

The Commonwealth of Kentucky

**Kentucky Unemployment
Insurance Portal (KUIP)**

**Employers and TPAs:
Wage Report File Formats**

Job Aid

TEAM 
KENTUCKY

UNEMPLOYMENT
INSURANCE PORTAL

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Introduction

The objective of this job aid is to **supplement the File Format Guides** with visual references for employers and TPAs using the **File Upload** wage filing method.

Wage Reporting File Formats

Overview

There are **two basic file formats** for employers and TPAs uploading files to submit wage reports. *TPAs have an additional file format for Zero Payroll wage reports when filing from their TPA Home Page.*

1. **Delimited File Format:** can be submitted as a .txt file or a .csv file
2. **ICESA:** submitted as a .txt file
3. **Zero Payroll:** submitted as a .txt or .csv file

To see the requirements for each file format, access the File Format guides from the [KUIP Modernization Resources webpage](#) in the KUIP Resources section or from the links below.

[Delimited File Format Reference Guide](#)

[ICESA File Format Reference Guide](#)

[Zero Payroll File Format Reference Guide](#)

Each File Format Reference Guide provides overview information on wage reporting requirements and due dates along with the specific file specifications and potential file errors.

This job aid will highlight key information as well as provide visual representations of each file format.

For details on wage filing as an employer or TPA, see the ***Employer: Wage Filing Options*** or ***TPA: Wage Filing and Adjustment Options Job Aids*** in the **KUIP Learning Resources** section of the KUIP Modernization Resources webpage.

Delimited File Format

File Specifications

The Delimited File is a file type that uses a specific character (commas) to separate or “delimit” values.

Each line of information in the file is known as a *record*. The records in the file will include both **employer information (“E” record)** and **employee information (“S” records)**.

File Specifications:

- **File Name:** no restrictions but there is a 100-character limitation on the file name (includes the extension - .txt or .csv).
- **File Size:** maximum file size is 100 MB
- **File Extension:** .txt or .csv only
- Each field or value in the record can vary in size unless otherwise specified
- Files with more than 500 records are processed nightly. Files with less than 500 records are uploaded real time.
 - **File processing status** can be viewed by navigating to **Wage Detail Reporting > Submission History**. Search for the quarter to view. Once processing has completed, the **Status** in the Search Results table will be **Processed**. If there are any file errors, click the **error link** to view the errors.

Delimited files can be created in a text editor like Notepad or in Excel.

E-Records

Employers will use this record once (first row in the file). **TPAs** will complete this record for each employer included in a bulk upload file.

The **“E” record** begins with an E followed by the **reporting year and quarter** (YYYYQQ format) and the employer **KEIN** (9 digits). Each field is separated by a comma.

Quarters are reflected using the last month of the quarter. Q1 = 03; Q2 = 06, Q3 = 09, and Q4 = 12. The quarter being filed in the example is Quarter 1 of 2026.

E,202603,200001952

S,000,1,1,1,232378867,Doe,John,J,1000099,0,4,,
 S,000,1,0,1,712366664,Doe,Jane,A,5500000,0,2,,
 S,000,0,1,0,407012932,Smith,James,,1155056,0,4,,
 S,000,1,1,0,407328932,Jones,Mary,,1200000,0,2,,
 S,000,1,1,0,407325369,Solo,Han,,1500000,0,0,,|

Note: all data reflected in these examples are **artificial data** and do not reflect real employers or employees.

Note: when filing, ensure the Year/Quarter reflected in the file matches the Year/Quarter reflected on the wage filing screens in KUIP. If they do not match, the file will have a fatal error and will have to be corrected.

