



512 Byte File Specification

General Information:

The Nebraska Department of Labor prefers the electronic filing of all contribution and wage reports. This process is a more efficient and cost-effective method.

To perform all Combined Tax and Wage report file uploads the submitter will use their State of Nebraska Login ID and password. The Login ID and password are the same used to access the NEworks website.

You will be uploading the Combines MMREF (512 Byte) file directly into the NE tax system.

- **Upload Path:** Left Menu\Services for Employers\xTax Services\xTax/Wage Reports\Pending Reports | Select the [Upload Wage Report](#) link

NEDOL will attempt to process all files submitted. Electronic filers will be notified by the system if a file cannot be processed. This is a five step process starting with choosing the File format; either 512 Byte Format or CSV Format (Step 1). The submitter then chooses the file to upload (Step 2).

When the file is loaded the user will select the [Upload](#) option which starts the validation checks of the data (Step 3). The system displays the wage report data such as names, SSNs and total in-state wages which can be reviewed for accuracy. In addition, all validation errors are displayed in the Errors column (Step 4). The submitter will need to correct all of the errors then upload the file again. When the validation process shows no more errors the [Submit](#) link is activated and the reports are ready to be filed (Step 5). **NOTE:** For more details refer to the Validations and Error Reporting section located on page 10.

The Agency does not accept CD Rom or Diskettes.

Do not submit paper copies of information submitted electronically.

Do not submit information for multiple states.

All corrections must be done manually.

All corrections must be adjusted in the quarter the wages were paid. DO NOT offset the correction in another quarter.

Data Record Descriptions

The following is a description of the data records that are used to create the file for submission of the Nebraska Unemployment Insurance Combined Tax (UI11T) and Wage (UI11W) Reports. To ensure the accuracy of the data, use the following information, as well as the specifications provided in this guide.

General Requirements:

- Please refer to the section on specifications for the exact file layout.
- Each file should contain one quarter of data, with the quarter matching the file name. Only the current reporting quarter will be accepted.
- The file must be saved in a TXT format. Do not try to submit a compressed file utilizing the GZIP or WINZIP data compression program.
- Alphabetic field must be left justified and blank filled. Not applicable fields are to be blank filled.
- Filler fields (not used) are not accessed.
- It is recommended that you retain a backup copy of your files.
- American Standard Code for Information Interchange (ASCII) is the accepted character set.

Money Fields:

- All money fields are strictly numeric.
- They must include dollars and cents with the decimal point assumed.
- **DO NOT** use **ANY** punctuation in any monetary field.
- **NEGATIVE (CREDIT) MONEY AMOUNTS ARE NOT ALLOWED.**
- **Do Not** round to the nearest dollar.
- Numeric fields must be right justified and zero filled.
- Not applicable fields are to be zero filled.

Making Payments on Taxes Due:

PATH: Left Menu\Tax Services\Tax/Wage Reports

You are directed to the main tax account management page. This is the navigation path to make your payment: Unemployment Files\Unemployment Tax File\Payments

Tax payment options include ACH/EFT and Credit Card.

Account Summary/Status	Tax/Wage Report	Payments	Tax Rate	Tax Documents
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For help click the information icon next to each section.

Balance Summary

Past Due Balance: \$366.19

[Pay by ACH/EFT](#)

[Pay by Credit Card](#) | [Request Refund](#)

Required Data Records:

Submitter Record (RA):

- Must be the first data record on each file.
- Must appear only once on each file.
- Include the 512 Byte File name in the RA Record for verification purposes.

Employer Record (RE):

- The first RE Record must follow the RA Record.
- Following the last RS Record for the employer, create an RT Record and then create either the:
 - RE Record for the next employer in the submission; or
 - RF Record if this is the last report in the submission.
- When the same employer information applies to multiple RS Records, group them together under a single RE Record. Unnecessary RE Records can cause serious processing errors or delays.
- Make the address entries specific enough to ensure proper delivery.

Employee Record (RS):

- Identifies specific employee information, i.e., social security number, name, gross wages, hours paid, and primary job title.
- An RS Record must be submitted for each employee.
- The RS Record must follow the RE Record.

