Electronic Reporting of Form NYS-45 Information

Section 1 - Introduction

This publication, which supersedes the 10/14 version, describes specifications, formats, and layouts for reporting Form NYS-45, *Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return*, using the Tax Department's Online Services (at **www.tax.ny.gov***).

This upload submission will include data from Form NYS-45, Part A *- Unemployment insurance (UI) information*, Part B *- Withholding tax (WT) information*, and Part D *- NYS-1 corrections/additions*.

However, Part C *- Employee wage and withholding information*, must be reported via upload according to specifications described in Publication 69, *Electronic Reporting of Quarterly Combined Wage and Withholding Tax* (or Publication 911, *Electronic Reporting of Quarterly Wage and Withholding Tax Information Based on Federal Formats*), and cannot be included on this upload.

Payroll services that report for at least **10** employers may volunteer to use this upload. Prior approval by the New York State Tax Department is required.

Payroll services electing to file via upload must submit a test file for approval.

Note: The approval process involves several steps, and it can take up to 30 days for you to receive your agent identification number and become certified to submit an upload.

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 returns submitted in the upload.

Section 2 - Overview of Form NYS-45 upload

Upload record types	1 — Header record 5 — DOL Part A - Data on number of employees per month, and Form NYS-45 lines 1–11 and 24 6 — WT Part B data - Form NYS-45 lines 12-20a/b 7 — WT Part D data - Data on Form NYS-1 corrections as reported on Form NYS-45 9 — Trailer record
Structure	Recd type = 1 Header Recd type = 5 Part A Employer 1 Recd type = 6 Part B Employer 1 Recd type = 7 Part D Employer 1 (up to 9 entries) Recd type = 5 Part A Employer 2 Recd type = 6 Part B Employer 2 Recd type = 7 Part D Employer 2 (up to 9 entries) etc. Recd type = 9 trailer **All data records must have a fixed length of 200 bytes.**
Rules	Required records - Header and trailer records - Part B record required for an employer if Part D record reported for that employer - Part D record for an employer must follow the Part B record for that same employer - Part A record for an employer is not required if Part B record for that employer is present - Part B record for an employer is not required if Part A record for that employer is present - Separate upload for UI and WT information may be submitted (flag in header record indicates which types of information are present)
Payments	For each submission, include two remittances (check or money order only) made payable in U.S. funds to **NYS Employment Contributions and Taxes** for: - unemployment insurance liability for all employers reported on the upload (the payment should equal the amount displayed in the *Total UI* box on Form NYS-45-V); and - withholding tax liability for all employers reported on the upload (the payment should equal the amount displayed in the *Total WT* box on Form NYS-45-V). See Section 5 for detailed requirements.

Certification process	Same validation rules are applied in certification as in production
	- A single error on the upload (not meeting specifications) will result in rejection
	- Payroll services will not be permitted to file in production unless they are first certified
	- Certification process will provide description of failure
	- Withholding tax identification number (WTID) will be validated as part of upload processing. The check digit must be calculated according to the New York State calculation rules, which are in Publication 83.

Section 3 - Submission of test upload

Payroll services electing to file via upload are required to file a test upload using the format specified in this publication. Tax regulations require the Tax Department to certify upload submissions are processable, prior to the acceptance of return information on upload. The testing process reduces the potential for unprocessible upload submissions. Unprocessible upload submissions constitute a failure to file that may result in penalties.

Test upload submissions must be submitted using an Agent identification number of *400* in the same upload format that will be used to submit actual return information. Live data must be used so that both the Labor and Tax Departments can fully test the upload.

Submit records for both WT and UI unless the upload will be used for only one of the departments. The Tax Department will notify the payroll service within 30 days of receiving the test submission if it has been successfully processed and certified. The Tax Department will also provide the payroll service with its unique Agent identification number.

Section 4 - File preparation

Payroll services must consult Publication NYS-50, *Employer's Guide to Unemployment Insurance, Wage Reporting, and Withholding Tax*, for definitions and descriptions of the information that must be reported.

