 

**ReEmployME File Formatting Specications 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 le 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 specication is for the ReEmployME upload system only. ME UC-1

Complete A, E, S, T and F records electronically using the ReEmployME format.

**ME UC-1**

**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 les submitted through the ReEmployME application must conform to these specications.

**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 le can be submitted by the same transmitter per quarter if necessary, but any duplicate Employer Account Number (formerly known as State Employer Identication Number [SEIN]) across the

les of the Employer (E) Record will be rejected.

* Only one le 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 les having improper format or other technical problems will be rejected. See Appendix E.
* If a le is rejected, a description of the errors will be displayed. The les may be resubmitted after corrections have been made (returns that have been transmitted successfully cannot be resubmitted).
* Failure to le properly could cause penalties to be assessed.
* It is recommended that transmitters retain a backup copy of their le.

**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 ling requirements, the employer reported by the agent will be liable for any late-ling penalties and/or interest.

# ELECTRONIC FILING REQUIREMENTS

**Basic Requirements**

* Data should be uploaded electronically using the ReEmployME specication format.
* Each le must contain data for only one quarter. Multiple quarters will be rejected.
* Each le 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 les 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 les** (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 les **cannot** be processed.

**Logical Record Length**

* Each record must be a uniform length of 290. Logical records MUST NOT be prexed 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 hexa- decimal 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 rst record of the le.
* 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 eld within a record.

# FIELD FORMATS

**Generally**

* Alphabetic and alpha-numeric elds (A/N) must be left justied and blank lled.
* Not applicable alpha and alpha-numeric elds are to be space lled.
* Numeric elds (N) must be right justied and zero lled.
* Not applicable numeric elds are to be zero lled.
* Filler elds are not used by the State of Maine.

**Money Amounts**

* Money elds are strictly numeric.
* Include dollars and cents with the decimal point assumed.
* Do not use any punctuation in any money eld.
* Negative (credit) money amounts are NOT allowed unless otherwise specied.
* Right justify and zero ll all money elds.
* Money elds that are not applicable must be zero lled.

#### 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 Verication page.
* If there is no SSN available for the employee, have your employee call 1-800-772-1213 or visit their Social Security ofce 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 difcult to determine an individual’s nameand may prevent properly crediting earnings data.

# Other Formats

* Zip codes must conform to United States Postal Service rules.
* For U.S. zip codes:
	+ Zip code contains 5 numerical digits (example: 04332)
	+ Zip code extension contains hyphens plus an additional 4 digits (example: -1061)
* For Canadian zip codes:
	+ 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.
	+ Zip code eld contains the rst 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. Enter zeros.
* Telephone numbers:
	+ 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

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| **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 | *Not used by State of Maine.* | 5 | -- | Any information entered in these positions will be ignored. |
| 24 – 73 | Transmitter Name | 50 | A/N | Enter the name of the organization submitting the file. |
| 74 – 113 | Transmitter Street Address | 40 | A/N | Enter the street address of the organization submitting the file. |
| 114 – 138 | Transmitter City | 25 | A/N | Enter the city of the organization submitting the file. |
| 139 – 140 | Transmitter State | 2 | A/N | Enter the standard two-character alpha FIPS postal abbreviation. See Appendix A. |
| 141 – 153 | *Not used by State of Maine.* | 13 | -- | Any information entered in these positions will be ignored. |
| 154 – 158 | Transmitter ZIP Code | 5 | A/N | Enter a valid zip code (see Page 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 | *Not used by State of Maine.* | 83 | -- | Any information entered in these positions will be ignored. |

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| **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 | *Not used by State of Maine.* | 9 | -- | Any information entered in these positions will be ignored. |
| 24 – 73 | Employer Name | 50 | A/N | Enter the first 50 positions of the employer’s name **exactly** as the employer is registered with Maine 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 | *Not used by State of Maine.* | 8 | -- | Any information entered in these positions will be ignored. |
| 149 – 153 | Zip Code Extension | 5 | A/N | Enter four-digit extension of US zip code, with hyphen in position149. 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 | *Not used by State of Maine.* | 8 | -- | Any information entered in these positions will be ignored. |
| 167 – 170 | Taxing Entity Code | 4 | A/N | Enter “**WAGE**” |
| 171 – 172 | State Identifier Code | 2 | N | Enter the state FIPS postal numeric code for the state to which wages are being reported. (Maine is “23.”) |
| 173 – 182 | **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 | *Not used by State of Maine.* | 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 | *Not used by State of Maine.* | 18 | -- | Any information entered in these positions will be ignored. |

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| --- | --- | --- | --- | --- |
| 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 |