Name formats for the RS Record:

- The employee name on the file must agree with the spelling on the individual's Social Security card.
- Must be submitted in the individual name fields:
 - Employee First Name
 - Employee Middle Name or Initial (if shown on Social Security card.)
 - Employee Last Name
 - Do **NOT** include any beginning name titles.

Hours Paid format for the RS Record:

- Enter the total amount of hours paid to the employee during the quarter.
 - Include regular, vacation, and sick hours paid.
 - Round down to the nearest whole number.

Total Record (RT):

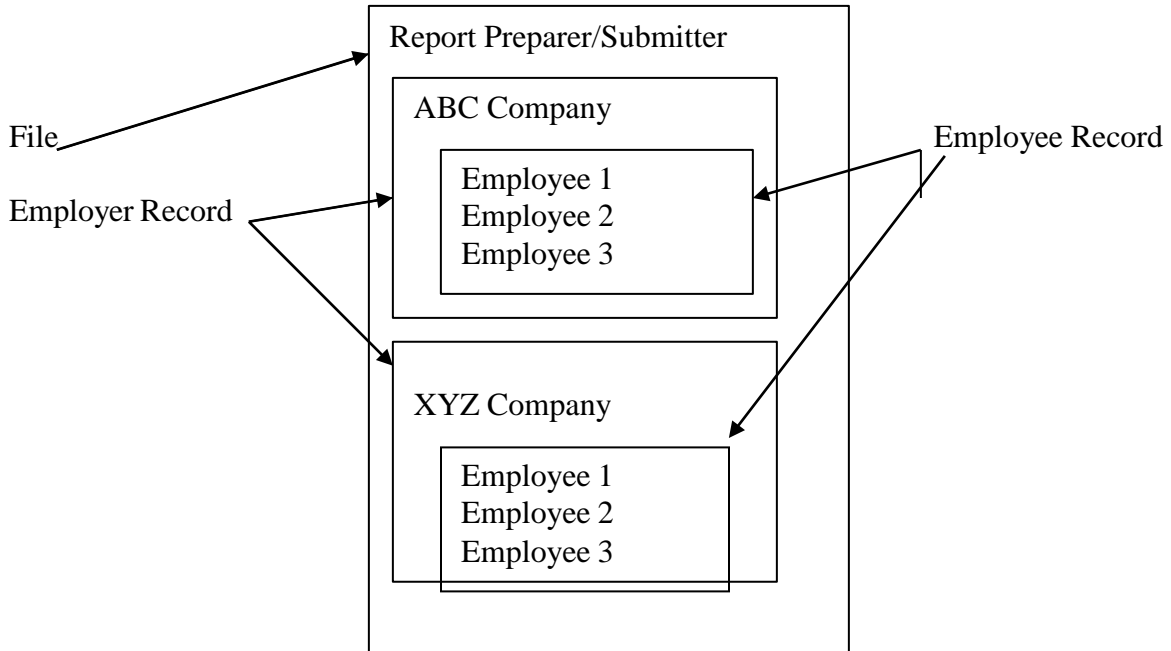
- The RT Record must be generated for each RE Record.

Final Record (RF):

- Must be the last record on the file.
- Must appear only once on each file.
- Do **NOT** create a file that contains any data recorded after the RF Record.

Helpful Definitions:

- **File** – contains the reporting data for all customers for a service bureau.
- **Employer Record** – contains the information related to a specific employer. For example, the employer name, address, EIN, Account number, etc.
- **Employee Record** – contains information related to a specific employee of the reported employer. For example the social security number, name, and gross wages.
- **Acknowledgement** – contains the notification of a processed or rejected file or record.





Nebraska Department of Labor
Unemployment Insurance Tax

512 Byte File Specifications for (UI) Electronic Reporting

1. NEDOL extracts information from the RA, RE, RS, RT and RF records only. A file containing any other record types will be rejected.
2. NEDOL file layout is the Combines MMREF (512 Byte) format.
3. Type 'A' fields must be left justified and blank filled to the right. Type 'N' fields must be right justified and zero filled to the left. Filler area can be any character.
4. Required entry of data in the following fields on the RA Record are:

(The RA Record is the first Record in the file. It identifies the entity submitting the file.)