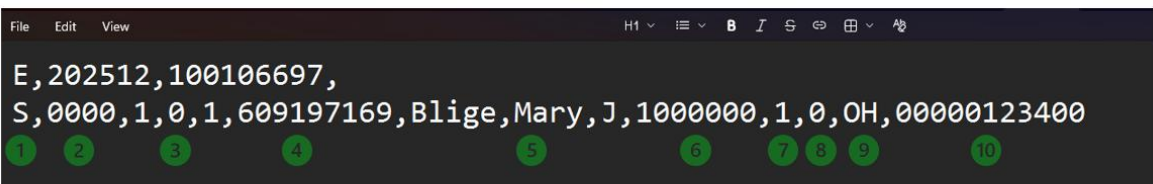
S-Records

Employers will use this record for each employee by reporting unit. **TPAs** will complete these records for each employee of each employer included in the E-record.

The **“S” record** begins with an S followed by the **Unit Number**, **Monthly Employment Indicators** (3 fields), the employee **SSN**, the employee **Last Name**, employee **First Name**, employee **Middle Initial**, **UI Gross Wages**, **Owner/Officer** indicator, **Adjustment Code**, **State Abbreviation** (for Out-of-State wages), **Out-of-State Wages**.

Each field is separated by a comma. If information is not included for an employee (e.g. *Middle Initial or OOS wages*), the comma must still be there to “mark” the field.

This example was created in Notepad (text editor) with a .txt file extension.



1 S (for employee record)

2 Reporting Unit Number

3 Monthly Employment indicators (3)

4 SSN

5 Name (Last, First, MI separated by commas)

6 UI Gross Wages

7 Owner/Officer Indicator

8 Adjustment Code

9 Out-of-State Wages State Abbreviation

10 Out-of-State Wages

S-Record fields:

- **Unit Number:** 4-digits; if reporting for only one location, enter "0000"
- **Employment Data:** indicates whether the employee was employed on the 12th day of the month. "1" indicates the employee did work on the 12th day; "0" indicates they did not work on that day. There are three employment indicator fields – one for each month of the quarter.
- **SSN:** 9-digits, no hyphens. **SSNs cannot:**
 - Begin with the number 9 (e.g. ITIN)
 - End with 0000 as the last 4 digits
 - Have 000, 666, or 900-999 as the first three digits
 - Have 00 as the 2nd group of digits
 - Be 123456789, 987654321, or 9-digits of the same number (e.g. 111111111, 222222222, 666666666, 999999999, etc.)
- **Employee Last Name:** maximum of 30 digits; all digits do not have to be used.
- **Employee First Name:** maximum of 15 digits; all digits do not have to be used.
- **Employee Middle Name:** maximum of 1 digit
- **UI Gross Wages:** maximum of 30 digits. Do not include decimals or commas. Do not round.
 - The last two digits of the wages entered equal the "cents". For example, \$10,000.99 would be entered as "1000099" and \$5,123 would be entered as "512300".
- **Owner/Officer Indicator:** indicates whether the employee is also an owner or officer of the business. Enter "1" if the employee is an owner/officer or "0" if not.
- **Adjustment Reason Code:** indicates whether the file is an original wage filing or an adjustment. Enter "0" if the wage filing is an original report. If adjusting a wage report, enter the most appropriate adjustment code.
 - Incorrectly excluded wage record ("1"), Data entry or accounting error ("2"), Reported to the incorrect state ("3"), SSN or name correction ("4"), Out-of-State Wages ("5")

- **State Abbreviation:** used for Out-of-State wages (OOS). Use the standard state abbreviation if OOS wages are entered. For example, OH for Ohio or TN for Tennessee.
 - OOS wages do not have to be included in the wage file. These can be entered as an adjustment by navigating to Wage Detail Reporting > Out-of-State Wage Credit in the left navigation menu.
- **Out-of-State Taxable Wages:** UI taxable wages paid in another state during the wage filing period reflected in the E-record. Field must include 11 digits. If the OOS wages are less than 11 digits, fill with leading zeros. For example, wages of \$123.45 would be entered as "00000012345". No decimals or commas.

File Errors and Potential Issues

File Errors are classified as either **Fatal** or **Non-Fatal**.