Payroll services should also consult Forms NYS-45 and NYS-45-I, *Instructions for Form NYS-45,* to understand how these specifications are structured. You must submit your file in an acceptable upload format. New York State will notify you if it is unable to process your upload.

Refunds of unemployment insurance cannot be requested via upload.

Only one current quarter upload may be filed per quarter. Any report for a prior quarter should be filed separately using a different electronic filing method.

New York State will not accept amended information on upload. Amended information must be submitted on a paper Form NYS-45-X.

If you have questions about what to file and when, see *Need help?* on page 9. If you have technical questions about this publication, please call (518) 457-7105.

Separate remittances must be submitted with each upload – separate remittance(s) for the total UI liability for all employers labeled *UI Payment* on the memo line of the remittance, and separate remittance(s) for the total WT liability for all employers labeled *WT Payment* on the memo line of the remittance.

Section 5 - Submission requirements

Only one upload per agent identification number, per quarter is allowed.

The due dates for Form NYS-45 returns are as follows:

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.

Each quarter, payroll services using this format:
- must submit their upload created exactly according to these specifications;
- must print their Form NYS-45-V, *Payment Voucher for Form NYS-45 Submitted Online;* this voucher will show the total UI and WT amount(s) due;
- do not send individual checks or money orders for each employer;

- must create a separate check or money order for each liability as follows (current process only accepts checks or money orders):
    - o The UI liability payment for all employers reported on the upload must equal the amount displayed in the *Total UI* box on Form NYS-45-V; and
    - o the WT liability payment for all employers reported on the upload must equal the amount displayed in the *Total WT* box on Form NYS-45-V.
    - o If the liability amount due for one UI or WT payment exceeds $99,999,999.99, you will need to submit multiple checks or money orders that total the amount due for that liability. NYS cannot process any one check or money order for an amount greater than $99,999,999.99.
    - o The check(s) or money order(s) and the payment voucher must be sent in together for your file to be processed.
- must write the upload confirmation number and ***NYS Employment Contributions and Taxes*** on the checks or money orders and mail them with your Form NYS-45-V payment voucher*, postmarked on or before the due date, to:

      NYS TAX DEPARTMENT
      RPC-NYS-45-V UPLOAD PAYMENT
      PO BOX 15148
      ALBANY NY 12212-5148

      If using a private delivery service, send to: NYS Tax Department, RPC-NYS-45-V Upload Payment, 90 Cohoes Ave, Green Island NY 12183

   * Do not send any other returns, correspondence, or payments to this address. The amount of the check or money order must match the payment voucher.

Section 6 - Technical specifications

All data records must have a fixed length of 200 bytes.
Deviations from the prescribed record formats are not acceptable.
Field values that are alphanumeric (such as name and address) must be left-justified, filled with blanks, and not have any special characters.
Field values that are numeric must be right-justified and zero-filled with implied decimal (if applicable). Data must be recorded in uppercase letters only.
File name must conform to Windows file naming convention, have no spaces, and end in **.RPT**
File must be created in a text-based application using ANSI encoding.
Caution! Importing, copying, or converting file data from one format to another may cause file failures.

Section 7 - File formats

A. Record name: header record (record "1") All data records must have a fixed length of 200 bytes.

Position	Element name	Length	Remarks	Field edits
1	Header identifier	1	Symbol used to identify the record as the header (1)	must equal 1; the header record must be the first record in the filing and can only appear once in the filing
2–4	Agent identification number	3	Three-digit number, preassigned by the Labor Department	must be 3 numeric
5–34	Agent legal business name	30	Thirty-character legal business name, identifying the reporting agent - only specific characters allowed; see Table F	required field, left justify; blank fill
35–40	Date upload is prepared	6	In the format of MMDDYY where MM = month, DD = day, YY = year	MMDDYY
41	Withholding tax identifier	1	*B* if both UI and WT information included on upload, or *W* if only withholding tax information included on upload, or *U* if only UI information included on upload	only valid characters are **B**, **W**, or **U**
42–200	Blank	159		

