MEETRS File Formatting Specifications for Electronic Transmittal of Quarterly Unemployment Contributions and Wage Reporting

State of Maine

Department of Labor,
Bureau of Unemployment Compensation

Augusta, Maine

EFFECTIVE 1st QUARTER 2015
Revised September 16, 2014

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I. General Information and Requirements

New for 2015

- Combined Quarterly filing of Maine Unemployment Contributions and Maine Income Tax Withholding is discontinued. All Maine withholding will be reported quarterly on Form 941ME. All Maine Unemployment Contributions will be reported quarterly on Form ME UC-1. The due dates for both returns remain unchanged with the quarterly return and payment of liability due the final day of the month following quarter end.
- Separate payment will be remitted for Unemployment Contributions and Income Tax Withholding.
- Separate file specifications are now available for unemployment contributions or withholding.
- ACH Debit payments are no longer accepted through MEETRS.
- Leasing specifications are eliminated and are now incorporated into this specification booklet; see page 7.

How to Contact Us

- If you have questions regarding the electronic submittal of Form ME UC-1, please contact Maine Revenue Services at (207) 626-8475, select 1, then option 4 or at **withholding.tax@maine.gov**.

This document contains information on the file format that is accepted by the Maine Department of Labor for electronic submission of quarterly returns.

A glossary of key terms and a copy of the acceptable record layout is included. ***Submissions that have missing or incorrect data will not be accepted.***

NOTE:

If you are filing:	Transmit the items below to Maine Revenue Services:
941ME	See the MEETRS file specifications for filing Maine Income Tax Withholding returns.
ME UC-1	Complete A, E, S, T, and F records electronically using the MEETRS format.
941P-ME	Not eligible to file using the MEETRS format

Acceptable Transmittal

- Electronic transmittal is required. Magnetic media will not be accepted for quarterly returns.

Acceptable Format

- All files submitted through MEETRS must conform to these specifications.

Submittal

- All Unemployment Contributions returns submitted via MEETRS are uploaded electronically.
- The electronic transmittal is due by the end of the month following completion of the calendar quarter. For example, reports for the quarter ending March 31, 2015 must be submitted no later than April 30, 2015.
- Transmit the entire return, including the complete Total (T) Record. Submissions that have missing or incorrect data will not be accepted.
- Only original returns are accepted.
- Do not send magnetic media or paper forms with the same information as electronically submitted files.
- More than one file can be submitted by the same transmitter per quarter if necessary, but any duplicate Unemployment Account ID Numbers across the files on the Employer (E) Record will cause the 2nd and subsequent files to be rejected.
- Employers may electronically file only one original return for each quarter. Additional returns for the same quarter will reject.
- Only one file may be uploaded at a time.
- Leasing Companies, see special instructions on Page 7.

Remittal

The following payment methods are allowed:

- ACH Credit method (Electronic Funds Transfer).

  You must have previously registered with Maine Revenue Services as a credit method payer. You may download an Electronic Funds Transfer Application at: www.maine.gov/revenue/eft/homepage.html
  Do not mail a payment voucher or make payment by check if paying by EFT.
  Do not initiate a separate EFT payment through another system such as ACH Debit or Maine EZ Pay.

- Maine EZ Pay. Do not initiate a separate EFT payment through another system such as ACH Credit or ACH Debit. Do not mail a payment voucher or make payment by check.

  You can access EZ Pay on our website at https://portal.maine.gov/ezpay/welcome.do

- Check.

To pay by check, print out a payment voucher from the MEETRS system and enclose the completed payment coupon with your check. Do **not** mail a payment voucher or make payment by check if you have already paid by EFT or Maine EZ Pay.

- If the transmitter is a payroll processor, payment must be made by EFT or Maine EZ Pay.
- Certain filers are required to make payment electronically. See MRS Rule 102 or call the Withholding Unit at (207)624-8475, press 1, then option 4, for more information.
- If you are filing more than one return electronically, a separate payment must be made for each account.

Electronic Submission Processing Schedule and Employer Retention

- Upload files directly using Maine Revenue Services MEETRS application.

- The upload process will have technical edits, and files having improper format or other technical problems will be rejected. See Appendix E.

- If a file is rejected, a description of the errors will be displayed. The files may be resubmitted after corrections have been made (no returns that have been transmitted successfully can be resubmitted).

- Failure to file properly could cause penalties to be assessed.

- It is recommended that transmitters retain a backup copy of their file.

Use of Agent

- Employers reported by agents are responsible for the accuracy and timeliness of their own reports. If an agent fails to meet the electronic filing requirements, the employer reported by the agent will be liable for any late-filing penalties and/or interest.

