Electronic Reporting of Quarterly Combined Wage and Withholding Tax Information

For calendar quarters beginning on or after January 1, 2021, there will be a new Online Services application for employers, payers and/or agents preparing reports for employers/payers to upload wage reporting bulk files. The new application will no longer process wage upload files that contain errors, including employer or employee data errors, formatting errors, and nonfatal errors. The errors contained in the file will be displayed within the Web application. All errors must be corrected before uploading the file for the file to be accepted. After submitting a file an email will be sent for all successful and failed uploaded files. The file format in this publication is not changing.

Section 1 – Introduction

This publication, which supersedes the 3/19 version, describes specifications, formats, and layouts for uploading employee quarterly wage reporting and withholding tax information using the Tax Department's Online Services at *www.tax.ny.gov*.

Employers/payers must report wage and withholding information using the specifications in this publication.

While some information on wage reporting and withholding is included in this publication, specific definitions and requirements are in Publication NYS-50, *Employer's Guide to Unemployment Insurance, Wage Reporting, and Withholding Tax*.

If you have questions regarding technical specifications, call 518-457-7105.

Section 2 – Compatibility

Formats previously submitted and successfully processed can continue to be submitted without change.

Need help?

Visit our website at *www.tax.ny.gov*
- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Withholding Tax Information Center:	518-485-6654
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service

Section 3 – Filing requirements

New York State requires employers/payers to electronically file their quarterly wage reporting and withholding tax information. Wage reporting upload is one option available to electronically file your information using the Tax Department's Online Services at *www.tax.ny.gov*. Using this option limits the potential for data entry errors, simplifies filing for the employer/payer, and streamlines processing.

Effective January 1, 2019, employers/payers must report total unemployment insurance (UI) remuneration, gross federal wages or distribution subject to withholding, and total New York State, New York City, and Yonkers tax withheld for each calendar quarter for each employee/payee paid during the quarter you are reporting for.

Note: The amounts you report are only the amounts paid or withheld within the quarter you are reporting.

For tax years 2018 and prior, employers/payers must report total UI remuneration paid to each employee each calendar quarter. On the fourth quarter return (or the return covering the period in which an employer permanently ceases to pay wages), employers/payers must also report the cumulative total of gross federal wages or distribution subject to withholding, and total New York State, New York City, and Yonkers tax withheld.

Record retention

Employers/payers must retain a copy of the uploaded files, or be able to reconstruct the data, for at least four years after the due date of the report.

Penalties

Failing to electronically file your quarterly wage reporting and withholding tax information may subject the employer/payer to penalties and delays in processing.

Section 4 – Submission of test media

Employers, payers, and/or agents preparing reports for employers/payers, and filers electing to file via upload, are required to submit a test file using the format specified in this publication. Test submissions should be submitted in the same format that will be used to submit actual return information.

Transmitters will submit a test upload file using the Web application and receive immediate results on the success or failure of the file. Transmitters will no longer need to wait up to 30 days to be notified of the success or failure of a test file. Upon submission, the transmitter will be notified within the Web application if the file is successful. If there are fatal errors contained in the file, the errors will be displayed within the Web application. All errors must be corrected before uploading the test file for the file to be successful.

Transmitters who plan on submitting information for more than a single employer/payer should include at least two employers/payers with at least 20 employee/payee records for each of the included employers.

Refer to *Section 7* for the upload format.

Section 5 – Submission requirements

Employers/payers submitting data via upload must not send the same data on paper. Agents reporting for one or more employers/payers must advise those employers not to submit separate reports to the Tax Department. Only one file is permitted.

The due dates for the employee wage reporting and withholding data are:

Quarter	Due date*
January 1 to March 31	April 30
April 1 to June 30	July 31
July 1 to September 30	October 31
October 1 to December 31	January 31

* When the actual due date falls on a Saturday, Sunday, or legal holiday, New York State Tax Law permits you to file on the next business day.

Section 6 – Technical specifications

All data records must have a fixed length of 128 bytes. Deviations from the prescribed format are not acceptable.

Multi-volume media are not acceptable. Data can be compressed and/or zipped as needed. A properly composed file begins with a Code 1A record and ends with a Code 1F record.

Transmitters for multiple employers must use consolidated files, rather than a separate file for each employer or client of the transmitter. Submissions that include multiple employers must be sorted in ascending EIN order.

Print files are not acceptable.

Data must be recorded in uppercase letters only.

File composition – A properly composed file contains the following records in sequence.

Record 1A	Transmitter record
Record 1E	Employer/payer record
Record 1W	Employee/payee records
Record 1T	Total record
Record 1F	Final record (only occurs once after all employer/payer records)

Repeat records 1E, 1W, and 1T for each employer on the file.