Records containing **Fatal File Errors** will prevent the record from being processed and will not be included in the wage filing. If fatal errors in the file are **20% or more**, the file will not be accepted and must be corrected.

Records with **Non-Fatal Errors** will be processed as normal and will be included in the wage filing.

Descriptions of the Fatal and Non-Fatal Errors are included in the [Delimited File Format Reference Guide](#) beginning on Page 10.

Other issues can cause files or records to be rejected or lead to errors:

- **Extra lines in the wage file.** Ensure there are not extra lines ("returns") after the last S-record. The system will read this as a "record" with no information, and it will be identified as a Fatal Error.
- **Missing commas or too many commas.** There should be a comma separating each required field as described above. If certain information is not included in the S-record such as the employee **Middle Initial or OOS wages**, the commas for those fields must still be included.

- This can happen if the file is created in Excel and the format isn't set up correctly. The exported .csv file should be opened in Notepad or another text editor to validate the commas and file format.

```
E,202603,200001952
S,000,1,1,1,232378867,Doe,John,J,1000099,0,4,, Middle Initial included
S,000,1,0,1,712366664,Doe,Jane,,5500000,0,2,, Middle Initial not included
S,000,0,1,0,407012932,Smith,James,,1155056,0,5,OH,00000012345 OOS Wages included
S,000,1,1,0,407328932,Jones,Mary,,1200000,0,2,, OOS Wages not included
S,000,1,1,0,407325369,Solo,Han,,1500000,0,0,,
```

- **Year/Quarter in file doesn't match the Year/Quarter being filed in KUIP.** This will be a **Fatal error**.

- This wage reporting file is for Q1 of 2026

```
E,202603,200001952
S,000,1,1,1,232378867,Doe,John,J,1000099,0,4,,
S,000,1,0,1,712366664,Doe,Jane,A,5500000,0,2,,
S,000,0,1,0,407012932,Smith,James,,1155056,0,4,,
S,000,1,1,0,407328932,Jones,Mary,,1200000,0,2,,
S,000,1,1,0,407325369,Solo,Han,,1500000,0,0,,
```

- KUIP is expecting a file for Q1 of 2025

Reporting Information	
Employment and Wages paid for the Quarter	January, February, March (Q1)
Year	2025
Submission Type	Adjustment #4

- **Adjustment code in file doesn't match the type of wage filing in KUIP.** This will be a **Fatal Error**.

- S-Records for an original wage filing should have adjustment code of "0" and adjustment wage filings will have an adjustment code of 2-5.

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Wage Reporting File Formats

- This wage filing is an adjustment, but the wage file has an S-record with a "0" adjustment code.

Reporting Information	
Employment and Wages paid for the Quarter	January, February, March (Q1)
Year	2025
Submission Type	Adjustment #4

E,202603,200001952
S,000,1,1,1,232378867,Doe,John,J,1000099,0,4,,
S,000,1,0,1,712366664,Doe,Jane,,5500000,0,2,,
S,000,0,1,0,407012932,Smith,James,,1155056,0,5,OH,00000012345
S,000,1,1,0,407328932,Jones,Mary,,1200000,0,2,,
S,000,1,1,0,407325369,Solo,Han,,1500000,0,0,,

Correct adjustment code for an adjustment filing
Incorrect adjustment code – for Original Filing

To check the file format, navigate to **Wage Detail Reporting > Wage File Validator** in the left navigation menu. This menu option will **test** both **Delimited** and **ICESA** files and validate the file format or identify format errors.

Account Maintenance
Benefit Change Activities
Collections
Correspondence
Wage Detail Reporting
Wage Submission
Wage Adjustments
Transfer Wage Detail Adjustments
Out of State Wage Credit
Submission History
Wage Detail History
Out of State Wage Credit History
Calculation History
Wage File Validator
Payment Information
Refund Information
Wage Audit Response (20-202)

KEIN 20000952
Employer Name KSH CONSTRUCTION
Communication Delivery Method Email
DIA Name WE BUILD FOR VETS
TPA Associated? Yes
FEIN 43744700

File Testing

In KUIO, the Kentucky Office of Unemployment Insurance will accept Delimited and ICESA wage report file formats.

