

# Bulk (ICESA) File Specifications (v8.1)

## Paid Leave & WA Cares - Quarterly Wage Reporting

Updated September 2023

**Beginning October 1, 2023, we will only accept the new file format, which includes employee date of birth, WA Cares exemption status and no payroll indicator.**

- The updated file specifications are required for all wage reports and amendments for all quarters in paid 2019-2023. Changes include:
  - Date of birth is required for all employees, using the MMDDYYYY format.
  - The 'No Payroll' indicator flag is required.
- Updated data fields are marked in yellow highlight and blue text in this document.

These specifications are for employer agents or third-party administrators (TPAs) reporting on behalf of multiple employer clients using a bulk (ICESA) file.

Data submitted in quarterly wage files must follow Chapter 50A.05 RCW, Chapter 50B.04 RCW and related WACs. These requirements are different than what is required for Employment Security Department's Unemployment Insurance.

File specifications may be adjusted due to changes in the law, by request of a third-party, or for any other reason by the Employment Security Department. The specifications for this file are based on the ICESA format but modified to meet Washington state's Paid Leave and WA Cares reporting requirements.

## Where to find more information

For more information regarding due dates, the submission process and making payments, please refer to the Employer Toolkit: [paidleave.wa.gov/help-center/employers/](https://paidleave.wa.gov/help-center/employers/)

**Paid Leave and WA Cares have separate bank accounts and payment instructions. Make sure to refer to the specific instructions for each program to ensure premiums are paid separately and to the correct account.**

To request Bulk Premium Payment Instructions, email the Customer Care Team at [paidleave@esd.wa.gov](mailto:paidleave@esd.wa.gov) with the following in the subject line:

- "Request: Paid Leave Bulk Payment Instructions" or
- "Request: WA Cares Bulk Payment Instructions".

## ICESA file testing

Test your ICESA file to make sure it's formatted correctly: [resources.paidleave.wa.gov/bulk-filing](https://resources.paidleave.wa.gov/bulk-filing).

## How to fixed common errors

**Required Fields:** Ensure all required fields are included in the order outlined in the tables below and follow specified length and formatting.

**Reporting Year:** Reporting Year must match on the 'A, E and S' records.

**Reporting Quarter:** Reporting Quarter must match on the 'E and S' records.

**Taxing Entity Code:** Taxing Entity Code must match throughout file in 'A, E, S, T and F' records.

**UBI:** Ensure each employer 'E' record in the file has a unique UBI. Duplicate UBI are not allowed in the same file.

**\*NEW\***

**No Payroll Flag:** Required. Value must correspond to the number of records in the 'E' record.

- 0 = 'E' record **will not** be followed by 1 or more employee 'S' record.
- 1 = record will be followed by 1 or more employee 'S' record.

**Social Security number (SSN):** Social Security numbers should not be duplicated within one employer 'E' record. An employee can be reported for multiple employers.

**Employee Hours and Wages:** An employee should not be reported if they have neither wages nor hours for the period being reported.

**\*NEW\***

**DOB (MMDDYYYY):** Employee's date of birth (DOB) in the following format: MMDDYYYY.

**WA Cares Exempt Employee:** WA Cares Exempt Employee Flag must be Y, N, or blank.

**Total Number of Reportable Employees:** Total Number of Reportable Employees in the 'T' record must match the sum of the 'S records' for the employer.

**Total Gross Wages Paid:** Total Gross Wages Paid must match the sum of the 'S' records for the employer.

**Reported Totals:** Ensure reported totals for employees, employers, and gross wages in the 'F and T' records match calculated totals from the 'E' records.

## File layout

Each record must be a uniform length of 275 characters. At the end of each record, (position 275) insert a carriage return and line feed (Hex: 0x0D 0x0A). All files should use the ASCII encoding.

### Required Records

- **A Record** - Identifies the organization submitting the file. Must be the first data record on each file.
- **B Record** - Identifies the type of equipment used to generate the data. Optional.
- **E Record** - Identifies an employer whose wage and premium information is being reported.
- **S Record** - Identifies the wage information of an individual employee.
- **T Record** - The total wage and premium information for this employer, identified by the previous E record.
- **F Record** - Indicates the end of the file and must be the last data record on each file for transmission.