RA Position:	Field Name:	Length:	Type:	Field Specifications:
1-2	Record Identifier	2	A	Constant "RA"
3-11	Submitter's Employer Identification Number (EIN)	9	N	Enter the submitter's EIN.
12-31	Blank	20	A	Fill with blanks. Reserved for NEDOL use.
32-216	Blank	185	A	Fill with blanks. Reserved for NEDOL use.
217-273	Submitter Name	57	A	Enter the name of the organization submitting the file. Left justify and fill with blanks.
274-315	Blank	42	A	Fill with blanks. Reserved for NEDOL use.
316-512	Blank	197	A	Fill with blanks. Reserved for NEDOL use.

5. Required entry of data in the following fields on the RE Record are:
Note: Only one RE Record for an employer account number is allowed.

(The RE Record contains employer specific information. For example, the EIN, Employer name, address, and reporting quarter.)

RE Position:	Field Name:	Length:	Type	Specifications:
1-2	Record Identifier	2	A	Constant "RE"
3-6	Tax Year	4	N	Enter the tax year for this report (CCYY)
7	Blank	1	A	Fill with Blanks. Reserved for NEDOL use.
8-16	Federal Employer Identification Number (FEIN)	9	N	Enter the Federal Employer Identification Number.
17-39	Blank	23	A	Fill with Blanks. Reserved for NEDOL use.
40-96	Employer Name	57	A	Enter the name associated with the EIN entered in positions 8-16. Left justify and fill with blanks.
97-118	Location Address	22	A	Enter the employer's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
119-140	Delivery Address	22	A	Enter the employer's delivery address (Street or Post Office Box). Left justify and fill with blanks.
141-162	City	22	A	Enter the employer's city. Left justify and fill with blanks.
163-164	State Abbreviation	2	A	Enter the company's State or commonwealth/territory. Use a postal abbreviation. For a foreign address, fill with blanks.
165-169	Zip Code	5	N	Enter the company's ZIP Code. For a foreign address, fill with blanks.
170-173	Zip Code Extension	4	N	Enter the company's four-digit extension of the ZIP Code. If not applicable, fill with blanks.
174-221	Blank	48	A	Fill with Blanks. Reserved for NEDOL use.
222-223	Reporting Quarter	2	N	Last month of the reporting quarter; i.e.: 03, 06, 09, 12.
224-233	NE Tax Account Number	10	N	Employer Account Number
234-512	Blank	279	A	Fill with blanks. Reserved for NEDOL use.

6. Required entry of data in the following fields on the RS Record are:

(The RS Record identifies specific employee information, i.e., gross wages social security number and name.)

RS Position:	Field Name:	Length:	Type:	Specifications:
1-2	Record Identifier	2	A	Constant "RS"
3-4	State Code	2	N	Enter the appropriate postal NUMERIC code.
5-9	Blank	5	A	Defined by State/local agency.
10-18	Social Security Number (SSN)	9	N	Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. If no SSN is available, enter zeros.
19-33	Employee First Name	15	A	Enter the employee's first name as shown on the SSN card. Left justify and fill with blanks.
34-48	Employee Middle Name or Initial	15	A	If applicable, enter the employee's middle name or initial as shown on the SSN card. Left justify and fill with blanks. Otherwise, fill with blanks.
49-68	Employee Last Name	20	A	Enter the employee's last name as shown on the SSN card. Left justify and fill with blanks.
69-196	Blank	128	A	Fill with blanks. Reserved for NEDOL use.
197-202	Reporting Period	6	N	Enter the last month and four digit year for the calendar quarter for which is report applies; e.g. "032006" for January-March of 2006. Applies to unemployment reporting.
203-213	State Quarterly Unemployment Insurance Total Wages (Wages, Tips and Other Compensation)	11	N	Right justify and zero fill. Applies to unemployment reporting.
214-217	Hours Paid	4	N	Enter the total amount of hours paid to the employee. Include regular, vacation, and sick hours paid. Up to four digits between 0-9999. Round down to nearest whole number. Right justify and zero fill.
218-247	Blank	30	A	Fill with blanks. Reserved for NEDOL use.
248-257	State Employer Account Number	10	N	Enter the Employer Account Number.
258-382	Primary Job Title	125	A	Enter the primary job title of the employee.
383-512	Blank	130	A	Fill with blanks. Reserved for NEDOL use.

