	Blank	13	Enter blanks.
154-158	Transmitter ZIP Code	5	Enter a valid ZIP code.
159-163	Transmitter ZIP Code Extension	5	Use this field as necessary for the four-digit extension of the ZIP code. Include hyphen in position 159. If unknown, fill with blanks.
164-193	Transmitter Contact	30	Title of individual from transmitter organization, who is responsible for the accuracy and completeness of the wage report.
194-203	Transmitter Contact Telephone Number	10	Telephone number at which the transmitter contact can be telephoned.
204-207	Telephone Extension/Box	4	Enter transmitter telephone extension or message box.
208-213	Media Transmitter/ Authorization Number	6	Identifier assigned to the entity transmitting the file. Enter the first six digits of the Missouri employer account number. If you are a payroll service or bulk filer, the transmitter code default is 999999.

Location	Field	Length	Description and Remarks
214	C-3 Data	1	State requiring this data will define. If not required, enter blanks.
215-219	Suffix Code	5	State requiring this data will define. If not required, enter blanks.
220	Allocation Lists	1	States requiring this data will define. If not required, enter blanks.
221-229	Service Agent ID	9	States requiring this data will define. If not required, enter blanks.
230-242	Total Remittance Amounts	13	Total amount of payment submitted. The amount entered must be the exact amount of the total of the payment(s) submitted. This field must be numeric, right justified, and zero filled. (Zeros must be used, do not use blanks or spaces.) The decimal point is assumed. If not applicable, enter zeros.
243-250	Media Creation Date	8	Enter date: MMDDYYYY.
251-275	Blank	25	Enter blanks.

Record Name: B Record - Authorization Record Record Length: 275 Characters

Location	Field	Length	Description and Remarks
1	Record Identifier	1	Constant B.
2-5	Payment Year	4	Enter the year for which this report is being prepared.
6-14	Transmitter's Federal EIN	9	Enter only numeric characters. Omit hyphens, prefixes, and suffixes.
15-22	Computer	8	Enter the manufacturer's name.
23-24	Internal Label	2	Enter blanks.
25	Blank	1	Enter blank.
26-27	Density	2	Enter blanks.
28-30	Recording Code (Character Set)	3	Enter blanks.
31-32	Number of Tracks	2	Enter blanks.
33-34	Blocking Factor	2	Enter blanks.
35-38	Taxing Entity Code	4	Constant UTAX.
39-146	Blank	108	Enter blanks.
147-190	Organization Name	44	The name of the organization to which the media should be returned.
191-225	Street Address	35	The street address of the organization to which the media should be returned.
226-245	City	20	The city of the organization to which the media should be returned.

Location	Field	Length	Description and Remarks
246-247	State	2	Enter the standard two character FIPS postal abbreviation. See page 8.
248-252	Blank	5	Enter blanks.
253-257	ZIP Code	5	Enter a valid ZIP code.
258-262	ZIP Code Extension	5	Enter four-digit extension of ZIP code, being sure to include the hyphen in position 258. If not applicable, enter blanks.
263-275	Blank	13	Enter blanks.

Record Name: E Record - Employer Record Record Length: 275 Characters

Location	Field	Length	Description and Remarks
1	Record Identifier	1	Constant E.
2-5	Payment Year	4	Enter the year for which the report is being prepared.
6-14	Federal EIN	9	Enter only numeric characters. Omit hyphens, prefixes, and suffixes.
15-23	Blank	9	Enter blanks.
24-73	Employer Name	50	The first 50 positions of the employer's name, exactly as the employer is registered with the state UI agency.
74-113	Employer Street Address	40	The street address of the employer.
114-138	Employer City	25	The city of employer's mailing address.
139-140	Employer State	2	Enter the standard two character FIPS postal abbreviation of the employer's address. See page 8.
141-148	Blank	8	Enter blanks.
149-153	ZIP Code	5	Enter a valid ZIP code.
154-158	ZIP Code Extension	5	Enter four-digit extension of ZIP code, being sure to include the hyphen in position 154. If unknown, enter blanks.
159	Blank	1	Enter blank.
160	Type of Employment	1	Enter the appropriate code: A - Agriculture H - Household M - Military Q - Medicare Qualified Government Emp X - Railroad R - Regular (all others)
161-162	Block Factor	2	Enter blanks.
163-166	Establishment Number or Coverage Group/PRU	4	Enter either the establishment number or the coverage group/PRU. Otherwise, enter blanks.
167-170	Taxing Entity Code	4	Constant UTAX.

Location	Field	Length	Description and Remarks
171-172	State Identifier Code	2	Enter the state FIPS postal numeric code for the state to which wages are being reported. See page 8. (29 for Missouri.)
173-187	State Unemployment Insurance Account Number	15	The MODES-4, "Missouri Quarterly Contribution and Wage Report" sent each quarter, will have the account number printed in item 2. <i>Do not include wages unless a 10-digit account number is assigned. FEIN and 'applied for' accounts are not accepted.</i> The account number will be in this format: xx-xxxxx-x-xx. Enter the 10-digit Employer Account Number, followed by zeros, blanks or spaces. Omit hyphens.
188-189	Reporting Period	2	Enter the last month of the calendar quarter to which the report applies. 03 - First quarter 06 - Second quarter 09 - Third quarter 12 - Fourth quarter
190	No Workers/No Wages	1	0 - Indicates that the E record will not be followed by S, employee records. 1 - Indicates that the E record will be followed by S, employee records.
191	Tax Type Code	1	States requiring this data will define. If not required, enter blank.
192-196	Taxing Entity Code	5	States requiring this data will define. If not required, enter blanks.
197-203	State Control Number	7	States requiring this data will define. If not required, enter blanks.
204-208	Unit Number	5	States requiring this data will define. If not required, enter blanks.
209-238	Employer Contact	30	Name of individual in the employer organization the DES may contact. (Not payroll service or transmitter shown in A Record.)
239-248	Employer Contact Telephone Number	10	Enter telephone number of the employer contact.
249-252	Employer Contact Telephone Extension	4	Enter employer contact telephone extension.
253-255	Blanks	3	
256	Foreign Indicator	1	If data in positions 74-158 is for a foreign address, enter the letter X. If data is not foreign, enter a blank.
257	Blank	1	Enter blank.
258-266	Other EIN	9	Enter blanks if no other EIN was used.
267-275	Payroll Service Code	9	Enter payroll service code if applicable. If not applicable, enter blanks.

