



**File Format Guide**  
**for**  
**Employer Monthly Reporting**

## Revision History

<b>Date</b>	<b>Version</b>	<b>Description</b>	<b>Author</b>
10 Dec 2012	1.0d	Initial Draft	S Gordon
12 Dec 2012	1.0e	Updates from NPRC call on 11 Dec	S Gordon
17 Dec 2012	1.0f	Update of file spec	S Gordon
31 Dec 2012	1.0g	Update of reporting month cutoff	S. Gordon
10 Jan 2013	1.1	Updated version of excel spreadsheets to be v2003	S. Gordon
22 Jan 2013	1.2	Removed spreadsheets, modified SSN format to ensure all references indicate dashes are required	S. Gordon
19 Feb 2013	1.3	Removed embedded spreadsheet and included detail within the Submission section.	S. Gordon
20 Feb 2013	1.4	Modified acknowledgement / error FAQ entry to communicate offline processing availability.	S. Gordon

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## Section 1 – Overview

The passage of Public Act 097-0689, the Medicaid Reform “SMART” Act requires monthly wage reports from employers who are required to submit their contribution and wage reports electronically, beginning with January, 2013. Those employers will continue to submit quarterly contribution and wage reports, but will also submit eight additional monthly wage reports.

The mandatory electronic monthly filing requirement has been expanded to cover employers having 25 or more employees from the previously required 250 or more effective January, 2013. The monthly reporting requirement will be phased in as follows:

1. Employers of 250 or more, effective January, 2013
2. Employers of 100 – 249, effective July, 2013
3. Employers of 50 – 99, effective January, 2014
4. Employers of 25 – 49, effective July, 2014

The mandate is determined by reference to the prior year. IDES will evaluate quarterly wage reports filed in the prior year to determine if the mandate applies for the subsequent year. IDES will notify employers that are mandated. Once mandated, the monthly wage reporting requirement applies for the full year.

Monthly wage filing must be submitted via the Illinois Department of Employment Security’s online tax filing application Employers.

The online system will only accept a comma separated (.csv) plain ASCII text format file. A file can contain a single employer or multiple employers.

**PLEASE NOTE;** there will NOT be a manual entry option for the monthly wage report.

For reference, publication of the monthly wage report rules will be located at [http://www.cyberdriveillinois.com/departments/index/register/register\\_volume36\\_issue52.pdf](http://www.cyberdriveillinois.com/departments/index/register/register_volume36_issue52.pdf)

as of 28<sup>th</sup> of December.

## Section 2 – Contact Information

Call the IDES Hotline toll free at 800-247-4984 for related questions.

## Section 3 – Certification for electronic filing

The Illinois Department of Employment Security requires employers to file their monthly wage reports through our internet application.

<https://mytax.illinois.gov/>

Failure to file an employer’s monthly wage report on time will result in the assessment of a penalty to an employer’s account.

## Section 4 – Timeliness and Date submitted

Once a company’s eligibility period begins it is expected that each employer (or a service bureau on their behalf) submit an electronic monthly wage report using the online website.

Monthly reporting submissions may begin as early as the 16<sup>th</sup> of the current month and are due on the last day of the following month. In situations where resubmissions are required, resubmissions are accepted for an additional month after an employer’s monthly report is due. Please see the chart below for an illustration.

**NOTE:** Failure to adhere to the schedule below may result in penalties to an Employer.

Reporting Month	First date of upload eligibility	Final date of timely report without penalty	Final date of report with penalty
January	16 <sup>th</sup> January	28 <sup>th</sup> /29 <sup>th</sup> February	31 <sup>th</sup> March – include resubmission data (post 31 March) within the quarterly report
February	16 <sup>th</sup> February	31 <sup>st</sup> March	30 April - include resubmission data (post 30 April) within the quarterly report
March	No report for the last month of the quarter is to be submitted. The last month of the quarter is to be included in the quarterly report.		
April	16 <sup>th</sup> April	31 <sup>th</sup> May	30 <sup>th</sup> June -include resubmission data (post 30 June) within the quarterly report
May	16 <sup>th</sup> May	30 <sup>st</sup> June	31 <sup>th</sup> July – include resubmission data (post 31 July) within the quarterly report
June	No report for the last month of the quarter is to be submitted. The last month of the quarter is to be included in the quarterly report.		
July	16 <sup>th</sup> July	31 <sup>st</sup> August	30 <sup>th</sup> September – include resubmission data (post 30 September) within the quarterly report
August	16 <sup>th</sup> August	30 <sup>th</sup> September	31 <sup>th</sup> October – include resubmission data (post

