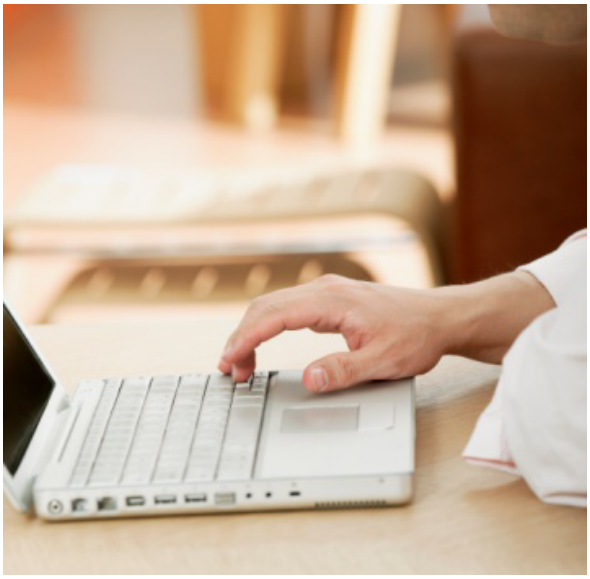
VERMONT

Vermont Department of Labor
P.O. Box 488
Montpelier, VT 05601-0488

LARGE EMPLOYER

Specifications and Instructions for Quarterly C-101 Wage & Contribution Report Online Application



C-29A (2/09)

Introduction

We are pleased to provide an on-line application that will accommodate electronic filing of all required elements of the Vermont Department of Labor's (VDOL) Quarterly C-101 Wage and Contribution report. This application is accessible by clicking "3rd Party Reporting", located in the left hand pane on every page of Labor's website located at www.labor.vermont.gov.

To use this application, you first must complete the **Registration Form** provided in this packet. After you have registered and been provided your "User ID" number, you will access the application on-line with your "User ID" number and the password you create the first time you access the application.

Each time you use the application, you will be certifying you are in compliance with the **Terms and Conditions** associated with this application. A copy of the "Terms and Conditions" is included in this pamphlet. It is critical you read, understand, and comply with the "Terms and Conditions". Failure to do so will likely cause revocation of your access to this application.

Before the Quarterly C-101 report is actually filed, you will be required to upload a **Pre-Edit** file. The format for the Pre-Edit file is also included in this pamphlet. Only if the report passes the Pre-Edit can the file be used for the actual reporting. Details of any report errors will be provided as part of the application.

Once the Pre-Edit file contains no errors, you will be asked to identify which of the following **File Formats** you are using to report each employer's **wage records**. Specific details for each of the following file formats for the wage record reporting is included in this pamphlet.

Wage Record Formats:

- Format 1 = 'ASCII format'
- Format 2 = fixed length 80 BYTE record with 25 records to a block.
- SSA' format
- 'ICESA' format

Regardless of the format used, the follow rules apply to the wage record file:

- DO NOT include 'S' record if wages are zero or negative.
- Only one record for each employee per employer during the quarter is permitted.
- All numeric fields are right justified, with preceding zero's to fill required "field picture".

Following the wage record report, you must also include a **Contribution Report**. Details and file format for the Contribution Report follows the wage record format information in this pamphlet.

After the file containing the wage record and contribution report has been uploaded and accepted, you will be given the opportunity to review the report submitted. The "Review Page" also provides an option for the user to view/print a PDF report of the record by clicking **upload report file** button. To complete the filing, the user **must** click the "Complete Filing" button.

The "Confirmation Page" is proof the report has been filed. It will also provide you with the **Confirmation Code** that will be required when you submit payment. The payment must equal the "total due" amount indicated on the "Confirmation Page". The **Addendum Format** will provide you with the details needed when submitting payment.

If you have any questions regarding the information contained within or the application, please contact us at 1-802-828-4253.