Location	Field	Length	Description and Remarks
1	Record Identifier	1	Constant S.
2-10	Social Security Number	9	Employee SSN. If not known, enter zeros in position 2-10. <i>Example: 0000000000</i>
11-30	Employee Last Name	20	Enter employee last name. Left justify and fill with blanks.
31-42	Employee First Name	12	Enter employee first name. Left justify and fill with blanks.
43	Employee Middle Initial	1	Enter employee middle initial. If no middle initial, enter blank.
44-45	State Code	2	Enter the state FIPS postal numeric code for the state to which wages are being reported. See page 8. (e.g., '29' for Missouri).
46-49	Blank	4	Enter blanks.
50-63	State QTR Total Gross Wages	14	Enter quarterly wages subject to all taxes. Include all tip income. If not required, enter zeros.
64-77	State QTR Unemployment Insurance Total Wages	14	Total wages for a worker are gross wages before deductions except federally allowed cafeteria deductions. Total wages paid to a worker include the reasonable cash value of in-kind remuneration. This field must be numeric, right justified, and zero filled. (Zeros must be used. Do not use blanks or spaces.) The decimal point is <i>assumed</i> . Do not report an employee with zero earnings or negative earnings.
78-91	State QTR Unemployment Insurance Excess Wages	14	Quarterly wages in excess of the state UI taxable wage base. This field must be numeric, right justified, and zero filled. (Zeros must be used. Do not use blanks or spaces.) The decimal point is <i>assumed</i> . If not applicable, enter zeros.
92-105	State QTR Unemployment Insurance Taxable Wages	14	State QTR UI total wages less state QTR UI excess wages. This field must be numeric, right justified, and zero filled. (Zeros must be used. Do not use blanks or spaces.) The decimal point is <i>assumed</i> . If not applicable, enter zeros.
106-120	Quarterly State Disability Insurance Taxable Wages	15	States requiring this data will define. If not required, enter zeros.
121-129	Quarterly Tip Wages	9	Include all tip income. If not required, enter zeros.
130-131	Number of Weeks Worked	2	The number of weeks worked in the reporting period. If not required, enter zeros.
132-134	Number of Hours Worked	3	The number of hours worked in the reporting period. If not required, enter zeros.

Location	Field	Length	Description and Remarks
135-142	Blank	8	Enter blanks.
143-146	Taxing Entity Code	4	Constant UTAX.
147-161	State Unemployment Insurance Account Number	15	The MODES-4, "Missouri Quarterly Contribution and Wage Report" sent each quarter, will have the account number printed in item 2. <i>Do not include wages unless a 10-digit account number is assigned. FEIN and 'applied for' accounts are not accepted.</i> The account number will be in this format: xx-xxxxx-x-xx. Enter the 10-digit Employer Account Number, followed by zeros, blanks or spaces. Omit hyphens.
162-165	Worksite Code	4	Positions 162-165 are reserved for codes provided by the Missouri Department of Economic Development, Labor Market Information Section. This will be an assigned worksite number for each specific location. Default value is 0000.
166-176	Worksite Description	11	Positions 166-176 are for employer use. The employer may use this to identify its worksites, or provide store, plant, etc., number.
177-190	State Taxable Wages	14	Enter wages subject to state income tax. If not required, enter zeros.
191-204	State Income Tax Withheld	14	Enter state income tax withheld. If not required, enter zeros.
205-206	Seasonal Indicator	2	States requiring this data will define. If not required, enter blanks.
207	Employer Health Insurance Code	1	States requiring this data will define. If not required, enter blank.
208	Employee Health Insurance Code	1	States requiring this data will define. If not required, enter blank.
209	Probationary Code	1	If the worker was employed on a TEST or TRIAL basis and was employed no longer than 28 consecutive calendar days, the value of this code should equal 1. When this code is present, there also must be a separation date. (Location 227-232.) Lack of one nullifies this code. If the worker is not probationary, this code is zero.
210	Officer Code	1	For employees who are officers of the corporation, enter 1. Default value is 0.
211	Wage Plan Code	1	States requiring this data will define. If not required, enter blank.
212	Month 1 Employment	1	Enter 1 if full or part-time employee covered by UI worked during or received pay for the pay period including the twelfth day of the first month of the reporting period. Enter 0 if employee covered by UI did not work and received no pay for the pay period including the twelfth day of the first month of the reporting period.