			31 October) within the quarterly report
September	No report for the last month of the quarter is to be submitted. The last month of the quarter is to be included in the quarterly report.		
October	16 <sup>th</sup> October	30 <sup>th</sup> November	31 <sup>th</sup> December – include resubmission data (post 15 December) within the quarterly report
November	16 <sup>th</sup> November	31 <sup>st</sup> December	31 <sup>th</sup> January – include resubmission data (post 15 January) within the quarterly report
December	No report for the last month of the quarter is to be submitted. The last month of the quarter is to be included in the quarterly report.		

## Section 5 – Submission information

### General Guidelines

Each reporting employer needs to create an electronic file (submission file) containing information specific to the employer as well as to each employee paid wages during a given reporting period.

The submission file needs to be a comma separated (.csv) plain ASCII text format file that contains employer and employee data.

There are two record types within the monthly report submission file, an employer record and an employee record. The structure of the submission file will contain an employer record and zero-to-many employee records.

A company will fit into one of two categories for reporting:

1. Single company reporter
2. Multiple company reporter (aka - service bureau)

For a single company reporter, the employer is submitting information for their own company. The submission file will contain one Employer record and zero or more employee records that has been paid wages for the reporting period.

For a multiple company reporter (aka - service bureau) the submission file will contain one or more employer records and each employer will have zero or more corresponding employee records. Each employer reported will be separated by an employer record. This requires a sequential listing of employer and employee data in the submission file. The existence of another employer record indicates the change in employer.

Example 1:

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Employer ABC, Inc has 200 employees and is submitting a report for their company. The file will contain 1 employer record (with ABC, Inc information) and 200 employee records representing the wages earned by each employee.

Example 2:

Employer 123, Inc is a service bureau and will be submitting a report for 10 companies. The file will contain an employer record (Company AAA) and the corresponding company AAA employee records representing the wages earned by each employee.

Employer 123 will supply another employer record (Company BBB) to indicate a change in company and reporting information. Corresponding company BBB employee records will follow the company BBB employer record. The presence of another employer record (company BBB) signifies the change in employers.

The Sequence of data would be as follows:

- 1) Employer AAA record
- 2) Employee 1 (of employer AAA)
- 3) Employee 2 (of employer AAA)
- 4) ...
- 5) Employee 200 (of employer AAA)
- 6) Employer BBB record
- 7) Employee 1 (of employer BBB)
- 8) Employee 2 (of employer BBB)
- 9) ...
- 10) Employee 200 (of employer BBB)

File Naming Convention

IDES recommends inclusion of Month, year and sequence number within the file name to assist in tracking submissions

File Name Convention = ILUIMonthlyWageMMYYYY\_NN.csv where

- MM = 2 digit month
- YYYY = 4 digit year
- NN = 2 digit file sequence (when needed)

Example File Name = ILUIMonthlyWage012013\_01.csv

*NOTE:* This is case insensitive

Security / Encryption / Compression

IDES will implement Secure Sockets Layer (SSL) for establishing an encrypted link between the web server and the end user browser. This ensures that all data passed between the web server and the user browser remains private and integral. SSL is an industry standard and is used by millions of websites in the protection of their online transactions with their customers.

IDES monthly report files will not support file level encryption.

IDES monthly report files will not support file level compression.

File Size Limitation

Current limitation is set at 50M file size. All submission files must be less than 50M.

**Submission Format**

**NOTE:** The technical submission file details are included in the Submission File Spec section of this document.

File Format

The first record in the submission file represents the employer information. The fields included on this record are a Record Indicator, FEIN, UI Account number, Total Wages Paid and Wages not Allocated.