For details related to the wage report file formats, select the appropriate link below:

Upload a Test File

Please Note: Sample files should be limited to no more than 500 records to validate the wage file.

To upload an employment and wage detail file, select the radio button next to the file type of your choosing and click **Choose File**.

Select *	File Type *	File Format Sample *	Record Length *	File Extension *
☒	Delimited (i.e. CSV comma delimited)	Download	Variable length	txt or csv
☐	ICESA (NASWA Standard File Format)	Download	276	txt

Choose File

Once the window opens, find the desired file and choose **Open**. The file name and the size of the file will then be displayed on screen.

Select the **Validate** button to test your file.

A test result will appear on screen following the submission of the file.

Materials or information submitted by users on this Wage File Validator screen are for file testing purposes only. No data or reports will be posted to any employer account, and this test will not satisfy any filing requirements. The Kentucky Office of Unemployment Insurance recommends test files do not contain any real employer or employee information.

Validate

Note: the Wage File Validator does not validate the content of the file (e.g. KEIN, adjustment codes matching the wage filing period, etc.). It validates the format of the selected file format.

Creating a Delimited File in Excel

To upload a **.csv** Delimited File, the file can be created in **Excel** and exported as a .csv file.

When creating in Excel, it is important to ensure there are no extra columns or spaces in the fields or there may be extra lines or commas which can lead to **Fatal** errors.

1. Set Up the Delimited File in Excel

Set up the format for the **E-Record** and **S-Records** in Excel with a row for the E-Record and separate rows for each of the S-Records. Each field in each record will be in a separate column.

This example shows the **format** for the Delimited File in Excel.

Note: this example includes rows with field identifiers for instructional purposes. The header rows **must be** deleted before exporting the file.

Note: this format with headers can be set up as a template to use for subsequent filings if desired. **Note:** if using a template, rename the file when saving to protect the template.

E	Year/QTR- YYYYQQ	KEIN (9#)											
S	UNIT NUMBER (4#)	1st mo	2nd mo	3rd mo	SS# (9)	Last name (30)	First name (15)	Middle initial (1)	UI gross wages (30)	Owner / Officer (1)	Adjustment code (1)	State Abb (2)	Out of State wages (11)
E	202512	100106697											
S	0000	1	0	1	609197169	Blige	Mary	J	1000000	1	0	OH	00000123400

Best Practices:

- Ensure there are no extra columns between the fields. If there are blank columns between the fields, the export will generate additional commas within the records that can cause errors.
- For some fields with zeros (Unit Number) or leading zeros (e.g. OOS Wages), change the field type to Text.
- Add S-Record rows for each employee.

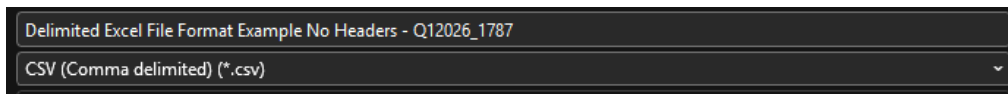
For **TPAs** submitting bulk wage reports with multiple employers, repeat the E and S row sequence as needed.

2. Export Delimited Excel File as .CSV

Once the file is created with the information for the Employer (E-Record) and the employees (S-Records), **delete the header rows** and **save** the file.

Saving the file as a .csv file:

- Select **File > Save As** (or Save a Copy)
- **Rename** if necessary. Recommend adding “_csv” to the filename to make it easier to locate for upload.
- Select **CSV (Comma delimited)(*.csv)** as the **file type** from the drop-down menu.
- Click **Save**.



3. Verify the .CSV File for Upload

Verify the **format** of the .csv file by uploading the file into the **Wage File Validator** in KUIP.

