

Reemployment Tax

Import File Specifications for Flat File Web Import

**Version 5
January 2019**

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1 Introduction

The Florida Department of Revenue provides functionality to import the reemployment tax *Employer's Quarterly Report* (Form RT-6) and *Correction to Employer's Quarterly Report or Annual Domestic Report* (Form RT-8A) electronically. These specifications provide you with the requirements necessary for creating a file to import to the Department's file and pay application. The submission of the file meets the Florida reemployment tax Form RT-6 and/or Form RT-8A report filing requirements. The Department encourages you to read the specifications thoroughly prior to creating your file to help ensure accuracy and successful import of your data.

2 Terms and Conditions

By using the Department's online application to submit report data, the user acknowledges and agrees to the following terms and conditions:

- User is responsible for correctly employing the file import specifications to create an electronic report file.
- User is responsible for generating the output file being imported.
- User agrees to make **NO** configuration changes and/or modifications to the import file specifications. **Note:** Any configuration changes will result in the Department not being able to read the data submitted.
- User agrees that the import file specifications will be used for the sole purpose of converting specific tax information to meet the standard format for importing data to the Department.

3 A Note on Social Security Numbers

Effective January 1, 2019, all users must include a complete, valid social security number (SSN) when reporting an employee's wages to FDOR. The rules for what constitutes a complete, valid SSN are as follows:

- All social records containing employee data must include a SSN with it. This field cannot be left blank.
- If a SSN begins with a zero (0), users must preserve the leading zero to ensure that the SSN contains nine digits. For example, if an employee has a SSN of 012-34-5678, users must input 012345678 not 12345678.
- A valid SSN does not:
 - Consist of all zeroes
 - Start with three zeroes (000)
 - Have two zeroes (00) for the fourth and fifth digits
 - End in four zeroes (0000)
 - Start with 666
 - Have a nine (9) as the first digit

Starting with returns containing wage information for January 2019 and after, users will receive the following warning message after they have imported their data if there is an invalid SSN present:

W001 – Record Type 02: Social Security Number has been identified as invalid according to the Social Security Administration standards.

Users who do not include a valid SSN when reporting employee wage information for January 2019 or after may incur a penalty of \$50 or 10% of any tax due, whichever is greater, but no more than \$300 per report.

4 Import File Format Requirements

Within the import file, data will need to be formatted as follows:

- The last two digits in a currency field are implied decimals, so if a user puts 12345 in a file, the system will read it as \$123.45
- With the exception of email addresses, these special characters are **not acceptable** within data fields in the import file: ~ ! @ # \$ % ^ & * () _ - = ` { } [] \ , . ; ' : " < > ?
- If a numeric field requires a set number of characters, the user must ensure that the field contains the required number of characters by padding the numbers with preceding zeroes. For example, a numeric field requires ten characters, but the user only has five characters to input (50000). The user must pad the number with zeroes to obtain the required number of characters (0000050000).

5 Import File Structure

The RT import file consists of five record types:

- **Record Type 00 “Header Record”** – Required record type. Contains basic identifying information about the employer including the Federal Employer Identification Number (FEIN) and the employer’s reemployment account number.
- **Record Type 01 “Employer Record”** – Required record type. Contains further information about the employer including the employer name and address along with filing information, total wage and tax due, and contact information.
- **Record Type 02 “Employee/Social Record”** – Record type 02 is optional for the RT-6 (Employer’s Quarterly Report) but is a required record type for the RT-8A (Correction to Employer’s Quarterly Report or Annual Domestic Report). Contains employee detail information including social security numbers, names, and wage details.
- **Record Type 03 “Total Record”** – Required record type. Contains the breakdown of the total number of covered full-time and part-time employees who performed services for each month in the quarter.
- **Record Type 99 “Trailer Record”** – Required record type. Contains the date the file is being submitted in the YYYYMMDD format. No data can follow this record type.

