Oklahoma Employment Security Commission

Quarterly Wage Report Instructions

This booklet contains the Oklahoma Employment Security Commission's specifications and instructions for submitting the employee wage reports. These reports are required each quarter on all active tax accounts. The information provided is used to determine an employer's contribution rate for state unemployment tax, as well as determine benefit amounts for eligible claimants filing for unemployment.

Employers have the option of manually entering employee and wage information online or uploading a file containing the information. When choosing to upload, a specific format must be used. This format is commonly referred to as the ICESA format and is the national standard. It was originally developed by the Interstate Conference of Employment Security Agencies (ICESA), which is now called the National Association of State Workforce Agencies (NASWA).

ICESA RECORD TYPES

The NASWA (ICESA) format consists of six record types; however, Oklahoma only requires three, with a fourth being optional.

Employer Record: Code E

The E record identifies the employer whose employee information is being reported.   There may be multiple E records in the file if the submission includes multiple employers. Each E record is followed by a set of S records for employee wages. After the S records, a T record should be included that contains a summary and total. There may be only one E record for a given entity (i.e. for a given FEIN).

Employee Wage Record: Code S

The S record is used to report wage and tax data for an employee. The S records will follow an E record. Do not generate an S record if only blanks would be entered after the record identifier. When filing a "zero wage" report, it is not necessary to include S records. In this instance, the E record must be followed by a T record.

The employee's name must match 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. Do not include any titles in the name.

Total Record: Code T

The T record contains the totals for all S records reported for the employer. A T record must be included for each E record.

Payment Record: Code P (Optional)

The P record contains the unemployment tax account being credited with the payment. Employers reporting on a single Oklahoma employer's unemployment tax account

should not include a P record. This record should only be included if more than one Oklahoma unemployment tax account is being used, which is typically an action performed by third-party administrators. Due to only having ACH debit capabilities, most TPAs still opt to not include the P record.

TECHNICAL REQUIREMENTS

Record Length

Each record in a file must be 275 characters in length. Data must be entered in each record in the exact positions shown in the sections below.

Delimiters

Record delimiters must be used and follow the last character of each record. The record delimiter must consist of two characters and those two characters must be carriage return and line feed. The carriage return character and the line feed character will be placed in positions 276 and 277, respectively. Do not place more than one record delimiter (i.e., more than one carriage-return/line-feed combination, following a record).

The ASCII-1 hexadecimal value for the carriage return character is 0D (zero and letter D); the ASCII-1 hexadecimal value for the line feed is 0A (zero and letter A). The ASCII-1 decimal values for the two characters are 13 and 10, respectively.

Do not place a record delimiter before the first record of the file.

Do not place record delimiters after a field within a record.

Data Types

A/N = Alphanumeric characters allowed.

A = Alpha characters only.

N = Numeric characters only.

File Format

The file should be in a non-delimited ASCII text format, with the file extension of ".txt".

STANDARD FORMAT FOR REPORTING

The tables below detail the data requirements for each record type. Each record type must be present and in the correct order. All required fields must have valid data.

E Record - Employer Record

Position	Field Requirements	Length	Data Type
1	Enter "E"	1	A
2-5	Year (CCYY)	4	N
6-14	Federal EIN	9	N

Position	Field Requirement	Length	Data Type
15-23	Blank	9	
24	Employer Name Left Justified Blank Filled	50	A/N
74-159	Blank	86	
160	Enter "R"	1	A
161-162	Blank	2	
163-166	Blank	4	
167-170	Enter "UTAX"	4	A
171-172	Enter "40"	2	N
173-187	Oklahoma Account Number Left Justified Blank filled Omit hyphen	15	A/N
188-189	Quarter Last month of quarter being recorded 1st qrt = "03" 2nd qtr = "06" 3rd qtr = "09" 4th qtr = "12"		
190	Source Code S-Record(s) = "1" No S-Record(s) = "0"	1	N
191-275	Blank	85	

S Record – Employee Wage Record

Position	Field Requirement	Length	Data Type
1	Enter "S"	1	A
2 – 10	Employee Social Security Number Left Justified No SSN = I in first position, blank filled SSN = 9 digits, numeric only	9	A/N
11 – 30	Employee Last Name Required Left Justified Blank filled No Special Characters	20	A
31 – 42	Employee First Name Required Left Justified Blank filled No special characters	12	A

43	Employee Middle Initial	1	A
44 – 45	State Code Enter "40"	2	N
46 – 63	Blank	18	
64 – 77	Employee Total Wages Subject to State Unemployment Tax Right Justified Omit Decimal Positive Number	14	N
78 – 91	Blank	14	
92 – 105	Employee Taxable Wages Right Justified Omit Decimal Positive Number Portion of Total Wages (position 64-77 required to meet taxable limitation)	14	N
106 – 142	Blank	37	
143 – 146	Taxing Entity Code Enter "UTAX"	4	N
147 – 161	Oklahoma Account Number Left Justified Blank filled Omit hyphen	15	A/N
162 – 214	Blank	53	
215 – 220	Quarter/Year. Lasts month and year of calendar quarter being submitted 1st qtr/year = "03CCYY" 2nd qtr/year = "06CCYY" 3rd qtr/year = "09CCYY" 4th qtr/year = "12CCYY"	6	N
221 – 275	Blank		

T Record - Total

Position	Field Requirement	Length	Data Type
1	Enter "T"	1	A
2 – 8	Total Number of Employees Right Justified	7	N
9 – 12	Taxing Entity Code Enter "UTAX"	4	A
13 – 26	Blank	14	
27 – 40	Total Wages Paid This Quarter Right Justified	14	N

Position	Field Requirement	Length	Data Type
	Omit Decimal Positive Number Sum of All Employee(s) Total Wages Subject to State UI		
41 – 54	Blank	14	
55 – 68	Taxable Wages Paid This Quarter Right Justified Omit Decimal Positive Number Sum of All Employee(s) Taxable Wages	14	
69 – 81	Blank	13	
82 – 87	UI Tax Rate 6 digits Example: 2.8% = 028000	6	N
88 – 100	State Quarter UI Taxes Due Right Justified No decimal	13	N
101 – 226	Blank	126	
227 – 233	Month 1 Employees for Employer Right Justified Total number of employees covered by UI who worked or received pay for the pay period including the 12th day of the 1st month of the reporting period.	7	N
234 – 240	Month 2 Employees for Employer Right Justified Total number of employees covered by UI who worked or received pay for the pay period including the 12th day of the 2nd month of the reporting period.	7	N
241 – 247	Month 3 Employees for Employer Right Justified Total number of employees covered by UI who worked or received pay for the pay period including the 12th day of the 3rd month of the reporting period.	7	N
248 – 275	Blank	28	

P Record – Payment (Optional)

Position	Field Requirement	Length	Data Type
1	Enter "P"	1	A
2 – 16	Oklahoma Account Number Left Justified Blank filled Omit hyphen	15	A/N

17 – 18	Quarter Last month of quarter being reported 1st qtr = "03" 2nd qtr = "06" 3rd qtr = "09" 4th qtr = "12"	2	N
19 – 22	Year (CCYY)	4	N
23 – 52	Name of Bank Account Owner Left Justified	30	A/N
53 – 69	Bank Account Number Required Left Justified Blank filled	17	N
70 – 79	Bank Routing Number Required Left Justified Blank filled	10	N
80	Account Type "Checking" = 'C' "Savings" = 'S'	1	A
81 – 95	Payment Amount Right Justified Omit Decimal Positive Number	15	N
96 – 275	Blank	180	