

Premium and Wage Reports via Third Party Upload

The following record types must be submitted when filing Premium and Wage Reports via Third Party Upload:

Record Type	Description	Required	Multiples Allowed
"A"	Transmitter Record	YES	NO
"E"	Employer Record	YES	YES
"S"	Employee Record	YES	YES
"T"	Total Record	YES	YES (1 for each "E" record)
"F"	Final Record	YES	NO

Example Record Transmission for an Employer with 3 Employees:

Record Type

- "A" (Provides Transmitter Information)
- "E" (Provides Employer Information)
- "S" (Provides First Employee Information)
- "S" (Provides Second Employee Information)
- "S" (Provides Third Employee Information)
- "T" (Provides Total Information for the Employer)
- "F" (Signifies the end of the data transmission)

Example Record Transmission for a Transmitter with multiple Employers

Note: A Transmitter (e.g. a payroll service) may transmit records for multiple employers that they represent. In an example of a payroll service submitting Wage and Premium reports for three employers with employer #1 having 3 employees, employer #2 having 5 employees and employer #3 having 2 employees, the record transmission would be structured as follows:

Record Type

- "A"
- "E" (employer #1)
- "S"
- "S"
- "S"
- "T" (total for employer #1)
- "E" (employer #2)
- "S"

"S"
 "S"
 "S"
 "S"
 "T" (total for employer #2)
 "E" (employer #3)
 "S"
 "S"
 "T" (total for employer #3)
 "F" (final record)

Third Party Upload Filing SPECIFICATIONS

A - RECORD				
LOCATION	FIELD NAME	LENGTH	TYPE	DESCRIPTION
1 - 1	Record Identifier	1	A/N	Constant "A"--denotes A record.
2 - 5	Payment Year	4	A/N	4 digit year of the report being prepared
6 - 14	Transmitter's Federal EIN	9	A/N	Numeric characters only--Omit hyphens
15 - 18	Taxing Entity Code	4	A/N	Constant "UTAX"
19 - 23	Filler	5	A/N	Enter spaces
24 - 73	Transmitter Name	50	A/N	Enter name of organization submitting file
74 - 113	Transmitter Street Address	40	A/N	Enter street address of organization submitting file
114 - 138	Transmitter City	25	A/N	Enter city of organization submitting file
139 - 140	Transmitter State	2	A/N	Enter the FIPS two character postal abbreviation
141 - 153	Filler	13	A/N	Enter spaces
154 - 158	Transmitter Zip Code	5	A/N	Enter zip code of organization submitting file.
159-163	Transmitter Zip code Extension	5	A/N	If unknown, enter spaces. If known, enter hyphen in position 159 and the four digit zip code extension.

164 - 193	Transmitter Contact	30	A/N	Title of individual from transmitter organization who is responsible for the accuracy and completeness of the report
194 - 203	Transmitter Contact Telephone Number	10	A/N	Telephone number where transmitter may be reached--Enter in order, the three digit area code, the three digit phone exchange, and the four digit phone number. Omit any non-numeric characters.
204 - 207	Telephone Extension/Box	4	A/N	Enter transmitter telephone extension or message box
208 - 229	Filler	22	A/N	Enter spaces
230 - 242	Total Remittance Amount	13	A/N	Enter total amount of premium paid for this transmission--This is the sum of all "T" record TOTAL PAYMENT DUE fields ("T" record location 175-185) contained within the transmitted file
243 - 248	Media Creation Date	6	A/N	Enter date the file was created in MMDDYY format
249 - 275	Filler	27	A/N	Enter spaces

E-RECORD

LOCATION	FIELD NAME	LENGTH	TYPE	DESCRIPTION
1 - 1	Record Identifier	1	A/N	Constant "E"-- denotes E record
2 - 5	Payment Year	4	A/N	Enter 4 digit year of the report being prepared
6 - 14	Federal EIN	9	A/N	Enter Numeric characters only - Omit hyphens or other editing
15 - 23	Filler	9	A/N	Enter spaces
24 - 73	Employer Name	50	A/N	First fifty (50) characters of the employer's name. Exactly as registered with TDLWD
74 - 113	Employer Street Address	40	A/N	Enter employer's street address
114 - 138	Employer City	25	A/N	Enter employer's city