Registration Form

Quarterly C-101 Wage & Contribution Report
On-Line Application

Please provide the following information and mail or fax application to:

Vermont Department of Labor
ATTENTION: Employer Services
PO Box 488
Montpelier, VT 05601-0488

Fax number: 802-828-4248
Telephone number: 802-828-4253

Organization information:

Name of Organization: _____

Mailing Address: _____

_____

City, State, Zip: _____

Federal ID Number: _____

Contact information for person responsible for filing reports:

Name: _____

Title: _____

Telephone number: _____ Fax number: _____

E-mail address: _____

Authorized person submitting registration form:

Print Name/Title: _____

Signature/Date: _____

Completed and returned by VDOL Representative:

Quarterly C-101 On-Line Application "User ID" number assigned: [ ]

VDOL Deposit Account information for electronic payment for reports filed electronically:

Account Number: 89000203 Routing Number: 011600062

Approved by: _____

Terms and Conditions

Quarterly C-101 Wage & Contribution Report On-Line Application

Each time the Quarterly C-101 Wage & Contribution Report On-Line Application is accessed, the individual who has provided the application with the “User ID” number and “Password” will certify compliance with the following **“Terms and Conditions”**.

Reporter:

A) has submitted and had approved a Registration Form for the Quarterly C-101 Wage & Contribution Report Online Application;

B) will submit a “Pre-Edit” file in advance of the report’s “due date” to facilitate any corrections that may be necessary before the report can be accepted;

C) will validate and use current experience rate for the account;

D) will provide all reporting data as required on the Quarterly C-101 Wage & Contribution Report, in VDOL approved format;

E) will apply any outstanding credit balance against the current quarter amount due VDOL;

F) will electronically transmit from their banking institution or submit one paper check in the total amount due, as calculated by the Quarterly C-101 Wage & Contribution Report On-Line Application, for all employers included in the electronic file submission for the reporting quarter;

G) agrees to include the “Confirmation Code”, provided by VDOL on the application’s “Confirmation Page”, in the Addendum format of the electronic payments, or on the supercheck memo line;

Pre-Edit File Format

The Pre-Edit file provides up-to-date information regarding the status of the employer's account, as well as any outstanding credits.

File format of information <u>being sent by</u> reporter in pre-edit file:

The pre-edit file needs to include a header line. The format of the header line is;
ERN,FEIN,POA,USERFIELD1,USERFIELD2

Field Description	Field Format	Field Picture
Employer VDOL Account Number	Numeric	7
Employer Federal Identification Number	Numeric	9
Assigned 3rd Party Reporting User ID Number	Numeric	3
User Field (i.e. account number 3rd Party Reporter has assigned)	Alpha/Numeric (must be quoted)	Up to 50
User Field (i.e. account number 3rd Party Reporter has assigned)	Alpha/Numeric (must be quoted)	Up to 50

Example:
ERN,FEIN,POA,USERFIELD1,USERFIELD2
1234567,987654321,123,"USER NOTES 1","USER NOTES 2"

File format of information <u>being sent back by</u> VDOL to online reporter:

Field Description	Field Format	Field Picture
Employer VDOL Account Number	Numeric	7
Employer Federal Identification Number	Numeric	9
Credit Balance (if applicable)	13	9(11) V99
Debit Balance * (if applicable)	13	9(11) V99
Assigned 3rd Party Reporting User ID Number	Numeric	3
Current Tax Rate (**see example below)	Numeric	4
Employer Name of Business (from VDOL files)	Alpha/Numeric (quoted)	Up to 35
User Field (i.e. account number 3rd Party Reporter has assigned)	Alpha/Numeric (quoted)	Up to 50
User Field (i.e. account number 3rd Party Reporter has assigned)	Alpha/Numeric (quoted)	Up to 50

This example for "TESTBUSINESS" has a $12.34 credit and no outstanding debit balance.
ERN,FEIN,CREDITBALANCE,DEBITBALANCE,EMPLOYERNAME,POACODERATE,USERFIELD1,USERFIELD2
1234567,123456789,000000001234,0000000000000,"TESTBUSINESS",123,0090,"USERFIELD1","USERFIELD2"
All numeric fields are right justified, with preceding zero (0) to fill.
* For information only.
** 1.0% tax rate will be displayed as 0100; 2.6% tax rate will be displayed as 0260.

FORMAT 1

The department will accept quarterly wage data in ASCII format only.