Location	Field	Length	Description and Remarks
213	Month 2 Employment	1	Enter 1 if full or part-time employee covered by UI worked during or received pay for the pay period including the twelfth day of the second month of the reporting period. Enter 0 if employee covered by UI did not work and received no pay for the pay period including the twelfth day of the second month of the reporting period.
214	Month 3 Employment	1	Enter 1 if full or part-time employee covered by UI worked during or received pay for the pay period including the twelfth day of the third month of the reporting period. Enter 0 if employee covered by UI did not work and received no pay for the pay period including the twelfth day of the third month of the reporting period.
215-220	Reporting Quarter and Year	6	Enter the last month and year for the calendar quarter for which this report applies. <i>Example: 032011 for January-March of 2011</i>
221-226	Date First Employed	6	Enter the month and year of the date first employed. <i>Example: 032011</i>
227-232	Date of Separation	6	If this worker is probationary and has separated from your employment, enter this date as month and four-digit year. <i>Example: 032011</i> If the worker is not a probationary worker, enter zeros. (Only enter a separation date if the worker is a probationary worker as defined in Location 209.)
233	Multi-State Indicator	1	Enter 1 if wages reported to the UI agency of another state during the calendar year. If not applicable, enter zero.
234-275	Blank	42	Enter blanks.

Record Name: T Record - Total Record Record Length: 275 Characters

Location	Field	Length	Description and Remarks
1	Record Identifier	1	Constant T.
2-8	Total Number of Employees	7	The total number of "S" records reported. The total number of "S" records since the last "E" record.
9-12	Taxing Entity Code	4	Constant UTAX.
13-26	State QTR Total Gross Wages for Employer	14	Quarterly gross wages subject to all taxes. Total of this field on all "S" records since the last "E" record. If not required, enter zeros.
27-40	State QTR Unemployment Insurance Total Wages for Employer	14	Quarterly gross wages subject to state UI tax. Include all tip income. Total of this field on all "S" records since the last "E" record. This field must be numeric, right justified, and zero filled. (Zeros must be used. Do not use blanks or spaces.) The decimal point is <u>assumed</u> .

Location	Field	Length	Description and Remarks
41-54	State QTR Unemployment Insurance Excess Wages for Employer	14	Quarterly wages in excess of the state UI taxable wage base. Total of this field on all "S" records since the last "E" record. This field must be numeric, right justified, and zero filled. (Zeros must be used. Do not use blanks or spaces.) The decimal point is <i>assumed</i> .
55-68	State QTR Unemployment Insurance Taxable Wages for Employer	14	State UI total wages less quarterly state UI excess wages. Total of this field on all "S" records since the last "E" record. This field must be numeric, right justified, and zero filled. (Zeros must be used. Do not use blanks or spaces.) The decimal point is <i>assumed</i> .
69-81	Quarterly Tip Wages for Employer	13	Enter all tip income. Total of this field on all "S" records since the last "E" record. If not required, enter zeros.
82-87	UI Tax Rate this Quarter	6	The employer's UI tax rate for this reporting period. Decimal point following by five digits, e.g., 2.8% - .02800.
88-100	State QTR UI Taxes Due	13	UI taxes due. Quarterly state UI taxable wages times UI tax rate. This field must be numeric, right justified, and zero filled. (Zeros must be used. Do not use blanks or spaces.) The decimal point is <i>assumed</i> .
101-111	Previous Quarter(s) Underpayments	11	Enter outstanding amounts due from previous quarters or from any enclosed adjustment forms. If not applicable, enter zeros.
112-122	Interest	11	Interest is charged for quarterly reports not filed by the due date. The monthly interest rate is shown on the CW Report. Multiply the interest rate by the contributions due. Enter interest charge amount. If not applicable, enter zeros.
123-133	Penalty	11	States requiring this data will define. If not required, enter zeros.
134-144	Credit/Overpayment	11	Enter outstanding credit amounts from previous quarters or from any enclosed adjustment forms. If not applicable, enter zeros.
145-148	Employer Assessment Rate	4	States requiring this data will define. If not required, enter blanks.
149-159	Employer Assessment Amount (Federal Assessment)	11	If applicable, the paper copy of the second quarter CW Report will show an amount due for federal assessment. This is your portion of the interest charges assessed to all employers because the Missouri UI Trust Fund received advances from the federal government to pay unemployment benefits. Enter your interest assessment amount. This field must be numeric, right justified, and zero filled. (Zeros must be used. Do not use blanks or spaces.) The decimal point is assumed. If not applicable, enter zeros.
160-163	Employee Assessment Rate	4	States requiring this data will define. If not required, enter blanks.
164-174	Employee Assessment Amount	11	The field must be zero filled. Zeros must be used. Do not use blanks or spaces.

Location	Field	Length	Description and Remarks
175-185	Total Payment Due	11	Balance due. This field must be numeric, right justified, and zero filled. (Zeros must be used. Do not use blanks or spaces.) The decimal point is <i>assumed</i> . If not applicable, enter zeros.
186-198	Amount Remitted	13	Total amount of the payment submitted. The amount entered must be the exact amount of the payment(s) submitted for each account. This field must be numeric, right justified, and zero filled. (Zeros must be used. Do not use blanks or spaces.) The decimal point is <i>assumed</i> . If not applicable, enter zeros.
199-212	Wages Subject to State Income Tax	14	States requiring this data will define. If not required, enter zeros.
213-226	State Income Tax Withheld	14	States requiring this data will define. If not required, enter zeros.
227-233	Month 1 Employment for Employer	7	Total number of full or part-time employees covered by UI who worked or received pay for the pay period including the twelfth day of the first month of the reporting period. Total of this field on all "S" records since the last "E" record. The field must be numeric, right justified, and zero filled.
234-240	Month 2 Employment for Employer	7	Total number of full or part-time employees covered by UI who worked or received pay for the pay period including the twelfth day of the second month of the reporting period. Total of this field on all "S" records since the last "E" record. The field must be numeric, right justified, and zero filled.
241-247	Month 3 Employment for Employer	7	Total number of full or part-time employees covered by UI who worked or received pay for the pay period including the twelfth day of the third month of the reporting period. Total of this field on all "S" records since the last "E" record. The field must be numeric, right justified, and zero filled.
248-250	County Code	3	States requiring this data will define. If not required, enter blanks.
251-257	Outside County Employees	7	States requiring this data will define. If not required, enter blanks.
258-267	Document Control Number	10	States requiring this data will define. If not required, enter blanks.
268-275	Blank	8	Enter blanks.