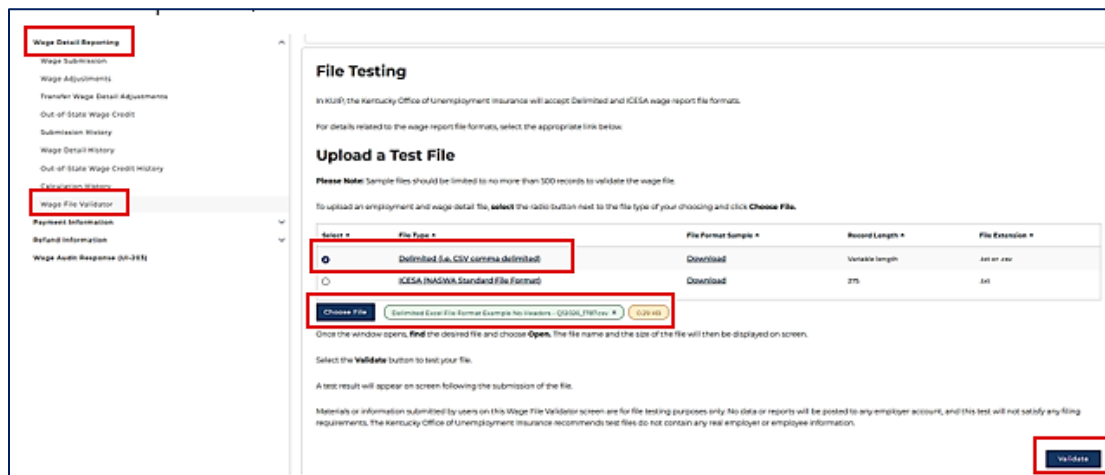
Navigate to **Wage Detail Reporting > Wage File Validator** in the left navigation menu.

Select the **Delimited** radio button.

Click the **Choose File** button.

Navigate to the .csv file location on the computer, **select** the file, then click **Open**.

Once uploaded, click **Validate**.



If the file passes, a **Valid File** message will be displayed at the top of the screen.



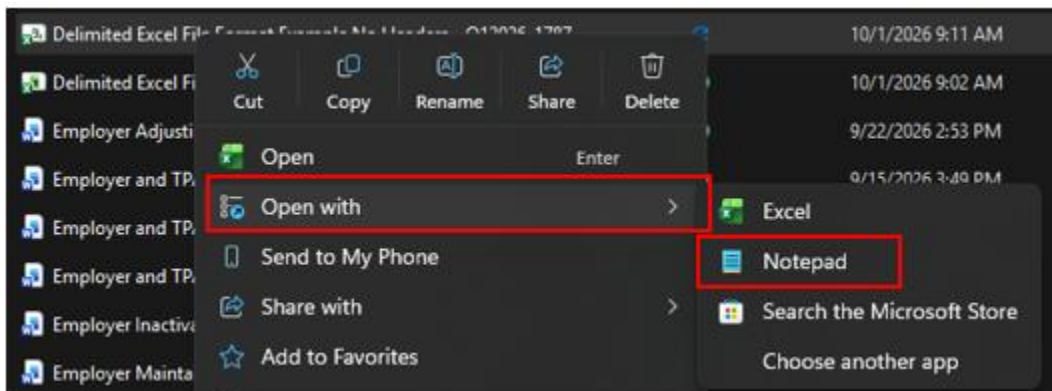
If the file does not pass, errors will be identified in the **Error Table**.