Reportable Wages for Unemployment Contributions

- For a full explanation of what constitutes UC Reportable wages, please see Appendix C.

Basic Requirements

- Data should be uploaded electronically using the MEETRS specification format.
- Each file should contain data for only one quarter. Multiple quarters will be rejected.
- Each file should contain data for only Unemployment Contributions. Files containing S records with data for Unemployment and S records for withholding will be rejected.
- Only returns with valid Maine UC Employer Account Numbers may be submitted electronically. Files containing employers with "applied for" status, and files with only EINs in place of account numbers will be rejected. Contact Maine Revenue Services for assistance.
- Only **ASCII files** (American Standard Code for Information Interchange) will be accepted.
- Compressed files **cannot** be processed.

ASCII Character Set

- American Standard Code for Information Interchange (ASCII) will be accepted. Appendix B contains a table of the ASCII Character Set.
- All character data will be treated as uppercase.

Logical Record Length

- Each record must be a uniform length (275 or 276 characters). In files with a record length of 276, the 276th character must contain a blank that is coded in the same character set as the first 275 characters. Logical records MUST NOT be prefixed by record descriptor words or block descriptor words.

Delimiters

- Each record must be terminated by any one of a line feed ('\n'), a carriage return ('\r'), or a carriage return followed immediately by a linefeed.
- 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 more than one record delimiter (i.e., more than one carriage return/line-feed combination) following a record.
- DO NOT place record delimiters after a field within a record.

III. Field Formats

Generally

- Alphabetic and alpha-numeric fields (A/N) must be left justified and blank filled.
- Not applicable alpha and alpha-numeric fields are to be space filled.
- Numeric fields (N) must be right justified and zero filled.
- Not applicable numeric fields are to be zero filled.
- Filler fields are not used by the state of Maine.

Money Amounts

- Money fields are strictly numeric.
- Include dollars and cents with the decimal point assumed.
- Do not use any punctuation in any money field.
- **Negative (Credit) money amounts are NOT allowed unless otherwise specified.**
- **Right justify and zero fill all money fields.**
- **Money fields that are not applicable must be zero filled.**

Note: For a full explanation of what constitutes wages, please see Appendix C.

SSN Formats

- Use the number shown on the original/replacement SSN card.
- Use only numeric characters and omit hyphens.
- May NOT begin with a 9.
- May NOT be 111111111, 333333333 or 123456789.
- For valid range numbers, check the latest list of newly issued Social Security number ranges on the Internet at http://www.socialsecurity.gov/employer/index.htm
    - Under the Social Security heading, select Verify SSN's. Then follow the instructions on the Social Security Number Verification page.

- If there is no SSN available for the employee, enter zeros (0) in location 2 – 10 of the Employee (S) Record, and have your employee call 1-800-772-1213 or visit their local Social Security office to obtain an SSN.

Name Formats

- The employee name on the Employee (S) Record should agree with the spelling of the name on the individual's social security card.

- Punctuation may be used when appropriate.

- Do not include any titles in the name. Titles make it difficult to determine an individual's name and may prevent properly crediting earnings data.

Other Formats

- Zip Codes must conform to US Postal Service rules.

- For US Zip codes:

  - Zip code contains 5 numerical digits (example: 04332)

  - Zip Code Extension contains hyphen plus an additional 4 digits (example: -1061)

- For Canadian Zip codes:

  - Canadian postal codes are in the format of ANA NAN, where A is a letter of the alphabet, and N is a digit, with a required space separating the third and fourth characters. An example is K1A 0B1

  - ZIP code field contains the first 3 characters, space, and next character (example K1A 0)

  - ZIP code extension contains the last two characters (example B1)

- For International Zip Codes:

  - International zip codes are not allowed at this time. Enter zeros.

- Telephone Numbers

  - Numerics only. Omit hyphens and parenthesis (example 2075551212)

Record Descriptions

- Only the MEETRS 275 or 276 Character format is acceptable.

For Employee Leasing Company

- For unemployment, the leasing company will submit one return file containing a record set (E,S,T) for the leasing company and each client company. The Employer record location 6-14 will contain the FEIN of the leasing company and location 173-182 will contain the unique UC Employer Account Number assigned to the leasing company by the Maine Department of Labor for each client company.

- This format consists of six (6) different records as shown.
    - The file must contain one A record and one F record.
    - The file may contain one B record if the transmitter chooses.
    - The file must contain a set of records that include the E, S, T records for each employer, including the Leasing Company and all clients of that Leasing Company. If a Client Company has employees not associated with any leasing company, the Client Company will file a separate return reporting those employees.