B. Record name: detail record - UI information (record "5") All data records must have a fixed length of 200 bytes.

Position	Element name	Length	Remarks	Field edits
1	Detail identifier	1	Symbol to identify the record as the detail entry (5)	must equal 5
2–4	Agent identification number	3	Three-digit number, preassigned by the Labor Department	must be 3 numeric
5–11	Employer registration number	7	UI employer registration number; 7-digit number preassigned by the Labor Department	must be 7 numeric
12	Blank	1		
13-42	Employer's name	30	Thirty-character name, identifying the employer's name - only specific characters allowed; see Table F	required field, left justify; blank fill
43-53	WTID	11	Number assigned by the Tax Department (usually the FEIN)	left justify; blank fill - must be 9 or 11 alpha-numeric
54-56	Period	3	Period for the reported record in *QYY* format: Q = quarter • January 1 – March 31 = *1* • April 1 – June 30 = *2* • July 1 – September 30 = *3* • October 1 – December 31 = *4* YY = year (last two digits)	must be current processing quarter and year
57-67	Total remuneration	11	Total remuneration paid for employment during this quarter	whole dollar amounts only; right justify; zero fill
68-78	Excess remuneration	11	Remuneration included in the *Total remuneration* that exceeds the UI wage base paid each worker during the year	whole dollar amounts only; right justify; zero fill
79-89	UI wages subject to contributions	11	*Total remuneration* **minus** *Excess remuneration*	whole dollar amounts only; right justify; zero fill
90-93	UI rate	4	UI rate assigned to the employer (for example, record a UI rate of *3.525%* as **3525**)	must be numeric
94	Blank	1		
95-105	UI contributions due	11	UI rate times UI wages subject to contributions	dollars and cents with no decimal; right justify; zero fill
106-116	Amount previously underpaid	11	Any amount previously underpaid that should be added to the contributions due	dollars and cents with no decimal; right justify; zero fill
117-127	Amount previously overpaid	11	Any amount previously overpaid that should be subtracted from the contributions due	dollars and cents with no decimal; right justify; zero fill
128-138	Remittance	11	The amount included in the accompanying remittance for this particular employer	dollars and cents with no decimal; right justify; zero fill
139-144	Number of employees — first month	6	Number of full-time and part-time workers in covered employment who worked during or received pay for the week that includes the 12th day of the first month. If there is no employment in the payroll period, enter zeros.	right justify; zero fill

Position	Element name	Length	Remarks	Field edits
145-150	Number of employees — second month	6	Number of full-time and part-time workers in covered employment who worked during or received pay for the week that includes the 12th day of the second month. If there is no employment in the payroll period, enter zeros.	right justify; zero fill
151-156	Number of employees — third month	6	Number of full-time and part-time workers in covered employment who worked during or received pay for the week that includes the 12th day of the third month. If there is no employment in the payroll period, enter zeros.	right justify; zero fill
157	Identify or status change flag	1		must default to zero (0)
158-168	Re-employment service fund	11	Multiply UI wages subject to contributions by .00075 (dollars and cents)	must be numeric; right justify; zero fill; no decimal
169-200	Blank	32		

C. Record name: detail record - WT summary information (record "6") **All data records must have a fixed length of 200 bytes followed by a carriage return and line feed.**

Position	Element name	Length	Remarks	Field edits
1	Detail identifier	1	Symbol used to identify the record as the detail entry (6)	must equal 6
2–4	Agent identification number	3	Three-digit number, preassigned by the Labor Department	must be 3 numeric
5–15	WTID (withholding tax identification number)	11	Number assigned by the Tax Department (usually the FEIN)	left justify; blank fill - must be 9 or 11 alpha-numeric
16	WTID check digit	1	Calculate and enter check digit for WTID. Computation rules for the WTID check digit are in Publication 83.	must be numeric
17	Blank	1		
18-47	Employer's name	30	Thirty-character name, identifying the employer's name- only specific characters allowed; see Table F	required field, left justify; blank fill
48	Seasonal indicator	1	Enter *1* if seasonal; otherwise set to zero	must be 0 or 1
49-51	Period	3	Period for the reported record in *QYY* format: Q = quarter - January 1 – March 31 = *1* - April 1 – June 30 = *2* - July 1 – September 30 = *3* - October 1 – December 31 = *4* YY = year (last two digits)	must be current processing quarter and year
52-62	New York State tax withheld	11		dollars and cents with no decimal; right justify; zero fill
63	Blank	1		
64-74	New York City tax withheld	11		dollars and cents with no decimal; right justify; zero fill
75	Blank	1		
76-86	Yonkers tax withheld	11		dollars and cents with no decimal; right justify; zero fill
87	Blank	1		