6 Import File Field Descriptions & Restrictions

Each import file consists of fixed-length text. In the following tables, the position number is the place that the character must take within the line in the file. There are three possible character types:

- A = Alpha characters only
- N = Numerical characters only
- X = Alpha/numerical characters accepted

6.1 Header Record (Type 00)

Field Name	Position #	Character Type	Length	Description
Record Type	1-2	N	2	Must contain 00 (zero, zero) only.
Submitter's FEIN	3-11	N	9	Federal Employer Identification Number. Cannot be a string of the same number.
Employer RT #	12-18	X	7	Account Number assigned by the State of Florida. Cannot be a string of the same number.

6.2 Employer Record (Type 01)

Field Name	Position #	Character Type	Length	Description
Record Type	1-2	N	2	Must contain 01 (zero, one) only.
Employer's FEIN	3-11	N	9	Federal Employer Identification Number. Cannot be a string of the same number.
Employer RT #	12-18	X	7	Account Number assigned by the State of Florida. Cannot be a string of the same number.
Employer Name	19-75	X	57	Name of company
Mailing Address	76-97	X	22	Mailing address of company
City	98-119	A	22	City in which company is located
State	120-121	A	2	State (abbreviated) in which company is located
Zip Code	122-130	N	9	Location address. Must contain nine digits (ZIP+4). May be padded with 9s if the last four digits are not available.
Filing Year	131-134	N	4	Tax year. Only current and prior filing quarters are accepted.
Filing Quarter	135-136	N	2	Filing quarter. Only current and prior filing quarters are accepted.
Gross Wages	137-151	N	15	Employer gross wages paid this quarter. Cannot be a negative amount.
Excess Wages	152-162	N	11	Wages exceeding the taxable amount paid to each employee during the calendar year. Cannot be a negative amount.
Taxable Wages	163-177	N	15	Wages subject to tax. Cannot be a negative amount.
Tax Due	178-188	N	11	The total of taxable wages multiplied by the tax rate. Cannot be a negative amount.
Interest Due	189-197	N	9	Total amount of interest due. Cannot be a negative amount.
Penalty Due	198-206	N	9	Penalty due with return. Cannot be a negative amount.
Total Tax Due	207-217	N	11	The sum of the tax due, interest, and penalty. Cannot be a negative amount.
Contact Name	218-244	A	27	Individual that represents the company for this submission.
Contact Phone #	245-254	N	10	Phone number for the individual representing the company.
Contact Email	255-304	X	50	Email address for the individual representing the company.

6.3 Social Record (Type 02)

Field Name	Position #	Character Type	Length	Description
Record Type	1-2	N	2	Must contain 02 (zero, two) only.
Employee SSN	3-11	N	9	Employee Social Security Number (SSN); must contain NINE (9) digits. Do not suppress leading zeroes. Every employee, regardless of age, is required to have a valid SSN. Please refer to “Note on Social Security Numbers” for the rules on valid social security numbers.
Employee First Name	12-26	A	15	The employee’s first name. Dashes and hyphens should be excluded.
Middle Initial	27	A	1	Employee’s middle initial
Employee Last Name	28-47	A	20	Employee’s last name. Dashes and hyphens should be excluded.
Employee’s Gross Wages	48-58	N	11	Total amount of wages earned during the quarter. Cannot be a negative amount.
Taxable wages	59-69	N	11	Wage amount that is considered taxable. Cannot be a negative amount.
Employee’s Out of State Gross Wages	70-80	N	11	The Year-to-Date gross wages earned in other states. Cannot be a negative amount.
Out of State Taxable Wages	81-91	N	11	Year-to-Date taxable wages earned in other states. Cannot be a negative amount.
Tax State	92-93	A	2	State in which wages were earned. If no out of state wages were provided, use FL. If multiple states were provided, use “MU.”
Employee’s Contracted to Educational Institutions Wages	94-104	N	11	Total wages paid under a contract to an educational institution. Cannot be a negative amount.

6.4 Total Record (Type 03)

Field Name	Position #	Character Type	Length	Description
Record Type	1-2	N	2	Must contain 03 (zero, three) only.
Covered Workers 1 st Month	3-9	N	7	Total number of covered full and part-time employees who performed services or received pay for this period.
Covered Workers 2 nd Month	10-16	N	7	Total number of covered full and part-time employees who performed services or received pay for this period.
Covered Workers 3 rd Month	17-23	N	7	Total number of covered full and part-time employees who performed services or received pay for this period.

