

**MEETRS File Formatting Specifications for Electronic  
Transmittal of Income Tax Withholding,  
Unemployment Contributions, and Wage Reporting**

**EMPLOYEE LEASING COMPANY ONLY**



State of Maine

Department of Labor,  
Bureau of Unemployment Compensation  
and  
Maine Revenue Services

Augusta, Maine

EFFECTIVE 4<sup>TH</sup> QUARTER 2008  
Revised October 2008

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## I. New Information

- Newly added option to include ACH Debit payments in the file.
- Four new Total (T) Record locations have been added to report the ACH Debit information.
  - T Record location 174
  - T Record location 186
  - T Record location 187-195
  - T Record location 196-212
- Total (T) Record location 186-198 (formerly Total Amount Remitted) and T Record location 199-212 (formerly Total Quarterly Wages and Distributions Subject to Maine Income Tax) have been reassigned to report ACH Debit Payments. See additional instructions on page 4.
- Employee (S) Record location 177-190, formerly Quarterly Wages and Distributions Subject to Maine State Income Tax, is no longer used. Any information in this location will be ignored.
- Maine MEETRS System File Edits for Quarterly Returns are now included in Appendix E.

## II. General Information and Requirements

### How to Contact Us

If you have questions regarding the electronic submittal of the entire combined quarterly return Form 941/C1-ME or the withholding only return Form 941ME, please contact Maine Revenue Services at (207) 626-8475, select 1, then option 4 or at [meetrstax@maine.gov](mailto:meetrstax@maine.gov).

This document contains information on the format that will be accepted by the Maine Revenue Services and 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:	You must transmit the items below to Maine Revenue Services:
<b>941/C1-ME</b>	1. Part 1, 2, 3 & Schedule 1 & 2/C1 electronically using the MEETRS format.
<b>941ME</b>	1. Part 1 & Schedules 1 & 2 electronically 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 returns of Income Tax Withholding and Unemployment Contributions submitted via MEETRS are uploaded electronically.
- The electronic transmittal must be filed by the end of the month following completion of the calendar quarter in order to be considered timely. For example, reports for the quarter ending March 31, 2009 must be submitted no later than April 30, 2009.
- All transmittals must include 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 transmitted per quarter if necessary, but any duplicate Withholding Account ID Numbers across the files on the Employer (E) Record will cause the 2<sup>nd</sup> and subsequent files to be rejected.
- Employers or Nonwage filers may electronically file one original return per quarter. Additional returns for the same quarter will reject.
- Only one file may be uploaded at a time.

## **Remittal**

The following payment methods are allowed:

- ACH Debit method (Electronic Funds Transfer).

You may initiate an ACH debit payment in the amount of the balance due identified in the Total Record location 175-185. To do so you must enter a Y in T Record location 174 and properly complete T Record locations 186, 187-195, and 196-212. The settlement date for ACH debit payments included in the MEETRS file will be the date the file is successfully uploaded to Maine Revenue Services. Your account will be debited within one to three business days.

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## Special Requirements for Payroll Processors

A payroll processor that is electronically filing a return on behalf of a client may not initiate an ACH debit payment from a client's account unless the processor has written permission from the client. The client must authorize the processor to initiate transactions and must authorize Maine Revenue Services to debit the client's account when directed to do so by the processor.

## Special Requirements for Software Products

Software products capable of generating a MEETRS file that includes ACH debit payment must require that the user of the software certify that they authorize the initiation of the ACH debit transaction in the amount of the balance due. The software must include language indicating that the user authorizes Maine Revenue Services to debit the account identified in the MEETRS file, and must record the user's authorization by having the user check a box or click on a tab indicating their permission for the electronic payment.

- 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](http://www.maine.gov/revenue/eft/homepage.html)

- Maine EZ Pay

You can access EZ Pay on our website at [www.maine.gov/revenue/netfile/ezpay/htm](http://www.maine.gov/revenue/netfile/ezpay/htm)

- Check

If you choose to pay by check, please enclose a payment coupon with the name, account numbers, quarter, and amount due with your check. Do not mail a payment voucher or make payment by check if you have already paid by EFT or 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 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

- Files must be uploaded directly using Maine Revenue Services MEETRS Upload 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).

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- 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.

#### **Reportable Wages for Unemployment Contributions**

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

### **III. Electronic Filing Requirements**

#### **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.
- Only returns with valid Maine Withholding Account Numbers and UC Employer Account Numbers may be submitted electronically. Files containing employers with “applied for” status, and files with only EIN’s in place of account numbers will be rejected. Contact Maine Revenue Services for assistance.
- Each UC return must include both a withholding and a UC account number. The correct, corresponding Withholding Account Number must be connected to each UC Employer account.
- 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 276<sup>th</sup> 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.

## **IV. Field Formats**

### **Generally**

- Alphabetic and alpha-numeric fields (A/N) must be left justified and space 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 read by the state of Maine.

### **Money Amounts**

- All money fields are strictly numeric.
- They must 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.**

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- **Right justify and zero fill all money fields.**
- **In a money field that is not applicable, zero fill.**

**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 an 8 or 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>.
  - Under the heading “Employer Information Directory,” select Verify Social Security Numbers. Then under the heading, “Table of Contents”, select High Group List.
- 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

### **MEETRS SUMMARY– 275 CHARACTER (276 CHARACTER)**

#### **For Employee Leasing Company**

- Only one leasing company per file.
- This format consists of seven (7) 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 (and R if applicable) records for each employer, including the Leasing Company and all clients of that Leasing Company.
  - The first set of records (E, S, T and R) will be the Employee Leasing Company. A set of records will immediately follow for each Client Company of the Leasing Company. For Maine income tax withholding purposes, individuals providing services to a Client Company pursuant to an agreement with an Employee Leasing Company are considered employees of the Leasing Company. Therefore, the Leasing Company will report withholding for all of its direct employees and those providing services to a Client Company pursuant to an agreement with the Leasing Company. If a Client Company has employees not associated with any leasing company, it will file a separate return reporting those employees.

Transmitter Records	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 provided, must be the second data record. This record should contain the address of the organization that transmitted the file. Address entries should be specific enough to ensure proper delivery of communications from the State of Maine and must be made precisely according to the specifications.
Employer Record	Code E	Identifies an employer whose 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.  1) First E record will be the Employee Leasing Company (PEO) in the file. S, T and R records will follow. Withholding from employees of this leasing company and all employees leased to clients will be reported in the S & T records associated with this E record.  2) Following the set of E, S, T and R records of the Leasing Company will be E records and associated S and T records for the Client Companies of the Leasing company. No withholding will be reported in the S & T records associated with the client company E records.
Employee 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.  1) S records associated with Leasing Company include direct employees reportable for UC or WH to Maine, and employees leased to the Client companies of that leasing company who are reportable for WH to Maine. All withholding must be reported in S records associated with a leasing company E record.  2) No withholding is to be reported in the S records of client companies.

