The Commonwealth of Kentucky

Kentucky Unemployment Insurance Portal (KUIP)

ICESA 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 the correct format. This document describes the ICESA (Interstate Conference of Employment Security Agencies) file format and submission process. Below, employers and TPAs will find technical requirements for formatting and submitting quarterly wage and tax reports in an ICESA file format.

- ICESA is a fixed-length file format.
- Each line of information is known as a *record*.
- Each record (line) must be exactly 275 characters.
    - The file specifications section of this document contains the position and length of each field in the file.
- Each record (line) either:
    1. Provides details about the employer.
    2. Provides identification and wage information for each individual employed during the period.

Important Notice

The ICESA submission process for KUIP differs from Kentucky's former unemployment insurance wage reporting system.

> **KUIP only requires the submission of the E-Record – Employer Header Record and S-Record – Employee Detail Record**. Any additional record types submitted (e.g., A, B, T, and F) will be disregarded by KUIP.

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 ICESA file.

Third-Party Administrators

- TPAs may submit a single ICESA file containing records for multiple employers across different quarters and/or years.
- TPAs may submit both original and adjusted records in an ICESA 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 Unemployment 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 ICESA file for an employer, ensure only adjusted records are included in the file.

Due Dates

- Employers within Kentucky 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 (000) or as multiple units. Each additional site would have a sequential reporting unit (001, 002, 003).
- If reporting multiple units, TPAs 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 (000) 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 as 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 is 100 MB.
- File Extension: .txt files only.
- Files containing more than 500 records are processed nightly.
    - You can view the 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 record in the file must be exactly 275 characters.
- All fields must be populated to their exact length with spaces or another character.
    - Left-justify: Enter your information at the start of the field and fill the rest with spaces.
    - Right-justify: Fill the field with either spaces or zeroes based on the file specifications, then complete the field with your information.
- **Please Note**: Any fields that are **NOT used by KUIP can be left blank** by filling them 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	Length
1	Record Identifier	Constant "E"	Always "E"	1
2-5	Report Year	Year for which the Employer's Quarterly Unemployment Wage and Tax Report submission or adjustment is for Format: YYYY	Numeric characters only	4
6-14	*Employer FEIN*	**Not Used by KUIP** *Employer's 9-digit Federal Employer Identification*	N/A	9

		Number without hyphens, prefixes, and suffixes		
15-23	Blank	N/A	N/A	9
24-73	*Employer Name*	**Not Used by KUIP** *Employer's Legal Name*	N/A	50
74-113	*Employer Address*	**Not Used by KUIP** *Employer's Street Address*	N/A	40
114-138	*Employer City*	**Not Used by KUIP** *Employer's Mailing City*	N/A	25
139-140	*Employer State*	**Not Used by KUIP** *Standard two-character FIPS postal abbreviation of the employer's street address* *Ex. KY*	N/A	2
141-148	Blank	N/A	N/A	8
149-153	*ZIP Code Extension*	**Not Used by KUIP** *Four-digit extension of ZIP code* *Include the hyphen (-) in position 149*	N/A	5
154-158	*ZIP Code*	**Not Used by KUIP** *5-digit postal ZIP code*	N/A	5
159	Blank	N/A	N/A	1
160	*Type of Employment*	**Not Used by KUIP** *Enter the appropriate code:* *A – Agriculture* *H – Household* *M – Military* *Q – Medicare Qualified Government Employer* *X – Railroad*	N/A	1

		R – Regular (All Others)		
161-162	*Blocking Factor*	**Not Used by KUIP**	N/A	2
163-166	*Establishment Number or Coverage Group/PRU*	**Not Used by KUIP**	N/A	4
167-170	Taxing Entity Code	Constant "UTAX"	Always "UTAX"	4
171-172	*State Identifier Code*	**Not Used by KUIP** *State FIPS postal numeric code* *Ex for KY: 21*	N/A	2
173-187	Kentucky Employer Identification Number (KEIN)	9-digit Kentucky Employer Identification Number	Numeric characters only No hyphens (-) Left-justify and pad with spaces	15
188-189	Reporting Period	Last month of the calendar quarter	Numeric characters only Quarter 1 (January, February, March) = 03 Quarter 2 (April, May, June) = 06 Quarter 3 (July, August, September) = 09 Quarter 4 (October, November, December) = 12	2
190	*No Workers/No Wages*	**Not Used by KUIP** *0 = Indicates that the E-Record will not be followed by S-Record(s)*	N/A	1