<b>Employer Record</b>			
<b>Field Name</b>	<b>Max Length</b>	<b>Data type</b>	<b>Description</b>
Record Indicator	1	Alpha numeric	Identifies the record that contains specific details about the employer. For an Employer record, the expected value is E. Any other value will not be recognized as an employer record.
FEIN	9	Numeric	Employer's Federal Employer Identification Number. Enter only numeric characters, omit hyphens, prefixes and suffixes. The FEIN must be 9 digits and leading Zero's must be included.
UI Account	7	Numeric	State employer UI account number must be 7 digits. and leading Zero's must be included.
Total Wages Paid	14	Numeric (decimal when available)	Total wages paid to workers during the reporting period, including all tip income.  <a href="http://www.ides.illinois.gov/Custom/Library/publicati">http://www.ides.illinois.gov/Custom/Library/publicati</a>



			<a href="#">ons/Publications/IllinoisUnemploymentInsuranceAct2.pdf</a> <p>If wages earned was \$15.50, the value to expect would be 15.50</p> <p>If wages earned was \$15.00, the value can be submitted as 15, 15.0, or 15.00</p>
Wages not Allocated	14	Numeric (decimal when available)	<p>Optional field to indicate the sum of total wages greater than \$15k for an employee(s).</p> <p>If wages earned was \$15.50, the value to expect would be 15.50</p> <p>If wages earned was \$15.00, the value can be submitted as 15.0, or 15.00</p> <p>This field may be used when an employer does not want to report wages greater than \$15k for highly compensated employees.</p> <p>If wages greater than \$15k are included within the employee wage field for all employees, this value should be zero.</p>

For each employee included in the submission file, a corresponding record indicating a Record Indicator, Last Name, First Name, SSN, Wages (for the month) needs to be included.

*PLEASE DO NOT INCLUDE COMMAS within any of the field values as a comma serves as the field separator, inclusion of a comma within a field value will cause unexpected exception results.*

<b>Employee Record</b>			
<b>Field Name</b>	<b>Max Length</b>	<b>Data type</b>	<b>Description</b>
Record Indicator	1	Alpha numeric	Identifies the record that contains specific details about the employee. For an Employee record, the expected value is S. Any other value will not be recognized as an employee record.
Employee First Name	12	Alpha numeric	Case insensitive. It is advised to omit prefixes e.g., Dr., Mr., etc.
Employee Last Name	20	Alpha numeric	Case insensitive. Generational suffixes are permitted, e.g., Jr, III, etc.  Please omit honorary, professional, academic suffixes, titles, degrees (MD, PhD, JD, etc.)  Hyphens and apostrophes are permitted. Commas should be omitted.

			Refer to this resource for a complete list of post-nominal letters that should be omitted: <a href="http://en.wikipedia.org/wiki/List_of_post-nominal_letters_(USA)">http://en.wikipedia.org/wiki/List_of_post-nominal_letters_(USA)</a> .
Employee Social Security number	11	Alpha numeric	Employee's social security number. Include hyphens/dashes as standard formatting (e.g. 123-45-6789).  If an employee does not have a SSN, the value 000-00-0000 will be accepted as an APPLIED FOR employee. Resubmissions for this type of employee will only be an addition, meaning each submission of an APPLIED FOR resource will be treated as an additional employee. There will be no method to update wages for an APPLIED FOR resource.
Employee Wages	14	Numeric (decimal when available)	Total wages paid to the employee during the report period.  Include any decimal digits when wages include a fractional amount.  If wages earned was \$15.50, the value to expect would be 15.50  If wages earned was \$15.00, the value can be submitted as 15, 15.0, or 15.00  If wages are greater than \$15k, the employer may choose to limit this wage to \$15k and include any additional amount within the Employer Wages not Allocated field.

## Submission Validations

The following is additional validation rules that are being implemented within the IDES monthly report process. This information may be used by employers to pre-validate the submission files to ensure 'well formatted' reports are being submitted in TaxNet.