Position	Element name	Length	Remarks	Field edits
88-98	Total tax withheld	11		dollars and cents with no decimal; right justify; zero fill - must equal the sum of New York State tax withheld, plus New York City tax withheld, plus Yonkers tax withheld
99	Blank	1		
100-110	WT credit from **previous** quarter's return	11		dollars and cents with no decimal; right justify; zero fill
111	Blank	1		
112-122	NYS-1 payments made for the quarter	11		dollars and cents with no decimal; right justify; zero fill
123	Blank	1		
124-134	Total payments	11		dollars and cents with no decimal; right justify; zero fill - must equal the sum of WT credit from previous quarter's return, plus NYS-1 payments made for the quarter
135	Blank	1		
136-146	Total WT amount due	11		dollars and cents with no decimal; right justify; zero fill - must equal total tax withheld minus total payments
147	Blank	1		
148-158	Total WT overpaid	11		dollars and cents with no decimal; right justify; zero fill
159	Blank	1		
160	Apply overpayments to credit or refund	1	- Set to *0* if account is not overpaid for WT refund - Set to *1* if overpayment to be refunded or applied to outstanding liabilities - Set to *2* if overpayment to be applied to next quarter (credit)	must be 0, 1, or 2
161-168	Ceased paying wages date	8	Enter if employer **permanently** ceased paying wages	Must be MMDDYYYY; if none, zero fill
169-177	Payroll service federal identification number	9	FEIN of payroll service	
178	Does the employer offer dependent health care insurance benefits	1	*0* = no box checked *1* = Yes *2* = No	must be 0, 1, or 2
179-200	Blanks	22		

D. Record name: WT NYS-1 corrections/additions (record "7") All data records must have a fixed length of 200 bytes followed by a carriage return and line feed.

If record 7 is included, it must be preceded by record 6. Repeat for each line of corrections/additions to be made in Part D. Limited to nine occurrences per employer (if more than nine occurrences for same employer, entire return must be submitted on paper).

Position	Element name	Length	Remarks	Field edits
1	Detail identifier	1	Symbol used to identify the record as the detail entry (7)	must equal 7
2-4	Agent identification number	3	Three-digit number; pre-assigned by the Labor Department	must be 3 numeric

Position	Element name	Length	Remarks	Field edits
5-15	WTID	11	Number assigned by the Tax Department (usually the FEIN)	left justify; blank fill - must be 9 or 11 alpha-numeric
16	WTID check digit	1	Calculate and enter check digit for WTID. Computation rules for the WTID check digit are in Publication 83.	must be numeric
17	Blank	1		
18-47	Employer's name	30	Thirty-character name, identifying the employer's name - only specific characters allowed; see Table F	required field, left justify; blank fill
48-50	Blanks	3		
51-54	Original last payroll date reported	4	Format *MMDD* where MM = month and DD = day of originally reported NYS-1 (for example, *0204* for February 4)	MMDD
55	Blank	1		
56-66	Original total withheld reported on NYS-1	11		dollars and cents with no decimal; right justify; zero fill - if greater than zero, must have entry in *original last payroll date* reported in 51-54
67	Blank	1		
68-71	Correct last payroll date	4	Day of originally reported NYS-1 (for example, *0512* for May 12)	must be MMDD; otherwise zero fill
72	Blank	1		
73-83	Correct total withheld	11		dollars and cents with no decimal; right justify; zero fill - if greater than zero, must have entry in *correct last payroll date* reported in 68-71
84-200	Blanks	117		

