



ReEmployME 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

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GENERAL INFORMATION AND REQUIREMENTS

This document contains information on the file format that is accepted by the Maine Department of Labor for electronic submission of quarterly returns. **Submissions that have missing or incorrect data will not be accepted.**

NOTE: This specification is for the ReEmployME upload system only. ME UC-1

ME UC-1	Complete A, E, S, T and F records electronically using the ReEmployME format.
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New for Q1 2021 and Reporting Year 2021

- File specifications updated for the Unemployment Program Administrative Fund

- Updates to the Total (T) Record for Unemployment Returns specifications on page 11 include:
 - ☐ Start Position 175 updated to be the sum of UC, CSSF, and UPAF assessment amounts
 - ☐ Start Position 276 added for UPAF rate field, length of 4, numeric
 - ☐ Start Position 280 added for UPAF Assessment Amount field, length of 11, numeric
 - ☐ Added system edit number 16 on Page 21.
 - ☐ UPAF – assessment due amount in T record, Location 280-290 is required if an amount is entered in T record, Location 101-111 (UC Contributions due). Do not enter a fraction of a cent. Must be the correct rate.
- A, E, S, and F record length updated from 275 to 290 for consistency.

How to Contact Us

If you have questions, please contact Maine Department of Labor, Bureau of Unemployment Compensation, Division of Unemployment Tax at 207-621- 5120 or 844-754-3508 or by email at division.uctax@maine.gov.

Acceptable Format

All files submitted through the ReEmployME application must conform to these specifications.

Submittal

- All unemployment contribution returns submitted via ReEmployME 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 Sept. 30, 2020 must be submitted no later than Oct. 31, 2020.
- Transmit the entire return, including the complete (T) Record. Submissions that have missing or incorrect data will not be accepted.
- **Only** original returns are accepted.
- Do not send magnetic media.
- Do not send paper forms with the same information for processing to Maine Revenue Services.

- More than one file can be submitted by the same transmitter per quarter if necessary, but any duplicate Employer Account Number (formerly known as State Employer Identification Number [SEIN]) across the files of the Employer (E) Record will be rejected.
- Only one file may be uploaded at a time.
- Leasing companies see special instructions on page 5.

Remittal

The following payment methods are allowed:

- The system requires that the upload post successfully. The ability to remit payment using the ReEmployME application ACH Debit functionality, or alternatively print a payment voucher to accompany a check payment will be available one hour after successful upload.
- If payment is completed using the ReEmployME application after successful upload, do not initiate a separate EFT payment through ACH Credit or mail a check.
- ACH Credit method (Electronic Funds Transfer). You must apply with Maine Department of Labor as a credit method payer. You may download an Electronic Funds Transfer Application at: <https://www.maine.gov/unemployment/publications>. **Do not mail a check if using this payment method.**
- If the transmitter is a payroll processor, payment must be made by using the ReEmployME application or ACH Credit (if enrolled).
- A separate payment must be made for each account.

Electronic Submission Processing Schedule and Employer Retention

- 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 (returns that have been transmitted successfully cannot 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.

ELECTRONIC FILING REQUIREMENTS

Basic Requirements

- Data should be uploaded electronically using the ReEmployME specification format.
- Each file must contain data for only one quarter. Multiple quarters will be rejected.
- Each file must 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 Employer Account Numbers (formerly SEINs) may be submitted electronically. Files containing employers with “applied for” status, and files with only FEINs in place of account numbers will be rejected.
- Returns submitted by employers that have registered with the Department of Labor but are not liable will be rejected.
- Only **ASCII files** (American Standard Code for Information Interchange) will be accepted. Appendix B contains a table of the ASCII Character Set. All character data will be treated as uppercase.
- Compressed files **cannot** be processed.

Logical Record Length

- Each record must be a uniform length of 290. 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 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.

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, have your employee call 1-800-772-1213 or visit their 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 United States Postal Service rules.
- For U.S. zip codes:
 - o Zip code contains 5 numerical digits (example: 04332)
 - o Zip code extension contains hyphens plus an additional 4 digits (example: -1061)
- For Canadian zip codes:
 - o Canadian postal codes are in the format of ANA NAN, where the 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.
 - o Zip code field contains the first 3 characters, space and next character (example: K1A 0).
 - o Zip code extension contains the last two characters (example B1).
- For international zip codes:
 - o International zip codes are not allowed. Enter zeros.
- Telephone numbers:
 - o Numeric only. Omit hyphens and parenthesis (example 2075551212).

Record Descriptions

- Only the ReEmployME 290 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 Employer Account Number (formerly SEIN) 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.

Sample Unemployment File

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 REEMPLOYME Records – 290 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 Department of Labor.
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 RETURNS

RECORD SPECIFICATIONS 290 Character

Record of Form 990-EIS

Record Size:	290 Character
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. Numeric only. System edit is in place.
6 – 14	Transmitter's Federal Employer ID #	9	N	Transmitter's federal employer ID number. Numeric only. Omit hyphens, prefixes & suffixes.
15 – 18	Taxing Entity Code	4	A/N	Constant "WAGE"
19 – 23	<i>Not used by State of Maine.</i>	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	<i>Not used by State of Maine.</i>	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 4). 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. Numeric only. Omit hyphens and parenthesis.
204 – 207	Telephone Extension/Box	4	A/N	Enter transmitter telephone extension or message box.
208 – 290	<i>Not used by State of Maine.</i>	83	--	Any information entered in these positions will be ignored.