The **employer identifying number** in New York State is primarily the federal EIN with two exceptions:

– temporary nine-character numbers beginning with *TF* are used until the federal EIN is assigned; and

– decentralized employers may apply for a location suffix to their federal EIN.

Wage reports – Beginning with tax year 2019, if the employee/payee does not have any gross wages covered by unemployment insurance in New York State, gross federal wages or distribution subject to withholding, and New York State, New York City, and Yonkers tax withheld in the calendar quarter you are reporting, the employee/payee should not be reported.

If the employee/payee did not have any gross wages covered by unemployment insurance or if the employee is not covered by unemployment insurance in New York State in the quarter you are reporting, the *UI remuneration paid this quarter* field should be zero-filled. However, if the employee/payee had gross federal wages or distribution subject to withholding and New York State, New York City, and Yonkers tax withheld in that quarter, you are required to report those amounts for each employee/payee paid during the quarter.

For tax year 2018 and prior, if the employee/payee does not have any gross wages covered by unemployment insurance in New York State during quarters one, two, or three, then that employee/payee should not be reported for those quarters. The fourth quarter submission requires reporting of the total gross federal wages or distribution subject to withholding and total New York State, New York City, and Yonkers tax withheld for all employees/payees for all quarters during the year. If the employee/payee did not have any gross wages covered by unemployment insurance in the fourth quarter, or if the employee is not covered by unemployment insurance in New York State, the *UI remuneration paid this quarter* field should be zero-filled.

Employers who are liable under the Federal Unemployment Tax Act (FUTA) must include a separate employee record for any employee receiving payments of severance pay and the first six months of sick pay. This additional employee record must be identified by entering a letter *O* for other types of wages at position 43 of the 1W record. Specific details related to these types of other wages are available in Publication NYS-50.

All *gross federal wages or distribution subject to withholding* and *total New York State, New York City, and Yonkers tax withheld* must be reported in the 1W employee record containing regular wages (that is, with the letter *W* in position 43).

Money amounts

– All money fields are strictly numeric (exception: for an amended record, enter spaces in positions 45 through 57 and an *X* in position 58 of record 1W).

– Include dollars and cents with the decimal point assumed. Do not use any punctuation in any money field.

– Right-justify and zero-fill all money fields.

– In a money field that is not applicable, enter zeros.

– Negative (credit) money amounts are not acceptable.

– High-order signed fields are not acceptable.

– In general, *UI remuneration paid this quarter* must include wages that are subject to Labor Law Article 18. These wages are the basis for claims for unemployment insurance benefits in New York State.

– In general, *gross federal wages subject to withholding* is the amount of wages that are subject to withholding tax.

– *Total tax withheld* is the sum of taxes withheld for New York State, New York City, and the city of Yonkers.

Employee/payee name formats – Left-justify the name, in uppercase only, and list the last name first. Separate all segments of the name, including each initial, by blanks.

Connect parts of a compound surname by a hyphen. Do not use a blank to separate single letter prefixes (such as *O* or *D)* from the rest of the surname; they may be

separated by an apostrophe or be contiguous with the rest of the name. Do not use commas to separate names. Connect last name suffixes (such as *Jr*, *Sr*, or *MD)* to the last name with a hyphen.

Section 7 – File formats

Record 1A	Transmitter record	Length = 128 bytes	
Location	Field	Length	Description and remarks
1-2	*Record identifier*	2	Constant *1A*
3-8	*Upload creation date*	6	MMDDYY
9-19	*Transmitter's identification number*	11	Transmitter's federal EIN or NYS tax identification number; left-justify and fill with blanks; no hyphens or spaces n number
20-59	*Transmitter's name*	40	Organization transmitting the file; left-justify and fill with blanks
60-89	*Street address*	30	Street address of transmitter
90-114	*City*	25	Left-justify and fill with blanks
115-116	*State*	2	Use standard FIPS postal abbreviation
117-125	*ZIP code*	9	Left-justify and fill with blanks
126-128	Blanks	3	Enter blanks

Record 1E	Employer/payer record	Length = 128 bytes	
Location	Field	Length	Description and remarks
1-2	*Record identifier*	2	Constant *1E*
3-6	*Quarter being reported*	4	MMYY; enter the last month of the quarter being reported (e.g., 0321, 0621, 0921, 1221, etc.)
7-17	*Employer's identification number*	11	Employer's federal EIN or NYS tax identification number; left-justify and fill with blanks; no hyphens or spaces in number
18	Blank	1	Enter blank
19-58	*Employer/payee name*	40	Left-justify and fill with blanks
59	Blank	1	Enter blank
60-89	*Street address*	30	Left-justify and fill with blanks
90-114	*City*	25	Left-justify and fill with blanks
115-116	*State*	2	Use standard FIPS postal abbreviation
117-125	*ZIP code*	9	Left-justify and fill with blanks
126	Blank	1	Enter blank
127	*Type of return*	1	Letter *O* - Original Letter *A* - Amended
128	*Seasonal employer indicator*	1	Enter *S* if the employer does not anticipate activity during part of the year. Otherwise, leave blank.

