

# Massachusetts Department of Revenue

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## Bulk Filing Paid Family & Medical Leave Returns

(Including ACH Debit Payments, optional)

**Updated 1/28/2020**

**For Employers, Software Providers and Professional Tax Preparers**

## General Information

This user's guide is designed to provide submitters, including Professional Tax Preparers (PTP) and third party payroll reporting agents, with specifications and requirements for electronically filing multiple Massachusetts Paid Family & Medical Leave returns and/or ACH debit payments. This handbook is not recommended for individuals who want to file single returns. For those individuals, it is recommended to file directly on-line using MassTaxConnect.

Please note that filers who are already remitting payments electronically through ACH credit may continue to do so. However, regardless of payment method, a return must be filed. Also not that submitting returns and/or payments electronically by any means does not affect due dates or filing frequencies, which still must comply with Massachusetts tax guidelines.

Filing multiple Paid Family & Medical Leave returns and/or debit payments electronically will be submitted through MassTaxConnect. This will allow businesses to submit bulk files securely over the Internet to the Massachusetts Department of Revenue. Submitters remitting tax payments via ACH debit must make certain that the bank information (RTN & account number) has been registered on the submitter's MassTaxConnect profile.

## ASCII Text Format

The file consists of three types of records. Each file must have a **header record** as the first record, and a minimum of one **return record** and one **wage record** that follows. The data within the header record identifies the type of file and the transmitter of the file.

The total width of each record is 280 characters in length. Data must be entered in each field at the exact position in the record layout. A carriage return and line feed must appear immediately after the last character of each record. The carriage return and line feed character will be placed in position 281 and 282, respectively. Do not place more than one carriage return and line feed combination following a record. Do **not** place any other type of delimiters between fields within a record (commas, quotation marks, etc.)

The data within each subsequent return record identifies the employer's information:

- The employer's federal identification number.
- Business information.
- Employee and independent contractor count.
- Medical and family employee withholding percentages.
- Total taxable wages.
- Total contributions due.
- Payment data, if applicable.
- The 14-digit account ID assigned by the Massachusetts Department of Revenue.
  - The account ID is optional but highly recommended. Using the account ID will help to route the return and/or payment efficiently.

Multiple detail records are given a sequence number; the sequence number field is used to identify a particular record within a file.

Dollar amounts and all monetary fields are strictly numeric. They include dollars and cents with the decimal point assumed. Do not use punctuation in any fields. Negative dollar amounts are not supported.

## **Instructions for uploading a bulk file**

Once you are logged into MassTaxConnect, find the **I Want To...** section located at the top right corner of the page. You will find the option to submit a bulk file. Note that you may first have to click the **Show More Options** hyperlink.

Follow the instructions to complete the bulk filing process.

There are two rounds of file validation. The first round occurs during the attachment process. Files are scrutinized on the attachment process to reduce the chance of errors before processing. The second round occurs after the submission of the request during the Department of Revenue's nightly system processing.

MassTaxConnect will perform an initial validation on the file through its attachment process. If errors are found, they will be displayed in a list found on the **Errors** tab. You are then required to correct all errors before MassTaxConnect will allow the file to be submitted.

Examples of errors that may occur can be found in the appendix section of this document.

You will be allowed to submit the bulk filing request for files that have passed the initial validation. During the Department of Revenue's nightly system processing, the files will be sent through a second round of validation. If any errors are found during this round, an eMessage will be sent to your MassTaxConnect account. The eMessage will contain a text file attachment of the records that failed along with a short description of the error in the detail record.

MassTaxConnect will allow up to five files to be submitted in one request, none of which can be larger than 5 megabytes.

## **Test files**

Test files are not permitted in MassTaxConnect. Although test files are not permitted, most of the file errors can be found through the attachment process. In this situation, do not submit the bulk filing request. The files submitted through the bulk filing request will be treated as live data.

## Bulk File Paid Family and Medical Leave Returns

<b>File Header Record</b>			
<b>Location</b>	<b>Field Name</b>	<b>Length</b>	<b>Description of Fields</b>
1-6	File Identifier	6	Enter "MAPFML" for Paid Family Medical Leave
7-12	Total Return Count	6	6-digit numeric, omit hyphens & commas. Enter the total number of Returns (detail records) reported within the file.
13-21	Transmitter FEIN	9	Federal Employer Identification Number of the Transmitter
22-51	Transmitter Name	30	Left Justify, fill with blanks
52-81	Transmitter Address	30	Left Justify, fill with blanks
82-111	Transmitter City	30	Left Justify, fill with blanks
112-113	Transmitter State	2	Use Standard FIPS Postal Abbreviations
114-118	Transmitter Zip Code	5	Enter Valid Zip Code
119-123	Zip Code Extension	5	Enter Zip Extension (if N/A, leave blank)
124-280	Reserved	157	Enter Blanks
<b>Total Characters</b>		<b>280</b>	