6.5 Trailer Record (Type 99)

Field Name	Position #	Character Type	Length	Description
Record Type	1-2	N	2	Must contain 99 (nine, nine) only.
Submission Date	3-10	N	8	The date the file is submitted in YYYYMMDD format.

7 Example Import File

```

001234567891234567
011234567891234567ANY COMPANY NAME                1234 MAIN STREET      ANY TOWN                FL3230899
02012345678JOSEPH          MNOTANY              000010000000000007000000000000000000000000000000000000FL00000000000
02023456789JANE           MEVERY              000010000000000007000000000000000000000000000000000000FL00000000000
02345678912IAN            RSOME               000010000000000007000000000000000000000000000000000000FL00000000000
02456789123CYRUS          AMANY               000010000000000007000000000000000000000000000000000000FL00000000000
02567891234ELIJAH        ANONE |             000010000000000007000000000000000000000000000000000000FL00000000000
03000000500000050000005
9920170428

```

This image is not a complete example of a reemployment tax import file. To obtain the example in a text file, email dorgta@floridarevenue.com or call the Department’s Taxpayer Assistance at 850-488-6800 Monday – Friday, excluding holidays.

8 Importing the File

- Go to the Department’s [File and Pay](#) webpage, then select “Reemployment Tax - Employers.”
- To login, select from these two options:
 - Enter your User ID and Password: A registered taxpayer, who enrolls to file and pay electronically, receives a user ID and password for logging in to online applications.
 - Enter your Federal Identification Number (FEIN) and Reemployment Tax (RT) Account Number: If you are a registered taxpayer, but not enrolled to file and pay electronically, you can log in with your CO Number and BP Number. An enrolled user has access to additional functions, such as viewing your filing history and reprinting returns. To enroll to file and pay electronically, access the Department’s [e-Services Enrollment](#) application.
- Once logged in, review the Bulletin Board for important changes to laws or processes that may affect report filing. Click the “Next” button when finished.
- To test your file, click “Check Import File Format” button for RT-6 or RT-8A. Submitting a test file **DOES NOT** cause a submission and **DOES NOT** file a return.
- Once you have tested your file and are ready to import it, click on “Import Quarterly RT-6” under RT-6 Original Return or “Import Quarterly RT-8A” under RT-8A Corrected Return.

9 Contact Information

Contact the Department with any questions or comments you have regarding the electronic filing of your report.

- **TECHNICAL ISSUES:**
 - dorgta@floridarevenue.com
 - **Subject Line:** Reemployment Tax Import File
- **TAXPAYER ASSISTANCE:**
 - 850-488-6800
- **FLORIDA DEPARTMENT OF REVENUE WEBSITE:**
 - floridarevenue.com
- **STATE OF FLORIDA WEBSITE:**
 - myflorida.com

Appendices: Import File Error Codes

Appendix A: File Format Errors

Error Code	Error Message	Explanation
E000	Unexpected line length (Shorter or Longer)	<i>The line length is too long or too short</i>
E005	Invalid file extension, only .txt accepted	<i>Only text files are accepted</i>
E010	No zipped files allowed	<i>Zip files are not accepted.</i>
E015	No special characters allowed in file name	<i>The following characters are not accepted as part of the file name: ~ ! @ # \$ % ^ & * () _ - = ` { } [] \ , . ; ' : " < > ?</i>
E020	Invalid format in amount fields, decimal implied	<i>Invalid characters detected in amount field. The last two digits in currency fields are implied decimals. No actual decimals should be included in the file. Ex: If an employee's gross wages equal \$10,000.00 for the quarter, user should put 00001000000</i>
E025	Invalid record type encountered	<i>Only five record types are allowed in the import file: 00 (Header Record), 01 (Employer Record), 02 (Employee Detail), 03 (Total Record), and 99 (Trailer Record).</i>
E030	File cannot contain blank line(s)	<i>A blank line was encountered in the file. Blank lines are most commonly inserted at the end of the file. If no blank lines are in the middle of your file, go to the end and make sure that your file does not extend beyond the Trailer Record (record type 99).</i>
E035	Numeric fields must contain numeric values only	<i>All numeric fields must contain either a numeric value or be zero filled</i>
E040	Must include record type 00 (Header Record)	<i>Import file must include these record types to be considered valid.</i>
E045	Must include record type 01 (Employer Record)	
E050	Must include record type 03 (Total Record)	
E055	Must include record type 99 (Trailer Record)	
E060	Record Type XX: You cannot include more than one record type XX in the same file.	
E065	No special characters allowed in the file	<i>@, - and . can only be used in email addresses. The following characters cannot be used within the import file: ~ ! @ # \$ % ^ & * () _ - = ` { } [] \ , . ; ' : " < > ?</i>