Record Name: F Record - Final Record Record Length: 275 Characters

Location	Field	Length	Description and Remarks
1	Record Identifier	1	Constant F.
2-11	Total Number of Employees in File	10	Enter the total number of "S" records in the entire file.
12-21	Total Number of Employers in File	10	Enter the total number of "E" records in the entire file.
22-25	Taxing Entity Code	4	Constant UTAX.

Location	Field	Length	Description and Remarks
26-40	Quarterly Total Gross Wages in File	15	Quarterly gross wages subject to all taxes. Total of this field for all "S" records in the file. If not required, enter zeros.
41-55	Quarterly State UI Gross/Total Wages in File	15	Quarterly gross wages subject to state UI tax. Include all tip income. Total of this field on all "S" records in the file. This field must be numeric, right justified, and zero filled. (Zeros must be used. Do not use blanks or spaces.) The decimal point is <u>assumed</u> .
56-70	Quarterly State UI Excess Wages in File	15	Quarterly wages in excess of the state UI taxable wage base. Total of this field on all "S" records in the file. This field must be numeric, right justified, and zero filled. (Zeros must be used. Do not use blanks or spaces.) The decimal point is <u>assumed</u> .
71-85	Quarterly State UI Taxable Wages in File	15	State UI gross wages less quarterly state UI excess wages. Total of this field on all "S" records in the file. This field must be numeric, right justified, and zero filled. (Zeros must be used. Do not use blanks or spaces). The decimal point is <u>assumed</u> .
86-100	Quarterly State Disability Insurance Taxable Wages in File	15	States requiring this data will define. If not required, enter zeros.
101-115	Quarterly Tip Wages in File	15	Enter all tip income. Total of this field on all "S" records in the file. If not required, enter zeros.
116-123	Month 1 Employment for Employers in File	8	Total number of full or part-time employees covered by UI who worked or received pay for the pay period including the twelfth day of the first month of the reporting period. Total of this field on all "S" records in the file.
124-131	Month 2 Employment for Employers in File	8	Total number of full or part-time employees covered by UI who worked or received pay for the pay period including the twelfth day of the second month of the reporting period. Total of this field on all "S" records in the file.
132-139	Month 3 Employment for Employers in File	8	Total number of full or part-time employees covered by UI who worked or received pay for the pay period including the twelfth day of the third month of the reporting period. Total of this field on all "S" records in the file.
140-275	Blank	136	Enter blanks.

ICESA "S" Record Format

Technical Specifications – ICESA Y2K

INTERNET ELECTRONIC FILE TRANSFER AND MAGNETIC MEDIA REPORTING

CD

CD

CD

Record Length

275 bytes/characters + one character for carriage return and one character for line feed

File Name

Anyname.txt

External Disk Label

File Type: .txt

Account Number(s): *The 10-digit Missouri employer account number(s)*

Employer Name(s): *The employer name(s) as registered with the DES*

Quarter & Year: *The quarter and year being submitted*

Format: Y2K

Records: ICESA "S" records only

Record Specifications – CD ICESA Y2K “S” Record Format

*This format is available to employers filing on CD and the Internet.
Payroll services and bulk filers reporting magnetically on CD
also may use this format.*

The ICESA “S” Record format is used to report quarterly wage data.

If uploading the file on the Internet, the MODES-4, “Missouri Quarterly Contribution and Wage Report” **is not** required.

If filing wage data on CD, the MODES-4, “Missouri Quarterly Contribution and Wage Report” **must** be mailed. Items 1-15 **must** be completed. The quarterly report and remittance should be packaged with the magnetic media.

Record Name: S Record – Employee Record Length: 275 Characters

Location	Field	Length	Description and Remarks
1	Record Identifier	1	Constant S.
2-10	Social Security Number	9	Employee SSN. If not known, enter zeros in position 2-9 and 1 in position 10. If additional SSNs are unknown, enter 2 in position 10; 3 in position 10; 4 in position 10; etc. to give each worker a unique identifier. <i>Example: 0000000001, 0000000002, 0000000003</i>
11-30	Employee Last Name	20	Enter employee’s last name. Left justify and fill with blanks.
31-42	Employee First Name	12	Enter employee’s first name. Left justify and fill with blanks.
43	Employee Middle Initial	1	Enter employee’s middle initial. If no middle initial, enter blank.
44-45	State Code	2	Enter the state FIPS postal numeric code for the state to which wages are being reported. See page 8. (29 for Missouri.)
46-49	Blank	4	Enter blanks.
50-63	State QTR Total Gross Wages	14	Enter quarterly wages subject to all taxes. Include all tip income. If not required, enter zeros.
64-77	State QTR Unemployment Insurance Total Wages	14	Total wages for a worker are gross wages before deductions except federally allowed cafeteria deductions. Total wages paid to a worker include the reasonable cash value of in-kind remuneration. This field must be numeric, right justified, and zero filled. (Zeros must be used. Do not use blanks or spaces.) The decimal point is <i>assumed</i> . Do not report a worker with zero earnings or negative earnings.
78-91	State QTR Unemployment Insurance Excess Wages	14	Quarterly wages in excess of the state UI taxable wage base. This field must be numeric, right justified, and zero filled. (Zeros must be used. Do not use blanks or spaces.) The decimal point is <i>assumed</i> . If not applicable, enter zeros.