- The first record in a submission file must be an employer
- record The first field in each row much be a record indicator
- For each employer record, a FEIN, UI Account, Total Wages Paid and Wages Not Allowed must be provided.
- The submission file must not contain duplicate Employer records
- The sum of Employee wages and Wages Not Allocated fields must equal Total Wages Paid field.
- When Total Wages Paid or Wages not Allocated is greater than 0, an employee record must exist.

- For each employee record, a record indicator, first name, last name, SSN and wages fields must be provided.
- The submission file must not contain duplicate Employee records

## Submission File Spec

Employer Record	
Employer Record must be the first record on each file.	
Each record is terminated by CRLF pair	
Employer Record must not exceed forty-nine (49) characters in length. (Inclusive of comma separators)	
Employer Record is either followed by one or more Employee Record or another Employer Record. End of file is indicated by the lack of another record.	
Field Name	Record Indicator
Description	Identifies the record that contains specific details about the employer.
Data Type	Alpha/numeric
Value	E
Length	1
Format	
Justify	NA
Fill With	
Presence	Required
Example	E or e
Other Notes	Case insensitive.
Field Name	FEIN
Description	Federal Employer Identification Number.
Data Type	Numeric
Value	
Length	9
Format	
Justify	NA
Fill With	
Presence	Required
Example	123456789, 009876543 or 9876543
Other Notes	Omit hyphens and suffixes. Max. length of 9 chars. User may optionally "pad" w/leading zeros.
Field Name	UI Account
Description	Unique Employer account number.
Data Type	Numeric
Value	
Length	7
Format	
Justify	NA
Fill With	
Presence	Required
Example	1234567 or 0054321

Other Notes	Max. length of 7 chars. User may optionally "pad" w/leading zeros.
<b>Field Name</b>	<b>Total Wages Paid</b>
Description	Total wages paid to all an employer's employee(s) contained in the wage report for the reporting period.
Data Type	Numeric
Value	Valid value range is >=0 To =< 99999999999.99
Max. Length	14
Format	Decimal (11 whole parts, 2 fractional)
Justify	NA
Fill With	
Presence	Required. Decimal is required if fractional is included in value.
Example	Examples: 59.60 = \$59.60 cents; 4800 = \$4,800.00 cents
Other Notes	Must not be blank. Minimum expected value is 0. When decimal is absent, value is assumed to consist of whole numbers.
<b>Field Name</b>	<b>Wages Not Allocated</b>
Description	Collective total of employee wages in excess of \$15,000.00
Data Type	Numeric
Value	Valid value range is >=0 To =< 99999999999.99
Length	14
Format	Decimal (11 whole parts, 2 fractional)
Justify	NA
Fill With	
Presence	Required. Decimal is required if fractional is included in value.
Example	Examples: 59.60 = \$59.60 cents; 4800 = \$4,800.00 cents
Other Notes	Minimum expected value is 0. When decimal is absent, value is assumed to consist of whole numbers. Optional field for use when employer does not wish to report actual wages at the Employee level.

Employee Record	
Employee Record must follow an Employer Record (When Total Wages Paid is greater than zero.) Each record is terminated by CRLF pair	
Employee Record must not exceed sixty-two (62) characters in length.(Inclusive of comma separators)	
<b>Field Name</b>	<b>Record Indicator</b>
Description	Identifies the record that contains specific employee information such as SSN, wages earned, etc.
Data Type	Alpha/Numeric
Value	S
Length	1
Format	
Justify	NA
Fill With	
Presence	Required
Example	S or s
Other Notes	Case insensitive.
<b>Field Name</b>	<b>Employee First Name</b>