### Data Types

- **Alphanumeric** - Left justified. Space-filled.
- **Numeric** - Right justified. Zero-filled. Whole numbers only. See detailed descriptions for rounding instructions.
- **Money** - Right justified. Zero-filled. All values include cents in the two right-most characters. Do not include a decimal. Negative amounts are not allowed.

## Validations

Record	Result	Field	Validation
All	Error	All	All fields must correspond to the datatype and length as specified.
All	Error	All	If specific formatting instructions are provided, the fields must correspond to the formatting specified.
All	Error	All	Required fields must be provided.
A, E, S	Error	Reporting Year / Quarter	Must match throughout file (Note that there is no Quarter on the A Record)
A, E, S	Error	Reporting Year / Quarter	Must not be in the future (Note that there is no Quarter on the A Record)
E	Error	UBI	Must be unique within the scope of the file.
E	Error	Reporting Year	Must match that in the A record
E	Error	No Payroll Flag <i>New for 2023 (v8)</i>	Should match the number of records underneath the E record.
S	Error	SSN / ITIN	Must be unique with the scope of the employer.
S	Error	Employee Hours and Wages	Both Hours and Wages are zero.
S	Warning	Employee Hours and Wages	Hours is zero and Wages are non-zero.
S	Warning	Employee Hours and Wages	Hours are non-zero and Wages are zero.
S	Warning	Employee DOB <i>New for 2023 (v8)</i>	Must include DOB; Must follow MMDDYYYY format; Cannot be current date, future date, or under the age of 16.
T	Error	Total Number of Reportable Employees	Must match the sum of the 'S' records' corresponding field
T	Error	Total Gross Wages Paid	Must match the sum of the 'S' records' corresponding field
T	Warning	Paid Leave Premiums Withheld	Should not exceed the amount allowable per law (Total Wages * Current Employee Family and Medical Premium Rate)
T	Warning	WA Cares Premiums Withheld	Should not exceed the amount allowable per law (Total Wages * Current Premium Rate)

## A RECORD Identifies the organization submitting the file

Record	Required	Field Name	Field Description	Position	Length	Type	Format
A	Y	Record Identifier	Constant "A"	1	1	Alpha	
A	Y	Reporting Year	The year for which the report is being prepared.	2 - 5	4	Numeric	4-digits in YYYY format.
A	Y	Transmitter's Federal EIN	The Federal ID number of the organization transmitting the file.	6 - 14	9	Numeric	9-digits. No hyphens or spaces.
A	Y	Taxing Entity Code	Constant "PLWC"	15 - 18	4	Alpha	Must match throughout file in 'A, E, S, T and F' records.
A		Blank	IGNORED	19 - 23	5	Blank	
A	Y	Transmitter Name	The name of the organization transmitting the file.	24 - 73	50	Alpha/ Numeric	
A		Transmitter Mailing Address	The address of the organization transmitting the file.	74 - 113	40	Alpha/ Numeric	
A		Transmitter City	The city of the organization transmitting the file.	114 - 138	25	Alpha	
A		Transmitter State	The state of the organization transmitting the file.	139 - 140	2	Alpha	Standard 2-character state postal abbreviation.
A		Blank	IGNORED	141 - 153	13	Blank	
A		Transmitter Zip Code	The zip code of the organization transmitting the file.	154 - 158	5	Alpha/ Numeric	5-digit zip code.
A		Transmitter Zip Code Extension	The zip code extension of the organization transmitting the file, if applicable.	159 - 163	5	Numeric	4-digit zip code extension. Include hyphen in position 159. If none, space fill.
A		Transmitter Contact	The name of the individual to be contacted regarding questions on the file being transmitted.	164 - 193	30	Alpha	

Record	Required	Field Name	Field Description	Position	Length	Type	Format
A		Transmitter Contact Telephone Number	The telephone number of the contact person.	194 - 203	10	Numeric	3-digit area code and 7-digit telephone number. No hyphens, parenthesis, or any other formatting.
A		Transmitter Contact Telephone Extension	The phone number extension of the contact person, if needed.	204 - 207	4	Numeric	Up to 4 digits. If none, space fill.
A		Blank	IGNORED	208 - 242	35	Blank	
A	Y	File Creation Date	The date the file was created.	243 - 250	8	Numeric	2-digit month, 2-digit day and 4-digit year in MMDDYYYY format.
A		Blank	IGNORED	251 - 275	25	Blank	