7. Required entry of data in the following fields on the RT Record are:
Note: Only one RT Record for an employer account number is allowed.

(The RT Record identifies the total number of RS Records submitted for the RE Record.)

RT Position:	Field Name:	Length:	Type:	Specifications:
1-2	Record Identifier	2	A	Constant "RT"
3-9	Number of RS Records	7	N	Enter the total number of State Employee Records (Code RS) reported since the last Employer Record (RE). Right justify and zero fill.
10-24	State Quarterly Unemployment Insurance Wages (Wages, Tips and Other Compensation)	15	N	Enter the total Quarterly Unemployment Insurance Wages from the Employee Records (Code RS) reported since the last Employer Record (RE). Right justify and zero fill.
25-399	Blank	375	A	Fill with blanks. Reserved for NEDOL use
400-414	Total Excess Wages	15	N	Excess wages of taxable wage base.
415-429	Total Taxable Wages	15	N	Total wages less excess wages.
430-434	Combined Tax Rate	5	N	Enter the Combined Tax Rate.
435-443	Combined Tax Due	9	N	Enter the Combined Tax due.
444-448	Month 1 Employment	5	N	The number of covered workers who worked during or received pay for the payroll period which includes the 12th of the month
449-453	Month 2 Employment	5	N	The number of covered workers who worked during or received pay for the payroll period which includes the 12th of the month
454-458	Month 3 Employment	5	N	The number of covered workers who worked during or received pay for the payroll period which includes the 12th of the month
459-512	Blank	54	A	Fill with blanks. Reserved for NEDOL use.

8. Required entry of data in the following fields on the RF Record are:

Note: Only one RF Record for a file is allowed.

(The RF Record identifies the final entry of the file.)

RF Position:	Field Name:	Length:	Type:	Specifications:
1-2	Record Identifier	2	A	Constant "RF"
3-7	Blank	5	A	Fill with blanks. Reserved for NEDOL use.
8-16	Number of RS Records	9	N	Enter the total number of RS Records reported on the entire file. Right justify and zero fill.
17-25	Number of RE Records	9	N	Enter the total number of RE Records reported on the entire file. Right justify and zero fill.
26-512	Blank	487	A	Fill with blanks. Reserved for NEDOL use.

Validations and Error Reporting for Employer Submitted files

A real-time notification process is used for electronically submitted Combined Tax and Wage report files. It begins with a required pre-submission validation of the report data to identify any errors. This is also an opportunity for the submitter to manually review the wage records using the row by row display.

Errors are displayed in the last column of each employee record with a detail of the required correction(s). All corrections must be done by the submitter. When the validation shows no errors the user can then select the Submit option to file the quarterly tax/wage report into the NE Tax system. Once submitted the report is visible in the Tax/Wage Reports folder.

A list of the Neworks system validations is provide below. Submitters would be responsible to manually review data integrity such as correct SSNs, name spelling, and reported wages.

Combined Tax Report Validations

Validate Quarter ID and Date

Validate Employer Account Number is Numeric

Validate EAN

Validate Account Number is in Tax File

Validate the Quarter is liable for the account

Validate if the Quarter is locked for Audit

Wage Report Validations

Validate Quarter ID and Date

Validate Employer Account Information

Validate SSN

Validate First, and Last name fields are not empty

Validate First, Last and Middle name fields do not contain illegal characters

Validate Wage amount is numeric

Validate Hours Paid is numeric

Validate the Job Title field does not exceed 50 characters

A check for Wage decreases on previously submitted reports. This is a report amendment requiring staff approval and cannot be submitted by mass entry or bulk file