		1 = Indicated that the E-Record will be followed by S-Record(s)		
191	*Tax Type Code*	**Not Used by KUIP**	N/A	1
192-196	*Taxing Entity Code*	**Not Used by KUIP**	N/A	5
197-203	*State Control Number*	**Not Used by KUIP**	N/A	7
204-208	*Reporting Unit Number*	**Not Used by KUIP**	N/A	5
209 – 255	Blank	N/A	N/A	47
256	*Foreign Indicator*	**Not Used by KUIP** *If data in positions 74-158 is for a foreign address, enter the letter "X", else leave blank*	N/A	1
257	Blank	N/A	N/A	1
258-266	*Other EIN*	**Not Used by KUIP**	N/A	9
267-275	Blank	N/A	N/A	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	Length
1	Record Identifier	Constant "S"	Always "S"	1
2-10	Social Security Number (SSN)	Employee SSN	Numeric characters only No hyphens (-)	9
11-30	Employee Last Name	Employee Last Name	Alphanumeric characters only	20

			No special characters other than the hyphen (-) or the apostrophe (')	
31-42	Employee First Name	Employee First Name	Alphanumeric characters only No special characters other than the hyphen (-) or the apostrophe (')	12
43	Employee Middle Initial	Employee Middle Initial	Alphanumeric characters only If blank, default to space	1
44-45	State Code	State FIPS Code FIPS Code for KY is 21	Numeric characters only If blank, default to "21"	2
46	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. Employers/TPAs may use adjustment reason codes zero through five UI Staff may use adjustment reason codes zero through eight 0. Original submission 1. Incorrectly excluded wage record	Numeric characters only If blank, default to "0" 1 digit	1

		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)		
47-49	Blank	N/A	N/A	3
50-63	UI Gross Wages	Gross wages earned by the employee during the reporting period Ex. Employee A makes $10,000.99 for the quarter. "00000001000099" should be entered in this field **Please Note**: Do not round	Numeric characters only No decimals (.) or commas (,)	14
64-77	*Total State Quarterly Wages Subject to Unemployment Tax*	**Not Used in KUIP** *Quarterly wages subject to unemployment taxes*	N/A	14
78-91	*Quarterly Wages in Excess of the State UI Taxable Wages Base*	**Not Used in KUIP** *Quarterly wages in excess of the State UI taxable wage base*	N/A	14
92-105	*State Quarterly UI Total Wages Less State*	**Not Used in KUIP**	N/A	14

	Quarterly Excess Wages	Total State Quarterly Wages Subject to Unemployment Tax minus Quarterly Wages in Excess of the State UI Taxable Wage Base		
106-120	*Quarterly State Disability Insurance Taxable wages*	**Not Used in KUIP**	N/A	15
121-129	*Quarterly Tip Wages*	**Not Used in KUIP** *All tip income* *The last two digits are used after the decimal*	N/A	9
130-131	*Number of Weeks Worked*	**Not Used in KUIP** *The number of weeks worked in the reporting period (0-52)*	N/A	2
132-134	*Number of Hours Worked*	**Not Used in KUIP** *The number of hours worked during the reporting period (0-999)*	N/A	3
135-146	Blank	N/A	N/A	12
147-161	*Kentucky Employer Identification Number (KEIN)*	**Not Used in KUIP** *9-digit KEIN of the business the employer worked for*	Left justify and pad with spaces. Numeric characters only No hyphens (-)	15
162-176	Reporting Unit Number	Enter a 3-digit identification number to identify wages by work site If reporting for only one location, enter "000000000000000"	Numeric characters only If blank, default to "000000000000000" Right justified and filled with zeros	15

177-190	*State Taxable Wages*	**Not Used by KUIP** *All wages that are subject to state income tax*	N/A	14
191-204	*State Income Tax Withheld*	**Not Used by KUIP** *All tax withheld from state income*	N/A	14
205-206	*Seasonal Indicator*	**Not Used by KUIP** *Indicates if an employee is employed seasonally* *Y = Seasonal* *N = Not Seasonal* *Default to "N" if blank*	N/A	2
207	*Employer Health Insurance Code*	**Not Used by KUIP**	N/A	1
208	*Employee Health Insurance Code*	**Not Used by KUIP**	N/A	1
209	*Probationary Code*	**Not Used by KUIP**	N/A	1
210	Owner/Officer Code	Indicates if an employee is an owner or officer of the business	Numeric characters only 1 = Yes 0 = No Default to "0" if blank	1
211	*Wage Plan Code*	**Not Used by KUIP**	N/A	1
212	Employment Data (Month 1)	12th of the month employment indicates whether the employee worked during the pay period that included the 12th day of the first	Numeric characters only 1 = Yes 0 = No	1

		month of the reporting period (i.e. January, April, July, or October) "0" indicates the employee *did not* work during the pay period that included the 12th day of the month "1" indicates the employee *did* work during the pay period that included the 12th day of the month		
213	Employment Data (Month 2)	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) "0" indicates the employee *did not* work during the pay period that included the 12th day of the month "1" indicates the employee *did* work during the pay period that included the 12th day of the month	Numeric characters only 1 = Yes 0 = No	1
214	Employment Data (Month 3)	12th of the month employment indicates whether the employee worked during the pay period that included the	Numeric characters only 1 = Yes 0 = No	1