<u>Sample Unemployment File</u>

RECORDS

Record A
Record B (Optional)
Record E for Leasing Company
Record S for Employee 1 of Leasing Company
Record S for Employee 2 of Leasing Company
Record T for Leasing Company
Record E for Client Company A
Record S for Employee 1 Client Company A
Record S for Employee 2 of Client Company A
Record T for Client Company A
Record E for Client Company B
Record S for Employee 1 of Client Company B
Record S for Employee 2 of Client Company B
Record T for Client Company B
Record F

Maine MEETRS Records– 275 CHARACTER (276 CHARACTER)

This format consists of six (6) different records as shown.

Transmitter Record	Code A	Identifies the organization submitting the file. **Must** be the first data record.
Authorization Record	Code B	Identifies the type of equipment used to generate the file. **Not required.** If present the record will not be read by Maine Revenue Services.
Employer Record	Code E	Identifies an employer whose employee wage tax information is being reported. Generate a New Code E record each time it is necessary to change the information in any field on this record.
Employee Record (Individual's Record)	Code S	Used to report wage data for an employee. A Code S record should follow its related Code E record or it could follow an associated Code S record which in turn follows a related Code E record. Do not generate a Code S record if only spaces or zeros would be entered after the record identifier.
Total Record	Code T	The Code T record contains the total for all Code S records reported since the last Code E record. A Code T record must be generated for each Code E record (i.e., for each Employer's data reported in a file there must be a total record).
Final Record	Code F	This record indicates the end of the file and **MUST** be the last data record on each transmittal. The Code F record must appear only once on each file, after the last Code T record.

Specifications for Unemployment Only Returns

RECORD SPECIFICATIONS 275 Character (MEETRS) (276)

Record Size:	275 Character (MEETRS) (276)
Record Medium:	Electronic Filing
File Organization:	Sequential (text file)

Transmitter Record

Location	Field	Length	Type	Description
1	Record Identifier	1	A/N	Enter "**A**"
2 – 5	Tax Year	4	N	Enter the 4 digit year for which this report applies. **Numerics only. System edit is in place.**
6 – 14	Transmitter's Federal Employer ID #	9	N	Transmitter's federal employer ID number. **Numerics only. Omit hyphens, prefixes & suffixes.**
15 – 18	Taxing Entity Code	4	A/N	Constant "**WAGE**"
19 – 23	*Not used by State of Maine.*	5	--	Any information entered in these positions will be ignored.
24 – 73	Transmitter Name	50	A/N	Enter the name of the organization submitting the file.
74 – 113	Transmitter Street Address	40	A/N	Enter the street address of the organization submitting the file.
114 – 138	Transmitter City	25	A/N	Enter the city of the organization submitting the file.
139 – 140	Transmitter State	2	A/N	Enter the standard two character alpha FIPS postal abbreviation. See Appendix A.
141 – 153	*Not used by State of Maine.*	13	--	Any information entered in these positions will be ignored.
154 – 158	Transmitter ZIP Code	5	A/N	Enter a valid zip code (see Page 6). **Alphanumeric**.
159 – 163	Transmitter ZIP Code Extension	5	A/N	Enter the four digit extension of the US zip code, with hyphen in position 159. For Canadian zip codes, enter last two characters. If not applicable, enter spaces.
164 – 193	Transmitter Contact	30	A/N	Name of individual from transmitter organization, who is responsible for the accuracy and completeness of the report.
194 – 203	Transmitter Contact Telephone Number	10	N	Telephone number at which the transmitter contact can be telephoned. **Numerics only. Omit hyphens and parenthesis.**
204 – 207	Telephone Extension/Box	4	A/N	Enter transmitter telephone extension or message box.
208 – 275	*Not used by State of Maine.*	68	--	Any information entered in these positions will be ignored.