Total Record	Code T	<p>The Code T record contains the total for all Code S records reported since the last Code E record.</p> <ol style="list-style-type: none"> <li>1) Only the T record of the Leasing Company will include withholding totals. 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).</li> <li>2) T records for client companies will report unemployment information only. Do not include any withholding information in the T records of client companies. Doing so will cause the T record to be out of balance with the S records.</li> </ol>
Reconciliation Record	Code R	<p>The R record is used to record each withholding tax deposit made to the State of Maine during the quarter. If no money is sent to the State during the quarter, there is no need of an R record. However, if money was deposited with the State of Maine, there needs to be one R record for each deposit representing each date wages were paid.</p> <p>All withholding information is reported under the Employee Leasing Company (PEO). Only the Employee Leasing Company (PEO) return will include the “R” record.</p>
Final Record	Code F	<p>This record indicates the end of the file and MUST be the last data record on each transmittal.</p> <p>The Code F record must appear only once on each file, after the last Code T record.</p>

**Sample File**

RECORDS

S RECORD DATA

Record A

Record B (Optional)

Record E for Leasing Company

Record S for Employee 1 of Leasing Company

(UC and Withholding)

Record S for Employee 2 of Leasing Company

(UC and Withholding)

Record S for Employee 1 of Client Company A

(Withholding only)

Record S for Employee 2 of Client Company A

(Withholding only)

Record S for Employee 1 of Client Company B

(Withholding only)

Record S for Employee 2 of Client Company B

(Withholding only)

Record T for Leasing Company

Record R for Leasing Company

Record E for Client Company A

Record S for Employee 1 Client Company A

(UC only)

Record S for Employee 2 of Client Company A

(UC only)

Record T for Client Company A

Record E for Client Company B

Record S for Employee 1 of Client Company B

(UC only)

Record S for Employee 2 of Client Company B

(UC only)

Record T for Client Company B

Record F

**RECORD SPECIFICATIONS – Employee Leasing Company (PEO) (MEETRS)**

<b>Record Size:</b>		275 Character (MEETRS) (276)		
<b>Record Medium:</b>		Electronic Filing		
<b>File Organization:</b>		Sequential (text file)		
<b>Transmitter Record</b>				
<b>Location</b>	<b>Field</b>	<b>Length</b>	<b>Type</b>	<b>Description</b>
1	Record Identifier	1	A/N	Enter “A”
2 – 5	Payment Year	4	N	Enter the 4 digit year for which this report applies. <b>Numerics only. System edit is in place.</b>
6 – 14	Transmitter’s Federal Employer ID #	9	N	Transmitter’s federal employer ID number. <b>Numerics only. Omit hyphens, prefixes &amp; suffixes.</b>
15 – 18	Taxing Entity Code	4	A/N	Constant “UTAX”
19 – 23	<i>Not used by State of Maine.</i>	5	--	Enter spaces. 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	<i>Not used by State of Maine.</i>	13	--	Enter spaces. Any information entered in these positions will be ignored.
154 – 158	Transmitter ZIP Code	5	A/N	Enter a valid zip code (see Page 8). <b>Alphanumeric.</b>
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 wage report.
194 – 203	Transmitter Contact Telephone Number	10	N	Telephone number at which the transmitter contact can be telephoned. <b>Numerics only. Omit hyphens and parenthesis.</b>
204 – 207	Telephone Extension/Box	4	A/N	Enter transmitter telephone extension or message box.
208 – 275	<i>Not used by State of Maine.</i>	68	--	Enter spaces. Any information entered in these positions will be ignored.

**Authorization Record for Employee Leasing Company (PEO)  
Not Required**

<b>Location</b>	<b>Field</b>	<b>Length</b>	<b>Type</b>	<b>Description</b>
1	Record Identifier	1	A/N	Enter “ <b>B</b> ”
2 – 5	Payment Year	4	N	Enter year for which this report is being prepared. <b>Numerics only.</b>
6 – 14	Transmitter’s Federal Employer ID #	9	N	Enter only numeric characters. <b>Numerics only. Omit hyphens, prefixes &amp; suffixes.</b>
15 – 22	Computer	8	A/N	Enter the manufacturer’s name.
23 – 24	Internal Label	2	--	Not applicable. Enter spaces.
25 – 25	<i>Not used by State of Maine.</i>	1	--	Enter spaces. Any information entered in this position will be ignored.
26 – 27	Density	2	--	Not applicable. Enter spaces.
28 – 30	Recording Code (Character Set)	3	A/N	Enter “ASC” for ASCII.
31 – 32	Number of Tracks	2	--	Not applicable. Enter spaces.
33 – 34	Blocking Factor	2	--	Not applicable. Enter spaces.
35 – 38	Taxing Entity Code	4	A/N	Enter “ <b>UTAX</b> ”
39 – 146	<i>Not used by State of Maine.</i>	108	--	Enter spaces. Any information entered in these positions will be ignored.
147 – 190	Organization Name	44	A/N	The name of the organization which transmitted the file.
191 – 225	Street Address	35	A/N	The mailing address of the organization which transmitted the file, if different from Transmitter (A) Record 24 – 163.
226 – 245	City	20	A/N	The city of the organization which transmitted the file if different from Transmitter (A) Record 24 – 163
246 – 247	State	2	A/N	Enter the standard two character alpha FIPS postal abbreviation if different from Transmitter (A) Record 24 – 163. See Appendix A.
248 – 252	<i>Not used by State of Maine.</i>	5	--	Enter spaces. Any information entered in these positions will be ignored.
253 – 257	Zip Code	5	A/N	Enter a valid zip code (see Page 8) if different from Transmitter (A) Record 24 – 163. <b>Alphanumeric</b>
258 – 262	Zip Code Extension	5	A/N	If different from Transmitter (A) Record 24 – 163 enter the four digit extension of the US zip code, with hyphen in position 258. For Canadian zip codes, enter last two characters. If not applicable, enter spaces.
263 – 275	<i>Not used by State of Maine.</i>	13	--	Enter spaces. Any information entered in these positions will be ignored.