Location	Field	Length	Description and Remarks
92-105	State QTR Unemployment Insurance Taxable Wages	14	State QTR UI total wages less state QTR UI excess wages. This field must be numeric, right justified, and zero filled. (Zeros must be used. Do not use blanks or spaces.) The decimal point is <i>assumed</i> . If not applicable, enter zeros.
106-120	Quarterly State Disability Insurance Taxable Wages	15	States reporting this data will define. If not required, enter zeros.
121-129	Quarterly Tip Wages	9	Include all tip income. If not required, enter zeros.
130-131	Number of Weeks Worked	2	The number of weeks worked in the reporting period. If not required, enter zeros.
132-134	Number of Hours Worked	3	The number of hours worked in the reporting period. If not required, enter zeros.
135-142	Blank	8	Enter blanks.
143-146	Taxing Entity Code	4	Constant UTAX.
147-161	State Unemployment Insurance Account Number	15	The MODES-4, "Missouri Quarterly Contribution and Wage Report" sent each quarter, will have the account number printed in item 2. <i>Do not include wages unless a 10-digit account number is assigned. FEIN and 'applied for' accounts are not accepted.</i> The account number will be in this format: xx-xxxxx-x-xx. Enter the 10-digit Employer Account Number followed by zeros, blanks or spaces. Omit hyphens.
162-165	Worksite Code	4	Positions 162-165 are reserved for codes provided by the Missouri Department of Economic Development, Labor Market Information Section. This will be an assigned worksite number for each specific location. Default value is 0000.
166-176	Worksite Description	11	Positions 166-176 are for employer use. The employer may use this to identify its worksites, or provide store, plant, etc., number.
177-190	State Taxable Wages	14	Enter wages subject to state income tax. If not required, enter zeros.
191-204	State Income Tax Withheld	14	Enter state income tax withheld. If not required, enter zeros.
205-206	Seasonal Indicator	2	States requiring this data will define. If not required, enter blanks.
207	Employer Health Insurance Code	1	States requiring this data will define. If not required, enter blanks.
208	Employee Health Insurance Code	1	States requiring this data will define. If not required, enter blanks.

Location	Field	Length	Description and Remarks
209	Probationary Code	1	If the worker was employed on a TEST or TRIAL basis and was employed no longer than 28 consecutive calendar days, the value of this code should equal 1. When this code is present, there also must be a separation date. (Location 227-232.) Lack of one nullifies this code. If the worker is not probationary, this code is zero.
210	Officer Code	1	For employees who are officers of the corporation, enter 1. Default value is 0.
211	Wage Plan Code	1	States requiring this data will define. If not required, enter blank.
212	Month 1 Employment	1	Enter 1 if full or part-time employee covered by UI worked during or received pay for the pay period including the twelfth day of the first month of the reporting period. Enter 0 if employee covered by UI did not work and received no pay for the pay period including the twelfth day of the first month of the reporting period.
213	Month 2 Employment	1	Enter 1 if full or part-time employee covered by UI worked during or received pay for the pay period including the twelfth day of the second month of the reporting period. Enter 0 if employee covered by UI did not work and received no pay for the pay period including the twelfth day of the second month of the reporting period.
214	Month 3 Employment	1	Enter 1 if full or part-time employee covered by UI worked during or received pay for the pay period including the twelfth day of the third month of the reporting period. Enter 0 if employee covered by UI did not work and received no pay for the pay period including the twelfth day of the third month of the reporting period.
215-220	Reporting Quarter and Year	6	Enter the last month and year for the calendar quarter for which this report applies. <i>Example: 032011 for January-March 2011</i>
221-226	Date First Employed	6	Enter the month and year of the date first employed. <i>Example: 032011</i>
227-232	Date of Separation	6	If this worker is probationary and has separated from your employment, enter this date as two-digit month, and four-digit year. <i>Example: 032011</i> If the worker is not a probationary worker, enter zeros. (Only enter a separation date if the worker is a probationary worker as defined in Location 209.)
233	Multi-State Indicator	1	Enter 1 if wages reported to the UI agency of another state during the calendar year. Enter zero if not applicable.
234-275	Blank	42	Enter blanks.

Missouri Format

Technical Specifications – 72 Character Files

INTERNET ELECTRONIC FILE TRANSFER AND MAGNETIC MEDIA REPORTING

Record Length

72 bytes/characters + one character for carriage return and one character for line feed

CD

CD

CD

File Name

Anyname.dat

External Disk Label

File Type: .dat

Account Number(s): *The 10-digit Missouri employer account number(s)*

Employer Name(s): *The employer name(s) as registered with the DES*

Quarter & Year: *The quarter and year being submitted*

Logical Record Length: 72

Missouri Format

Record Specifications – 72 Character Files

INTERNET ELECTRONIC FILE TRANSFER AND MAGNETIC MEDIA REPORTING

*This format is available to employers filing on CD and the Internet.
Payroll services and bulk filers reporting magnetically on CD
also may use this format.*

The Missouri Format is used to report quarterly wage data.

If uploading the file on the Internet, the MODES-4, “Missouri Quarterly Contribution and Wage Report” **is not** required.

If filing wage data on CD, the MODES-4, “Missouri Quarterly Contribution and Wage Report” **must** be mailed. Items 1-15 **must** be completed. The quarterly report and remittance should be packaged with the magnetic media.