Description	Employee's first name
Data Type	Alpha/Numeric
Value	
Max. Length	12
Format	
Justify	NA
Fill With	
Presence	Required
Example	JOHN or john or John
Other Notes	Case insensitive. Users are advised to omit prefixes, e.g., Dr., Mr., etc.
<b>Field Name</b>	<b>Employee Last Name</b>
Description	Employee's last name
Data Type	Alpha/Numeric
Value	
Max. Length	20
Format	
Justify	NA
Fill With	
Presence	Required
Example	SMITH or smith or Smith
Other Notes	Case insensitive. Generational suffixes are permitted, e.g., Jr, III, etc. Users are advised to omit honorary, professional, or academic suffixes, etc.
<b>Field Name</b>	<b>Employee SSN</b>
Description	Employee's social security number.
Data Type	Alpha/numeric
Value	
Length	11
Format	
Justify	NA
Fill With	
Presence	Required
Example	123-45-6789
Other Notes	Must include hyphens.
<b>Field Name</b>	<b>Employee Wages</b>
Description	Total employee wages for the reporting period.
Data Type	Numeric
Value	Valid value range is $\geq 0$ To $\leq 99999999999.99$
Max. Length	14
Format	Decimal (11 whole parts, 2 fractional)
Justify	NA
Fill With	
Presence	Required. Decimal is required if fractional is included in value.
Example	Examples: 2559.60 = \$2559.60 cents; 2559 = \$2559.00 cents
Other Notes	Must not be blank. Minimum expected value is 0. When decimal is absent, value is assumed to consist of whole numbers.

## Submission File Example

Attached below is a sample file for a single employer report as well as the contents of the file  
(NOTE: the .txt file below is for informational purposes for users who cannot open the .csv file)



```
E,123456901,5671901,10000,0  
S,Natasha,Badman,587-40-1901,1000  
S,Chris,Mccormac,587-40-1902,1000  
S,Andy,Potts,587-40-1903,1000  
S,Peter,Reid,587-40-1904,1000  
S,Mark,Allen,587-40-1905,1000  
S,Pete,Thompson,587-40-1906,1000  
S,Jenny,Stevens,587-40-1907,1000  
S,Justin,Rogers,587-40-1908,1000  
S,John,Penguin,587-40-1909,1000  
S,John,Paulson,587-40-1910,1000
```

Attached below is a sample file for a multiple employer report as well as the contents of the file  
(NOTE: the .txt file below is for informational purposes for users who cannot open the .csv file)



```
E,123456901,5671901,10000,0  
S,Pete,Marks,587-40-1901,1000  
S,Paul,Rogers,587401902,1000  
S,Art,Monk,587-40-1903,1000  
S,Roger,Rabbit,587-40-1904,1000  
S,Paula,Frazier,587-40-1905,1000  
S,Pete,Jacobs,587-40-1906,1000  
S,Christine,Wellington,587-40-1907,1000  
S,Mathias,Henning,587-40-1908,1000  
S,Jurgen,Zach,587-40-1909,1000  
S,Paul,Huddle,587-40-1910,1000  
E,123456902,5671902,2000,0
```

S,Pete,Markerson,587456911,200  
S,John,Jacobs,587-45-6912,200  
S,Thomas,Hellriegel,587-45-6913,200  
S,Dave,Scott,587-45-6914,200  
S,Amanda,Lavato,587-45-6915,200  
S,Will,Ferrell,587-45-6916,200  
S,Mirinda,Carfrey,587-45-6917,200  
S,Tim,Ows,587-45-6918,200  
S,Sri,Lanka,587-45-6919,200  
S,Kirin,Koo,587-45-6920,200  
E,123456903,5671903,3000,0  
S,Oscar,Robinson,587-45-6921,300  
S,Ed,Phillips,587-45-6922,300  
S,Jan,Killington,587-45-6923,300  
S,John,Gault,587-45-6924,300  
S,Oscar,Phillips,587-45-6925,300  
S,Carl,Nofkee,587-45-6926,300  
S,Maurice,Cheeks,587-45-6927,300  
S,Pete,Marks,587-45-6928,300  
S,Pete,Marks,587-45-6929,300  
S,Pete,Marks,587-45-6930,300

Attached below is a sample file for a zero wager single employer report as well as the contents of the file  
(NOTE: the .txt file below is for informational purposes for users who cannot open the .csv file)



E,123-45-6901,5671901,0,0

Attached below is a sample file for a zero wager multiple employer report as well as the contents of the file. NOTE: The third employer (123456903) is the zero wage report  
(NOTE: the .txt file below is for informational purposes for users who cannot open the .csv file)