## E RECORD Identifies an employer whose wage and premium information is being reported

Record	Required	Field Name	Field Description	Position	Length	Type	Format
E	Y	Record Identifier	Constant "E"	1	1	Alpha	
E	Y	Reporting Year	The year for which the report is being prepared.	2 - 5	4	Numeric	4-digits in YYYY format.
E		Employer Federal EIN	The Federal ID number of the employer whose wage and premium information is being reported.	6 - 14	9	Numeric	9-digits. No hyphens or spaces.
E		Blank	IGNORED	15 - 23	9	Blank	
E	Y	Employer Name	The name of the employer whose wage and premium information is being reported.	24 - 73	50	Alpha/ Numeric	
E	Y	Employer Mailing Address	The address of the employer whose wage and premium information is being reported.	74 - 113	40	Alpha/ Numeric	
E	Y	Employer City	The city of the employer whose wage and premium information is being reported. For a foreign address, show full country name and abbreviate city and state or province as necessary.	114 - 138	25	Alpha	
E	Y	Employer State	The state of the employer wage and premium information is being reported.	139 - 140	2	Alpha	Standard 2- character state postal abbreviation.
E		Blank	IGNORED	141 - 148	8	Blank	
E		Employer Zip Code Extension	The zip code extension of the employer whose wage and premium information is being reported.	149 - 153	5	Numeric	4-digit zip code extension. Include hyphen in position 149. If none or unknown, space fill.
E	Y	Employer Zip Code	The zip code of the employer whose wage and premium information is being reported, if applicable.	154 - 158	5	Alpha/ Numeric	5-digit zip code.

Record	Required	Field Name	Field Description	Position	Length	Type	Format
E		Blank	IGNORED	159 - 166	8	Blank	
E	Y	Taxing Entity Code	Constant "PLWC"	167 - 170	4	Alpha	Must match throughout file in 'A, E, S, T and F' records.
E		Blank	IGNORED	171 - 187	17	Blank	
E	Y	Reporting Period	The last month of the calendar quarter to which the report applies.	188 - 189	2	Numeric	"03" = First quarter "06" = Second quarter "09" = Third quarter "12" = Fourth quarter
E	Y	No Payroll / No Workers / No Wages Flag	Indicate if the employer has no payroll, no workers or no wages.  <i>New for 2023 (v8)</i>	190	1	Numeric	0 = 'E' record <b>will not</b> be followed by 1 or more employee 'S' record (No Payroll). 1 = record will be followed by 1 or more employee 'S' record.
E		Blank	IGNORED	191 - 201	11	Blank	
E		Leave and Care Employer Customer ID Number	Leave and Care Employer Customer ID Number for this employer.	202 - 211	10	Alpha/ Numeric	"C" followed by 9-digit UBI without hyphens. Or agency provided alternative of "CER" followed by 7 alpha numeric characters.
E		Blank	IGNORED	212 - 255	44	Blank	
E		Foreign Indicator	If employer address (positions 74-158) is for a foreign address, enter the letter "X", otherwise, space fill.	256	1	Alpha	
E		Blank	IGNORED	257	1	Blank	
E	Y	Employer Unified Business Identifier (UBI) Number	The UBI Number of the employer whose wage and premium information is being reported.	258 - 266	9	Alpha-Numeric	9-digit UBI without hyphens. Or agency-provided alternative of "ER" followed by 7 alpha numeric characters.
E		Blank	IGNORED	267 - 275	9	Blank	