139-140	Employer State	2	A/N	Enter the standard two characters FIPS postal Abbreviation for the Employer's State. For Tennessee, enter "TN".
141 - 148	Filler	8	A/N	Enter spaces
149-153	Zip Code Extension	5	A/N	If unknown, enter spaces. If known, enter a hyphen in position 149 and the employer's four digit zip code extension in the remaining positions. Ex. "0002"
154 - 158	Zip Code	5	A/N	Enter the employer's zip code. Ex. "37245"
159 - 160	Filler	2	A/N	Enter spaces
161 - 162	Blocking factor	2	A/N	Must be "25"
163 - 166	Filler	4	A/N	Enter blanks
167 - 170	Taxing Entity Code	4	A/N	Constant "UTAX "
171 - 172	State identifier code	2	A/N	Must be "47" for Tennessee employers
173 - 180	Tennessee Unemployment Account Number	8	A/N	8-digit numeric employer account number found on the quarterly premium report - Omit any hyphens or other editing
181 -187	Filler	7	A/N	Enter spaces
188-189	Reporting Period	2	A/N	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 - 275	Filler	86	A/N	Enter spaces

S - RECORD

LOCATION	FIELD NAME	LENGTH	TYPE	DESCRIPTION
1 - 1	Record Identifier	1	A/N	Constant "S"-- denotes S record
2 - 10	Social Security Number	9	A/N	Employee's social security number--if not known enter "I" in position '2' and blanks in positions '3' -'10'
11 - 30	Employee's Last Name	20	A/N	Employee's Last Name
31 - 42	Employee's First Name	12	A/N	Employee's First Name
43 - 43	Employee's Middle Initial	1	A/N	Employee's Middle Initial
44 - 45	State Code	2	A/N	Must be '47' for Tennessee employees
46 -49	Filler	4	A/N	Enter blanks
50 - 63	Filler	14	N	Enter zeros
64 - 77	Employee's quarterlyUnemployment Insurance TOTAL WAGES	14	N	Enter quarterly wages subject to unemployment taxes--include tips, 401k, etc.
78 - 91	Unemployment Insurance EXCESS WAGES	14	N	Enter quarterly wages in excess of the state U.I. taxable wage base
92 - 105	Unemployment Insurance TAXABLE WAGES	14	N	State quarter total wages (Field 9) less state quarter Unemployment Insurance excess wages (Field 10)
106 - 129	Filler	24	N	Enter zeros
130 - 142	Filler	13	A/N	Enter blanks
143 - 146	Taxing Entity Code	4	A/N	Constant "UTAX"
147-161	Tennessee Unemployment Insurance Employer ACCOUNT NUMBER	8	A/N	8-digit numeric employer account number located on the quarterly premium report - Omit any hyphens or other editing
162 - 176	Filler	15	A/N	Enter Blanks
177 - 204	Filler	28	N	Enter zeroes

205 - 211	Filler	7	A/N	Enter blanks
212 - 212	Month 1 Employment	1	A/N	Enter "1" if employee covered by U.I. worked during or received pay for the pay period including the 12th day of the 1st month of the reporting period. Enter "0" if employee covered by U.I. did not work and received no pay for the pay period including the 12th day of the 1st month of the reporting period
213 - 213	Month 2 Employment	1	A/N	Enter "1" if employee covered by U.I. worked during or received pay for the pay period including the 12th day of the 2nd month of the reporting period. Enter "0" if employee covered by U.I. did not work and received no pay for the pay period including the 12th day of the 2nd month of the reporting period
214 - 214	Month 3 Employment	1	A/N	Enter "1" if employee covered by U.I. worked during or received pay for the pay period including the 12th day of the 3rd month of the reporting period. Enter "0" if employee covered by U.I. did not work and received no pay for the pay period including the 12th day of the 3rd month of the reporting period
215 - 275	Filler	61	A/N	Enter blanks