Location Columns	Field Description	Field Picture	Field Description Details
1-9	Social Security Number	9(9)	Self Explanatory
10-34	Name, Last, First, MI	X(25)	Last Name, First Name, MI
35	Quarter	9	Report Quarter *(1, 2, 3, 4)*
36-37	Year	99	Last 2 Digits
38-47	Total Gross Wages	9(7).99	Total gross wages paid during report quarter. *
48	Filler	9	Space
49-55	VT Employer Account Number	9(7)	Account number assigned by Vermont Dept. of Labor. **
56-56	Hourly/Salaried Flag	X(1)	H = hourly employee S = salaried employee
57-57	Gender	X(1)	F = female M = male
58-61	Total hours worked ***	9(4)	Total hours paid for hourly workers only.
62-68	Hourly Wages	9(4).99	Rate paid for most hours in quarter for hourly workers only. *
69-80	Filler	X(12)	

* Indicate dollars and cents with preceeding zero's if less than required field picture. Decimal point IS required for this field picture.

** If VDOL account number is less than 7 digits, enter preceeding zero's to fill required 7 digit field picture.

*** At this time, element is not required. Field may be zero filled or left blank.

REMEMBER:

- **Only one record for each employee per employer is permitted.**
- **There must be a carriage return/line feed in column 81 of each record.**
- **A "Contribution Report" record must follow the wage record file. Specs for contribution report form are provided on page 15.**

FORMAT 2

Location Columns	Field Description	Field Picture	Field Description Details
1-9	Social Security Number	9(9)	Self Explanatory
10-34	Name	X(25)	Last Name, First Name, MI
35	Quarter	9	Report Quarter *(1, 2, 3, 4)*
36-37	Year	99	Last 2 Digits
38-46	Total Gross Wages	9(7)V99	Total gross wages paid during report quarter. *
47-48	Filler	9(2)	
49-55	VT Employer Account Number	9(7)	Account number assigned by Vermont Dept. of Labor. **
56-56	Hourly/Salaried Flag	X(1)	H = hourly employee S = salaried employee
57-57	Gender	X(1)	F = female M = male
58-61	Total hours worked ***	9(4)	Total hours paid for hourly workers only.
62-67	Hourly wage	9(4)v99	Rate paid for most hours in quarter for hourly workers only. *
68-80	Filler	X(13)	

* Indicate dollars and cents with no decimal point with preceeding zero's if less than required field picture.

** If VDOL account number is less than 7 digits, enter preceeding zero's to fill required 7 digit field picture.

*** At this time, element is not required. Field may be zero filled or left blank.

REMEMBER:

- **Only one record for each employee per employer is permitted.**
- **There must be a carriage return/line feed in column 81 of each record.**
- **A "Contribution Report" record must follow the wage record file. Specs for contribution report form are provided on page 15.**

SSA FORMAT

SSA Format as described on the following pages uses the general format of the social security administration, although specific field content and structure must conform to Vermont's specifications.

The order of the records on the file would be as follows:

Record-Id	Description
E S S S E S S F	A code 'E' record for each employer on the tape, followed by at least one code 'S' record followed by a code 'F' record at the end of the tape. There is only 1 'F' record on the entire tape.

In all cases, only one record for each employee per employer is permitted. There must always be a carriage return/line feed in column 276 of each record.

Use the following key codes for each SSA Format "Field Description Details":

* Indicate dollars and cents with no decimal point with preceeding zero's if less than required field picture.

** If VDOL account number is less than 7 digits, enter preceeding zero's to fill required 7 digit field picture.

*** At this time, element is not required. Field may be zero filled or left blank.

CODE 'E' - Employer Record

Location Columns	Field Description	Field Picture	Field Description Details
1	Record-Id	X	Always 'E' - 1 record for each employer account.
2-3	Report Quarter	99	Last month of the report quarter. *('03' '06' '09' '12')*
4-5	Report Year	99	Last 2 digits of report year.
6-14	Federal Employer Id	9(9)	Federal employer number.
15-21	VT Employer Account Number	9(7)	Account number assigned by Vermont Dept. of Labor. **
22-23	Filler	X(2)	
24-73	Employer Name	X(50)	
74-113	Employer Address	X(40)	
114-138	Employer City	X(25)	
139-148	Employer State	X(10)	
149-158	Filler	X(10)	
159-275	Filler	X(117)	

