



File Format Guide
for
Employer Monthly Reporting

Revision History

Date	Version	Description	Author
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

Contents

Section 1 – Overview	4
Section 2 – Contact Information	5
Section 3 – Certification for electronic filing	5
Section 4 – Timeliness and Date submitted.....	6
Section 5 – Submission information	7
General Guidelines.....	7
Submission Format	9
Submission Validations	11
Submission File Spec.....	12
Submission File Example.....	15
Section 6 – Submission Acknowledgement	17
General Information	17
Acknowledgement Message	18
Acknowledgement Error Messages	18
Appendices.....	19
Appendix– Allowable Characters.....	19
Appendix - FAQ	19

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 TaxNet, the Illinois Department of Employment Security’s online tax filing application. Employers that are already registered on TaxNet can file using their existing TaxNet account. If you are not yet registered, please register at <https://taxnet.ides.state.il.us>

TaxNet 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

as of 28th of December.

Section 2 – Contact Information

Call the IDES TaxNet Hotline toll free at (866) 274– 5697 for TaxNet related questions.

You can also email us at DES.TaxnetAD@illinois.gov

Section 3 – Certification for electronic filing

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

<https://taxnet.ides.state.il.us>

Failure to file an employer’s monthly wage report on time will result in the assessment of a penalty to an employer’s account. Employers who use electronic methods of filing must complete the Electronic Filing Certification which can be accessed via TaxNet. See the example below.

ELECTRONIC FILING CERTIFICATION

The Electronic Filing Certification must be filed prior to an employer’s initial electronic submission. If an employer is already a TaxNet user, no further action is necessary. IF an employer is submitting a report for the first time, they should Logon to TaxNet, select the Tax Filing Application, Identify the Organization, select the Administration option, and click on Sign Up for File Upload. This will allow the employer to read the Electronic Filing Certification form, click on the I Agree checkbox and Submit to complete the certification.

Section 4 – Timeliness and Date submitted

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

Employees	Mandatory report period begins	Due date
250+	January 1 2013	February 28 2013
100-249	July 1 2013	August 31 2013
50-99	January 1 2014	February 28 2014
25-49	July 1 2014	August 31 2014

Monthly reporting submissions may begin as early as the 16th 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 th January	28 th /29 th February	31 th March – include resubmission data (post 31 March) within the quarterly report
February	16 th February	31 st 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 th April	31 th May	30 th June -include resubmission data (post 30 June) within the quarterly report
May	16 th May	30 st June	31 th 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 th July	31 st August	30 th September – include resubmission data (post 30 September) within the quarterly report
August	16 th August	30 th September	31 th 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 th October	30 th November	31 th December – include resubmission data (post 15 December) within the quarterly report
November	16 th November	31 st December	31 th 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:

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

TaxNet 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

TaxNet 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.

TaxNet monthly report files will not support file level encryption.

TaxNet monthly report files will not support file level compression.

File Size Limitation

Current limitation is set at 10M file size. All submission files must be less than 10M.

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.

Employer Record			
Field Name	Max Length	Data type	Description
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. IF the supplied FEIN is < 9 characters, TaxNet will assume leading zeros are to be included. The system will insert leading zeros to the supplied FEIN and proceed processing.
UI Account	7	Numeric	State employer UI account number IF the supplied UI Account is < 7 characters, TaxNet will assume leading zeros are to be included. The system will insert leading zeros to the supplied UI Account and proceed processing.
Total Wages Paid	14	Numeric (decimal when available)	Total wages paid to workers during the reporting period, including all tip income. http://www.ides.illinois.gov/Custom/Library/publicati

			ons/Publications/IllinoisUnemploymentInsuranceAct2.pdf 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
Wages not Allocated	14	Numeric (decimal when available)	Optional field to indicate the sum of total wages greater than \$15k for an employee(s). 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 15.0, or 15.00 This field may be used when an employer does not want to report wages greater than \$15k for highly compensated employees. If wages greater than \$15k are included within the employee wage field for all employees, this value should be zero.

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.

Employee Record			
Field Name	Max Length	Data type	Description
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: http://en.wikipedia.org/wiki/List_of_post-nominal_letters_(USA) .
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 TaxNet 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 must 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.
Field Name	Total Wages Paid
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.
Field Name	Wages Not Allocated
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)	
Field Name	Record Indicator
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.
Field Name	Employee First Name

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.
Field Name	Employee Last Name
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.
Field Name	Employee SSN
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.
Field Name	Employee Wages
Description	Total employee wages 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: 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 to TaxNet, 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 TaxNet site to retrieve details regarding the submitted data. Additionally this confirmation # will serve as evidence of a successful submission in case of dispute.

The following two sections provide examples of a successful message as well as an error message.

Acknowledgement Message

FILE ACCEPTED	
Upload Reference Number:	20121219
Client File Name:	testUpload.txt
Upload Start Time:	12/19/2012 11:55:41 AM
Upload End Time:	12/19/2012 11:55:47 AM
File Size (Bytes):	172
Number of Records in File:	5
Processing Time (seconds):	0
Total Employee(E) Records:	1
Total Employee(S) Records:	4
Total Wages:	190.0000

Acknowledgement Error Messages

ERRORS DETECTED - WAGE REPORT FILE

Upload Reference Number:	90121204
Client File Name:	TestUploadMultiEmployer.txt
Upload Start Time:	12/4/2012 8:29:31 AM
Upload End Time:	12/4/2012 8:31:00 AM
File Size (Bytes):	479
Number of Records in File:	15
Processing Time (seconds):	0
Total Employee(E) Records:	3
Total Employee(S) Records:	12
Total Wages:	630.0000

[Click here to View Monthly Wage Report Format](#)

List of Employer(s) With Errors Detected in File

UI Acct #	Employer Name
0054073	Consulting Chicago
4320722	Consulting Chicago

1 - 2 of 2

List of Errors in Uploaded File

Line Number	Value	Field Name	Error Message
1	00054000	FER1	FER1 value must be valid format
1	00054000	FER1	FER1 value must match

1 - 2 of 2

List of Employer(s) with Accepted Records in File

UI Acct #	Employer Name	Total Employee(s) Records	Total Wages Paid	Total Excess Wages
4320111	Consulting Chicago	4	210	0

1 - 1 of 1

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 TaxNet handle the additional data submitted?

A: TaxNet will review the data submitted prior to taking action. If employees are present that were not included in the original submission, TaxNet will add the employee data to the system. If the employees were present in the original submission, TaxNet will replace the original wage data with the newly submitted wage data. NOTE: TaxNet will not combine /add the wage data from both submissions into a final number; it will replace the original data with the new data.

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.