



Massachusetts Department of Unemployment Assistance

EMT Solution
Wage File Uploads
TPA Instruction Set V0.0



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1. Data Collected

The following data elements are required for each quarterly submission. The elements allow the Department of Unemployment Assistance (DUA) to accurately calculate Unemployment Insurance (UI) Contributions, COVID Recovery, Workforce Training Fund Program (WTFP), and Employer Medical Assistance Contribution (EMAC) amounts due, and effectively manage benefits eligibility for future UI claims.

This data is also used to track labor market information and trends. Information is transmitted to the Department of Revenue for collecting Withholding and Amount Withheld Data for cross-reference purposes; you must still submit Withholding and W2 data to the Department of Revenue as required by Massachusetts tax laws.

The following elements will be collected in all submissions. Definitions and codes for each element are included within the submission file format specifications. Error rules for each element are listed later in this document.

- DUA Employer Account Number (also known as DET number)
- Year/Quarter
- Employee SSN
- Employee Last Name
- Employee First Name
- Employee Middle Initial
- Owner/Officer Indicator
- Hours Worked
- UI Gross wages – Subject to Unemployment Insurance
- MA Wages Subject to Withholding
- MA Income Tax Amount Withheld
- Unit Number (also known as Work Location)
- 12th of the Month Employment data – Month 1
- 12th of the Month Employment data – Month 2
- 12th of the Month Employment data – Month 3
- Adjustment Reason Code (For Original Submissions, Enter 0; Adjustment Codes are outlined in file format specifications)

2. File Formats

There are three file format options for uploading wage reports: Massachusetts Standard CSV, EFW2, and ICESA.



2.1. Massachusetts Standard CSV

The fields in the Massachusetts Standard CSV file format must be comma delimited (,) with no extra characters or spaces. No header record exists. Each new record must be placed on a new line.

Field	Data Type	Sequence	Length	Description
Employer Account Number	String	1	8	The employer's state UI Account Number.
Unit Location Number	Numeric	2	4	Reporting Unit Number.
Reporting Period	Numeric	3	5	Reporting period year and quarter (1st quarter 2010 would be 20101).
12th of the Month Employment Indicator – Month 1	Boolean	4	1	12th of the Month Employment – indicates whether or not the employee worked on the 12th day of each month during the reporting period. Enter 1 if the employee worked during, or received pay for, the pay period, including the 12 th day of the first month of the reporting period. Enter 0 if employee did not work and received no pay for the period, including the 12 th day of the first month of the reporting period.
12th of the Month Employment Indicator – Month 2	Boolean	5	1	12th of the Month Employment – indicates whether or not the employee worked on the 12th day of each month during the reporting period. Enter 1 if the employee worked during, or received pay for, the pay period, including the 12 th day of the second month of the reporting period. Enter 0 if employee did not work and received no pay for the period, including the 12 th day of the second month of the reporting period.
12th of the Month Employment Indicator – Month 3	Boolean	6	1	12th of the Month Employment – indicates whether or not the employee worked on the 12th day of each month during the reporting period. Enter 1 if the employee worked during, or received pay for, the pay period, including the 12 th day of the third month of the reporting period. Enter 0 if employee did not work and received no pay for the period, including the 12 th day of the third month of the reporting period.
Social Security Number (SSN) / Individual Taxpayer Identification Number (ITIN)	String	7	9	Employee Social Security Number or Individual Taxpayer Identification Number. No hyphen allowed.
Last Name	String	8	20	Employee last name.
First Name	String	9	15	Employee first name.
Middle Initial/Name	String	10	1	Employee middle initial.
UI Gross Wages	Numeric	11	11	UI Gross wages earned by the employee during the reporting period. Cents must be included with decimal, no commas. Format Cell/Column as Number, Decimal Places 2, with no Thousand Separator (e.g., enter 12045.60 for \$12,045.60).
MA Wages Subject to Withholding	Numeric	12	11	MA income tax wages for DOR. Cents must be included with decimal, no commas. Format Cell/Column as Number, Decimal Places 2, with no Thousand Separator (e.g., enter 12045.60 for \$12,045.60).
MA Income Tax Amount Withheld	Numeric	13	11	MA amount withheld for DOR. Cents must be included with decimal, no commas. Format Cell/Column as Number, Decimal Places 2, with no Thousand Separator (e.g., enter 12045.60 for \$12,045.60).
Hours Worked	Numeric	14	3	Hours worked during the reporting period. No decimal allowed. Must be a positive number.
Officer Code	Boolean	15	1	Owner or Officer indicator – indicates whether or not the employee is an owner or officer of the organization (Y or blank).