Record Number ^	Error Message ^	Error Type ^
3	Invalid Middle Initial	Non Fatal Error
3	Missing/Invalid Adjustment Reason Code	Fatal Error

4. Opening the .CSV File in Notepad or Excel

To open the .csv file in Notepad:

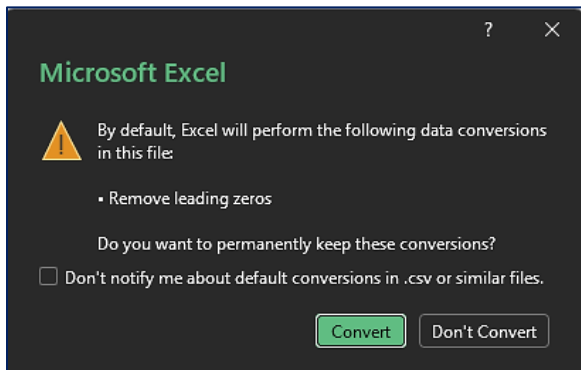
- **Navigate** to the saved file on the computer
- **Right click** on the file name
- Select **"Open With"** from the pop-up window, then select **"Notepad"**



```
E,202603,200001787,,,,,,,,,
S,0000,1,1,1,232378867,Blige,Mary,J,750000,0,0,0H,00000123400
S,0000,1,1,1,352196163,Doe,Jane,,1025000,0,0,,
S,0000,1,1,1,462256493,Doe,John,,2225000,0,0,,
S,0000,1,1,1,712366664,Mouse,Mickey,,3000000,0,0,,
S,0000,1,1,1,832356862,Smith,Melissa,,500000,0,0,,
```

Note: the extra commas at the end of the E-Record row do not cause errors when uploading to file a wage report but additional or missing commas in the rows will cause errors.

When **re-opening the .csv file in Excel**, if the field type was “Number”, it may ask whether to convert the data. If this pop-up appears, select **Don’t Convert** to maintain the leading zeros in the file. **Note:** *this pop-up may not appear if the field type was changed to Text.*



ICESA File Format

File Specifications

The ICESA File is a **fixed-length file format** where each line of information (record) must be **exactly 275 characters**. In addition, each field must be in a specific position in the line with a specific field length.

Each line of information in the file is known as a *record*. The records in the file will include both **employer information (“E” record)** and **employee information (“S” records)**.

Note: *KUIP only requires the E and S records. Any additional record types that may be used by other states will be disregarded by KUIP.*

Wage Report Type Guidelines:

- **Employers:** must only include adjusted records (adjustment codes 2-5) when submitting an adjusted ICESA file.
- **TPAs:** can submit both original and adjusted records in the same ICESA file. However, for each KEIN and Quarter/Year combination (e.g. 20000xxxx, Q1/2026), all records must be of the same type. Either original reports or adjustments.

File Specifications:

- **File Name:** no restrictions but there is a 100-character limitation on the file name (includes the extension - .txt).
- **File Size:** maximum file size is 100 MB
- **File Extension:** .txt only
- Each **record** in the file must be exactly 275 characters.
- All **fields** must be populated to the exact length or spaces/zeros entered to complete the field. Some fields may be left-justified while others are right-justified.
 - **Left-justified:** enter the information at the start of the field (beginning cursor position) and fill the rest with spaces.
 - **Right-justified:** Fill the field with spaces or zeros (as directed) and then complete the field with your information.
 - **Any fields not used by KUIP can be left blank by filling with spaces.**
- Files with more than 500 records are processed nightly. Files with less than 500 records are uploaded real time.
 - **File processing status** can be viewed by navigating to **Wage Detail Reporting > Submission History**. Search for the quarter to view. Once processing has completed, the **Status** in the Search Results table will be **Processed**. If there are any file errors, click the **error link** to view the errors.

ICESA files can be created in a text editor like Notepad or using special software designed for that purpose (primarily TPAs).

E-Records

Employers will use this record once (first row in the file). **TPAs** will complete this record for each employer included in a bulk upload file.