<b>Return Header Record digit numeric</b>			
<b>Location</b>	<b>Field Name</b>	<b>Length</b>	<b>Description of Fields</b>
1	Record Identifier	1	Enter "R" for Return Record
2-7	Sequence Number	6	6-digit numeric, omit hyphens & commas – "000001" identifies first return within file
8-15	Tax Period End Date	8	MMDDYYYY
16-24	Employer FEIN	9	Federal Employer Identification Number of Employer
25-54	Business Name	30	Left Justify, fill with blanks
55	Amended	1	Enter "Y" if amending this return and Enter "N" if not amending this return
56-65	Number of Employees	10	10-digit numeric, omit hyphens & commas – Right Justify, zero filled
66-75	Number of Independent contractors	10	10-digit numeric, omit hyphens & commas – Right Justify, zero filled
76-87	Total Taxable Wages	12	12-digit numeric, no commas or decimal – Right Justify, zero filled "DDDDDDDDDDCC"
88-99	Total Contributions Due	12	Enter the total contributions due. This should equal the sum of Employee Family Due, Employee Medical Due, Employer Family Due, and Employer Medical Due. 12-digit numeric, no commas or decimal – Right Justify, zero filled "DDDDDDDDDDCC"
100	Payment Record	1	Enter "Y" if Payment Information is present; otherwise, enter "N"
101-109	Routing Transit Number	9	9-digit numeric, omit hyphens
110-139	Bank Name	30	Left Justify, fill with blanks
140-157	Bank Account Number	18	Enter a Numeric Bank Account Number – Left Justify, fill with blanks
158-159	Account Type	2	Enter "01" for Checking or "02" for Savings
160-171	Payment Amount	12	12-digit numeric, no commas or decimal – Right Justify, zero filled "DDDDDDDDDDCC"

172-179	Settlement Date	8	MMDDYYYY (see payment section in the appendix)*
180-193	Account ID	14	14-character Massachusetts Department of Revenue assigned unique identifier, omit hyphens
194-280	Reserved	87	Enter Blanks
<b>Total Characters</b>		<b>280</b>	

<b>Wage Record</b>			
<b>Location</b>	<b>Field Name</b>	<b>Length</b>	<b>Description of Fields</b>
1	Record Identifier	1	Enter “W” for Wage Record
2-10	Employee SSN / ITIN	9	Employee’s Social Security Number or Individual Taxpayer Identification Number
11-40	Employee First Name	30	Given Name of the Employee
41-70	Employee Last Name	30	Family Name of the Employee
71	Independent Contractor	1	Indicates if the employee is an independent contractor. Enter “Y” for Yes, “N” for No.
72	Opt In	1	Indicates this is a non-covered individual opting in to the program. Enter “Y” for Yes, “N” for No.
73-82	Year to Date Wages	10	10-digit numeric, no commas or decimal – Right Justify, zero filled “DDDDDDDDCC”
83-92	Wages Paid This Quarter	10	10-digit numeric, no commas or decimal – Right Justify, zero filled “DDDDDDDDCC”
93-102	Taxable Wages	10	10-digit numeric, no commas or decimal – Right Justify, zero filled “DDDDDDDDCC”
103-105	Medical Leave Withholding Percentage	3	3-digit numeric, “040” represents 40%.
106-108	Family Leave Withholding Percentage	3	3-digit numeric, “040” represents 40% Enter “000” for 0%.
109-280	Reserved	172	Enter Blanks
<b>Total Characters</b>		<b>280</b>	

## Appendix

### Errors Received Through the Attachment Process

- File Level
  - The file is empty.
  - Incorrect extension. The extension .txt is the only permitted file extension.
  - The file is larger than 5 MB.
- File Header Level
  - The header contains an invalid record length.
  - The transmitter FEIN does not match the FEIN of the web username.
  - Total Return Count must match number of Return Header Records (Max Sequence number must match Total Return Count)
- Return Header Level
  - The header contains an invalid record identifier.
    - Return header record must be 'R'
  - The header contains an invalid record length.
  - Tax Period End Date must be valid.
  - The Return Header record contains an invalid account ID.
    - The account ID must be prefixed with PFM for Paid Family Medical Leave accounts. The remainder of the account ID must be numeric.
    - The prefix of the account ID must match the file identifier in the header record.
  - The Return Header record contains a duplicate return.
    - A duplicate return is a return that appears a subsequent time with the same FEIN and Filing Period and it is not an amended return.
  - Employer FEIN must be valid.
  - Number of Employees must match number of employee wage record entries.
    - Hyphens (cannot be a negative number) not allowed.
    - Must be numeric.
  - Number of Independent Contractors
    - Hyphens (cannot be a negative number) not allowed.
    - Must be numeric.
    - Number of Independent Contractors must match total independent contractor wage record entries.
  - Total Taxable Wages
    - Commas, decimals, and the positive (+) sign are not allowed.
    - Must be numeric.
    - Must match the sum of the wage record entries.
  - Total Tax Due
    - Commas, decimals, hyphens (cannot be negative), and the positive (+) sign are not allowed.
- Payments
  - The detail record contains a bank account number that is not numeric.
  - The detail record contains a bank routing number that is not numeric.
  - The detail record contains a bank account type that is not numeric
    - The bank account type must be 01 or 02.
  - The bank source in the file must be added to their web profile.
  - The detail record contains a payment date in the past.
  - The detail record contains a payment date too far into the future. The payment cannot be dated more than a year into the future.

- The detail record contains a value that cannot be converted into a date.
- The payment amount in the detail record.
  - Commas and decimals are not allowed.
  - Must be numeric.
  - Must be greater than 0 (zero).
- The detail record indicates a payment, but the details of the payment source were not provided.
- Wage entry level
  - Opt In
    - Cannot be “Y” when ‘Independent Contractor’ is also “Y”
  - Taxable wages
    - Commas, decimals, and the positive (+) sign are not allowed.
    - Must be numeric.
  - Medical Leave Withholding Percentage must be valid
    - Hyphens (cannot be a negative number) not allowed.
    - Must be numeric.
    - Cannot be more than 40%.
  - Family Leave Withholding Percentage must be valid
    - Hyphens (cannot be a negative number) not allowed.
    - Must be numeric.
    - Cannot be more than 100%.