Appendix B: Header Record (Type 00) Errors

Error Code	Error Message	Explanation
E070	Missing 00 (Header Record)	Record type 00 (Header Record) should always be the first record in the file.
E075	Record Type 00: Non-numeric data in	Record type 00, positions 1-2 (Record type) and 3-11 (Submitter's FEIN) must be numeric
E080	Federal Employer Identification Number (FEIN) in imported file does not match the Federal Employer Identification Number (FEIN) registered for this account.	Record type 00, positions 3-11 (Submitter's FEIN) must match the 9-digit FEIN used in the setup file for the user logged into the system.
E085	Agent identification number or Employer Reemployment account number contained in imported file does not match the Employer Reemployment account number registered for this account.	Record type 00, positions 12-18 (Employer RT#) must match the 7-digit RT# in the setup file for the user logged into the system.

Appendix C: Employer Record (Type 01) Errors

Error Code	Error Message	Explanation
E090	Record Type 01: Position 1-2 must be 01 (zero, one)	Record type 01 (Employer Record) positions 1-2 (record type) must be 01.
E095	Record Type 01: Invalid file layout (record type 01 must follow record type 00)	Record type 00 (Header Record) is either missing or has been placed after record type 01 (Employer Record). Record type 01 must always follow record type 00.
E100	Record Type 01: Non-numeric data in	Record type 01, positions 1-2, 3-11, 12-18, 122-130, 131-134, 135-136, 137-151, 152-162, 163-177, 178-188, 189-197, 198-206, 207-217, and 245-254 must be numeric.
E105	Record Type 01: Missing or invalid FEIN	Record type 01, positions 3-11 (Employer's FEIN) must match the 9-digit FEIN registered with the state.
E110	Record Type 01: Missing or invalid Employer RT#	Record type 01, positions 12-18 (Employer's RT#) must match the 7-digit Employer RT# registered with the state.
E115	Record Type 01: Position X-X is a required field	Record type 01, positions 19-75 (Employer Name), 76-97 (Mailing address), 98-119 (City), and 218-244 (Contact Name) are required fields.
E120	Record Type 01: Missing or invalid Zip Code	Record type 01, positions 122-130 (Zip Code) must include a full nine-digit (ZIP+4) zip code. If the last four digits are not available, user may pad the zip code with nines. Ex: 323039999
E125	Record Type 01: Filing period selected on initial import page does not match filing period in imported file	Record type 01, positions 131-134 (Filing Year) and 135-136 (Filing Quarter) must match filing year and filing quarter chosen on initial screen. Quarter options can only be 01, 02, 03, or 04.
E130	Record Type 01: Position X-X must be non-negative or zero	Record type 01, positions 137-151 (Gross Wages), 152-162 (Excess Wages), 163-177 (Taxable Wages), 178-188 (Tax Due), 189-197 (Interest Due), 198-206 (Penalty Due), and 207-217 (Total Tax Due) must be a positive number or zero.

Error Code	Error Message	Explanation
E135	Record Type 01: Taxable Wages not equal to Gross minus Excess	<i>Record type 01, positions 163-177 must be the difference of positions 137-151 and 152-162 (Taxable Wages = Gross Wages – Excess Wages).</i>
E140	Record Type 01: Total Tax Due not equal to Tax Due plus Interest plus Penalty	<i>Record type 01, positions 207-217 must be the sum of positions 178-188, 189-197, and 198-206 (Total Tax Due = Tax Due + Interest + Penalty).</i>
E145	Record Type 01: Non-alpha data in	<i>Record type 01, positions 98-119 (City), 120-121 (State Abbreviation), and 218-244 (Contact Name) must contain alpha characters only.</i>
E150	Record Type 01: Email address is not valid	<i>Record type 01, positions 255-304 (Contact Email) must contain @ and must include a period followed by three alpha characters at the end. Ex: name@company.com</i>

