

The Commonwealth of Kentucky
**Kentucky Unemployment
Insurance Portal (KUIP)**
**Delimited File Format
Reference Guide**



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Summary

Each fiscal quarter, **employers** or their approved **third-party administrators (TPAs)** report wage and tax information to the Kentucky Office of Unemployment Insurance. These reports must be submitted in an accepted format. This document describes the “Delimited” file format and submission process. Below, employers and TPAs will find technical requirements for formatting and submitting quarterly wage and tax reports in a Delimited file format.

- Delimited is a file type that uses a specific character (like a comma) to separate or “delimit” values.
- Each line of information is known as a *record*.
- Delimited lines (*records*) include both employer and employee information.

Employer Wage Reporting Requirements

Employers

- Employers must submit individual wage reports for each reporting period and reporting year.
- Subject employers with no wages to report for a particular quarter and year must submit a Zero Payroll Employer's Quarterly Unemployment Wage and Tax Report.
 - No file upload is required.
 - Any adjustment made after the deadline and which adds UI gross wages to any report previously submitted with zero UI gross wages will result in penalties.
 - **Please Note:** Employers must only include adjusted records when submitting an adjusted Delimited file.

Third-Party Administrators

- TPAs may submit a single Delimited file containing records for multiple employers across different quarters and/or years.
- TPAs may submit both original and adjusted records in a delimited file. However, for each KEIN and quarter/year combination, all records must be of the same type—either all original or all adjusted.
- TPAs must submit a Zero Payroll Employer's Quarterly Wage and Tax Report on behalf of subject employers with no wages to report for a particular quarter and year.
 - A file upload is required. For additional information on the file specifications for the Zero Payroll Employer's Quarterly Unemployment Wage and Tax Report, please reference the KUIP Zero Payroll File Format Reference Guide.

- Any adjustment made after the deadline which adds UI gross wages to any report previously submitted with zero UI gross wages will result in penalties.
- **Please Note:** When submitting an adjusted Delimited file for an employer, ensure only adjusted records are included in the file.

Due Dates

- Employers must submit wage reports quarterly with the following dates:
 - 1st Quarter (January, February, March): April 30th
 - 2nd Quarter (April, May, June): July 31st
 - 3rd Quarter (July, August, September): October 31st
 - 4th Quarter (October, November, December): January 31st
- **Please Note:** If a quarter's due date falls on a weekend or holiday, the due date will be the next business day.
- Failure to report wages by the due date will result in penalties per KRS 341.262 and may result in the employer's wages being estimated per KRS 341.263.

Multiple Work Site Businesses

- All employers may choose to report employee wages under one main reporting unit or to set up each work site as separate reporting units.
- A reporting unit refers to a distinct business location by number based on how many locations an employer has.
 - e.g., A franchisee has four locations in Kentucky. The franchisee can elect to report as one main unit (0000) or as multiple units. Each additional site would have a sequential reporting unit (0001, 0002, 0003).
- If reporting multiple units, employers may report wages for each unit in the same file by specifying the reporting unit for each individual employee in the S-Record.
- Unit numbers must be registered in the KUIP system before wages can be reported for them.
 - The main unit (0000) is set up automatically after registration.
- Users can set up their reporting units during the registration process or create them later via Employer Account Maintenance in the KUIP system.
- **Please Note:** Whether reporting a single unit or multiple units, employers must submit wages for all employees across all locations.

File Specifications

- File Name: There are no restrictions on the file name.
- File Size: Maximum file size to be determined pending technical assessment.
- File Extension: .txt or .csv only
- Files containing more than 500 records are processed nightly.
 - You can view that status of your file via the *Submission History* screen located under the *Wage Detail Reporting* tab on the left navigation pane in the KUIP system. Once the file is processed, you can view file errors using the same screen.
- Each field or value can vary in size unless otherwise specified.
- **Please Note:** Any fields that are **NOT used by KUIP can be left blank** by filling it with spaces.

E-Record – Employer Header Record

- **Employers**
 - Use this record only once.
- **TPAs**
 - Please complete this record for every employer included in the file.