Employer (E) Record for Unemployment Only Returns **For each Employer (E) Record in the file, there should be at least one Employee "S" Record, unless the No Worker/No Wages (location 190) is set to 0.**				
Location	**Field**	**Length**	**Type**	**Description**
1	Record Identifier	1	A/N	Enter "**E**"
2 – 5	Tax Year	4	N	Enter year for which this report is being prepared. **Numerics only. System edit is in place.**
6 – 14	**Employer Federal Employer ID Number**	9	N	**Enter Federal EIN for the employer. Numerics only. Omit hyphens, prefixes & suffixes. System edit is in place.**
15 – 23	*Not used by State of Maine.*	9	--	Any information entered in these positions will be ignored.
24 – 73	Employer Name	50	A/N	Enter the first 50 positions of the employer's name **exactly** as the employer is registered with Maine Revenue Services.
74 – 113	Employer Street Address	40	A/N	The street address of the employer.
114 – 138	Employer City	25	A/N	The city of employer's mailing address.
139 – 140	Employer State	2	A/N	Enter the standard two character alpha FIPS postal abbreviation of the employer's address. See Appendix A.
141 – 148	*Not used by State of Maine.*	8	--	Any information entered in these positions will be ignored.
149 – 153	Zip Code Extension	5	A/N	Enter four digit extension of US zip code, with hyphen in position 149. For Canadian zip codes, enter last two characters. If not applicable, enter spaces.
154 – 158	Zip Code	5	A/N	Enter a valid zip code (see Page 6). **Alphanumeric.**
159 – 166	*Not used by State of Maine.*	8	--	Any information entered in these positions will be ignored.
167 – 170	Taxing Entity Code	4	A/N	Enter "**WAGE**"
171 – 172	State Identifier Code	2	N	Enter the state FIPS postal numeric code for the state to which wages are being reported. (Maine is "23.")
173 – 182	**UC Employer Account Number**	10	N	**Enter current Maine UC employer account number. Numerics only. Omit hyphens, prefixes & suffixes. REQUIRED FOR ALL UC RETURNS. System edit is in place.**
183 – 187	*Not used by State of Maine.*	5	--	Any information entered in these positions will be ignored.

Employer (E) Record for Unemployment Only Returns continued

188 – 189	Period Covered	2	N	Enter the last month of the calendar quarter to which the report applies. **System edit is in place.** "03" = First quarter "06" = Second quarter "09" = Third quarter "12" = Fourth Quarter
190	No Workers / No Wages	1	N	"0" = Indicates that the E record **will not** be followed by S, employee records. "1" = Indicates that the E record **will** be followed by S, employee records.
191 – 208	*Not used by State of Maine.*	18	--	Any information entered in these positions will be ignored.
209 - 217	Preparer EIN	9	N	Enter EIN of paid preparer, not owner or employee.
218 -224	Processor License Code	7	A/N	Enter Maine Payroll Processor License Number, as issued by Maine Department of Professional Financial Regulation.
225 – 275	*Not used by State of Maine.*	51	--	Any information entered in these positions will be ignored

Employee (S) Record for Unemployment Only Returns				
Location	**Field**	**Length**	**Type**	**Description**
1	Record Identifier	1	A/N	Enter "**S**"
2 – 10	Social Security Number	9	N	Employee's/Individual's social security number. If not known, enter zeros. **Numerics only. Omit hyphens. System edit is in place**.
11 – 30	Employee/Individual Last Name	20	A/N	Enter employee/individual last name. The spelling should agree with the spelling of the name on the individual's social security card.
31 – 42	Employee/Individual First Name	12	A/N	Enter employee/individual first name. The spelling should agree with the spelling of the name on the individual's social security card.
43	Employee/Individual Middle Initial	1	A/N	Enter employee/individual middle initial. The spelling should agree with the spelling of the name on the individual's social security card. If none, enter space.
44 – 45	State Code	2	N	Enter the state FIPS postal numeric code for the state to which wages are being reported. (Maine is "23.")
46 – 51	Reporting Quarter and Year	6	N	Enter the last month and year for the calendar quarter for which this report applies; e.g. "032013" for Jan-March of 2013. **System edit is in place**.
52 - 63	*Not used by State of Maine.*	12	--	Any information entered in these positions will be ignored.
64 – 77	Total UC Reportable Wages Paid This Quarter	14	N	Quarterly wages subject to State UC tax before excess wages are deducted. **Money field*. The sum of amounts entered in this location for all related S records must equal T record locations 27-40 and F record locations 41-55.** **System edit is in place.**
78 – 91	Excess UC Wages	14	N	Quarterly UC wages in excess of the state UC taxable wage base. **Money Field*.**
92 – 105	UC Taxable Wages Paid This Quarter	14	N	Total UC wages paid minus excess wages. **Money Field*.**
106 – 142	*Not used by State of Maine.*	37	--	Any information entered in these positions will be ignored.
143 – 146	Taxing Entity Code	4	A/N	Enter "**WAGE**"
147 – 156	**UC Employer Account Number**	10	N	**Enter current Maine UC employer account number. Numerics only. Omit hyphens, prefixes & suffixes. REQUIRED FOR ALL UC RETURNS.** **System edit is in place.**

*Money field. See Page 5.