Non Leasing Companies – Refer to Separate Instructions

<b>Employer Record for Employee Leasing Company (PEO)*</b>				
<b>Only one leasing company per file. 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.</b>				
<b>Location</b>	<b>Field</b>	<b>Length</b>	<b>Type</b>	<b>Description</b>
1	Record Identifier	1	A/N	Enter “E”
2 – 5	Payment Year	4	N	Enter year for which this report is being prepared. <b>Numerics only. System edit is in place.</b>
6 – 14	<b>Employee Leasing Company (PEO) Federal ID Number</b>	9	N	<b>Enter the Federal EIN for the Employee Leasing Company whose employee or client wage and tax information is being reported. Numerics only. Omit hyphens, prefixes &amp; suffixes. System edit is in place.</b>
15 – 23	<i>Not used by State of Maine.</i>	9	--	Enter spaces. Any information entered in these positions will be ignored.
24 – 73	Employer Name	50	A/N	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 FIPS postal abbreviation of the employer’s address. See Appendix A.
141 – 148	<i>Not used by State of Maine.</i>	8	--	Enter spaces. 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 8). <b>Alphanumeric.</b>
159 – 166	<i>Not used by State of Maine.</i>	8	--	Enter spaces. Any information entered in these positions will be ignored.
167 – 170	Taxing Entity Code	4	A/N	Enter “UTAX”
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	<b>Employee Leasing Company (PEO) UC Employer Account Number</b>	10	N	<b>Enter current state UC employer account number of the Employee Leasing Company (PEO). Numerics only. Omit hyphens, prefixes &amp; suffixes. REQUIRED FOR EMPLOYEE LEASING COMPANY. System edit is in place.</b>

\*See also page 24, Employer Record (E) for Client Company

				<b>Employer (E) Record for Employee Leasing Company (PEO)*</b>
183 – 187	<i>Not used by State of Maine.</i>	5	--	Enter spaces. Any information entered in these positions will be ignored.
188 – 189	Period Covered	2	N	Enter the last month of the calendar quarter to which the report applies: <b>System edit is in place.</b> “03” = First quarter “06” = Second quarter “09” = Third quarter “12” = Fourth Quarter
190 – 190	No Workers / No Wages	1	N	“0” = Indicates that the E record <b>will not</b> be followed by S, employees records. “1” = Indicates that the E record <b>will</b> be followed by S, employee records.
191 – 208	<i>Not used by State of Maine.</i>	18	--	Enter spaces. 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 – 228	Total Number of Employees in following S records subject to Maine withholding	4	N	Enter total Number of Employees in following S records who are subject to Maine withholding. <b>This is a required field.</b>
229– 257	<i>Not used by State of Maine.</i>	29	--	Enter spaces. Any information entered in these positions will be ignored.
258 – 268	<b>Employee Leasing Company (PEO) Withholding Account ID Number</b>	11	N	<b>Maine Revenue Services Withholding Account ID Number for Employee Leasing Company (PEO). Always ends in 00. Must be entire 11 characters. System edit is in place.</b>
269 – 275	<i>Not used by State of Maine.</i>	7	--	Enter spaces. Any information entered in these positions will be ignored.

\*See also page 24, Employer Record (E) for Client Company

Non Leasing Companies – Refer to Separate Instructions

**Employee Record for Employee Leasing Company (PEO)\*\***

**Only Leasing Company S records report Maine withholding.**

**Required: “S” record for each employee who works directly for the PEO (to report Income Withholding & UC wages), and an “S” record for all employees who are leased to the client companies (to report Income Withholding)**

Location	Field	Length	Type	Description
1 - 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. <b>Numerics only. Omit hyphens. System edit is in place.</b>
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 – 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. “032009” for Jan-March of 2009. <b>System edit is in place.</b>
52 - 63	<i>Not used by State of Maine.</i>	12	--	Enter spaces. 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. Only for employees who work directly for the Leasing Company (PEO). Enter “0” for all employees leased to client companies. <b>Money field*. The sum of amounts entered in this location for all related S records must equal T Record Location 27-40. System edit is in place.</b>
78 – 91	Excess UC Wages	14	N	Quarterly UC Wages in Excess of the State UC Taxable Wage Base. Only for employees who work directly for the Leasing Company (PEO). Enter “0” for all employees leased to client companies. <b>Money field*.</b>

\*Money field - See Page 7

\*\*See also page 26, for Employee Record (S) for Client Company

				<b>Employee (S) Record for Employee Leasing Company (PEO)**</b>
92 – 105	UC Taxable Wages Paid This Quarter	14	N	Total UC Wages Paid Minus Excess Wages. Only for employees who work directly for the Leasing Company (PEO). Enter “0” for all employees leased to client companies. <b>Money field*.</b>
106 – 142	<i>Not used by State of Maine.</i>	37	--	Enter spaces. Any information entered in these positions will be ignored.
143 – 146	Taxing Entity Code	4	A/N	Enter “ <b>UTAX</b> ”
147 – 156	<b>Employee Leasing Company (PEO) UC Employer Account Number</b>	10	N	Enter current Maine UC Employer Account Number assigned to the Employee Leasing Company (PEO). <b>Numerics only. Omit hyphens, prefixes and suffixes. System edit is in place.</b>
157 – 190	<i>Not used by State of Maine.</i>	34	--	Enter spaces. Any information entered in these positions will be ignored.
191 – 204	Quarterly Maine Income Tax Withheld	14	N	For every employee who either worked for the PEO or was leased to a client company. Enter the amount of the employee’s Maine Income Tax withheld in quarter. Include withholding for employees of this leasing company and all of its clients in this set of S records. <b>Money field*.</b> The sum of amounts entered in this location for all related S records must equal T Record Location 213 – 226. <b>System edit is in place.</b>
205 – 205	Seasonal Code	1	A/N	“S” = Seasonal Employee – See Appendix C “N” = Nonseasonal Employee
206 – 210	<i>Not used by State of Maine</i>	5	--	Enter spaces. Any information entered in these positions will be ignored.
211 – 211	Wage Plan Code	1	N	Enter appropriate wage plan code, if applicable, otherwise enter zero. Numerics only.
212 – 212	Month 1 Employment	1	N	Enter “1” if employee who worked directly for the PEO 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. <b>Required.</b>
213 – 213	Month 2 Employment	1	N	Enter “1” if employee who worked directly for the PEO 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. <b>Required.</b>

\*Money field - See Page 7

\*\*See also page 26, for Employee Record (S) for Client Company

				<b>Employee (S) Record for Employee Leasing Company (PEO)**</b>
214 – 214	Month 3 Employment	1	N	Enter “1” if employee who worked directly for the PEO 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. <b>Required.</b>
215 – 225	Employee Leasing Company (PEO) Withholding Account ID Number	11	A/N	Maine Revenue Services Withholding Account ID Number assigned to Employee Leasing Company (PEO). Always ends in 00. Must be entire 11 characters. <b>System edit is in place.</b>
226 – 226	Female Employment	1	A/N	“1” = Yes, female “Ø” = No, male <b>This is a required field.</b>
227 – 234	Seasonal Period Start	8	N	mmddyyyy. <b>Numerics Only.</b> This is a required field for businesses defined as seasonal by DOL. All other businesses – fill with zeros.
235 – 242	Seasonal Period End	8	N	mmddyyyy. <b>Numerics Only.</b> This is a required field for businesses defined as seasonal by DOL. All other businesses – fill with zeros.
243 – 275	<i>Not used by State of Maine.</i>	33	--	Enter spaces. Any information entered in these positions will be ignored.

