The Commonwealth of Kentucky

Kentucky Unemployment Insurance Portal (KUIP)

Zero Payroll File Format Reference Guide

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Summary

This document is specific to the Zero Payroll Employer's Quarterly Unemployment Wage and Tax Report submissions to the Commonwealth of Kentucky.

- Only TPAs submitting a Zero Payroll Employer's Quarterly Unemployment Wage and Tax Report via their agent portal are required to utilize this 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 that have 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 that 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.
- Subject employers that do not have any wages to report for a particular quarter and year must submit a Zero Payroll Employer's Quarterly Unemployment Wage and Tax Report.
    - A file upload is required. The File Specifications section of this document contains the position and length of each field in the file.
    - Any adjustment made after the deadline that 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, make sure the file contains **only** adjusted records.

Due Dates

- Employers must submit wage reports quarterly with the following due 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

- When submitting a Zero Payroll Employer's Quarterly Unemployment Wage and Tax Report, users are certifying that the employers in the file have zero wages to report across all reporting units.
- 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; the number assigned is 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, 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 (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 a single unit or multiple units, employers must submit wages for all employees across all locations.

File Specifications

Field Name	Format/Description	Logic/ Validation
Kentucky Employer Identification Number	9-digit Kentucky Employer Identification Number	Numeric characters only 9 characters No hyphens
Year	Reporting period year (YYYY)	Numeric characters only
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

File Errors

Processing Logic

Fatal Errors: These errors will prevent a record from being processed entirely and records containing them 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, or 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 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.
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.
Year/Quarter Under Audit	The year/quarter is or was under audit and is no longer open for submission/adjustment.
Original Wages Already Submitted for the Year/Quarter	For Third-Party Administrators, the original wages have already been submitted for the year/quarter. An adjustment must be done to change the wages.

Non-Fatal Errors

- Non-Fatal Errors are not applicable to the Zero Payroll File Format as there will be no employee-identifying information included in the submission.