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| **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 | *Not used by State of Maine.* | 48 | -- | Any information entered in these positions will be ignored. |
| 205 | *Not used by State of Maine.* | 1 | A/N | Any information entered in these positions will be ignored. |
| 206 – 210 | *Not used by State of Maine.* | 5 | -- | Any information entered in these positions will be ignored. |
| 211 | Wage Plan Code | 1 | N | Enter appropriate wage plan code, if applicable, otherwise enter zero. **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 12th day of the 1st month of the reporting period. Enter “0” if employee did not work and received no pay for said period. **Required.** |
| 213 | Month 2 Employment | 1 | N | Enter “1” if employee covered by UC worked during or received pay for the pay period including the 12th day of the 2nd month of the reporting period. Enter “0” if employee did not work and received no pay for said period. **Required.** |
| 214 | Month 3 Employment | 1 | N | Enter “1” if employee covered by UC worked during or received pay for the pay period including the 12th day of the 3rd month of the reporting period. Enter “0” if employee did not work and received no pay for said period. **Required.** |
| 215 – 225 | *Not used by State of Maine.* | 11 | -- | Any information entered in these positions will be ignored. |
| 226 | Female Employment | 1 | A/N | Any information entered in these positions will be ignored. |
| 227 – 290 | *Not used by State of Maine.* | 63 | -- | Any information entered in these positions will be ignored. |
| **\*Refer to page 4 for Money Amount Format and page 18 for Wage Definitions.** |

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| **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 | *Not used by State of Maine.* | 4 | -- | Any information entered in these positions will be ignored. |
| 27 – 40 | Total Reportable UC Wages Paid This Quarter. **Line 3****Form ME UC-1** | 14 | N | Quarterly gross UC reportable wages. Include all tip income. Sum of all “S” records Location 64 – 77 since the last “E” record. **Money field\*. System edit is in place.** |
| 41 – 54 | Excess UC Wages. **Line 4 Form ME UC-1** | 14 | N | Quarterly wages in excess of the state UC taxable wage base. Total of this field on all “S” records since the last “E” record.**Money field\*. System edit is in place.** |
| 55 – 68 | Taxable UC Wages. **Line 5 Form ME UC-1** | 14 | N | State UC total wages less quarterly state UC excess wages. Total of this field on all “S” records since the last “E” record. **Money field\*. System edit is in place.** |
| 69 – 87 | *Not used by State of Maine.* | 19 | -- | Any information entered in these positions will be ignored. |
| 88 – 100 | UC Contributions Due. **Line 6b****Form ME UC-1** | 13 | N | Taxable UC wages paid this quarter x Contributions Rate. **Money field\*. Direct 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 | *Not used by State of Maine.* | 33 | -- | Any information entered in these positions will be ignored. |
| 145 – 148 | UC Contribution Rate.**Line 6a Form ME UC-1** | 4 | N | **Required field**. Enter this employer’s UC contribution rate. Example: Enter 2.58% as 0258**Direct 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 2021 is.0007. Do not include decimal point. Direct Reimbursors **enter zeros** |
| 153 - 174 | *Not used by State of Maine* | 22 | -- | Any information entered in these positions will be ignored. |

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| --- | --- | --- | --- | --- |
| 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 2021 is .0013. 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** | **Leng th** | **Type** | **Description** |
| 1 | Record Identifier | 1 | A/N | Enter “F” |
|  |  |  |  | The total number of “S” records reported in the entire file. |
| 2 – 11 | Total Number of S Records in File | 10 | N | **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 | *Not used by State of Maine.* | 15 | -- | Any information entered in these positions will be ignored. |
| 41 - 55 | Quarterly State Unemployment Total Gross Reportable Wages in File | 15 | N | Quarterly gross reportable wages. Include all tip income. This field must equal total of all S Record Locations 64-77 in the file. **Money field\*. System edit is in place.** |
| 56 – 290 | *Not used by State of Maine.* | 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-1Character Set

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

# 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 5.4% but not lower than 5.4%. (A contribution category 20 rate of 5.4% cannot be reduced in accordance with federal law). |
| **Agent** | An organization (e.g., service bureau, parent company, employee leasing company) authorized to submit wage reports for one or more employers. |
| **ASCII (American Standard Code for Information Interchange)** | The acceptable character set (See Appendix B) used for electronic processing of data. |
| **Byte** | A computer unit of measure; one byte contains eight bits and can store one character. |
| **Character** | A letter, number or punctuation symbol. |
| **Character Set** | A group of unique electronic definitions for all letters, number and punctuation symbols; example: ASCII. |
| **Client Company** | “Client company” means a person, association, partnership, corporation or other entity that leases employees from an employee leasing company pursuant to contract. A client company uses the same 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.