\*\*See also page 26, for Employee Record (S) for Client Company

Non Leasing Companies – Refer to Separate Instructions.

**Total Record for Employee Leasing Company (PEO)\*\***

**Only Leasing Company T records report Maine withholding.**

Location	Field	Length	Type	Description
1	Record Identifier	1	A/N	Enter “T”
2 – 8	Total Number of Employees	7	N	The total number of “S” records reported. The total number of “S” records since the last “E” record. <b>Numerics only. System edit is in place.</b>
9 - 12	Taxing Entity Code	4	A/N	Enter “UTAX.”
13 - 22	<b>Employee Leasing Company (PEO) UC Employer Account Number</b>	10	N	Enter current State UC Employer Account Number Assigned to the Employee Leasing Company (PEO). <b>Numerics only. Omit hyphens, prefixes &amp; suffixes. REQUIRED FOR EMPLOYEE LEASING COMPANY.</b>
23 – 26	<i>Not used by State of Maine.</i>	4	--	Enter spaces. Any information entered in these positions will be ignored.
27 – 40	Total Reportable UC Wages Paid This Quarter. <b>Line 6, Part 2 Form 941/C1-ME</b>	14	N	Quarterly gross UC reportable wages for the Employee Leasing Company. Include all tip income. Total of this field on all “S” records since the last “E” record. <b>Money field*. System edit is in place.</b>
41 – 54	Excess UC Wages. <b>Line 7, Part 2 Form 941/C1-ME</b>	14	N	Quarterly wages in excess of the state UC taxable wage base for the Employee Leasing Company. Total of this field on all “S” records since the last “E” record. <b>Money field*. System edit is in place.</b>
55 – 68	Taxable UC Wages. <b>Line 8, Part 2 Form 941/C1-ME</b>	14	N	State UC total wages less quarterly state UC excess wages for the Employee Leasing Company. Total of this field on all “S” records since the last “E” record. <b>Money field*. System edit is in place.</b>
69 – 87	<i>Not used by State of Maine.</i>	19	--	Enter spaces. Any information entered in these positions will be ignored.
88 – 100	UC Contributions Due. <b>Line 9b, Part 2 Form 941/C1-ME</b>	13	N	Taxable UC wages paid this quarter x Adjusted Rate (as assigned by the Dept. of Labor). <b>Money field*. System edit is in place.</b>
101 – 111	Competitive Skills Scholarship Fund Assessment Due <b>Line 9d, Part 2 Form 941/C1-ME</b>	11	N	Taxable UC wages paid this quarter x CSSF rate (as assigned by the Dept. of Labor). Enter zero if taxable UC wages are less than \$10.00. <b>Money Field*. System edit is in place.</b>

\*Money field - See Page 7

\*\*See also page 28 for Total Record (T) for Client Company

				<b>Total Record</b> for Employee Leasing Company (PEO)**
112 – 122	Voucher Payments. <b>Line 2, Part 1 Form 941/C1-ME or Line 2, Form 941ME</b>	11	N	Income Tax Withholding Payments made. Semi-weekly deposits. Should equal the total of all R records for this employer. <b>Money field*. System edit is in place. Total entered here must equal the sum of all R Records Locations 19-27.</b>
123 – 133	Income Tax Withholding Due. <b>Line 3, Part 1 Form 941/C1-ME or Line 3, Form 941ME</b>	11	N	Tax withheld – Voucher Payments. <b>Numerics only. Right justify, fill with zeros.</b> Enter all zeros if this amount is not applicable. Do not use ANY punctuation (decimal point is assumed.) Negative (credit) amounts ARE ALLOWED, use minus sign (-). Example: negative \$89.30 is: -0000008930 <b>System edit is in place.</b> T Record Location 213-226 minus 112-122 must equal the total entered here.
134 – 144	<i>Not used by State of Maine.</i>	11	--	Enter spaces. Any information entered in these positions will be ignored.
145 – 148	Adjusted UC Contribution Rate. <b>Line 9a, Part 2 Form 941/C1-ME</b>	4	N	<b>Required field.</b> Enter this employer's adjusted UC contribution rate or enter zeros.
149 – 152	Competitive Skills Scholarship Fund (CSSF) Assessment Rate. <b>Line 9c, Part 2</b>	4	N	<b>Required field.</b> Enter this employer's Competitive Skills Scholarship Fund Assessment Rate or enter zeros.
153 – 173	<i>Not used by State of Maine</i>	21	--	Enter spaces. Any information entered in these positions will be ignored.
174	<b>ACH Debit Election</b>	<b>1</b>	<b>A/N</b>	Enter a <b>Y</b> to electronically pay via ACH debit the amount due in T Record field 175 – 185. If you enter a <b>Y</b> in this field, the amount due will be debited from your bank account. Otherwise, fields 186-212 will be ignored. Special rules apply to software products and payroll processors. See page 5.
175 – 185	Total Amount Due.	11	N	Amount Due With This Return. Total Income Tax Withholding for ALL employees + UC Contributions for PEO employees only. <b>Numerics only. Right justify, fill with zeros.</b> Do not use ANY punctuation (decimal point is assumed). Negative (credit) amount ARE ALLOWED, use minus sign (-), but only when ACH Debit Election in T record Location 174 is <b>not equal to Y.</b> <b>System edit is in place.</b>