## S RECORD

## Identifies the wage information of an individual employee

Record	Required	Field Name	Field Description	Position	Length	Type	Format
S	Y	Record Identifier	Constant "S"	1	1	Alpha	
S	Y	Employee Social Security Number (SSN)	Employee's social security number (SSN) or individual tax identification number (ITIN); if not known enter the letter "I" in position 2 and blanks in positions 3-10.	2 - 10	9	Alpha/ Numeric	9-digits, No hyphens or spaces, otherwise the letter "I."
S	Y	Employee Last Name	The last name of the employee whose wage information is being reported.	11 - 30	20	Alpha/ Special	Only alphabetical characters, spaces, hyphens, and apostrophes are allowed. Truncate names which exceed the maximum length.
S	Y	Employee First Name	The first name of the employee whose wage information is being reported.	31 - 42	12	Alpha/ Special	Only alphabetical characters, spaces, hyphens, and apostrophes are allowed. Truncate names which exceed the maximum length.
S		Employee Middle Initial	The middle initial of the employee whose wage information is being reported.	43	1	Alpha	
S		Employee Date of Birth	The date of birth of the employee whose wage information is being reported. <i>New for 2023 (v8)</i>	44 - 51	8	Numeric	2-digit month, 2-digit day and 4- digit year in MMDDYYYY format.
S		Blank	IGNORED	52 - 63	12	Blank	
S	Y	Employee's Reportable <b>Total Gross Wages</b> Paid this Quarter	Paid Leave and WA Cares total gross wages paid to this employee this quarter. Do not include tips.	64 - 77	14	Money	
S		Blank	IGNORED	78 - 131	54	Blank	

Record	Required	Field Name	Field Description	Position	Length	Type	Format
S	Y	Employee Hours	The number of hours worked as defined by Paid Leave and WA Cares law. Do not leave this column blank. If the reported hours exceed "2208", enter "2208" (total wage / state minimum wage).	132 - 135	4	Numeric	Fractional hours should be rounded to the next higher whole number. If unknown, zero fill – do not space fill.
S		Blank	IGNORED	136 - 141	6	Blank	
S		WA Cares Exempt Employee	Has employee provided employer with a copy of their WA Cares Exemption approval letter?	142	1	Alpha	Y = Yes, employee has provided WA Cares Exemption approval letter. N = No, employee has not provided proof of exemption. Blank = Employee has not provided proof of exemption.
S	Y	Taxing Entity Code	Constant "PLWC"	143 - 146	4	Alpha	Must match throughout file in 'A, E, S, T and F' records.
S		Blank	IGNORED	147 - 214	68	Blank	
S	Y	Reporting Period Month and Year	The last month and year for the calendar quarter for which this report applies, e.g., "032023" for Jan-Mar of 2023.	215 - 220	6	Numeric	2-digit month and 4-digit year in MMYYYY format. "03" = First quarter "06" = Second quarter "09" = Third quarter "12" = Fourth quarter
S		Blank	IGNORED	221 - 275	55	Blank	

## T RECORD      The total wage and premium information for this employer, identified by the previous E record

Record	Required	Field Name	Field Description	Position	Length	Type	Format
T	Y	Record Identifier	Constant "T"	1	1	Alpha	
T	Y	Total Number of Reportable Employees	The total number of individual employee 'S' records for this employer.	2 - 8	7	Numeric	
T	Y	Taxing Entity Code	Constant "PLWC"	9 - 12	4	Alpha	Must match throughout file in 'A, E, S, T and F' records.
T		Blank	IGNORED	13 - 26	14	Blank	
T	Y	<b>Total Gross Wages</b> Paid this Quarter for this Employer	The total amount of gross wages for each individual employee 'S' records for this employer.	27 - 40	14	Money	
T		Blank	IGNORED	41 - 68	28	Blank	
T		Blank	IGNORED	69 - 82	14	Blank	
T		Blank	IGNORED	83 - 200	117	Blank	
T	Y	Total Paid Leave Employee Premiums Withheld	The total amount of Paid Leave premiums withheld from employee paychecks. Any portion that is covered by the employer should not be included.	201 - 213	13	Money	
T	Y	Total WA Cares Employee Premiums Withheld	The total amount of WA Cares premiums withheld from employee paychecks.	214 - 226	13	Money	
T		Blank	IGNORED	227 - 275	49	Blank	

## F RECORD Indicates the end of the file and must be the last data record on each file for transmission

Record	Required	Field Name	Field Description	Position	Length	Type	Format
F	Y	Record Identifier	Constant "F"	1	1	Alpha	
F	Y	Total Number of Employees in file	The total number of individual employee 'S' records for all employers in this file.	2 - 11	10	Numeric	
F	Y	Total Number of Employers in File	The total number of employer 'E' records in this file.	12 - 21	10	Numeric	
F	Y	Taxing Entity Code	Constant "PLWC"	22 - 25	4	Alpha	Must match throughout file in 'A, E, S, T and F' records.
F		Blank	IGNORED	26 - 40	15	Blank	
F	Y	Reportable Total Gross Wages Paid this Quarter for all Employers in this file	The total amount of wage dollars reported for each individual employee 'S' record for all employers in this file.	41 - 55	15	Money	
F		Blank	IGNORED	56 - 275	220	Blank	