		12th day of the third month of the reporting period (i.e. March, June, September, or December) "0" indicates the employee *did not* work during the pay period that included the 12th day of the month "1" indicates the employee *did* work during the pay period that included the 12th day of the month		
215-220	*Reporting Quarter and Year*	**Not Used by KUIP** *Quarter and year which the Employer's Quarterly Unemployment Wage and Tax Report submission or adjustment is for* *Enter the year and the last month of the quarter* *Format: MMYYYY* *i.e., Submission for Quarter 1 in 2026: "032026"*	N/A	6
221-226	*Date First Employed*	**Not Used by KUIP** *Month and year the employee first became employed by the business* *Format: MMYYYY* *i.e., February 14, 2005: "022005"*	N/A	6

227-232	*Date of Separation*	**Not Used by KUIP** *Month and year the employee was separated from the business* *Format: MMYYYY* *i.e., November 31, 2024: "112024"*	N/A	6
233-243	Out-of-State Taxable Wages	UI Taxable Wages paid in another state The last two digits will be used after the decimal i.e., "00000012345" = $123.45	Numeric characters only No decimals (.) or commas (,) Right justified and filled with zeros.	11
244-245	State Abbreviation	Standard two-character FIPS postal abbreviation of the state in which out-of-state taxable wages were paid and credit is being requested i.e., "OH"	Alpha characters only	2
246-275	Blank	N/A	N/A	30

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.
TPA Not Authorized for Unit <Unit #>	For Third-Party Administrators, the KEIN has not authorized the TPA to file wages for the reporting unit.
Missing/Invalid Year and/or Quarter	The year and/or quarter is 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	Social Security Number either contains non-numerical characters, is more/less than 9 digits, or does not meet SSA guidelines.

Duplicate SSN	Social Security Number 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].
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 or decimals will be accepted.
Year/Quarter Not Open	The year/quarter entered is a future date.
Employer not Liable for the Year/Quarter	The year/quarter entered is before the employer's subjectivity date.
Missing/Invalid Adjustment Reason Code	Adjustment Reason Code should be "0" for original submissions, or "1-5" for adjustments.
Missing/Invalid Out-of-State Taxable Wages	State abbreviation given but out-of-state taxable wages are missing or invalid. UI Gross Wages must be a positive numeric value. No commas or decimals will be accepted.
Missing State Abbreviation for Out-of-State Taxable Wages	Out-of-state taxable wages are given but state abbreviation is missing.
Invalid Adjustment Reason Code for Out-of-State Taxable Wages	Out-of-state taxable wages and/or state abbreviation are given, but adjustment reason code is not either "0" for original wage submission or "5" for out-of-state wages.
Owners/Officers for Employer's Entity Type should not have Wages Submitted	The following entity types do not report owner/officer wages: Sole Proprietorship, Partnership, Limited

	Partnership, LLC – Sole Proprietorship, LLC – Partnership.
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.
Year/Quarter Under Audit	The year/quarter is or was under audit and is no longer open for submission/adjustment.
Gross Wages equal to $0	Gross wages for an SSN have been entered as $0. If the SSN did not have wages paid, they should not be included in the wage report.
No SSNs Found	If no employees worked in the year/quarter, a Zero Payroll Report should be filed.
Employer is Inactive for the Year/Quarter	For Third-Party Administrators, the employer is inactive in the year/quarter.
Employer is Terminated	For Third-Party Administrators, the employer is terminated.
Invalid File Format	The file does not meet the requirements for the selected file type.
Missing/Invalid Data	This addresses any errors that have not been specified.

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 psuedo SSN (negative value).
Invalid Middle Initial	Middle initial can only contain 1 alphanumeric character. Defaults to space.De

Missing/Invalid Owner/Officer Indicator	Acceptable characters include “1” if yes or “0” if no. Defaults to “0”.
Missing/Invalid 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.
Employee Count Identical in all Three Months	There are more than 100 employees reported, and the 12th of the month employment data is identical for all of them.
Original Wages Already Submitted for SSN (Wages will be added if ignored)	The original wages have already been reported for the SSN. The new original wages will be added to the existing amount.