Field	Data Type	Sequence	Length	Description
Adjustment Reason Code	Numeric	16	1	Reason code for adjustment to employee wages. Valid codes are 1, 2, 3, 4, 5, 6, 7, 8. The code descriptions are the following: 1: Employment and Wages adjusted because they were not taxable 2: Wages adjusted because worker(s) were hired/terminated 3: Employment and Wages adjusted to correct computer system, data entry, or accounting errors 4: Employment and Wages adjusted because they were reported to the wrong state 5: Employment and Wages adjusted because the workers performed services for a different business 6: Employment and Wages adjusted for a non-subject employer 7: Employment adjusted 8: Other For Original Submissions, enter a 0 for Adjustment Reason Code or leave blank.

Table 1: Massachusetts Standard CSV File Format Fields

2.2. EFW2

The EFW2 file format is a fixed width file consisting of 511 characters + the new line carriage return character, resulting in a total of 512 characters. No header record exists. Each new record must be placed on a new line. Any field descriptions denoted by N/A are not used for the purposes of wage reporting.

Field	Format	Position	Length	Description
Record Identifier	String	1-2	2	Constant RS .
State Code	Numeric	3-4	2	Constant 25 .
Taxing Entity Code		5-9	5	N/A
Social Security Number (SSN) / Individual Taxpayer Identification Number (ITIN)	Numeric	10-18	9	Enter employee's Social Security Number (SSN) as found on the original or replacement card issued by the SSA. Enter employee's Individual Taxpayer Identification Number (ITIN) if an SSN is not available. No hyphens or dashes.
Employee First Name	String	19-33	15	Enter the employee's first name as found on his/her Social Security Number. Left justify and fill with blanks. Hyphens are allowed.
Employee Middle Name or Initial	String	34-48	15	Enter exactly as shown on the employee's Social Security Card. Left justify and fill with blanks. If no middle initial or middle name, fill with blanks.
Employee Last Name	String	49-68	20	Enter the employee's last name as found on his/her Social Security Number. Left justify and fill with blanks.
Suffix	String	69-72	4	N/A
Location Address	String	73-94	22	N/A
Delivery Address	String	95-116	22	N/A
City	String	117-138	22	N/A
State Abbreviation	String	139-140	2	N/A
ZIP Code	Numeric	141-145	5	N/A
ZIP Code Extension	Numeric	146-149	4	N/A



Field	Format	Position	Length	Description
Blank		150-154	5	5 positions.
Foreign State/Province	String	155-177	23	N/A
Foreign Postal Code	String	178-192	15	N/A
Country Code	String	193-194	2	N/A
Optional Code	String	195-196	2	N/A
Reporting Period	Numeric	197-202	6	Enter the month and 4-digit year for which this report applies (e.g., 032010 for January-March of 2010).
State Quarterly Unemployment Insurance Total (Gross) Wages	Numeric	203-213	11	Enter Unemployment Insurance (UI) Gross Wages. No commas or decimals. Right justify and zero fill. If the employer is a non-subject employer for UI, they should zero fill. (e.g., enter 00001204560 for \$12,045.60)
State Quarterly Unemployment Insurance Total Taxable Wages	Numeric	214-224	11	N/A
Numbered of Weeks Worked	Numeric	225-226	2	N/A
Date First Employed	Numeric	227-234	8	N/A, Blank
Date of Separation	Numeric	235-242	8	N/A, Blank
Blank		243-247	5	5 positions.
State Unemployment Insurance Account Number	Numeric	248-255	8	8-digit account number assigned to the employer. Numeric field only. No dashes or hyphens.
Employer Unit Number	Numeric	256-259	4	4-digit unit number. Numeric field only. No dashes or hyphens. Right justify and zero fill. If Unit is unknown, enter 0000 .
12 th of the Month Employment Indicator – Month 1	Boolean	260	1	12 th of the Month Employment – indicates whether or not the employee worked on the 12 th day of each month during the reporting period. Enter 1 if the employee worked during, or received pay for, the pay period including the 12 th day of the first month of the reporting period. Enter 0 if employee did not work and received no pay for the period including the 12 th day of the first month of the reporting period.
12 th of the Month Employment Indicator – Month 2	Boolean	261	1	12 th of the Month Employment – indicates whether or not the employee worked on the 12 th day of each month during the reporting period. Enter 1 if the employee worked during, or received pay for, the pay period including the 12 th day of the second month of the reporting period. Enter 0 if employee did not work and received no pay for the period including the 12 th day of the second month of the reporting period.
12 th of the Month Employment Indicator – Month 3	Boolean	262	1	12 th of the Month Employment – indicates whether or not the employee worked on the 12 th day of each month during the reporting period. Enter 1 if the employee worked during, or received pay for, the pay period including the 12 th day of the third month of the reporting period. Enter 0 if employee did not work and received no pay for the period including the 12 th day of the third month of the reporting period.