Employee (S) Record for Unemployment Only Returns continued

157 – 204	*Not used by State of Maine.*	48	--	Any information entered in these positions will be ignored.
205	Seasonal Code	1	A/N	"S" = Seasonal employee – see Appendix C "N" – Nonseasonal employee
206 – 210	*Not used by State of Maine.*	5	--	Any information entered in these positions will be ignored.
211	Wage Plan Code	1	N	Enter appropriate wage plan code, if applicable, otherwise enter zero. **Numerics only.**
212	Month 1 Employment	1	N	Enter "1" if employee covered by UC 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 did not work and received no pay for said period. **Required.**
213	Month 2 Employment	1	N	Enter "1" if employee covered by UC 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 did not work and received no pay for said period. **Required.**
214	Month 3 Employment	1	N	Enter "1" if employee covered by UC 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 did not work and received no pay for said period. **Required.**
215 – 225	*Not used by State of Maine.*	11	--	Any information entered in these positions will be ignored.
226	Female Employment	1	A/N	"1" = Yes, female "0" = No, male **This is a required field.**
227 – 275	*Not used by State of Maine.*	49	--	Any information entered in these positions will be ignored.

Total (T) Record for Unemployment Only Returns				
Location	**Field**	**Length**	**Type**	**Description**
1	Record Identifier	1	A/N	Enter "**T**"
2 – 8	Total Number of S Records	7	N	The total number of "S" records reported. The total number of "S" records since the last "E" record. **Numerics only. System edit is in place.**
9 - 12	Taxing Entity Code	4	A/N	Enter "**WAGE**."
13 - 22	**UC Employer Acct Number**	10	N	**Enter current Maine UC employer account number. Numerics only. Omit hyphens, prefixes & suffixes. REQUIRED FOR ALL UC RETURNS.**
23 – 26	*Not used by State of Maine.*	4	--	Any information entered in these positions will be ignored.
27 – 40	Total Reportable UC Wages Paid This Quarter. **Line 3** **Form ME UC-1**	14	N	Quarterly gross UC reportable wages. Include all tip income. Sum of all "S" records Location 64 – 77 since the last "E" record. **Money field*. System edit is in place.**
41 – 54	Excess UC Wages. **Line 4** **Form ME UC-1**	14	N	Quarterly wages in excess of the state UC taxable wage base. Total of this field on all "S" records since the last "E" record. **Money field*. System edit is in place.**
55 – 68	Taxable UC Wages. **Line 5** **Form ME UC-1**	14	N	State UC total wages less quarterly state UC excess wages. Total of this field on all "S" records since the last "E" record. **Money field*. System edit is in place.**
69 – 87	*Not used by State of Maine.*	19	--	Any information entered in these positions will be ignored.
88 – 100	UC Contributions Due. **Line 6b** **Form ME UC-1**	13	N	Taxable UC wages paid this quarter x Contributions Rate. **Money field*. Direct Reimbursers must enter all zeros. System edit is in place.**
101 – 111	Competitive Skills Scholarship Fund (CSSF) Assessment Due. **Line 7B** **Form ME UC-1**	11	N	Taxable UC wages paid this quarter x CSSF rate. Do not enter fractions of a cent. **Money Field*** **Direct Reimbursers must enter all zeros.** **System edit is in place**.
112 – 144	*Not used by State of Maine.*	33	--	Any information entered in these positions will be ignored.
145 – 148	UC Contribution Rate. **Line 6a** **Form ME UC-1**	4	N	**Required field**. Enter this employer's UC contribution rate. Example: Enter 2.58% as 0258 **Direct reimbursers enter zeros.**

*Money field - see Page 5.