The **"E" record** contains:

- An **E** (Position 1, 1 character field length)
- **Reporting Year** (Position 2-5, 4-character field length)
- **UTAX** (Position 167-170, 4-character field length)
- **Employer KEIN** (Position 173-187, KEIN = 9 digits, field length = 15 characters, left justify and pad with spaces)
- **Last Month of the Quarter** (QQ format, Position 188-189, 2-character field length)

```

E3B04                                     |TAX 200001P52   12
540813188D7968      Gilliam      210  000000001050900          0 111
574733081FJones      Gerald      210  000000002127358          0 111
540813082DMRodriguez Lisa      210  000000001544300          0 111
5818188561Rodriguez Christopher 210  000000001050993          0 111
570535044Ends      Linda      210  000000000505064          0 111

```

Ln 1, Col 167 1,649 characters Plain text 70% Windows (CRLF) UTF-8

Note: when filing, ensure the Year/Quarter reflected in the file matches the Year/Quarter reflected on the wage filing or adjustment screens in KUIP. If they do not match, the file will have a fatal error and will have to be corrected.

This example was created in Notepad (text editor) with a .txt file extension and shows the specifications for each field in the S-Record. These explanations are presented in table form in the [ICESA File Format Reference Guide](#).

E2824					UTAX	280001952	12	
5689197169Torres	William	210	000000002305909		0000000000000000			0 111
5742733081Flores	Daniel	210	000000002127338		0000000000000000			0 111
5498118028Rodriguez	Lisa	210	000000001344309		0000000000000000			0 111
5618104561Rodriguez	Christopher	210	000000002105893		0000000000000000			0 111
5786535044Lewis	Linda	210	000000003038664		0000000000000000			0 111

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|---------------------|-------------|-----|-----------------|--|--|------------------|------------|----|
| E2824 | | | | | | JTAX | 2000001952 | 12 |
| 5609197169Torres | William | 210 | 000000002305909 | | | 0000000000000000 | | |
| 5742739861Jones | Daniel | 210 | 00000000127338 | | | 0000000000000000 | | |
| 5609197169Rodriguez | Lisa | 210 | 000000001344369 | | | 0000000000000000 | | |
| 5818180561Rodriguez | Christopher | 210 | 000000002104903 | | | 0000000000000000 | | |
| 5706535844Lewis | Linda | 210 | 000000000305864 | | | 0000000000000000 | | |
-
- | | | | | | |
|------|---------|------------------|------------|-----|---|
| Ln 1 | Col 167 | 1,649 characters | Plain text | 70% | W |
|------|---------|------------------|------------|-----|---|

- To check the file format, navigate to **Wage Detail Reporting > Wage File Validator** in the left navigation menu. This menu option will **test** both **Delimited** and **ICESA** files and validate the file format or identify format errors.

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Note: *the Wage File Validator does not validate the content of the file (e.g. KEIN, adjustment codes matching the wage filing period, etc.). It validates the format of the selected file format.*

Zero Payroll File Format (TPAs)

The **Zero Payroll File** is **required for TPAs** to file zero payroll wage reports as a TPA. This is a delimited file with a .txt or .csv extension.

Note: *employers are not required to upload a file to submit a Zero Payroll Wage Report. This function is handled from the Wage Submission menu in KUIP after selecting Zero Payroll Quarterly Wage Report as the filing method. TPAs can also use this method when filing the report as the employer if they have the Update and Submit Employer's Quarterly Unemployment Wage and Tax Report assigned role.*

TPAs can submit a single Zero Payroll Delimited file with records for multiple employers across different quarters and/or years.

File Specifications

For the Zero Payroll file, there will be one record for each quarter/year per employer KEIN with zero wages. No S records are needed as no wages were paid to employees.

The file contains the employer **KEIN**, **Year**, and **Quarter** (with zero wages).

```
200001540,2025,03  
200001787,2026,06  
200001952,2025,09
```

File Errors

File Errors are classified as either **Fatal** or **Non-Fatal**.

Records containing **Fatal File Errors** will prevent the record from being processed and will not be included in the wage filing. If fatal errors in the file are **20% or more**, the file will not be accepted and must be corrected.

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

Descriptions of the Fatal Errors are included in the [Zero Payroll File Format Reference Guide](#) beginning on Page 6.