Position	Field Name	Format/Description	Logic/Validation	Max-Length
1	Record Identifier	Constant "E"	Always "E"	1
2	Reporting Year and Quarter	Enter the year and the last month of the quarter the employer's Quarterly Unemployment Wage and Tax Report submission/adjustment is for Format: YYYYQQ E.g., Submission for Quarter 1 in 2026: "202603"	Numeric characters only Quarter 1 (January, February, March) = 03 Quarter 2 (April, May, June) = 06 Quarter 3 (July, August, September) = 09	6

			Quarter 4 (October, November, December) = 12	
3	Kentucky Employer Identification Number	9-digit Kentucky Employer Identification Number without hyphens In Excel, ensure the cell is in "text" format	Numeric characters only Do not include spaces or hyphens (-)	9

S-Record – Employee Detail Record

- **Employers:**
 - Use this record for each employee by work site (reporting unit).
- **TPAs**
 - Please complete this record for every employer listed in the E-Record.

Position	Field Name	Format/Description	Logic/Validation	Max-Length
1	Record Identifier	Constant "S"	Always "S"	1
2	Kentucky Employer Identification Number (KEIN)	Not Used in KUIP <i>9-digit KEIN of the business the employer worked for</i> In Excel, ensure the cell is in "text" format	Numeric characters only Do not include spaces or hyphens (-)	10
3	Unit Number	Enter a 4-digit identification number to identify wages by worksite If reporting for only one location, enter "0000"	Numeric characters only If blank, default to "0000"	4
4	Employment Data (Month 1)	12 th of the month employment indicates whether the employee worked during the pay period that included the 12 th day of the first month of the reporting period (e.g., January, April, July, or October)	Numeric characters only 1 = Yes 0 = No	1

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		<p>"0" indicates the employee <i>did not</i> work during the pay period that included the 12th day of the month</p> <p>"1" indicates the employee <i>did</i> work during the pay period that included the 12th day of the month</p>		
5	Employment Data (Month 2)	<p>12th of the month employment indicates whether the employee worked during the pay period that included the 12th day of the second month of the reporting period (i.e. February, May, August, or November)</p> <p>"0" indicates the employee <i>did not</i> work during the pay period that included the 12th day of the month</p> <p>"1" indicates the employee <i>did</i> work during the pay period that included the 12th day of the month</p>	<p>Numeric characters only</p> <p>1 = Yes 0 = No</p>	1
6	Employment Data (Month 3)	<p>12th of the month employment indicates whether the employee worked during the pay period that included the 12th day of the third month of the reporting period (e.g., March, June, September, or December)</p> <p>"0" indicates the employee <i>did not</i> work during the pay period that included the 12th day of the month</p> <p>"1" indicates the employee <i>did</i> work during the pay period that included the 12th day of the month</p>	<p>Numeric characters only</p> <p>1 = Yes 0 = No</p>	1
7	Social Security Number (SSN)	9-digit Employee SSN	<p>Numeric characters only</p> <p>No hyphens (-)</p>	9
8	Employee Last Name	Employee Last Name	Alphanumeric characters only	30

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			No special characters other than the hyphen (-) or the apostrophe (')	
9	Employee First Name	Employee First Name	No special characters other than the hyphen (-) or the apostrophe (')	15
10	Employee Middle Initial	Employee Middle Initial	Alphanumeric characters only 1 character	1
11	UI Gross Wages	Gross wages earned by the employee during the reporting period E.g., 1: Employee A makes \$10,000.99 for the quarter. Enter "1000099" for this field E.g., 2: Employee B makes \$5,123 for the quarter. Enter "512300" for this field NOTE: Do not round	Numeric characters only No decimals (.) or commas (,)	30
12	Owner/Officer Indicator	Enter "1" if the employee is an owner or officer of the business Enter "0" if the employee is not an owner or officer of the business	Numeric characters only If blank, default to "0"	1
13	Adjustment Reason Code	Reason code for adjustment (if any) to employee wages. "0" or blank means it is an original filing for the quarter/year	Numeric characters only Must be 0 through 8 or blank	1