Record 1W	Employee/payee record	Length = 128 bytes	
Location	Field	Length	Description and remarks
1-2	*Record identifier*	2	Constant *1W*
3-11	*Social Security number*	9	Omit hyphens
12-41	*Employee's name*	30	Surname, blank, first name, blank, middle initial, blanks; left-justify and fill with blanks; commas not permitted
42	Blank	1	Enter blank
43	*Wages for unemployment insurance benefit computation/Other wages*	1	Letter *W* - benefit wages; letter *O* - other wages
44	Blank	1	Enter blank
45-58	*UI remuneration paid this quarter*	14	Right-justify; zero-fill; dollars and cents; implied decimal
59	Blank	1	Enter blank
60-73	*Gross federal wages or distribution subject to withholding*	14	Right-justify; zero-fill; dollars and cents; implied decimal
74	Blank	1	Enter blank
75-88	*Total NYS, NYC, and Yonkers tax withheld*	14	Right-justify; zero-fill; dollars and cents; implied decimal
89-128	Blanks	40	Enter blanks

Section 7 – File formats *(continued)*

Record 1T	Total record (one Record 1T for each Record 1E)Length = 128 bytes		
Location	**Field**	**Length**	**Description and remarks**
1-2	*Record identifier*	2	Constant *1T*
3-9	*Number of 1W records*	7	Enter the total number of 1W records for this 1E records, right-justify and zero-fill
10-44	Blank	35	Enter blanks
45-58	*Total UI remuneration paid this quarter*	14	Right-justify; zero-fill; dollars and cents; implied decimal
59	Blank	1	Enter blank
60-73	*Total gross federal wages or distribution subject to withholding*	14	Right-justify; zero-fill; dollars and cents; implied decimal
74	Blank	1	Enter blank
75-88	*Total NYS, NYC, and Yonkers tax withheld*	14	Right-justify; zero-fill; dollars and cents; implied decimal
89-128	Blanks	40	Enter blanks

Record 1F	Final record	Length = 128 bytes	
Location	**Field**	**Length**	**Description and remarks**
1-2	*Record identifier*	2	Constant *1F*
3-12	*Number of 1E records*	10	Total number of 1E employer/payer records; right-justify and zero-fill
13-22	*Number of 1W records*	10	Total number of 1W employee/payee records; right-justify and zero-fill
23-128	Blanks	106	Enter blanks

Section 8 – Correction procedures

To file amended records via upload you must provide the previously reported employee record that is to be completely replaced, followed immediately by the corresponding replacement record. The new employee-specific information is a complete replacement for what was originally reported. Only those employees that have corrections should be reported. The total for the amended records is the **new** information only for those employees being reported.

All files must start with a 1A transmitter record and a 1E employer record. The amended component begins with an employer record (1E). The employer record should indicate the quarter/year being amended in position 3 through 6 and include an **A** as the type of return in position 127. The quarter/year being amended is the quarter/year of the original submission that needs to be corrected.

The *Social Security number* and *employee name* serve to identify which original employee record (1W) is being corrected. The original employee record that must be replaced is first identified by placing an **X** in position 58, which is the end of the *UI remuneration paid this quarter* field (positions 45 through 58, right justify, blank fill). Positions 60 through 73 and 75 through 88 (the other two dollar fields) for that employee record must be zero-filled.

The employee record with the **X** in the *UI remuneration paid this quarter* field must be immediately followed with the replacement record. This replacement record must include all the data for that employee as it should have been reported including *UI remuneration paid this quarter, Gross federal wages or distribution subject to withholding,* and *Total NYS, NYC, and Yonkers tax withheld*.

The total record (1T) should include a count of the total number of employee records in the amended file. Both the original (with an **X** in the *UI remuneration paid this quarter* field) and the replacement record for the employee are counted. The totals for the dollar fields *(UI remuneration paid this quarter, Gross federal wages or distribution subject to withholding*, and *Total NYS, NYC, and Yonkers tax withheld)* must include only replacement records in the amended file.

The final record (1F) for the upload must include a count of the employer records and a count of the employee records.

The following *Examples* below illustrate the appropriate method for making corrections.