SSA FORMAT - Continued

CODE 'S' - Supplemental State Record

Location Columns	Field Description	Field Picture	Field Description Details
1	Record-Id	X	Always 'S' - 1 Record for Each Employer.
2-10	Social Security No.	9(9)	Self Explanatory
11-37	Employee Name	X(27)	Last Name, First Name, MI
38-131	Filler	X(94)	
132-140	Total Gross Wages	9(7)V99	Total gross wages paid during report quarter. *
141-142	Filler	9(2)	
143-149	VT Employer Account Number	9(7)	Account number assigned by Vermont Dept. of Labor. **
150-159	Filler	X(10)	
160-160	Hourly/Salaried Flag	X(1)	H = hourly employee S = salaried employee
161-161	Gender	X(1)	F = female M = male
162-165	Total hours worked ***	9(4)	Total hours paid for hourly workers only.
166-171	Hourly Wage	9(4)v99	Rate paid for most hours in quarter for hourly workers only. *
172-275	Filler	X(104)	

CODE 'F' - Final Record

1	Record-Id	X	Always 'F' - 1 code F record for the tape.
2-7	Filler	X(6)	
8-18	Total Wages	9(9)V99	Total wages for all employees reported.
19-275	Filler	X(257)	

REMEMBER:

- **A "Contribution Report" record must follow the wage record file. Specs for contribution report form are provided on page 15.**

ICESA FORMAT

This is the uniform format for quarterly UI wage reporting. As developed by the interstate conference of Employment Security agencies and is commonly referred to as the ICESA Format.

The layouts for the various record types are described on the following pages. Only the fields required by Vermont are shown. Specific field content and structure must conform to Vermont's specifications. All records are 275 BYTES.

There are six record types used by this format. They are:

Record Id	Description
A	First record in file; identifies transmitter.
B	Second record in file; identifies type of equipment used to create the file.
E	identifies employer whose wage data is being reported. There should be one 'E' record for each employer on the tape.
S	Used to report wage data for an employee. 'S' records should follow the related 'E' record.
T	Contains the totals for all 'S' records for the related 'E' record.
F	Last record in file; indicates the end of file.

The order of the records on the file would be as follows:

A B E S S S S S S T E S S S S S T E S S S S S S S S T F

Use the following key codes for ICESA format "Field Description Details":

* Indicate dollars and cents with no decimal point with preceeding zero's if less than required field picture.

** If VDOL account number is less than 7 digits, enter preceeding zero's to fill required 7 digit field picture.

*** At this time, element is not required. Field may be zero filled or left blank.

ICESA FORMAT - Continued

CODE 'A' - Transmitter Record

Location Columns	Field Description	Field Picture	Field Description Details
1-1	Record Id	X(01)	Always 'A'
2-5	Year	9(04)	Year Of Data On Tape.
6-14	Transmitter's Fein	9(09)	
15-18	Taxing Entity Code	X(04)	Always 'UTAX'
19-23	Filler	X(05)	
24-73	Name Of Transmitter	X(50)	
74-113	Street Address	X(40)	
114-138	Transmitter City	X(25)	
139-140	Transmitter State	X(02)	
141-153	Filler	X(13)	
154-158	Transmitter Zip	X(05)	
159-163	Zip Extension	X(05)	
164-193	Name Of Contact Person	X(30)	
194-203	Contact Telephone No.	9(10)	
204-207	Telephone Extension	9(04)	
208-213	Authorization Code	9(06)	
214-242	Filler	X(29)	
243-250	Tape Creation Date	9(08)	MMDDYYYY
251-275	Filler	X(25)	

ICESA FORMAT - Continued

CODE ‘B’ - Authorization Record

Location Columns	Field Description	Field Picture	Field Description Details
1-1	Record Id	X(01)	Always ‘B’
2-5	Year	9(04)	Year Of Data On Tape.
6-14	Transmitter’s Fein	9(09)	
15-22	Computer	X(08)	Manufacturer’s Name
23-24	Internal Label	X(02)	‘SL’ = IBM Standard; ‘NL’ = No Labels *(only acceptable fields)*
25-25	Filler	X(01)	
26-27	Density	9(02)	Always ‘38’ *(IBM 3480 Cartridge)*
28-30	Character Set	X(03)	Always ‘EBC’
31-32	Number Of Tracks	9(02)	Always ‘18’ *(IBM 3480 Cartridge)*
33-34	Blocking Factor	9(02)	Always ‘25’
35-38	Taxing Entity Code	X(04)	Always ‘UTAX’
39-146	Filler	X(108)	
147-190	Organization Name	X(44)	Organization to Which Tape Should Be Returned.
191-225	Street Address	X(35)	Address To Which The Tape Should Be Returned.
226-245	City	X(20)	
246-247	State	X(02)	
248-252	Filler	X(05)	
253-257	Zip Code	X(05)	
258-262	Zip Extension	X(05)	
263-275	Filler	X(13)	