Field	Format	Position	Length	Description
Adjustment Reason Code	Numeric	263	1	Enter the adjustment reason code. Valid codes are 1, 2, 3, 4, 5, 6, 7, 8. The code descriptions are the following: 1: Employment and Wages adjusted because they were not taxable 2: Wages adjusted because worker(s) were hired/terminated 3: Employment and Wages adjusted to correct computer system, data entry or accounting errors 4: Employment and Wages adjusted because they were reported to the wrong state 5: Employment and Wages adjusted because the workers performed services for a different business 6: Employment and Wages adjusted for a non-subject employer 7: Employment adjusted 8: Other For Original Submissions, enter a 0 for Adjustment Reason Code.
Blank		264-267	4	4 positions. Field not used. Reserved for State use.
Blank		268-273	6	6 positions. Field not used. Reserved for SSA use.
State Code	Numeric	274-275	2	N/A
State Taxable Wages	Numeric	276-286	11	Enter MA Wages Subject to Withholding. No commas or decimals. Right justify and zero fill. (e.g., enter 00001204560 for \$12,045.60)
State Income Tax Withheld	Numeric	287-297	11	Enter MA Income Tax Amount Withheld. No commas or decimals. Right justify and zero fill. (e.g., enter 00001204560 for \$12,045.60)
Other State Data	String	298-307	10	N/A
Tax Type Code	String	308	1	N/A
Local Taxable Wages		309-319	11	N/A
Local Income tax Withheld		320-330	11	N/A
State Control Number		331-337	7	N/A
Hours Worked	Numeric	338-340	3	Number of hours worked. Right justify and zero fill. No decimals (000 – 999 only).
Officer Code	Boolean	341	1	Enter Y if affirmative. Otherwise, blank space.
Supplemental Data 1		342-412	71	N/A
Supplemental Data 2		413-487	75	N/A
Blank		488-511	24	24-positions reserved for SSA use.
End of Line Identifier	ASCII	512	1	Carriage return (new line).

Table 2: EFW2 File Format Fields

2.3. ICESA

The ICESA file format is a fixed width file consisting of 274 characters + the new line carriage return character, resulting in a total of 275 characters. No header record exists. Each new record must be placed on a new line. Any field descriptions denoted by N/A are not used for the purposes of wage reporting.



Field Name	Format	Position	Length	Description
Record Identifier	String	1	1	Constant S system only accepts S records. <i>Note:</i> System will reject A , E , T , and F records.
Social Security Number (SSN) / Individual Taxpayer Identification Number (ITIN)	Numeric	2-10	9	Employee Social Security Number or Individual Taxpayer Identification Number.
Employee Last Name	String	11-30	20	Employee last name. Left justify and fill with blanks.
Employee First Name	String	31-42	12	Employee first name. Left justify and fill with blanks.
Employee Middle Initial	String	43	1	Employ middle initial. If no middle initial, left justify and fill with blank.
State Code	String	44-45	2	N/A
Adjustment Reason Code	Numeric	46	1	Enter the adjustment reason code. Valid codes are 1, 2, 3, 4, 5, 6, 7, 8. The code descriptions are the following: 1: Employment and Wages adjusted because they were not taxable 2: Wages adjusted because worker(s) were hired/terminated 3: Employment and Wages adjusted to correct computer system, data entry or accounting errors 4: Employment and Wages adjusted because they were reported to the wrong state 5: Employment and Wages adjusted because the workers performed services for a different business 6: Employment and Wages adjusted for a non-subject employer 7: Employment adjusted 8: Other For Original Submissions, enter a 0 for Adjustment Reason Code.
Blank		47-49	3	Positions 47 to 49 are blank.
State Qtr. Total Gross Wages	Numeric	50-63	14	Unemployment Insurance (UI) Gross wages earned by the employee during the reporting period. No commas or decimals. Right justify and zero fill. For example, if Employee A makes \$10,000 a quarter, then 000000100000 should be entered in this field.
Total State Quarterly Wages Subject to Unemployment Taxes	Numeric	64-77	14	N/A
Quarterly Wages in Excess of the State U.I. Taxable Wage Base	Numeric	78-91	14	N/A
State Qtr. U.I Total Wages Less State Qtr. Excess Wages	Numeric	92-105	14	N/A
Quarterly State Disability Insurance Taxable Wages	Numeric	106-120	15	N/A
Quarterly Tip Wages	Numeric	121-129	9	N/A
Number of Weeks Worked	Numeric	130-131	2	N/A
Hours Worked	Numeric	132-134	3	Hours worked during the reporting period. Right justify and zero fill. No decimal allowed. Must be a positive number.
Blank		135-142	8	8 blank characters.
Taxing Entity Code	String	143-146	4	N/A