Total (T) Record for Unemployment Only Returns continued

149 – 152	Competitive Skills Scholarship Fund (CSSF) Assessment Rate **Line 7a** **Form ME UC-1**	4	N	**Required field.** Enter this employer's Competitive Skills Scholarship Fund assessment Rate. The CSSF rate for 2015 is .0006. Do not include decimal point. Direct reimbursers **enter zeros**
153 - 174	*Not used by State of Maine*	22	--	Any information entered in these positions will be ignored.
175 – 185	Total Contributions and CSSF Due. **Line 8** **Form ME UC-1**	11	N	**Required field**. Amount Due With This Return. Total UC Contributions Due + CSSF. **Numerics only**. **Right justify, fill with zeros**. Enter all zeros if this amount is not applicable. Do not use ANY punctuation (decimal point is assumed). **System edit is in place.**
186 – 226	*Not used by State of Maine*	41	--	Any information entered in these positions will be ignored.
227 – 233	Month 1 Employment **Line 1** **Form ME UC-1**	7	N	Number of UC Covered Employees in First Month of the Quarter. Total of this field on all "S" records since the last "E" record. **Numerics only. This is a required field.**
234 – 240	Month 2 Employment **Line 1** **Form ME UC-1**	7	N	Number of UC Covered Employees in Second Month of the Quarter. Total of this field on all "S" records since the last "E" record. **Numerics only. This is a required field.**
241 – 247	Month 3 Employment **Line 1** **Form ME UC-1**	7	N	Number of UC Covered Employees in Third Month of the Quarter. Total of this field on all "S" records since the last "E" record. **Numerics only. This is a required field.**
248 – 254	Female Employment Month 1 **Line 2, Form ME UC-1**	7	N	Number of female employees included in UC covered employees 1st month. Total of this field on all "S" records since the last "E" record. **Numerics only. This is a required field.**
255 – 261	Female Employment Month 2 **Line 2, Form ME UC-1**	7	N	Number of female employees included in UC covered employees 2nd month. Total of this field on all "S" records since the last "E" record. **Numerics only. This is a required field.**
262 – 268	Female Employment Month 3 **Line 2, Form ME UC-1**	7	N	Number of female employees included in UC covered employees 3rd month. Total of this field on all "S" records since the last "E" record**. Numerics only. This is a required field.**
269 – 275	*Not used by State of Maine.*	7	--	Any information entered in these positions will be ignored.

Final Record				
Location	**Field**	**Length**	**Type**	**Description**
1	Record Identifier	1	A/N	Enter "F"
2 – 11	Total Number of S Records in File	10	N	The total number of "S" records reported in the entire file. **Numerics only. Must agree with the total count of all S records.** **System edit is in place.**
12 – 21	Total Number of E Records in File	10	N	The total number of "E" records included in the entire file. **Numerics only. Must also match the total number of employers entered on the Upload page. System edit is in place.**
22 – 25	Taxing Entity Code	4	A/N	Enter "**WAGE**"
26 – 40	*Not used by State of Maine.*	15	--	Any information entered in these positions will be ignored.
41 - 55	Quarterly State Unemployment Total Gross Reportable Wages in File	15	N	Quarterly gross reportable wages. Include all tip income. This field must equal total of all S Record Locations 64-77 in the file. **Money field*. System edit is in place.**
56 – 275	*Not used by State of Maine.*	220	--	Any information entered in these positions will be ignored.

*Money field - see Page 5.

Appendix A - FIPS Codes & Canadian Postal Codes

Federal Information Processing Standard (FIPS 5-2) Postal Abbreviations and Numeric Codes and Canadian postal codes

State	Abbreviation	Numeric Code	State	Abbreviation	Numeric Code
Alabama	AL	01	Montana	MT	30
Alaska	AK	02	Nebraska	NE	31
Arizona	AZ	04	Nevada	NV	32
Arkansas	AR	05	New Hampshire	NH	33
California	CA	06	New Jersey	NJ	34
Colorado	CO	08	New Mexico	NM	35
Connecticut	CT	09	New York	NY	36
Delaware	DE	10	North Carolina	NC	37
Dist. of Columbia	DC	11	North Dakota	ND	38
Florida	FL	12	Ohio	OH	39
Georgia	GA	13	Oklahoma	OK	40
Hawaii	HI	15	Oregon	OR	41
Idaho	ID	16	Pennsylvania	PA	42
Illinois	IL	17	Rhode Island	RI	44
Indiana	IN	18	South Carolina	SC	45
Iowa	IA	19	South Dakota	SD	46
Kansas	KS	20	Tennessee	TN	47
Kentucky	KY	21	Texas	TX	48
Louisiana	LA	22	Utah	UT	49
Maine	**ME**	**23**	Vermont	VT	50
Maryland	MD	24	Virginia	VA	51
Massachusetts	MA	25	Washington	WA	53
Michigan	MI	26	West Virginia	WV	54
Minnesota	MN	27	Wisconsin	WI	55
Mississippi	MS	28	Wyoming	WY	56
Missouri	MO	29			

Alpha Abbreviation

Canadian Provinces	
Alberta	AB
British Columbia	BC
Manitoba	MB
New Brunswick	NB
New Foundland & Labrador	NL
Nova Scotia	NS
NW Territories	NT
Nunavut	NU
Ontario	ON
Prince Edward Is	PE
Quebec	QC
Saskatchewan	SK
Yukon	YT

Appendix B - Acceptable ASCII-1Character Set

The following chart contains the character set that can be directly read or translated. The translations are shown character for character; i.e., unpacked. The chart does not show every character, just the most commonly used ones. See www.lookuptables.com.