EDITING

Record Name: Wage Record Length: 72 Characters

Location	Field	Length	Description and Remarks
1	Identification Code	1	Value must equal 4 in order to assure proper processing.
2-10	Social Security Number	9	Employee SSN. If not known, enter zeros in position 2-0 and 1 in position 10. If additional SSNs are unknown, enter 2 in position 10; 3 in position 10; 4 in position 10; etc. to give each worker a unique identifier. <i>Example: 0000000001, 0000000002, 0000000003</i>
11-25	State Unemployment Insurance Account Number	15	The MODES-4, “Missouri Quarterly Contribution and Wage Report” sent each quarter, will have the account number printed in item 2. <i>Do not include wages unless a 10-digit account number is assigned. FEIN and ‘applied for’ accounts are not accepted.</i> The account number will be in this format: xx-xxxxx-x-xx. Enter the 10-digit Employer Account Number followed by zeros, blanks or spaces. Omit hyphens.
26-28	Quarter/Year	3	Quarter and year for which these earnings apply. <i>Example: Earnings for the first quarter 2011 would be shown as 111.</i>
29-37	First Name	9	Employee’s first name (as many as 9 characters) is left justified.
38-53	Last Name	16	Employee’s last name (as many as 16 characters) is left justified.

Location	Field	Length	Description and Remarks
54-62	Earnings	9	Total wages for a worker are gross wages before deductions except federally allowed cafeteria deductions. Total wages paid to a worker includes the reasonable cash value of in-kind remuneration. This field must be numeric, right justified, and zero filled. (Zeros must be used. Do not use blanks or spaces.) The decimal point is <i>assumed</i> . Do not report an employee with zero earnings or negative earnings.
63	Probationary Code	1	If the worker was employed on a TEST or TRIAL basis and was employed no longer than 28 consecutive calendar days, the value of this code should equal 1. When this code is present, there also must be a separation date. Lack of one nullifies this code. If the worker is not probationary, this code is zero.
64-69	Separation Date	6	If this worker is a probationary worker and has separated from your employment, enter this date as month, day and two-digit year. <i>Example: 030111</i> If the worker is not a probationary worker, enter zeroes. (Only enter a separation date if the worker is a probationary worker as defined above in Field 63.)
70-72	Filler	3	Value is zeros.

SSA/Federal/EFW2 Format

Technical Specifications – 512 Character Files

INTERNET ELECTRONIC FILE TRANSFER AND MAGNETIC MEDIA REPORTING

CD

CD

CD

Record Length

512 bytes/characters + one character for carriage return and one character for line feed

File Name

Anyname.dat

External Disk Label

File Type: .dat

Account Number(s): *The 10-digit Missouri employer account number(s)*

Employer Name(s): *The employer name(s) as registered with the DES*

Quarter & Year: *The quarter and year being submitted*

Logical Record Length: 512

SSA/Federal/ERW2 Format

Record Specifications – 512 Character Files

INTERNET ELECTRONIC FILE TRANSFER AND MAGNETIC MEDIA REPORTING

*This format is available to employers filing on CD and the Internet.
Payroll services and bulk filers using CD also may use this format.*

The SSA/Federal/ERW2 Format is used to report quarterly wage data. The file should contain only the RS records.

If uploading the file on the Internet, the MODES-4, “Missouri Quarterly Contribution and Wage Report” **is not** required.

If filing wage data on CD, the MODES-4, “Missouri Quarterly Contribution and Wage Report” **must** be mailed. Items 1-15 **must** be completed. The quarterly report and remittance should be packaged with the magnetic media.

Record Name: Code RS – State Record Length: 512 Characters

Location	Field	Length	Description and Remarks
1-2	Record Identifier	2	Constant ‘RS’
3-4	State code	2	Constant ‘29’
5-9	Taxing Entity Code	5	If not applicable, enter blanks.
10-18	Social Security Number	9	Employee SSN. If not known, enter zeros in position 10-17 and 1 in position 18. If additional SSNs are unknown, enter 2 in position 18; 3 in position 18; 4 in position 18; etc. to give each worker a unique identifier. <i>Example: 0000000001, 0000000002, 0000000003</i>
19-33	Employee First Name	15	Enter the first name of the employee. Left justify and fill with blanks.
34-48	Employee Middle Name or Initial	15	If applicable, enter the employee’s middle name or initial. Left justify and fill with blanks.
49-68	Employee Last Name	20	Enter the last name of the employee. Left justify and fill with blanks.
69-72	Suffix	4	If applicable, enter an alphabetic suffix. Left justify and fill with blanks.
73-94	Location Address	22	Enter the location address for the employee name. Left justify and fill with blanks.
95-116	Delivery Address	22	Left justify and fill with blanks.
117-138	City	22	Enter the employee’s city. Left justify and fill with blanks.
139-140	State Abbreviation	2	Enter the postal abbreviation. For a foreign address, leave blank.
141-145	ZIP Code	5	Enter a valid ZIP code.