\*Money field - See Page 7

\*\*See also page 28 for Total Record (T) for Client Company

				<b>Total (T) Record for Employee Leasing Company (PEO)**</b>
186	ACH Account Type	1	A/N	If you entered a Y in T record field 174, indicate here the type of account from which you wish to make your electronic payment. Enter a C for checking account or an S for savings account. Otherwise, leave blank.
187 – 195	ACH Bank Routing Number	9	A/N	If T record field 174 contains a Y, enter the 9 digit routing number of the bank for the account number identified in T record field 196 – 212. Otherwise, leave blank.
196 – 212	ACH Bank Account Number	17	A/N	If T record field 174 contains a Y, enter here the account number from which you want to make electronic payment. Otherwise, leave blank.
213 – 226	Quarterly Maine Income Tax Withheld by Employer <b>Line 1, Part 1 Form 941/C1-ME</b>	14	N	Enter the sum of Location 191-204 of all S Records since the last E Record (i.e. for this employer). <b>Money field*. System edit is in place.</b>
227 – 233	Month 1 Employment <b>Line 4, Part 2 Form 941/C1-ME</b>	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. <b>Numerics only. Right justify, fill with zeros. This is a required field.</b>
234 – 240	Month 2 Employment <b>Line 4, Part 2 Form 941/C1-ME</b>	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. <b>Numerics only. Right justify, fill with zeros. This is a required field.</b>
241 – 247	Month 3 Employment <b>Line 4, Part 2 Form 941/C1-ME</b>	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. <b>Numerics only. Right justify, fill with zeros. This is a required field.</b>
248 – 254	Female Employment – Month 1 <b>Line 5, Part 2 Form 941/C1-ME</b>	7	N	Number of female employees included in UC covered employees 1 <sup>st</sup> month. Total of this field on all “S” records since the last “E” record. <b>Numerics only. Right justify, fill with zeros. This is a required field,</b>
255 – 261	Female Employment – Month 2 <b>Line 5, Part 2 Form 941/C1-ME</b>	7	N	Number of female employees included in UC covered employees 2 <sup>nd</sup> month. Total of this field on all “S” records since the last “E” record. <b>Numerics only. Right justify, fill with zeros. This is a required field.</b>
262 – 268	Female Employment – Month 3 <b>Line 5, Part 2 Form 941/C1-ME</b>	7	N	Number of female employees included in UC covered employees 3 <sup>rd</sup> month. Total of this field on all “S” records since the last “E” record. <b>Numerics only. Right justify, fill with zeros. This is a required field.</b>
269 – 275	<i>Not used by State of Maine.</i>	7	--	Enter spaces. Any information entered in these positions will be ignored.

\*Money field - See Page 7

\*\*See also page 28 for Total Record (T) for Client Company

Revised October 2008

**Reconciliation Record for Employee Leasing Company (PEO)**

**Only PEO will have an R record.**

**For employers required to remit Semi-weekly Payments of Withheld Income Taxes. (See Glossary) Complete one R record for each semi-weekly payment submitted during the quarter. Payments may have been made using voucher Form 900ME or electronically. If no withholding payments were made during the quarter, an R record is not required.**

Location	Field	Length	Type	Description
1	Record Identifier	1	A/N	Enter “R”
2 – 9	Date Wages Paid <b>Schedule 1/C1 or Schedule 1</b>	8	N	If semi-weekly payments were deposited with Maine Revenue Services during the quarter, there needs to be one R record for each deposit representing each date wages were paid. Enter date wages or distribution paid to employees or payees** – mmddyyyy. <b>Numerics only.</b>
10 – 18	Amount Withheld <b>Schedule 1/C1 or Schedule 1</b>	9	N	The amount of the income tax withheld during the payment period in location 2 – 9. <b>Money field*.</b>
19 – 27	Amount Deposited <b>Schedule 1/C1 or Schedule 1</b>	9	N	The amount of the withholding payment deposited with Maine Revenue Services for the payment period in location 2 – 9. <b>Money field*. System edit is in place. The sum of amounts entered in this location or all R Records must equal the T Record Location 112-122.</b>
28 – 275	<i>Not used by State of Maine</i>	248	--	Enter spaces. Any information entered in these positions will be ignored.

\*Money field - See Page 7

\*\*If multiple payment or distribution dates are included in this payment, use the earliest paydate (ie Wednesday date, if payments were made Wednesday, Thursday, Friday). Do not use the date the payment was remitted to Maine Revenue Services.

**Employer Record for Leasing Client Company\***

**All leasing client companies' Unemployment Returns must be reported individually in the transmittal. 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.**

<b>Location</b>	<b>Field</b>	<b>Length</b>	<b>Type</b>	<b>Description</b>
1	Record Identifier	1	A/N	Enter "E"
2 – 5	Payment Year	4	N	Enter year for which this report is being prepared. <b>Numerics only. System edit is in place.</b>
6 – 14	<b>Employee Leasing Company (PEO) Federal ID Number</b>	9	N	Enter FEIN of Employee Leasing Company. <b>Numerics only. Omit hyphens, prefixes &amp; suffixes.</b>
15 – 23	<i>Not used by State of Maine.</i>	9	--	Enter spaces. Any information entered in these positions will be ignored.
24 – 73	Employer Name (Client Company)	50	A/N	The first 50 positions of the leasing company client 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	<i>Not used by State of Maine.</i>	8	--	Enter spaces. 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 8). <b>Alphanumeric.</b>
159 – 166	<i>Not used by State of Maine.</i>	8	--	Enter spaces. Any information entered in these positions will be ignored.
167 – 170	Taxing Entity Code	4	A/N	Enter "UTAX"
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.")

\*See also page 15 for Employer Record (E) for Employee Leasing Company (PEO)

				<b>Employer (E) Record for Leasing Client Company*</b>
173 – 182	<b>Client Company UC Employer Account Number</b>	10	N	<b>Enter current state UC employer account number of the client. Numerics only. Omit hyphens, prefixes &amp; suffixes. MANDATORY FOR UC REPORT.</b>
183 – 187	<i>Not used by State of Maine.</i>	5	--	Enter spaces. Any information entered in these positions will be ignored.
188 – 189	Period Covered	2	N	Enter the last month of the calendar quarter to which the report applies: <b>System edit is in place.</b> “03” = First quarter “06” = Second quarter “09” = Third quarter “12” = Fourth Quarter
190 – 190	No Workers / No Wages	1	N	“0” = Indicates that the E record <b>will not</b> be followed by S, employees records. “1” = Indicates that the E record <b>will</b> be followed by S, employee records.
191 – 208	<i>Not used by State of Maine.</i>	18	--	Enter spaces. Any information entered in these positions will be ignored.
209 -217	Preparer EIN	9	N	Enter EIN if 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 – 228	Total Number of Employees subject to Maine withholding	4	N	Enter zeros. Required field.
229 – 257	<i>Not used by State of Maine.</i>	29	--	Enter spaces. Any information entered in these positions will be ignored
258 – 268	<b>Client Company Withholding Account ID Number.</b>	11	A/N	<b>Maine Revenue Services Withholding Account ID Number for the client named in positions 24-73 of this “E” record. Must be entire 11 characters. NEVER ends in 00. System edit is in place.</b>
269 – 275	<i>Not used by State of Maine.</i>	7	--	Enter spaces. Any information entered in these positions will be ignored.