Char	Hex	Dec
+O		
A	65	41
B	66	42
C	67	43
D	68	44
E	69	45
F	70	46
G	71	47
H	72	48
I	73	49
J	74	4A
K	75	4B
L	76	4C
M	77	4D
N	78	4E
O	79	4F
P	80	50
Q	81	51
R	82	52
S	83	53
T	84	54
U	85	55
V	86	56
W	87	57
X	88	58
Y	89	59
Z	90	5A
0	48	30
1	49	31
2	50	32
3	51	33
4	52	34
5	53	35
6	54	36
7	55	37
8	56	38
9	57	39
Blank	32	20
- (Hyphen)	39	27
‘ (Apostrophe)	45	2D
CR (carriage return)	0D	13
FL (NL line feed)	0A	10

Appendix C - Wage Definitions for UC Reporting

UC Reportable Wages

"Wages" means all remuneration for personal services and includes:

1. Salary.
2. Cash Wages.
3. Commissions.
4. Bonuses.
5. Reasonable money value of meals, rent, housing, lodging, or any similar advantage received.
6. Tips.
7. Compensation paid to corporate officers irrespective of their stock ownership. This includes subchapter "S" Corporate Officers.
8. Vacation Pay. Vacation payments made to an employee are taxable whether or not vacation time is actually taken. Vacation pay to which a separated employee is entitled under the terms of a contract is not dismissal pay. Regardless of what it is called, if the payment is actually vacation pay, it is remuneration and is taxable.
9. Certain sick payments, including third party sick pay, and retirement payments (contact the Unemployment Compensation Division for particulars).
10. Annuity payments.
11. Holiday pay.
12. Wages in lieu of notice.
13. Severance, terminal, or dismissal pay.
14. Personal use of Company Vehicle.
15. Prizes.
16. Trips.
17. Non-cash awards.
18. Compensatory time (earned when used).
19. Employee deductions to an IRS-Qualified 401(K) Plan.
20. Employer or employee contributions to individual retirement accounts, if taxable under FUTA.
21. Employer payments of employee state income taxes.

Not Reportable Wages

Remuneration does not include and tax should not be paid on:

1. Money paid to an employee as reimbursement of travel expenses (receipt or other documentation required).
2. Payments made by a domestic or agricultural employer, without payroll deductions, of taxes required from his employees for Federal Old Age and Survivors Insurance (FICA tax).
3. Money paid to an employee, other than vacation or sick pay, after the month in which the employee attains the age of 62, if the employee did not work for the employer in the period for which such payment was made.
4. Payments made by an employer to a qualified "cafeteria plan" under Section 125 of the Internal Revenue Code, if exempted under FUTA.
5. Partners' and sole proprietor's wages, or wages paid by a sole proprietor to a spouse, parent, or child under age 18.

Seasonal Wages

Seasonal work means employment in seasonal industries, as defined, within the Determined Seasonal Period or Periods.

When an employer has been determined to be in a seasonal industry as defined by law or by the Unemployment Insurance Commission, the Employer's Quarterly Reports (ME UC-1) must reflect:

(1) Seasonal Wages – Wages paid to employees for service performed within the established seasonal period in the designated seasonal industry, and

(2) Non-Seasonal Wages – Wages for services performed for a non-seasonal industry or for services performed before or after the designated seasonal period for a seasonal industry.

Reporting both Seasonal and Non-seasonal wages for a single employee

To report both seasonal and non-seasonal wage data for a single employee create two 'S' records for the employee. One 'S' record will contain the employee will contain an 'S' in position 205 to indicate seasonal wages. The second 'S' record will contain an 'N' in position 205 to indicate non-seasonal wages.