# Release History

<b>2019 Specifications (v1)</b>	
12/27/2018	Initial release candidate
<b>2019 Specifications (v2)</b>	
1/15/2019	<ul style="list-style-type: none"> <li>• Test wage filing release, Remove "Release Candidate" status</li> <li>• Allow spaces, hyphens, and apostrophes in Employee First and Last Names</li> <li>• Clarify that truncation is allowed for Employee First and Last Names</li> <li>• Clarify the "difference from UI" message for Employer "No Payroll" flag</li> <li>• Change quarterly employee hour cap from 9999 to 2208</li> <li>• Add validation rules around Employee hour/wage combinations</li> <li>• Change "PFML Reference Number" and FEIN to be optional</li> <li>• UBI can no longer be unknown</li> <li>• Remove ES Reference Number</li> </ul>
<b>2019 Specifications (v3)</b>	
2/11/2019	<ul style="list-style-type: none"> <li>• Add instructions to view other tabs for details.</li> <li>• Remove validation: "If the PFML Reference number is C+[9 blanks] ("C " ), then "EIN" must be provided." This is not necessary with UBI as the unique identifier for employers.</li> <li>• Change uniqueness validation on "PFML Employer Reference Number" to be on "UBI" instead.</li> <li>• Correct the formula hint on the "Total Employee Premiums Withheld" validation</li> <li>• Remove the "If unknown..." instructions for "PFML Employer Reference Number" on the E Record. This is not necessary because the field is optional.</li> <li>• Clarify that dates may not be in the future.</li> </ul>
<b>2019 Specifications (v4)</b>	
3/7/2019	<ul style="list-style-type: none"> <li>• Change effective-position and character length of UBI on the E Record to coincide with the original effective positioning in the UI specification of 258-266.</li> <li>• Marked fields as required on F record.</li> </ul>
<b>2019 Specifications (v5)</b>	
3/21/2019	<ul style="list-style-type: none"> <li>• Correct "Blank" character count on S Record from 52 to 54.</li> </ul>
<b>2021 Specifications (v6)</b>	
8/25/2021	<ul style="list-style-type: none"> <li>• Add fields for WA Cares reporting per RCW 50B.04; Adjust field names throughout to reflect that this report fulfills the reporting requirements for both Paid Family and Medical Leave and WA Cares.</li> <li>• Change constant "PFML" on "Taxing Entity Code" to "PLWC"</li> <li>• Change name of "PFML Employer Reference Number" to "Leave and Care Employer Customer ID Number"; Account numbers have not changed.</li> <li>• Add "WA Cares Exempt Employee"; Y = Indicates employee has provide WA Cares Exemption approval letter. N = Indicates employee has not provided proof of exemption. Blank = Indicates employee has not provided proof of exemption.</li> <li>• Changed "Total Employee Premiums Withheld" to "Total Paid Leave Employee Premiums Withheld" and moved to co-locate with "Total WA Cares Premiums Withheld"</li> <li>• Added "Total WA Cares Employee Premiums Withheld"</li> </ul>
<b>2021 Specifications (v7)</b>	
2/17/2022	<ul style="list-style-type: none"> <li>• Correct length of "Blank" in positions 69-82 on T Record.</li> </ul>
<b>2023 Specifications (v8) Required Starting Oct 1, 2023</b>	
5/19/2023	<ul style="list-style-type: none"> <li>• Add instructions regarding 'No Payroll' flag, updated E record position 190.</li> <li>• Add instructions regarding employee date of birth, updated S record position 44-51.</li> <li>• Add Common Errors section and how to fix common errors.</li> <li>• Add clarity for Taxing Entity Code format. Must match in A, E, S, T and F records.</li> </ul>
<b>2023 Specifications (v8.1)</b>	
9/21/2023	<ul style="list-style-type: none"> <li>• Add alternative Employer UBI format.</li> <li>• Add clarity that Bulk Premium Payment Instructions are program specific and that premium payments must be made separately.</li> </ul>