\*See also page 15 for Employer Record (E) for Employee Leasing Company (PEO)

**Employee Record for Leasing Client Company\*\*  
for Unemployment reporting only**

**Required: S record for each employee leased to the client company who is reportable for UC.**

<b>Location</b>	<b>Field</b>	<b>Length</b>	<b>Type</b>	<b>Description</b>
1 - 1	Record Identifier	1	A/N	Enter "S"
2 – 10	Social Security Number	9	N	Employee's social security number. If not known, enter zeros. <b>Numerics only. Omit hyphens. System edit is in place.</b>
11 – 30	Client Employee 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	Client Employee 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 – 43	Client Employee 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. "032009" for Jan-March of 2009. <b>System edit is in place.</b>
52 - 63	<i>Not used by State of Maine.</i>	12	--	Enter spaces. 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. Only for employees leased to client company. <b>Money field*. The sum of amounts entered in this location for all related S records must equal T Record Location 27-40. System edit is in place.</b>
78 – 91	Excess UC Wages	14	N	Quarterly UC Wages in Excess of the State UC Taxable Wage Base. Only for employees leased to client company. <b>Money field*.</b>
92 – 105	UC Taxable Wages Paid This Quarter	14	N	Total UC Wages Paid Minus Excess Wages. Only for employees leased to client company. <b>Money field*.</b>
106 – 142	<i>Not used by State of Maine.</i>	37	--	Enter spaces. Any information entered in these positions will be ignored.
143 – 146	Taxing Entity Code	4	A/N	Enter "UTAX"
147 – 156	<b>Client Company UC Employer Account Number</b>	10	N	Enter current State UC Employer Account Number for the client company. <b>Numerics only. Omit hyphens, prefixes and suffixes. REQUIRED FOR ALL UC RETURNS. System edit is in place.</b>

\*Money field - See Page 7

\*\*See also page 17 for Employee Record (S) for Employee Leasing Company (PEO)

				<b>Employee (S) Record for Leasing Client Company**</b>
157 – 190	<i>Not used by State of Maine.</i>	34	--	Enter spaces. Any information entered in these positions will be ignored.
191 – 204	Quarterly Maine Income Tax Withheld	14	N	<b>Money field*. For client company should always be zeros.</b>
205 – 205	Seasonal Code	1	A/N	“S” = Seasonal Employee – See Appendix C “N” = Nonseasonal Employee
206 – 210	<i>Not used by State of Maine.</i>	5	--	Enter spaces. Any information entered in these positions will be ignored.
211 – 211	Wage Plan Code	1	N	Enter appropriate wage plan code. <b>Numerics only.</b> Field not mandatory. Fill with zeros.
212 – 212	Month 1 Employment	1	N	Enter “1” if employee covered by UC worked during or received pay for the pay period including the 12 <sup>th</sup> day of the 1 <sup>st</sup> month of the reporting period. Enter zero if employee did not work and received no pay for said period. Required.
213 – 213	Month 2 Employment	1	N	Enter “1” if employee covered by UC worked during or received pay for the pay period including the 12 <sup>th</sup> day of the 2 <sup>nd</sup> month of the reporting period. Enter “0” if employee did not work and received no pay for said period. Required.
214 – 214	Month 3 Employment	1	N	Enter “1” if employee covered by UC worked during or received pay for the pay period including the 12 <sup>th</sup> day of the 3 <sup>rd</sup> month of the reporting period. Enter “0” if employee did not work and received no pay for said period. Required.
215 – 225	Client Company Withholding Account ID Number	11	A/N	Maine Revenue Services Withholding Account ID Number for client will be the EIN of the leasing company with a different suffix. Must be 11 characters. <b>Never ends in 00. System edit is in place.</b>
226 – 226	Female Employment	1	A/N	“1” = Yes, female “0” = No, male. Not required. Enter space.
227 – 234	Seasonal Period Start	8	N	mmddyyyy. <b>Numerics Only.</b> Not required. Fill with zeros.
235 – 242	Seasonal Period End	8	N	mmddyyyy. <b>Numerics Only.</b> Not required. Fill with zeros.
243 – 275	<i>Not used by State of Maine.</i>	33	--	Enter spaces. Any information entered in these positions will be ignored.

\*Money field - See Page 7

\*\*See also page 17 for Employee Record (S) for Employee Leasing Company (PEO)

**Total Record for Client Company\*\***

**These report Unemployment information only, Withholding will be zero**

<b>Location</b>	<b>Field</b>	<b>Length</b>	<b>Type</b>	<b>Description</b>
1	Record Identifier	1	A/N	Enter "T"
2 – 8	Total Number of Employees	7	N	The total number of "S" records reported. The total number of "S" records since the last "E" record. <b>Numerics only. System edit is in place.</b>
9 - 12	Taxing Entity Code	4	A/N	Enter "UTAX."
13 - 22	Client Company UC Employer Account Number	10	N	Enter Client Company UC Employer Account <b>Number. Numerics only. REQUIRED FOR ALL UC RETURNS.</b>
23 – 26	<i>Not used by State of Maine.</i>	4	--	Enter spaces. Any information entered in these positions will be ignored.
27 – 40	Total Reportable UC Wages Paid This Quarter. <b>Line 6, Part 2 Form 941/C1-ME</b>	14	N	Quarterly gross UC reportable wages for client company. Include all tip income. Total of this field on all "S" records since the last "E" record. <b>Money field*. System edit is in place.</b>
41 – 54	Excess UC Wages. <b>Line 7, Part 2 Form 941/C1-ME</b>	14	N	Quarterly wages in excess of the state UC taxable wage base for client company. Total of this field on all "S" records since the last "E" record. <b>Money field*. System edit is in place.</b>
55 – 68	Taxable UC Wages. <b>Line 8, Part 2 Form 941/C1-ME</b>	14	N	State UC total wages less quarterly state UC excess wages for client company. Total of this field on all "S" records since the last "E" record. <b>Money field*. System edit is in place.</b>
69 – 87	<i>Not used by State of Maine.</i>	19	--	Enter spaces. Any information entered in these positions will be ignored.
88 – 100	UC Contributions Due. <b>Line 9b, Part 2 Form 941/C1-ME</b>	13	N	Taxable UC wages paid this quarter x Adjusted Rate. <b>Money field*. System edit is in place.</b>
101 – 111	Competitive Skills Scholarship Fund Assessment Due <b>Line 9d, Part 2</b>	11	--	Taxable UC wages paid this quarter x CSSF rate. Enter zero if taxable UC wages are less than \$10.00. <b>Money Field*. System edit is in place.</b>
112 – 122	Voucher Payments. <b>Line 2, Part 1 Form 941/C1-ME</b>	11	N	Income Tax Withholding Payments made. Semi-weekly deposits. <b>Money field*. Enter zeros.</b>
123 – 133	Income Tax Withholding Due. <b>Line 3, Part 1 Form 941/C1-ME</b>	11	N	Tax withheld – Voucher Payments. <b>Enter zeros for client companies.</b>