Field Name	Format	Position	Length	Description
State Unemployment Insurance Employer Account Number	String	147-154	8	The employer's state UI Account Number.
Blank		155-161	7	7 blank characters.
Unit/Division Location (Plant Code)	Numeric	162-165	4	Location code (reporting unit) where work is performed. Right justify and zero fill.
Blank		166-176	11	11 blank characters.
State Taxable Wages	Numeric	177-190	14	State Taxable Wages (MA Wages Subject to Withholding) earned by the employee during the reporting period. No commas or decimals. Right justify and zero fill. (e.g., enter 0000001204560 for \$12,045.60)
State Income Tax Withheld	Numeric	191-204	14	State Income Tax Withheld (MA Income Tax Amount Withheld) for the employee during the reporting period. No commas or decimals. Right justify and zero fill. (e.g., enter 0000001204560 for \$12,045.60)
Seasonal Indicator	String	205-206	2	N/A
Employer Health Insurance Code	String	207	1	N/A
Employee Health Insurance Code	String	208	1	N/A
Probationary Code	String	209	1	N/A
Officer Code	Boolean	210	1	Owner or Officer indicator – indicates whether or not the employee is an owner or officer of the organization. Enter 1 if Yes. The default value is 0 for No.
Wage Plan Code	Numeric	211	1	N/A
12th of the Month Indicator – Month 1	Boolean	212	1	12 th of the Month Employment – indicates whether or not the employee worked on the 12 th day of each month during the reporting period. Enter 1 if the employee worked during, or received pay for, the pay period including the 12 th day of the first month of the reporting period. Enter 0 if employee did not work and received no pay for the period including the 12 th day of the first month of the reporting period.
12th of the Month Indicator – Month 2	Boolean	213	1	12 th of the Month Employment – indicates whether or not the employee worked on the 12 th day of each month during the reporting period. Enter 1 if the employee worked during, or received pay for, the pay period including the 12 th day of the second month of the reporting period. Enter 0 if employee did not work and received no pay for the period including the 12 th day of the second month of the reporting period.
12th of the Month Indicator – Month 3	Boolean	214	1	12 th of the Month Employment – indicates whether or not the employee worked on the 12 th day of each month during the reporting period. Enter 1 if the employee worked during, or received pay for, the pay period including the 12 th day of the third month of the reporting period. Enter 0 if employee did not work and received no pay for the period including the 12 th day of the third month of the reporting period.
Reporting Quarter and Year	Numeric	215-220	6	Reporting period quarter and year (e.g., 122009 for Oct – Dec of 2009 (Q4), 032010 for Jan – Mar of 2010 (Q1)).
Date First Employed	Numeric	221-226	6	N/A, Blank
Date of Separation	Numeric	227-232	6	N/A, Blank
Blank		233-274	42	42 blank characters.



Field Name	Format	Position	Length	Description
End of Line Identifier	ASCII	275	1	Carriage return (new line).

Table 3: ICESA File Format Fields

3. File Transmission

Files must be transmitted to the proper predefined FTP location and should adhere with the naming standard. Files may be compressed using the **.zip** and the compressed file should hold the same file name.

For CSV files, the extension must be **.csv**. For ICESA and EFW2, the extension must be **.txt**.