ICESA FORMAT - Continued

CODE ‘E’ - Employer Record

Location Columns	Field Description	Field Picture	Field Description Details
1-1	Record Id	X(01)	Always ‘E’
2-5	Year	9(04)	Year Of Data On Tape.
6-14	Transmitter’s Fein	9(09)	
15-23	Filler	X(09)	
24-73	Employer Name	X(50)	
74-166	Filler	X(93)	
167-170	Taxing Entity Code	X(04)	Always ‘UTAX’
171-172	State Code	9(02)	‘50’ state to which wages are being sent.
173-179	VT Employer Account Number	9(07)	Account number assigned by Vermont Dept. of Labor. **
180-187	Filler	X(08)	
188-189	Reporting Period	9(02)	Last month of report quarter. *(‘03’ ‘06’ ‘09’ ‘12’)*
190-275	Filler	X(86)	

ICESA FORMAT - Continued

CODE ‘S’ - Employee Record

Location Columns	Field Description	Field Picture	Field Description Details
1-1	Record Id	X(01)	Always ‘S’
2-10	Social Security Number	9(09)	Valid SSN.
11-30	Employee Last Name	X(20)	
31-42	Employee First Name	X(12)	
43-43	Middle Initial	X(01)	
44-45	State Code	9(02)	‘50’ State to which wages are being sent.
46-49	Report Quarter-Year	9(04)	Last Month and Year Of Report Quarter. ‘0605’ = Apr-June 2005
50-63	Gross Wages For Qtr	9(12)v99	Total gross wages paid during report quarter. *
64-142	Filler	X(79)	
143-146	Taxing Entity Code	X(04)	Always ‘UTAX’
147-154	Filler	X(08)	
155-161	VT Employer Account Number	9(07)	Account number assigned by Vermont Dept. of Labor. **
162-232	Filler	X(71)	
233-233	Hourly/Salaried Flag	X(1)	H = hourly employee S = salaried employee
234-234	Gender	X(1)	F = female M = male
235-238	Total hours worked ***	9(4)	Total hours paid for hourly workers only.
239-244	Hourly wage	9(4)v99	Rate paid for most hours in quarter for hourly workers only. *
245-275	Filler	X (31)	

ICESA FORMAT - Continued

CODE ‘T’ - Total Record

Location Columns	Field Description	Field Picture	Field Description Details
1-1	Record Id	X(01)	Always ‘T’
2-8	Total Number Of Employees	9(07)	Total Number Of ‘S’ Records For Employer.
9-12	Taxing Entity Code	X(04)	Always ‘UTAX’
13-26	Total Gross Wages	9(14)	Total Wages On ‘S’ Records For Employer.
27-275	Filler	X(249)	

CODE ‘F’ - Final Record

1-1	Record Id	X(01)	Always ‘F’
2-11	Total Number Of Employees in File	9(10)	Total Number of ‘S’ Records in Entire File.
12-21	Total Number Of Employes in File	9(10)	Total Number of ‘E’ Records in Entire File.
22-25	Taxing Entity Code	X(04)	Always ‘UTAX’
26-40	Total Gross Wages In File	9(15)	Total Of Gross Wages on All ‘S’ Records. *
41-275	Filler	X(235)	

REMEMBER:

- **A “Contribution Report” record must follow the wage record file. Specs for contribution report form are provided on page 15.**

Contribution Report Format

Unlike filing by Magnetic Media, each wage record must be followed by and end with a contribution report for each employer's record.

Field No.	Field Description	Field Picture
1	Record Type Indicator	X(1) ALWAYS 'C'
2	Employer Number	7
3	Year	9(4)
4	Quarter	9(1)
5	Month 1 Employee Count	9(5)
6	Month 2 Employee Count	9(5)
7	Month 3 Employee Count	9(5)
8	Month 3 Female Employee Count	9(5)
9	Total Wages *	9(13)
10	Excess Wages *	9(13)
11	Taxable Wages *	9(13)
12	Unemployment Contribution Amount Due **	9(11)
13	FTE Employee Count	9(6)
14	Health Care Amount Due **	9(11)
15	Total Amount Due VDOL for reporting quarter **	9(11)
16	Employer no longer has employees in VT	X (Y or N)
17	Employer has discontinued operations in VT	X (Y or N)
18	Business has had a change in ownership	X (Y or N)
19	Business has had a change in mailing address	X (Y or N)

All numeric fields are right justified, with preceding zero (0) to fill.