\*Money field - See Page 7

\*\*See also page 20 for Total Record (T) for Leasing Company

				<b>Total (T) Record for Client Company**</b>
134 – 144	<i>Not used by State of Maine.</i>	11	--	Enter spaces.
145 – 148	Adjusted UC Contribution Rate. <b>Line 9a, Part 2 Form 941/C1-ME</b>	4	N	<b>Required field.</b> Enter this leasing client employer's adjusted UC contribution rate or fill with zeros.
149 – 152	Competitive Skills Scholarship Fund (CSSF) Assessment Rate <b>Line 9c, Part 2</b>	4	N	<b>Required field.</b> Enter this leasing client employer's Competitive Skills Scholarship Fund Assessment Rate or fill with zeros.
153 – 173	<i>Not used by the State of Maine.</i>	21		Enter spaces. Any information entered in these positions will be ignored.
<b>174</b>	<b>ACH Debit Election</b>	<b>1</b>	<b>A/N</b>	Enter a <b>Y</b> to electronically pay via ACH debit the amount due in T Record field 175 – 185. If you enter a <b>Y</b> in this field, the amount due will be debited from your bank account. Otherwise, fields 186-212 will be ignored. Special rules apply to software products and payroll processors. See page 5.
175 – 185	Total Amount Due. <b>Line 11, Part 3 Form 941/C1-ME</b>	11	N	Amount Due With This Return equals UC Contributions plus CSSF for Client Company, only. <b>Money field*.</b>
<b>186</b>	<b>ACH Account Type</b>	<b>1</b>	<b>A/N</b>	If you entered a <b>Y</b> in T record field 174, indicate here the type of account from which you wish to make your electronic payment. Enter a <b>C</b> for checking account or an <b>S</b> for savings account. Otherwise, leave blank.
<b>187 – 195</b>	<b>ACH Bank Routing Number</b>	<b>9</b>	<b>A/N</b>	If T record field 174 contains a <b>Y</b> , enter the 9 digit routing number of the bank for the account number identified in T record field 196 – 212. Otherwise, leave blank.
<b>196 – 212</b>	<b>ACH Bank Account Number</b>	<b>17</b>	<b>A/N</b>	If T record field 174 contains a <b>Y</b> , enter here the account number from which you want to make electronic payment. Otherwise, leave blank.
213 – 226	Quarterly Maine Income Tax Withheld for client company <b>Line 1, Part 1 Form 941/C1-ME</b>	14	N	<b>Money field*.</b> For leasing client, should always be zeros.

\*Money field - See Page 7

\*\*See also page 20 for Total Record (T) for Leasing Company

				<b>Total (T) Record for Client Company**</b>
227 – 233	Month 1 Employment <b>Line 4, Part 2 Form 941/C1-ME</b>	7	N	Number of UC Covered Employees in First Month of the Quarter. <b>Numerics only. Right justify, fill with zeros. This is a required field.</b>
234 – 240	Month 2 Employment <b>Line 4, Part 2 Form 941/C1-ME</b>	7	N	Number of UC Covered Employees in Second Month of the Quarter. <b>Numerics only. Right justify, fill with zeros. This is a required field.</b>
241 – 247	Month 3 Employment <b>Line 4, Part 2 Form 941/C1-ME</b>	7	N	Number of UC Covered Employees in Third Month of the Quarter. <b>Numerics only. Right justify, fill with zeros. This is a required field.</b>
248 – 254	Female Employment – Month 1 <b>Line 5, Part 2 Form 941/C1-ME</b>	7	N	Number of female employees included in UC covered employees 1 <sup>st</sup> month. <b>Numerics only. Right justify, fill with zeros. This is a required field.</b>
255 – 261	Female Employment – Month 2 <b>Line 5, Part 2 Form 941/C1-ME</b>	7	N	Number of female employees included in UC covered employees 2 <sup>nd</sup> month. <b>Numerics only. Right justify, fill with zeros. This is a required field.</b>
262 – 268	Female Employment – Month 3 <b>Line 5, Part 2 Form 941/C1-ME</b>	7	N	Number of female employees included in UC covered employees 3 <sup>rd</sup> month. <b>Numerics only. Right justify, fill with zeros. This is a required field.</b>
269 – 275	<i>Not used by State of Maine.</i>	7	--	Enter spaces. Any information entered in these positions will be ignored.

\*\*See also page 20 for Total Record (T) for Leasing Company

Reconciliation Record does not apply to Client Company

<b>Final Record (always last record transmitted)</b>				
<b>Location</b>	<b>Field</b>	<b>Length</b>	<b>Type</b>	<b>Description</b>
1	Record Identifier	1	A/N	Enter "F"
2 – 11	Total Number of Employees in File	10	N	The total number of "S" records reported in the entire file. <b>Numerics only. Must agree with the total count of all S records. System edit is in place.</b>
12 – 21	Total Number of Employers in File	10	N	The total number of "E" records reported in the entire file. <b>Numerics only. Must also match the total number of employers entered on the Upload page. System edit is in place.</b>
22 – 25	Taxing Entity Code	4	A/N	Enter "UTAX"
26 – 40	<i>Not used by State of Maine.</i>	15	--	Enter spaces. 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. <b>Money field*. System edit is in place.</b>
56 – 275	<i>Not used by State of Maine.</i>	220	--	Enter spaces. Any information entered in these positions will be ignored.

\*Money field – See Page 7

## 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
<b>Maine</b>	<b>ME</b>	<b>23</b>	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			

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**Canadian Provinces****Alpha Abbreviation**

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-1 Character 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](http://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

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## 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 (941/C1-ME) 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.