The following file naming convention should be followed to easily identify files:

Employer:

- EmployerID_yyyyMMddHHmmssfff.<extension>
- Ex: **00099999_20230121060722137.csv**

Agent:

- AgentID_yyyyMMddHHmmssfff.<extension>
- Ex: **199999_20230121060722137.txt**

4. File Validation Rules

These rules are applicable to the data received from all file types:

- For any errors that occur during the processing of files received via FTP, an acknowledgement file will be created containing a summary of the processed records along with all the errors.
- If any of the files received do not conform to the file formats provided above, the file will be outright rejected, and no attempt will be made to process any records.

For the errors listed below, in any given file, if a record belonging to a wage report has any of these errors, all records for that specific wage report will not be processed and will require retransmission after correcting the issue. All other wage reports without any issues will be processed correctly into the system. A wage report contains all records with the same employer, year, and quarter.

4.1. Response File Structure

The fields in the response file are comma delimited (,) with no extra characters or spaces.

The file naming standard for the response file is:

- <Original File Name>_yyyyMMddHHmmss.<Original Extension>
- Ex:
 - Original: **00099999_20230121060722137.txt**
 - Response: **00099999_20230121060722137_20230221073411.txt**

There are 3 record types that will be sent in this file:

- Header Record: submission information.
- Summary Record: summary of data processed for each given wage report in the file.
- Error Record: explicit errors that have been detected on each line.



Field	Section	Data Type	Sequence	Length	Description
Record Identifier	Header	String	1	3	Identifies the header record with the value H01 .
Submitter ID	Header	Numeric	2	10	The identification number of the submitter of the file.
Interface Identifier	Header	Numeric	3	10	Identification number established when wage or adjustment file was submitted. Each file submission will receive one interface identifier. This value will appear in Record Type H01 for TPAs submissions and H02 for employer submissions.
Confirmation Number	Header	String	4	21	Identification number established when wage or adjustment data has been accepted within the TPA file. If the file is rejected there will be no confirmation number.
Received Date	Header	Date	5	8	The date during which the file was received. The date format is MMddyyyy . Ex: November 08, 2005, will be stored as 11082005.
Received Time	Header	Timestamp	6	6	The time at which the file was received. The time format is hhmmss . Ex: 07:32 PM and 26 seconds will be stored as 193226.
Number of Records	Header	Numeric	7	10	The total number of records successfully processed. This does NOT include any records not processed due to errors.
Record Identifier	Summary	String	1	3	Identifies the summary record with the value H02 .
Employer Account Number	Summary	Numeric	2	8	This element identifies the employer whose data was submitted in the file.
Wage Filing Year	Summary	Numeric	3	4	Wage filing year for the wages submitted for the given employer in yyyy format. Ex: 2019.
Wage Filing Quarter	Summary	Numeric	4	1	Wage filing quarter for the wages submitted for the given employer. A single digit will be provided indicating the quarter for which the wages belong to. Ex: for quarter 2 the value 2 will be stored.
Interface Identifier	Summary	Numeric	5	10	Identification number established when wage or adjustment file was submitted. Each file submission will receive one interface identifier. This value will appear in Record Type H01 for TPAs submissions and H02 for employer submissions.
Confirmation Number	Summary	String	6	21	Identification number established when wage or adjustment data has been accepted within the TPA file. If the file is rejected there will be no confirmation number.
Received Date	Summary	Date	7	8	The date during which the file was received. The date format is MMddyyyy . Ex: November 08, 2005, will be stored as 11082005.
Received Time	Summary	Timestamp	8	6	The time at which the file was received. The time format is hhmmss . Ex: 07:32 PM and 26 seconds will be stored as 193226.
Total Records	Summary	Numeric	9	10	The total number of records received in the file. This includes any erroneous records as well as the processed records.