Employer (E) Record for Unemployment 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. Numeric only. System edit is in place.
6 – 14	Employer Federal Employer ID Number	9	N	Enter Federal EIN for the employer. Numeric only. Omit hyphens, prefixes & suffixes. System edit is in place.
15 – 23	<i>Not used by State of Maine.</i>	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 Department of Labor.
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	--	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 4). Alphanumeric.
159 – 166	<i>Not used by State of Maine.</i>	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	Employer Account Number (Formerly SEIN)	10	N	Enter current Maine Employer Account Number (formerly SEIN). Numeric only. Omit hyphens, prefixes & suffixes. REQUIRED FOR ALL UC RETURNS. System edit is in place.
183 – 187	<i>Not used by State of Maine.</i>	5	--	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. 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	<i>Not used by State of Maine.</i>	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 – 290	Not used by State of Maine.	66	--	Any information entered in these positions will be ignored

Employee (S) Record for Unemployment 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. Numeric 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 January-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. Numeric only. Omit hyphens, prefixes & suffixes. REQUIRED FOR

	(Formerly SEIN)			ALL UC RETURNS. System edit is in place.
157 – 204	<i>Not used by State of Maine.</i>	48	--	Any information entered in these positions will be ignored.
205	<i>Not used by State of Maine.</i>	1	A/N	Any information entered in these positions will be ignored.
206 – 210	<i>Not used by State of Maine.</i>	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. Numeric 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 12 th day of the 1 st 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 12 th 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 12 th 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	<i>Not used by State of Maine.</i>	11	--	Any information entered in these positions will be ignored.
226	Female Employment	1	A/N	Any information entered in these positions will be ignored.
227 – 290	<i>Not used by State of Maine.</i>	63	--	Any information entered in these positions will be ignored.

***Refer to page 4 for Money Amount Format and page 18 for Wage Definitions.**

Total (T) Record for Unemployment 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. Numeric only. System edit is in place.
9 - 12	Taxing Entity Code	4	A/N	Enter "WAGE."
13 - 22	UC Employer Acct Number (formerly SEIN)	10	N	Enter current Maine UC Employer Account Number. Numeric only. Omit hyphens, prefixes & suffixes. REQUIRED FOR ALL UC RETURNS.
23 – 26	<i>Not used by State of Maine.</i>	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	<i>Not used by State of Maine.</i>	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 Reimbursors 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 Reimbursors must enter all zeros. System edit is in place.
112 – 144	<i>Not used by State of Maine.</i>	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 Reimbursors enter zeros.
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 2023 is .0007. Do not include decimal point. Direct Reimbursors enter zeros
153 - 174	<i>Not used by State of Maine</i>	22	--	Any information entered in these positions will be ignored.

175 – 185	Total Contributions, CSSF and UPAF Due. Line 8 Form ME UC-1	11	N	Required field. Amount Due with This Return. Total UC Contributions Due + CSSF + UPAF. Numeric 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. Numeric 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. Numeric 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 Numeric only. This is a required field.
248 – 254	Female Employment Month 1 Line 2 Form ME UC-1	7	N	Any information entered in these positions will be ignored.
255 – 261	Female Employment Month 2 Line 2 Form ME UC-1	7	N	Any information entered in these positions will be ignored.
262 – 268	Female Employment Month 3 Line 2 Form ME UC-1	7	N	Any information entered in these positions will be ignored.
269 – 275	Not used by State of Maine.	7	--	Any information entered in these positions will be ignored.
276-279	Unemployment Program Administrative Fund (UPAF) Assessment Rate Line 7c Form ME UC-1	4	N	Required field. Enter this employer's Unemployment Program Administrative Fund (UPAF) Assessment Rate. The UPAF rate for 2023 is .0015. Do not include decimal point. Direct Reimbursors enter zeros
280-290	Unemployment Program Administrative Fund Assessment Due. Line 7d Form ME UC-1	11	N	Taxable UC wages paid this quarter x UPAF rate. Do not enter fractions of a cent. Money Field* Direct Reimbursors must enter all zeros. System edit is in place.

*Refer to page 4 for Money Amount Format and page 18 for Wage Definitions.

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. Numeric 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. Numeric 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	<i>Not used by State of Maine.</i>	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 – 290	<i>Not used by State of Maine.</i>	234	--	Any information entered in these positions will be ignored.

***Refer to page 4 for Money Amount Format and page 18 for Wage Definitions.**

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
Newfoundland & 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.lookupables.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 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.

Appendix D – Glossary

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 Department of Labor, upon taxpayer instruction, to debit a taxpayer's designated bank account and credit funds to a designated State of Maine bank account. This payment method is easily configured within the ReEmployME application.
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) and Unemployment Administrative Program Fund (UPAF) assessment but not lower than 0.0%. Adjusted UC contribution rates for employers in contribution category 20 will only be adjusted when the contribution rate for category 20 exceeds 5.47% but not lower than 5.4%. (A contribution category 20 rate of 5.47% 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 Federal 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 (FEIN)	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, 290 bytes.
ReEmployME	This is the Maine Department of Labor’s internet application. Employers have the ability to ‘self-service’ their employer account with features available to upload bulk data, individual returns, maintain demographic information and other functionality by using an Employer Portal Account.
Octal	A numbering system using base 8 rather than base 10.
PEO (Professional Employer Organization)	See “Employee Leasing Company.”
Recording Code	Same as CHARACTER SET.
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. Formerly known as a State Employer Identification Number or SEIN.
UPAF - Assessment	Supplements the federal funding provided to administer the Maine UI program.
Wages	See Appendix C.

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

Below is a partial list and description of system edits that may cause the ReEmployME 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 Department of Labor 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 the system 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 using the ReEmployME Employer Self Service Portal.
15. 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. Must be the correct rate.
16. UPAF – assessment due amount in T record, Location 280-290 is required if an amount is entered in T record, Location 101-111 (UC Contributions due). Do not enter a fraction of a cent. Must be the correct rate.