ACH Credit	**ACH Credit** means an electronic transfer of funds using the ACH network that is originated by a taxpayer through its financial institution to credit (deposit) funds to a designated State of Maine bank account and debit (withdraw) funds from the taxpayer's bank account for a payment amount.
ACH Debit	**ACH Debit** means an electronic transfer of funds initiated by Maine Revenue Services, upon taxpayer instruction, to debit a taxpayer's designated bank account and credit funds to a designated State of Maine bank account. **BEGINNING 1/1/2015 ACH DEBIT WILL NOT BE SUPPPORTED BY MEETRS**
Adjusted UC Contribution Rate	UC contribution rates for employers in contribution categories 1 – 19 will be reduced by an amount equal to the employer's Competitive Skills Scholarship Fund (CSSF) assessment. UC contribution rates for employers in contribution category 20 will only be adjusted when the contribution rate for category 20 exceeds 5.4%. (A contribution category 20 rate of 5.4% cannot be reduced in accordance with federal law).
Agent	An organization (e.g., service bureau, parent company, employee leasing company) authorized to submit wage reports for one or more employers.
ASCII (American Standard Code for Information Interchange)	The acceptable character set (See Appendix B) used for electronic processing of data.
Byte	A computer unit of measure; one byte contains eight bits and can store one character.
Character	A letter, number or punctuation symbol.
Character Set	A group of unique electronic definitions for all letters, number and punctuation symbols; example: ASCII.
Client Company	"Client company" means a person, association, partnership, corporation or other entity that leases employees from an employee leasing company pursuant to contract. A client company uses the same EIN as the master company, but must use the UC Employer account number as the identifier for the Unemployment Contributions and Wage filing.
CSSF - Training Assessment	Training assistance available to adult workers with incomes below 200% of the poverty level to obtain the education or certification needed to successfully compete for high growth occupations.
Decimal Value	A character's equivalent in a numbering system using base 10.
Direct Reimbursement Employer	Governmental entities and 501(C)(3) nonprofit organizations can choose to make reimbursement payments to the Bureau of Unemployment Compensation (BUC) instead of making regular contributions paid by taxes.
DOL	Department of Labor.

Employee Leasing Company (PEO)	"Employee leasing company" means a business entity that engages in the business of leasing employees to client companies without the client company severing an employer-employee relationship with the employees for services performed for the client company.
Federal Employer Identification Number (EIN)	A nine-digit number assigned by the IRS to an organization for federal tax reporting purposes. This number never begins with '69'.
Hexadecimal	A numbering system using base 16 rather than base 10.
Logical Record	For the purpose of these specifications, 275 or 276 bytes.
MEETRS	Maine Employers Electronic Tax Reporting System. Formerly know as ICESA File Upload, the new name reflects multiple uses of Maine Revenue Services' electronic filing system.
Octal	A numbering system using base 8 rather than base 10.
PEO (Professional Employee Organization)	See "Employee Leasing Company."
Recording Code	Same as CHARACTER SET.
Seasonal Wages	See Appendix C.
Transmitter	Person, organization, or reporting agent submitting an electronic file.
UC Employer Account Number	An employer account number assigned by the State to an employer for the purposes of filing Unemployment Insurance wage reports to the Maine Department of Labor.
Wages	See Appendix C.

Appendix E - Maine MEETRS System File Upload Edits for Quarterly Returns

Below is a partial list and description of system edits that may cause the MEETRS upload system to reject a quarterly file. The edits are subject to change and additional edits may be employed if needed.

1. The transmitter logon ID and password must be correct or the system will not allow access.

2. The filing quarter and filing year entered on the upload web page must agree with the quarter and year entered in each record within the file.

3. All numeric fields must contain a numeric value or be filled with zeros. If a numeric field is left blank, the file will reject. For example, if field location 194-203 on the A record (transmitter phone number) is left blank, the file will reject.

4. The Unemployment Account Number for each employer will be validated against Maine Revenue Services' records. If the account number cannot be validated, the file will be rejected.

5. Every E record must have one associated T record.

6. The Unemployment Account Number must be the same in the E, all related S, and the T record for a given employer. The E-S-T set represents one employer.

7. The total number of employees entered in field location 2-8 in the T record must agree with the total number of S records for this E record in the E-S-T set. For example, if it is stated in the total record that there are 43 employees for this employer, then MRS must read 43 S records.

8. For each employer, the total UC reportable wages entered in field location 27-40 on the T record must agree with the sum of UC reportable wages in field location 64-77 for all S records for that employer.

9. The taxable UC wages reported on the T record field location 55-68 must equal the difference between the total reportable UC wages paid entered in field location 27-40 and the total excess UC wages entered in field location 41-54 on the T record.

10. For employers who are registered with the Maine Department of Labor as a direct reimbursement account for Maine Unemployment purposes, field location 88-100 on the T record must contain all zeros.

11. The total number of employees entered in location 2-11 on the F record must agree with the count of S records on the file.

12. The total number of employers entered in location 12-21 on the F record must match the count of E records on the file and must match the "Total Number of Employers" entered on the Upload page.

13. The total Gross Wages entered in location 41-55 on the F record must match the accumulated amount acquired by summing the Total Wages from location 92-105 on each S record.

14. Only one return will be accepted electronically for each employer, regardless of who transmitted the return. Amended returns must be filed on paper.

15. Beginning 1st quarter 2011: CSSF - Training assessment due amount in T record, Location 101-111 is required if an amount is entered in T record, Location 88-100 (UC contributions due). Do not enter a fraction of a cent.