Field	Section	Data Type	Sequence	Length	Description
Failed Records	Summary	Numeric	10	10	The total number of erroneous records that were rejected. This includes the number of records within a given wage report that may be rejected due to 1 record. Ex: TPA ABC submits file containing 50 wage reports. Wage report 1 contains 20 records and one of them was in error. 20 failed records will be indicated since the wage report was not processed.
Gross Wages Processed	Summary	Numeric	11	12	The total Gross Wages that were processed. This does not include values from wage reports rejected due to errors.
MA Wages Subject to Withholding	Summary	Numeric	12	12	The total Wages Subject to Withholding that were processed. This does not include values from wage reports rejected due to errors.
MA Income Tax Amount Withheld	Summary	Numeric	13	12	The total Income Tax Amount Withheld that were processed. This does not include values from wage reports rejected due to errors.
Record Identifier	Error	String	1	3	Identifies the error record with the value D01 .
Line Number	Error	Numeric	2	10	Identifies the line number on which the error occurred.
Employer Account Number	Error	Numeric	3	8	This element identifies the employer associated with the error.
Employer Unit Number	Error	Numeric	4	4	This element identifies the employer unit associated with the error.
Wage Filing Year	Error	Numeric	5	4	Wage filing year for the wages submitted for the given employer in yyyy format. Ex: 2019.
Wage Filing Quarter	Error	Numeric	6	1	Wage filing quarter for the wages submitted for the given employer. A single digit will be provided indicating the quarter for which the wages belong to. Ex: for quarter 2 the value 2 will be stored.
Error Code	Error	String	7	30	The error code associated with the error record. Reference the error table below for the error definitions.
Error Type	Error	String	8	10	Legacy Field. Will contain value of "Fatal".
Error Description	Error	String	9	255	A human readable description of the error that has occurred.

4.2. Error List

Error	Error Code	Description
Employer Account Number: Missing/Invalid Account Number in Employer or TPA Submission	InvalidID	If a record is submitted without an Employer Account Number (EAN), or an invalid account number, the information for that specific record will not be accepted. If a TPA does not have an employer's EAN, the employer must provide this to the TPA, or the TPA/employer must register the employer online (UI Staff will not process data without pre-registered, active/valid EANs.)



Error	Error Code	Description
Employer Account Number: Invalid Employer Account Number – Quarter/Year Not Open	InvalidQuarterSub	If a record is submitted with an EAN for an employer and the quarter and year for the submission is prior to the subjectivity date for that employer, the information for that specific record will not be accepted.
Employer Account Number: Invalid Employer Account Number – Employer Suspended or Ceased in Employer or TPA Submission	InactiveEAN	If a record is submitted with an inactive EAN (the employer associated with the EAN is either suspended or ceased), the information for that specific record will not be accepted.
Employer Account Number: Invalid Employer Account Number – Not Authorized to submit for EAN (TPA Submission) for TPA submissions	UnauthTPA	Based on TPA Submissions: If a record is submitted with an EAN for which the TPA is not authorized to submit, the information for that specific record will not be accepted. Employers must assign proper roles to an agent. Without proper authority, the record will be rejected.
TPA ID: Not authorized – TPA has Delinquent debt	TPADelDebt	The system will reject employment and wage detail submitted by TPAs on the behalf of employers if the TPA’s account, when registered to pay contributions in Massachusetts, has delinquent debt of \$1,000.00 or more.
TPA ID: Not authorized –TPA has delinquent employment and wage reports	TPADelWage	The system will reject employment and wage detail submitted by TPAs on the behalf of employers if the TPA’s account, when registered to file wage reports in Massachusetts, is delinquent in filing their employment and wage report for two or more consecutive quarters.
Employer Unit ID: Missing Unit Identifier in TPA or Employer Submission	MissingUnit	The records will be identified as an error. DUA uses this data for economic research and holds the right to request this data if not accurately submitted.
Employer Unit ID: Invalid Unit Identifier in TPA or Employer Submission	InvalidUnit	If a record includes alpha characters. The record will be identified as an error.
SSN/ITIN: Missing SSN/ITIN in TPA or Employer Submission	BlankSSN	SSN/ITIN is required field. Records without an SSN/ITIN will be rejected.
SSN: Invalid SSN in TPA or Employer Submission	InvalidSSN	Invalid SSNs include alpha-submissions or system identified invalid SSNs. These include: 123456789, 987654321, 000000000, 111111111, 222222222, 333333333, 444444444, 555555555, 666666666, 777777777, 888888888, 999999999 , or SSNs with the last four digits of 0000 . SSN records Must be 9 digits. Records without a valid SSN will be rejected.