E. Record name: trailer record (record "9") **All data records must have a fixed length of 200 bytes followed by a carriage return and line feed.**

Position	Element name	Length	Remarks	Field edits
1	Trailer identification	1	Symbol used to identify the record as the trailer (9)	must equal 9; must be last record in file
2-4	Agent identification number	3	Three-digit number pre-assigned by the Labor Department	must be 3 numeric
5-10	Total number of employer records reported on upload	6	Number of employer records submitted on this upload for record types *5, 6,* and *7*	right justify; zero fill; must total the number of 5, 6, and 7 records
11-21	Total amount paid with upload	11	Total amount paid reported on this upload	dollars and cents with no decimal; right justify; zero fill; must equal the WT and UI remittances added together
22-32	Number of *5* records	11	Records reporting NYS-45 Part A data for unemployment insurance	right justify; zero fill; must equal number of 5 records
33	Blank	1		
34-44	Number of *6* records	11	Records reporting NYS-45 Part B data for withholding tax	right justify; zero fill; must equal number of 6 records
45	Blank	1		
46-56	Number of *7* records	11	Records reporting NYS-45 Part D data reflecting changes to NYS-1	right justify; zero fill; must equal number of 7 records
57-200	Blanks	144		

F. Special characters: only specific ASCII characters are allowed in the upload

DEC	HEX	CHAR	DEC	HEX	CHAR	DEC	HEX	CHAR
32	20	Space	64	40	@	96	60	`
33	21	!	65	41	A	97	61	a
34	22	"	66	42	B	98	62	b
35	23	#	67	43	C	99	63	c
36	24	$	68	44	D	100	64	d
37	25	%	69	45	E	101	65	e
38	26	&	70	46	F	102	66	f
39	27	'	71	47	G	103	67	g
40	28	(	72	48	H	104	68	h
41	29	)	73	49	I	105	69	i
42	2A	*	74	4A	J	106	6A	j
43	2B	+	75	4B	K	107	6B	k
44	2C	,	76	4C	L	108	6C	l
45	2D	-	77	4D	M	109	6D	m
46	2E	.	78	4E	N	110	6E	n
47	2F	/	79	4F	O	111	6F	o
48	30	0	80	50	P	112	70	p
49	31	1	81	51	Q	113	71	q
50	32	2	82	52	R	114	72	r
51	33	3	83	53	S	115	73	s
52	34	4	84	54	T	116	74	t
53	35	5	85	55	U	117	75	u
54	36	6	86	56	V	118	76	v
55	37	7	87	57	W	119	77	w
56	38	8	88	58	X	120	78	x
57	39	9	89	59	Y	121	79	y
58	3A	:	90	5A	Z	122	7A	z
59	3B	;	91	5B	[	123	7B	{
60	3C	<	92	5C	\	124	7C		
61	3D	=	93	5D	]	125	7D	}
62	3E	>	94	5E	^	126	7E	~
63	3F	?	95	5F	_			

Need help?

Tax Department website: *www.tax.ny.gov*
(for information, forms, and publications)

Withholding Tax Information Center: (518) 485-6654

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): (518) 485-5082

New York State Department of Labor
Unemployment Insurance **(UI)** Division

Telephone assistance is available 8:30 A.M. to 4:25 P.M. (eastern time), Monday through Friday.

For information on UI rates or registration: 1 888 899-8810
To confidentially report employer fraud call toll free:
1 866 435-1499

For additional UI phone/fax numbers and addresses, see Publication NYS-50, *Employer's Guide to Unemployment Insurance, Wage Reporting, and Withholding Tax,* Section 6, *Need help?* or visit the Labor Department's website at *www.labor.ny.gov*

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and payment. However, if, at a later date, you need to establish the date you filed or paid, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services.*) If you use any private delivery service, send Form NYS-45-V to: NYS Tax Department, RPC-NYS-45-V Upload Payment, 90 Cohoes Ave, Green Island NY 12183