E,123456901,5671901,10000,0  
S,Pete,Marks,587-40-1901,1000

S,Paul,Rogers,587-40-1902,1000  
S,Art,Monk,587-40-1903,1000  
S,Roger,Rabbit,587-40-1904,1000  
S,Paula,Frazier,587-40-1905,1000  
S,Pete,Jacobs,587-40-1906,1000  
S,Christine,Wellington,587-40-1907,1000  
S,Mathias,Henning,587-40-1908,1000  
S,Jurgen,Zach,587-40-1909,1000  
S,Paul,Huddle,587-40-1910,1000  
E,123456902,5671902,2000,0  
S,Pete,Markerson,587-45-6911,200  
S,John,Jacobs,587-45-6912,200  
S,Thomas,Hellriegel,587-45-6913,200  
S,Dave,Scott,587-45-6914,200  
S,Amanda,Lavato,587-45-6915,200  
S,Will,Ferrell,587-45-6916,200  
S,Mirinda,Carfrey,587-45-6917,200  
S,Tim,Ows,587-45-6918,200  
S,Sri,Lanka,587-45-6919,200  
S,Kirin,Koo,587-45-6920,200  
E,123456903,5671903,0,0  
E,123456904,5671904,3000,0  
S,Oscar,Robinson,587-45-6921,300  
S,Ed,Phillips,587-45-6922,300  
S,Jan,Killington,587-45-6923,300  
S,John,Gault,587-45-6924,300  
S,Oscar,Phillips,587-45-6925,300  
S,Carl,Nofkee,587-45-6926,300  
S,Maurice,Cheeks,587-45-6927,300  
S,Pete,Marks,587-45-6928,300  
S,Pete,Marks,587-45-6929,300  
S,Pete,Marks,587-45-6930,300

## Section 6 – Submission Acknowledgement

### General Information

Upon submission a confirmation message will be displayed. This message will indicate success or failure of the submission of the monthly wage report.

In the case of a successful submission, there will be a success message with confirmation # for reference. This number may be used within the site to retrieve details regarding the submitted data. Additionally this confirmation # will serve as evidence of a successful submission in case of dispute.



## Appendices

### Appendix- Allowable Characters

Refer to this resource for a complete list of post-nominal characters that users should be omitting in reporting employee names.

[http://en.wikipedia.org/wiki/List\\_of\\_post-nominal\\_letters\\_\(USA\)](http://en.wikipedia.org/wiki/List_of_post-nominal_letters_(USA))

### Appendix - FAQ

- Q: Occasionally an individual insists that they have only one name to report; e.g., “Cher”. How should these names be reported?  
A: Please enter the ‘name’ in the first and last name fields.
- Q: In what file formats will the acknowledgements / error messages be sent?  
A: Acknowledgements and error messages will be presented on the web screen for file submissions. An acknowledgement / error message file may be present for the user to download when the submission file is extremely large (multiple megabyte upload files). The end user will be notified at submission time whether the file will be processed offline and a file of error messages will be present upon completion.
- Q: What will serve as proof of timeliness (confirmation #, date/time stamp, etc.)?  
A: The confirmation # that is displayed on the screen upon successful upload will serve as the proof of timeliness
- Q: Are there procedures for closing an account via monthly reporting e-file? Do companies continue to notify IDES regarding closed accounts (“Final” filings) via the quarterly filing?  
A: When closing an account, no procedure for monthly reporting is required. Continue to notify IDES regarding closed accounts via the quarterly filing.
- Q: Am I required to report employers with zero wages for a given month?  
A: You are required to submit a wage report for an employer with zero wages for a given month.
- Q: Am I required to report employees with zero wages for a given month?  
A: You are not ‘required’ to submit a wage report for an employee with zero wages for a given month.
- Q: If I submit a second wage report for the same month, how will IDES handle the additional data submitted?  
A: The system will review the data submitted prior to taking action. The system will replace the original wage data with the newly submitted wage data. NOTE: The system will not combine /add the wage data from both submissions into a final number; it will replace the original data with the new data.
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For example, employee 1 was included in the original submission with a wage = \$10. A secondary submission was made containing employee 1 (\$12) and employee 2 (\$12). In this example, employee 1 will be recorded with wages = \$12 (replacing the original \$10) and employee 2 will be recorded with wages = \$12.