* $22,111,255,488.93 = 2211125548893 ** $111,255,488.93 = 11125548893

Field No.: NOT PART OF FORMAT

Addendum Format
(For Electronic Payments ONLY)

Payment amount must equal the total amount determined due on the filing date. All fields are mandatory.

Field #	Field Name	Field Type	Field Size	Contents
	Segment ID		3	DOL
	Separator		1	*
DOL01	Service Bureau #	N	3	###
	Separator		1	*
DOL02	Taxpayer ID	N	7	#######
	Separator		1	*
DOL03	Tax Type Code	ID	5	01111
	Separator		1	*
DOL04	Tax Period End Date	DT	6	yymmdd
	Separator		1	*
DOL05	Amount Type	ID	1	T
	Separator		1	*
DOL06	Amount	N2	10	$$$$$$$$cc
	Separator		1	*
DOL07	Confirmation Code	AN	16	XXXXXXXXXXXXXXXX
	Terminator	M	1	\

Example: Service bureau 333 reporting for Department of Labor employer account number 2990001 filing for 1st quarter 2008, paying tax of $2550.50 and receiving a confirmation code passed back from the application of 27f8b12d-15aO-42 would be displayed as:

DOL*333*2990001*01111*080331*T*0000255050* 27f8b12d-15aO-42*\

BANK NAME: CHITTENDEN
ACCOUNT NUMBER:
ROUTING NUMBER:

Provided on Approved Registration Form

Addendum format definitions:

AMOUNT: The amount fields are used to carry the dollar amount owed and/or being paid. Only one amount field (DOL05) is required. Currently, the other amount fields are not being used.

AMOUNT TYPE: The amount type is used to identify the type of amount that follows. Currently, the only acceptable value is “T” for tax.

AN: The string type data element is symbolized by the representation AN. Contents of string type data elements are a sequence of letters, digits, spaces, and/or special characters. The contents shall be left-justified. Trailing spaces should be suppressed unless they are necessary to satisfy a minimum length requirement.

DT: The date type element is symbolized by the representation DT. Format for the date type is YYMMDD. YY is the last two digits of the year (00-99 with 00 = 2000), MM is the numeric value of the month (01-12) and DD is the numeric value of the day (01-31).

DATA ELEMENT TYPE: The data element type identifies the type of information contained in the data element field. For instance, AN, ID, DT, N2.

FIELD REQUIRMENT: The field requirement of a field data element indicates whether the field is mandatory (M), optional (O), or conditional (C).

ID: The identified type data element is symbolized by the representation ID. An identifier data element shall always contain a value from a predefined list of values.

N2: The numeric type of field or data element is represented by the two-position representation N2. N indicates the numeric and 2 indicates the decimal places to the right of a fixed, implied decimal point. The decimal point is not transmitted. It is intended that this number will always be positive for the DOL application. In the DOL convention, the amount fields are defined as N2 type data elements. Thus, $1,200.00 would look as follows *0000120000*. Note for zero dollar amounts: this data element type may contain one character - 0.

Addendum Field Name Requirements:

Segment Identifier: **DOL** must be entered in this field. This identifies the transaction as a tax payment.

Separator: An asterisk (*) must be entered to separate data elements in the CCD+ record.

Online Filing Code: This is the three digit number "User ID" number assigned for use of the Quarterly C-101 Wage and Contribution On-Line Application assigned by the Vermont Department of Labor.

Taxpayer Identifier: The 7-digit account employer number assigned by the Vermont Department of Labor must be in this field.

Tax Type Code: **01111** must be entered in this field to identify payment is for Quarterly Tax and Wage Reporting.

Tax Period End Date: Quarter end date for the report being submitted. The date is entered as YYMMDD. YY = year; MM = month; DD = day. (Example: 080331 represent 1st quarter of 2008 filing, which ended on March 31st, 2008).

Amount Type: Enter **T** for tax.

Amount: Enter the dollar amount being paid. The amount field should always contains cents.

Confirmation Code: Enter the 16-character **Confirmation Code** provided on the confirmation page of the 3rd Party C-101 Wage and Contribution Report On-Line application for which the electronic payment is associated to.