Examples
Originally reported records

1W records field	Error in UI remuneration paid	Erroneous Social Security number
Social Security number (3-11)	111223333	555555555
Employee name (12-41)	Taxpayer John Q	Taxpayer Sue Z
Wages for UI benefit computation/Other wages (43)	W	O
Gross UI remuneration paid this quarter (45-58)	00000001603011	00000000975111
Gross federal wages or distribution subject to withholding (60-73)	00000004642111	00000003900411
Total NYS, NYC, and Yonkers tax withheld (75-88)	00000000761211	00000000429011

Corrected information

Employee 1W records

Social Security number	Employee name	Wages for UI/ Other wages	Total UI remuneration paid this quarter	Gross federal wages or distribution subject to withholding	Total NYS, NYC, and Yonkers tax withheld
111223333	Taxpayer John Q	W	X	00000000000000	00000000000000
111223333	Taxpayer John Q	W	00000000163011	00000006412411	00000000761211
555555555	Taxpayer Sue Z	O	X	00000000000000	00000000000000
123456789	Taxpayer Sue Z	O	00000000975111	00000003900411	00000000429011

Total 1T record	Number of 1W records		Total UI remuneration paid this quarter	Gross federal wages or distribution subject to withholding	Total NYS, NYC, and Yonkers tax withheld
	0000004		00000001138122	00000010312822	00000001190222

The amended employee records should reflect the following:

Increase in an employee's wages:

Record 1 — Delete the original record
- Enter the *Social Security number* and *Employee name* as originally reported, and an **X** in position 58.
- Zero-fill *Gross federal wages or distribution subject to withholding* and *Total NYS, NYC, and Yonkers tax withheld* fields.

Record 2 — Create a replacement record with current data
- Enter the *Social Security number* and *Employee name, UI remuneration paid this quarter, Gross federal wages or distribution subject to withholding,* and *Total NYS, NYC, and Yonkers tax withheld*.

Correction in the reporting of an employee's Social Security number:

Record 3 [Delete the original record
  Enter the *Social Security number* and *Employee name* as originally reported, and an *X* in position 58.
  Zero-fill *Gross federal wages or distribution subject to withholding* and *Total NYS, NYC, and Yonkers tax withheld* fields.

Record 4 [Create a replacement record with current data
  Enter the *Social Security number, Employee name, UI remuneration paid this quarter, Gross federal wages or distribution subject to withholding,* and *Total NYS, NYC, and Yonkers tax withheld*.

Deletions

It is possible to delete records that were mistakenly reported in a quarter. These employees/payees must have the originally reported *Social Security number* and *Employee name*, and an *X* in the *UI remuneration paid this quarter* field.

Additions

To add an employee on the amended file who was not reported originally, report the information as a **replacement** record. There must **not** be an original record with an *X* in the *UI remuneration paid this quarter* field. If original information was required to be filed via upload, the corrections to that information must also be filed via upload, unless there are 16 or fewer corrections. The Tax Department requests that corrections for 16 or fewer employees/payees be submitted by filing Form NYS-45-ATT with the *Amended Return* box checked. (Filing federal Form W-2C will not amend your wage reporting.)

If the correction(s) affect(s) the withholding tax amounts, employers must also complete Form NYS-45-X, *Amended Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return,* to report the changes in withholding amount.

Each employer must group and report amended employee records by the quarter being amended. Submissions of amended records for multiple quarters by the same employer can be included on the upload, but each quarter being amended must have an employer record (1E) and a total record (IT).

Do not include amended employee information on the same uploaded file as original employee information.

Section 9 – Test file format

Record 1A........................... Transmitter record.. Complete with actual transmitter data
Record 1E .... Employer/payer record..................................... Complete with actual employer data
Record 1W.................. Employee/payee records .... Provide information for 20 employees, including *Social Security number, Employee name, UI wages/Other wages, UI remuneration paid this quarter, Gross federal wages or distribution subject to withholding*, and *Total NYS, NYC, and Yonkers tax withheld.*
Record 1T .... Total record .... Employer total information for the four employee records
Record 1F .... Final record .... Grand total for file

Second test file:
Record 1A........................... Transmitter record.. Complete with actual transmitter record
Record 1E .... Employer/payer record..................................... Complete with actual employer data
Record 1W.................. Employee/payee records .... Provide four employee amended records (see below) including *Social Security number, Employee name, UI wages/Other wages, UI remuneration paid this quarter, Gross federal wages or distribution subject to withholding,* and *Total NYS, NYC, and Yonkers tax withheld.*
Record 1T .... Total record .... Employer total information for 20 employee records
Record 1F .... Final record .... Grand total for file