Location	Field	Length	Description and Remarks
146-149	ZIP Code Extension	4	Use this field for the four-digit extension of the ZIP code.
150-154	Blank	5	Leave blank. Reserved for Social Security Administration (SSA) use.
155-177	Foreign State/Province	23	If applicable, enter the foreign state/province. Left justify and fill with blanks.
178-192	Foreign Postal Code	15	If applicable, enter the foreign postal code. Left justify and fill with blanks.
193-194	Country Code	2	Same as SSA Pub. MMREF-1.
195-196	Probationary Code	2	If the worker was employed on a TEST or TRIAL basis and was employed no longer than 28 consecutive days, the value of this code should equal 1. When this code is present, there also must be a separation date. Lack of one nullifies this code. If the worker is not probationary, this code is zero. Right justify and zero fill. <i>Example: 00 or 01</i>
197-202	Reporting Period	6	Enter the last month and four-digit year for the calendar quarter for which this report applies. <i>Example: 032011 for January-March 2011</i>
203-213	State Quarterly Unemployment Insurance Total Wages	11	Total wages for a worker are gross wages before deductions except federally allowed cafeteria deductions. Total wages include the reasonable cash value of in-kind remuneration. This field must be numeric, right justified, and zero filled. (Zeros must be used. Do not use blanks or spaces.) The decimal point is <u>assumed</u> . Do not report an employee with zero earnings or negative earnings.
214-224	State Quarterly Unemployment Insurance Taxable Wages	11	State UI total wages less quarterly state UI excess wages. This field must be numeric, right justified, and zero filled. (Zeros must be used. Do not use blanks or spaces.) The decimal point is <u>assumed</u> .
225-226	Number of Weeks Worked	2	Enter the number of weeks worked.
227-234	Date First Employed	8	Enter the month, day, and four-digit year. <i>Example: 01042011</i>
235-242	Date of Separation	8	If this worker is probationary and has separated from your employment, enter this date as month, day, and four-digit year. <i>Example: 01292011</i> If the worker is not a probationary worker, enter zeros. (Only enter a separation date if the worker is a probationary worker as defined in Field 195-196.)
243-247	Blank	5	Leave blank. Reserved for SSA use.

Location	Field	Length	Description and Remarks
248-262	State Unemployment Insurance Account Number	15	<p>The MODES-4, "Missouri Quarterly Contribution and Wage Report" sent each quarter, will have the account number printed in item 2. <i>Do not include wages unless a 10-digit account number is assigned. FEIN and 'applied for' accounts are not accepted.</i> The account number will be in this format: XX-XXXXX-X-XX.</p> <p>Enter the 10-digit Employer Account Number followed by zeros, blanks or spaces. Omit hyphens.</p>
263-512		250	Remaining fields are for income tax purposes only.

Excel Format

INTERNET ELECTRONIC FILE TRANSFER AND MAGNETIC MEDIA REPORTING

*This format is available to employers filing on CD and the Internet.
Payroll services and bulk filers using CD also may use this format.*

The Spreadsheet Format is used to report quarterly wage data.

If uploading the file on the Internet, the MODES-4, "Missouri Quarterly Contribution and Wage Report" **is not** required.

If filing wage data on CD, the MODES-4, "Missouri Quarterly Contribution and Wage Report" **must** be mailed. Items 1-15 **must** be completed. The quarterly report and remittance should be packaged with the magnetic media.

Technical Specifications CD – Excel Files

CD	External Disk Label
CD	File Type: .txt
Compatibility PC-DOS or MS-DOS compatible format	Account Number(s): <i>The 10-digit Missouri employer account number(s)</i>
Record Length 8 Columns Maximum 100 bytes	Employer Name(s): <i>The employer name(s) as registered with the DES</i>
File Name Anyname.txt	Quarter & Year: <i>The quarter and year being submitted</i>
	Columns must be delimited by a tab (.txt). Do NOT use a space. Do not use headers or footers on columns. Save as type: Text (Tab delimited)(* .txt)

Record Specifications CD – Excel Files

Location	Field	Description and Remarks
Column A	Social Security Number	<i>THE CELLS IN THIS FIELD SHOULD BE FORMATTED AS TEXT.</i> Nine-digit SSN. DO NOT ENTER DASHES. If not known, enter zeros in position 2-9 and 1 in position 10. If additional SSNs are unknown, enter 2 in position 10; 3 in position 10; 4 in position 10; etc. to give each worker a unique identifier. <i>Example: 0000000001, 0000000002, 0000000003</i>

Column B Employer Account Number	<p><i>THE CELLS IN THIS FIELD SHOULD BE FORMATTED AS TEXT.</i></p> <p>The MODES-4, "Missouri Quarterly Contribution and Wage Report" sent each quarter, will have the account number printed in item 2. <i>Do not include wages unless a 10-digit account number is assigned. FEIN and 'applied for' accounts are not accepted.</i> The account number will be in this format: XX-XXXXX-X-XX.</p> <p>Enter the 10-digit Employer Account Number. This field must be numeric, omit hyphens.</p>
Column C Quarter/Year	<p><i>THE CELLS IN THIS FIELD SHOULD BE FORMATTED AS TEXT.</i></p> <p>Quarter and year for which these earnings apply. (Three-digit field.) Earnings for the second quarter 2011 would be shown as 211.</p>
Column D First Name	<p><i>THE CELLS IN THIS FIELD SHOULD BE FORMATTED AS TEXT.</i></p> <p>Employee's first name. DO NOT INCLUDE PUNCTUATION.</p>
Column E Last Name	<p><i>THE CELLS IN THIS FIELD SHOULD BE FORMATTED AS TEXT.</i></p> <p>Employee's last name. DO NOT INCLUDE PUNCTUATION.</p>
Column F Earnings	<p><i>THE CELLS IN THIS FIELD SHOULD BE FORMATTED AS NUMERIC WITH TWO DECIMAL PLACES.</i></p> <p>Total wages for a worker are gross wages before deductions except federally allowed cafeteria deductions. Total wages paid to a worker include the reasonable cash value of in-kind remuneration. Do not report a worker with zero earnings or negative earnings. Do not use a \$ sign or a comma in the earnings. However, you must enter a decimal point.</p>
Column G Probationary Code	<p><i>THE CELLS IN THIS FIELD SHOULD BE FORMATTED AS TEXT.</i></p> <p>If the worker was employed on a TEST or TRIAL basis and was employed no longer than 28 consecutive days, the value of this code should equal 1. When this code is present, there also must be a separation date. Lack of one nullifies this code. If the worker is not probationary, this code is zero.</p>
Column H Separation Date	<p><i>THE CELLS IN THIS FIELD SHOULD BE FORMATTED AS TEXT.</i></p> <p>If this worker is a probationary worker and has separated from your employment, enter this date as month, day, and two-digit year (MMDDYY).</p> <p><i>Example: 012911</i></p> <p>If this worker is not a probationary worker, enter zeros. (Only enter a separation date if the worker is a probationary worker as defined in Location G.)</p>