Error	Error Code	Description
SSN: Duplicate SSN within Unit-EAN in TPA or Employer Submission	DuplicateSSN	Duplicate SSN within a single reporting unit will be rejected.
First Name: Missing First Name	MissingFirstName	Error will be produced for each missing record.
First Name: Invalid First Name	InvalidFirstName	Must be alpha. Error will be produced for each record.
Last Name: Missing Last Name	MissingLastName	Error will be produced for each missing record.
Last Name: Invalid Last Name	InvalidLastName	Must be alpha. Error will be produced for each record.
Middle Initial: Invalid/Numeric	InvalidMiddleInitial	Must be alpha. Error will be produced for each record.
UI Gross Wages: Missing Records within Employer or TPA Submission	MissingGrossWages	Gross Wages must include at least a 0 and must be a positive numeric value. Employer can submit 0 hours and 0 wages.
UI Gross Wages: Invalid records/non-numeric in employer or TPA submission	InvalidGrossWages	<p>No commas will be accepted. Other, invalid or non-numeric, values will be rejected (i.e., letters, punctuation, or symbols).</p> <p>The decimal for cents will be accepted in Delimited files ONLY (CSV). If user does not provide the decimal and cents the system will add a decimal and cents to the amount (e.g., 100 = 100.00).</p> <p>For ICESA and EFW2 files the system will not accept decimals and regard the last two digits as cents. For example: 1 = .01 10 = .10 100 = 1.00 1000 = 10.00</p>
MA Wages Subject to Withholding: Missing Records within Employer or TPA Submission	MissingWithholdingWages	MA Wages Subject to Withholding must include at least a 0 and must be a positive numeric value.
MA Wages Subject to Withholding: Invalid Records within Employer or TPA Submission	InvalidWithholdingWages	<p>No commas will be accepted. Other, invalid or non-numeric, values will be rejected (i.e., letters, punctuation, or symbols).</p> <p>The decimal for cents will be accepted in Delimited files ONLY (CSV). If user does not provide the decimal and cents the system will add a decimal and cents to the amount (e.g., 100 = 100.00).</p> <p>For ICESA and EFW2 files the system will not accept decimals and regard the last two digits as cents. For example: 1 = .01 10 = .10 100 = 1.00 1000 = 10.00</p>



Error	Error Code	Description
MA Income Tax Amount Withheld: Missing Records within Employer or TPA Submission	MissingAmountWithheld	MA Income Tax Amount Withheld must include at least a 0 and must be a positive numeric value.
MA Income Tax Amount Withheld Invalid Records within Employer or TPA Submission	InvalidAmountWithheld	No commas will be accepted. Other, invalid or non-numeric, values will be rejected (i.e., letters, punctuation, or symbols). The decimal for cents will be accepted in Delimited files ONLY (CSV). If user does not provide the decimal and cents the system will add a decimal and cents to the amount (e.g., 100 = 100.00). For ICESA and EFW2 files the system will not accept decimals and regard the last two digits as cents. For example: 1 = .01 10 = .10 100 = 1.00 1000 = 10.00
Hours Worked: Missing Hours Worked within Employer or TPA Submission	MissingHoursWorked	The records will be identified as an error.
Hours Worked: Invalid/Non-Numeric, Negative, and/or Larger than Possible	InvalidHoursWorked	The records will be identified as an error. For delimited (CSV) files, hours in excess of 999 will default to 999 .
Officer Code: Invalid Record	InvalidOfficerCode	The records will be identified as an error. Invalid records (i.e., non 0 or 1 for ICESA and non Y or blank for CSV or EFW2).
Employment (1-2-3): Missing Data	MissingMonth1 MissingMonth2 MissingMonth3	If the field is left blank, the system will reject the record.
Employment (1-2-3): Invalid - Non-Numeric Data	InvalidMonth1 InvalidMonth2 InvalidMonth3	If the field is invalid, the system will reject the record.
Quarter/Year: Missing quarter/year	MissingQuarter	Quarter/year must be included for each record. If the information is missing for that specific record, it will not be accepted.
Quarter/Year: Invalid quarter/year	InvalidQuarter	Correct quarter/year layout must be included for each record. If the information for quarter/year is not in valid form the record will not be accepted. Quarter/year formats for each file format include: Delimited (CSV): yyyyq (Quarter 1 2004 = 20041) ICESA: mmyyyy (last month in the quarter being filed and year, for example Quarter 1 2004 = 032004) EFW2: mmyyyy (last month in the quarter being filed and year, for example Quarter 2 2004 = 062004)
Future Submission not allowed	FutureQuarter	The submission must be for current or past quarters.
Empty File	EmptyFile	An empty file should not be submitted.



Error	Error Code	Description
Invalid File Format	InvalidFile	Formatting of the file type does not conform to the file standards denoted in this file. For the CSV , the <i>number of columns</i> must match and for ICESA and EFW2 , the <i>length of the record</i> must match.

Table 4: File Validation Error Rules