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		<p>Employers/TPAs may use adjustment reason codes zero through five</p> <p>UI Staff may use adjustment reason codes zero through eight</p> <ol style="list-style-type: none"> 0. Original submission 1. Incorrectly excluded wage record 2. Data entry or accounting errors 3. Reported to the incorrect state 4. SSN or name correction 5. Out of State Wages 6. Claim Investigation (Staff Only) 7. Field Audit (Staff Only) 8. Fraud (Staff Only) 	If blank, default to "0"	
14	State Abbreviation	<p>Standard two-character Federal Information Processing Standards (FIPS) postal abbreviation of the state in which out-of-state taxable wages were paid and in which credit is being requested</p> <p>E.g., "OH"</p>	Alpha characters only	2
15	Out-of-State Taxable Wages	<p>UI Taxable Wages paid in another state</p> <p>The last two digits will be used after the decimal</p> <p>E.g., "00000012345" = \$123.45</p>	<p>Numeric characters only</p> <p>No decimals (.) or commas (,)</p> <p>Right justified and filled with zeros</p>	11

File Errors

Processing Logic

Fatal Errors: Records containing these errors will prevent a record from being processed entirely and will be removed from the submission.

Non-Fatal Errors: Records containing these errors will be processed as normal.

Threshold: If 20% or more records contain fatal errors, the file will not be accepted.

Fatal Errors

Error Message	Error Description
Missing/Invalid Kentucky Employer Identification Number	If a record is submitted without a Kentucky Employer Identification Number or an invalid account number, the entire record will not be accepted and will be removed from the file upload. Invalid KEINs could include KEINs that contain non-numerical characters.
TPA Not Authorized	For Third-Party Administrators, the KEIN has not authorized the TPA to file wages.
Missing/Invalid Year and/or Quarter	The year and/or quarter are missing or contains invalid characters. Only numerical characters are accepted. For employers, the year and/or quarter in the file may not match the year and/or quarter selected.
Invalid SSN	SSN either contains non-numerical characters, is more/less than 9 digits, or does not meet SSA guidelines.
Duplicate SSN	SSN for the same year, quarter, state code, and unit is listed more than once.
Missing/Invalid Last Name	You must have either the SSN or First Name and Last Name. Acceptable characters include [a-z], [A-Z], ['], [-], [Space].

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Missing/Invalid First Name	You must have either the SSN or First Name and Last Name. Acceptable characters include [a-z], [A-Z], ['], [-], [Space].
Missing/Invalid UI Gross Wages	UI Gross Wages must be a positive numeric value. No commas will be accepted or decimals.
Year/Quarter Not Open	The year/quarter entered is prior to the employer's subjectivity date, after the employer's suspension date, or a future date.
Missing Out-of-State Taxable Wages	State abbreviation given but out-of-state taxable wages are missing.
Missing State Abbreviation	Out-of-state taxable wages are given but state abbreviation is missing.
Invalid Owner/Officer Wages	The following entity types do not report owner/officer wages: Sole Proprietorship, Partnership, Limited Partnership, LLC – Sole Proprietorship, LLC – Partnership.
Year/Quarter Under Audit	The year/quarter is or was under audit and is no longer open for submission/adjustment.
Missing/Invalid Data	This addresses any errors that have not been specified.
Missing/Invalid 12th of the Month Employment Data	The pay period that contains the 12th of the month. Acceptable characters include "1" if yes or "0" if no.

Non-Fatal Errors

Error Message	Error Description
Missing SSN	Records missing an SSN, but have a valid first and last name, will be assigned a dummy SSN (negative value).
Invalid Middle Initial	Middle initial can only contain 1 alphanumeric character. Defaults to space.
Missing/Invalid Owner/Officer Indicator	Acceptable characters include "1" if yes or "0" if no. Defaults to "0".
Missing Unit Number	Missing or Invalid Reporting Unit Number. Employment and wages must be assigned to a reporting unit. Employee data will be processed and associated with parent or base employer.