Rate/Federal Assessment Record Specifications

Payroll Services and preparers approved to report magnetically or on the Internet may submit a file to request employer account numbers, the experience rate or federal assessment for their clients. The file may be emailed to MagneticReporting@labor.mo.gov. If not reporting magnetically or on the Internet, please contact the DES before submitting a file.

Rate request for a new calendar year are available on December 10. However, it is recommended a rate request not be submitted until February. Missouri allows eligible employers to make a Voluntary Payment to buy down a rate. If the employer makes a Voluntary Payment, an amended rate will be issued. Waiting until February will assure the correct rate is provided on the return file.

The file submitted should have data in the Employer Account Number field (if available - location 1-15) and/or Federal ID No. field (if available - location 36-44). When processing the file, the computer program will look for matching records on the Employer Account Number and/or Federal ID Number.

When the file is returned, the DES will provide the Employer Account Number (location 51-60), the Rate (location 18-24) and Federal Assessment if applicable (location 25-35). An error listing also will be returned with the file. Please update your files with the information on the error listing. The amounts due for Federal Assessment (if applicable) are available June 14 through August 6.

The error listing includes a check for accounts with multiple units. The unit number is the last 3 digits of the 10 digit employer account number. This will effect Consumer Directed Service (CDS) accounts as well as non-bonded Lessor/Lessee accounts. Non-bonded lessor accounts assign a different unit number for each leasing client. For CDS accounts a new unit number is assigned when a single client account has wages reported by more than one CDS vendor. The first seven digits will be the same and the last three will be assigned and correspond to a different CDS vendor.

When reviewing the ErrorOut file, you may see an account with “# of units” listed in the error message column. If there is nothing listed in the Identification column then the account is a non-bonded lessor account and you will see the number of units for that account.

For CDS vendor accounts you will have the following information provided in the output files: If the FEIN only was provided on the input file then the output file will return the number of units and the employer account number and vendor name for the first active unit for the account. If the EAN only or EAN and FEIN are provided on the input file then the output file will return the number of units and the employer account number and the vendor name of the account number unit provided. Please verify the client you are representing is the vendor name provided in the Error Out file for these accounts. If the name does not match your client, please contact the DES for additional information on these accounts.

Rate/Federal Assessment Record Specifications

CD OR EMAIL

<p>CD</p> <p>CD</p> <p>Email</p> <p><u>MagneticReporting@labor.mo.gov</u></p> <p>Record Length</p> <p>80 bytes/characters</p>	<p>File Name</p> <p>Input File: MORATE.txt</p> <p>Output File: RATEOUT.txt</p> <p>External Disk Label</p> <p>File Name: MORATE.txt</p> <p>Payroll Service: <i>Name of payroll service requesting data</i></p> <p>Year: <i>Year of rate requested</i></p>
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Location	Length	Description and Remarks
1-15	15	<p><u>Employer Account Number.</u> If the Employer Account Number is not known, enter blanks or spaces. Do not enter “applied for” or partial Employer Account Numbers. If there is a Federal ID Number in location 36-44, data will be provided in location 51-60 if a match is found.</p> <p>The MODES-4, “Missouri Quarterly Contribution and Wage Report” sent each quarter, will have the account number printed in item 2. The account number will be in this format: xx-xxxxx-x-xx.</p> <p>Enter the 10-digit Employer Account Number followed by zeros.</p>
16-17	2	<u>Filler.</u> Enter blanks or spaces.
18-24	7	<u>Rate.</u> The rate will be provided on the processed file. Rate of 3.250 percent will be on file as “0032500.” (Four positions allowed for the decimal point.)
25-35	11	<p><u>Federal Assessment.</u> If applicable, the paper copy of the second quarter CW Report will show an amount due for interest assessment. This is the employer portion of interest charges assessed to all employers because the Missouri UI Trust Fund received advances from the federal government to pay unemployment benefits.</p> <p>When due, the DES will provide the interest assessment on the processed file. An interest assessment of \$123.45 will display on the file as “00000012345.” (Two positions allowed for the decimal point.)</p>
36-44	9	<u>Federal ID No.</u> Enter the FEIN. If the DES has data matching the FEIN, the employer account number, rate, and interest assessment will be provided.
45-50	6	<u>Payroll Use Region.</u> Payroll services may use this field for processing.
51-60	10	<u>Employer Account Number.</u> The 10-digit account number will be provided on the processed file.
61-80	20	<u>Filler.</u> Enter blanks or spaces.

IMPORTANT: *If needed, call 573-751-1995 for assistance in the translation and understanding of the information in this document.*
¡IMPORTANTE! *Si es necesario, llame al 573-751-1995 para asistencia en la traducción y entendimiento de la información en este documento.*

Missouri Division of Employment Security is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. TDD/TTY: 800-735-2966 Relay Missouri: 711