## Appendix D – Glossary

<b>ACH Credit</b>	<b>ACH Credit</b> 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.
<b>ACH Debit</b>	<b>ACH Debit</b> 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.
<b>Adjusted UC Contribution Rate</b>	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)
<b>Agent</b>	An organization (e.g., service bureau, parent company, employee leasing company) authorized to submit wage reports for one or more employers.
<b>ASCII (American Standard Code for Information Interchange)</b>	The acceptable character set (See Appendix B) used for electronic processing of data.
<b>Byte</b>	A computer unit of measure; one byte contains eight bits and can store one character.
<b>Character</b>	A letter, number or punctuation symbol.
<b>Character Set</b>	A group of unique electronic definitions for all letters, number and punctuation symbols; example: ASCII.
<b>Client Company</b>	“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 leasing company, but is assigned a unique suffix for the withholding account that is connected to the UC Employer account number.
<b>Competitive Skills Scholarship Fund (CSSF)</b>	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.
<b>Decimal Value</b>	A character’s equivalent in a numbering system using base 10.

<b>Direct Reimbursement Employer (DR)</b>	Can either be a government entity (Federal, State, County, Municipal government employers) or a 501(C)(3) nonprofit organization that is liable to pay unemployment insurance contributions. These employers may choose not to pay quarterly unemployment contributions, but instead pay, on a dollar-for-dollar basis, all of the unemployment benefits awarded to a former worker.
<b>Distributions</b>	Interest, dividends, pensions and all other payments that are subject to Maine withholding.
<b>DOL</b>	Department of Labor.
<b>Employee Leasing Company (PEO)</b>	“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.
<b>Federal Employer Identification Number (EIN)</b>	A nine-digit number assigned by the IRS to an organization for federal tax reporting purposes. This number never begins with ‘69’.
<b>Hexadecimal</b>	A numbering system using base 16 rather than base 10.
<b>Logical Record</b>	For the purpose of these specifications, 275 or 276 bytes.
<b>MEETRS</b>	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.
<b>Octal</b>	A numbering system using base 8 rather than base 10.
<b>PEO (Professional Employee Organization)</b>	See “Employee Leasing Company.”
<b>Recording Code</b>	Same as CHARACTER SET.
<b>Seasonal Wages</b>	See Appendix C.

<b>Semi-weekly Payments of Withheld Income Taxes</b>	<p>A withholder must remit payments on a semi-weekly basis for the entire calendar year if the aggregate amount of withholding reported for the lookback period was \$18,000 or more. If the day wages are paid is on Wednesday, Thursday, or Friday, the withholding must be remitted by the following Wednesday. If the day wages are paid is on a Saturday, Sunday, Monday or Tuesday, the withholding must be remitted by the following Friday.</p> <p>If a pay or distribution period spans the end of quarter, and wages or nonwages are paid on payment dates that fall in each of the two quarters, separate payments must be made to each quarter. Unless paying by EFT, send the Payment Voucher (Form 900ME) with each payment.</p>
<b>Transmitter</b>	Person, organization, or reporting agent submitting an electronic file.
<b>UC Employer Account Number</b>	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.
<b>Wages</b>	See Appendix C.
<b>Withholding</b>	The amount of Maine income tax withheld from wages and other payments subject to Maine income tax.
<b>Withholding Account ID</b>	A withholding account number assigned by the State of Maine to an employer or other entity that is registered to withhold Maine Income Tax; or that is assigned only to allow processing of the UC return through Maine Revenue Services.
<b>Withholding Agent</b>	The business entity that is required to withhold Maine income tax regardless of the method of payment utilized.

## 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 and the Withholding Account Number for each employer will be validated against Maine Revenue Services' records. If either account number cannot be validated, the file will be rejected.
5. All employers must include a withholding account number. There are no exceptions to this rule. Employers remitting UC only should report zeros in appropriate withholding fields. However, all Maine UC account numbers are tied to a withholding account number. In the case of employers subject to UC only, an inactive withholding account number is assigned to that employer. Consequently, an employer subject to UC only must include the correct inactive withholding account number wherever indicated in the file even though the employer is not reporting income withholding.
6. Every E record must have one associated T record.
7. 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-R-T set represents one employer.
8. The Withholding account number must be the same in the E, all related S, and the T record for a given employer.
9. The total number of employees/payees 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-R-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.
10. 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.
11. 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.

12. 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.
13. The Quarterly Maine Income Tax Withheld reported in field location 213-226 on the T record must agree with the accumulated amount by summing the Quarterly Maine Income Tax Withheld reported in field location 191-204 on each S record.
14. For employers with an inactive withholding account number (i.e. a Maine withholding account number that ends with two alpha characters), field location 213-226 on the T record must be all zeros. No Maine withholding tax is to be reported for this account.
15. The total voucher payments reported in field location 112-122 on the T record must agree with the accumulated amount acquired by summing the Amount Deposited value entered in field location 19-27 on each R record.
16. The total number of employees/payees entered in location 2-11 on the F record must agree with the count of S records on the file.
17. 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.
18. 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 64-77 on each S record.
19. Only one return will be accepted electronically for each employer, regardless of who transmitted the return. Amended returns must be filed on paper.
20. The Maine income tax withholding due in location T 123-133 plus the Maine unemployment contributions due in location T 88-100 must equal the total amount due for the quarter in location T 175-185.
21. Effective for 1<sup>st</sup> quarter 2008: The Maine income tax withholding due in location T 123-133 plus the Maine unemployment contributions due in location T 88-100 plus the CSSF assessment due in location T 101-111 must equal the total amount due for the quarter in location T 175-185.
22. The Quarterly Maine Income Tax Withheld reported in field location 213-226 on the T record minus field location 112-122 (total semi-weekly voucher payments) must equal field location 123-133 (Income Tax withholding due).
23. Effective for 1<sup>st</sup> quarter 2008: CSSF assessment due amount in T record, Location 101-111 is required if an amount of \$10.00 or more is entered in T record, Location 88-100 (UC contributions due).

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24. The ACH Debit Election field in T record, Location 174, cannot be Y unless there is a positive amount in the Total Amount Due field, T record, Location 175-185.
25. If the ACH Debit Election field in T record, Location 174 is Y; the ACH Account Type in T record, Location 186, must be either C or S.
26. If the ACH Debit Election field in T record, Location 174 is Y, the ACH Bank Routing Number in T record, Location 187 – 195, must be the valid 9-digit routing number of the ACH Bank Account Number identified in T record, location 196 – 212 (the account from which you want to make the electronic payment).
27. If the ACH Debit Election field in T record, Location 174 is Y, then T record, Location 196-212 cannot be blank.