T-RECORD

LOCATION	FIELD NAME	LENGTH	TYPE	DESCRIPTION
1 - 1	Record Identifier	1	A/N	Constant "T"
2 - 8	Total Number Employees	7	N	Enter the total number of "S" records since the last "E" record.
9 - 12	Taxing Entity Code	4	A/N	Constant "UTAX"
13 - 26	Filler	14	N	Enter spaces
27 - 40	State quarterly U.I. TOTAL WAGES for Employer	14	N	Enter quarterly wages subject to U.I. tax. This is the sum total of all amounts entered in Total Wages (location 64 - 77 of the preceding S record)
41 - 54	State quarterly U.I.	14	N	Enter quarterly wages in excess of the

	EXCESS WAGES for Employer			state U.I. taxable wage base. This is the sum of all amounts entered in Excess Wages (position 78 -91 of the "S" record)
55 - 68	State quarterly U.I. TAXABLE WAGES for Employer	14	N	Enter state U.I. gross/total wages less quarterly state U.I. excess wages. This is the sum of all amounts entered in Taxable Wages (position 92 -105 of the "S" record)
69 - 81	Filler	13	N	Enter zeroes
82 - 87	U.I. Tax Rate This Quarter	6	A/N	Enter the employers U.I. tax rate for this reporting period. Enter a decimal point in position 82. (e.g., 2.8% = ".02800")
88 - 100	State Quarterly U.I. Taxes Due	13	N	Enter U.I. taxes due. Quarterly state U.I. Taxable Wages (position 55 - 68) times U.I. Tax Rate (position 82 -87)
101 - 111	Filler	11	N	Enter zeroes
112 - 122	Interest	11	N	Enter interest applicable to late payment
123 - 133	Penalty	11	N	Enter penalty applicable to late report
134 - 144	Filler	11	N	Enter zeroes
145 - 148	Job Skills Fee Rate	4	A/N	Enter employers Job Skills Fee Rate for this reporting (e.g., .15% = 0015)
149 - 159	Job Skills Fee	11	N	Enter employers' Job Skills Fee due for this quarter. Quarterly state U.I. Taxable Wages (position 55-68) (times) Job Skills Fee Rate (position 145-148)
160 - 163	Filler	4	A/N	Enter blanks
164 - 174	Job Skills Interest Due	11	N	Enter late payment applicable to Job Skills Fee
175 - 185	Total Payment Due	11	N	Enter the total amount being paid by the employer identified by the previous "E" record. The sum of State Quarterly U.I. Taxes due +"premium interest" + Job Skills Fee Interest + "Penalty" + "Job

				Skills Fee"
186 - 226	Filler	41	N	Enter zeroes
227- 233	Month 1 Employment for Employer	7	A/N	Total number of employees covered by U.I. who worked or received pay for the pay period including the 12th day of the 1st month of the reporting period. Total of this field on all "S" records since the last "E" record.
234 - 240	Month 2 Employment for Employer	7	A/N	Total number of employees covered by U.I. who worked or received pay for the pay period including the 12th day of the 2nd month of the reporting period. total of this field on all "S" records since the last "E" record.
241 - 247	Month 3 Employment for Employer	7	A/N	Total number of employees covered by U.I. who worked or received pay for the pay period including the 12th day of the 3rd month of the reporting period. total of this field on all "S" records since the last "E" record.
248 - 275	Filler	28	A/N	Enter Blanks

F-RECORD

LOCATION	FIELD NAME	LENGTH	TYPE	DESCRIPTION
1 - 1	Record Identifier	1	A/N	Constant "F"-- denotes F record
2 - 275	Filler	274	A/N	Enter spaces