Appendix D: Employee/Social Record (Type 02) Errors

Error Code	Error Message	Explanation
E155	Record Type 02: Position 1-2 must be 02 (zero, two)	<i>Record type 02 (Social Record), positions 1-2 (record type) must be 02.</i>
E160	Record Type 02: Invalid file layout (record type 02 must come after record type 01)	<i>Record type 02 (Employee/Social Record) has been placed incorrectly. Record type 02 is optional for the RT-6 and <u>required</u> for the RT-8A. Record type 02 must always follow record type 01 (Employer Record) when used.</i>
E165	Record Type 02: Non-numeric data in	<i>Record type 02, positions 1-2, 3-11, 48-58, 59-69, 70-80, 81-91, and 94-104 must be numeric.</i>
E170	Prior to January 2019 – Record Type 02: Missing or invalid Social Security Number January 2019 and forward – Record Type 02: Missing or incomplete Social Security Number	<i>Record type 02, positions 3-11 must include a complete, valid nine-digit social security number. For complete instructions on valid social security numbers, please refer to the note at the beginning of this guide.</i>
E175	Record Type 02: Duplicate Social Security Number	<i>Social security numbers may be used only once in a file. Each instance of record type 02 (Employee/Social Record) must contain a unique social security number in positions 3-11.</i>
E180	Record Type 02: Position X-X is a required field.	<i>Record type 02, positions 12-26 (Employee first name) and 28-47 (Employee last name) are required fields.</i>
E185	Record Type 02: Position X-X must be non-negative or zero	<i>Record type 02, positions 48-58 (Employee Gross Wages), 59-69 (Taxable Wages), 70-80 (Employee Out of State Wages), 81-91 (Out of State Taxable Wages), and 94-104 (Employee Contracted to Educational Institution Wages) must be a positive number or zero.</i>
E190	Record Type 02: Non-alpha data in	<i>Record type 02, positions 12-26, 27, 28-47, and 92-93 must contain alpha characters only.</i>
E195	Record Type 02: Missing or invalid state	<i>Record type 02, positions 92-93 must contain a valid state abbreviation. If there are no out of state wages to report, use two spaces or FL.</i>

Error Code	Error Message	Explanation
W001	January 2019 and forward – Record Type 02: Invalid Social Security Number	<i>Record type 02, positions 3-11 have been identified as invalid according to Social Security Administration standards.</i>

Appendix E: Total Record (Type 03) Errors

Error Code	Error Message	Explanation
E200	Record Type 03: Position 1-2 must be 03 (zero, three)	<i>Record type 03 (Total Record), positions 1-2 (record type) must be 03.</i>
E205	Record Type 03: Invalid file layout (record type 03 must follow record type 02 ‘when used’ or 01)	<i>Record type 03 (Total Record) must always follow either record type 02 (Employee/Social Record) if it has been used. If record type 02 has not been used, record type 03 must follow record type 01 (Employer Record).</i>
E210	Record Type 03: Non-numeric data in	<i>Record type 03, positions 1-2, 3-9, 10-16, and 17-23 must be numeric.</i>
E215	Record Type 03: Position X-X cannot be blank	<i>Record type 03, positions 3-9 (Covered workers 1st month), 10-16 (Covered workers 2nd month), and 17-23 (Covered workers 3rd month) cannot be blank. User must either enter a value or all zeroes (if there are no covered workers to report).</i>

Appendix F: Trailer Record (Type 99) Errors

Error Code	Error Message	Explanation
E220	Record Type 99: Position 1-2 must be 99 (nine, nine)	<i>Record type 99 (Trailer Record), positions 1-2 (record type) must be 99.</i>
E225	Record Type 99: Invalid file layout (record type 99 must follow record type 03)	<i>Record type 99 (Trailer Record) must always follow record type 03 (Total Record).</i>
E230	Record Type 99: Non-numeric data in	<i>Record type 99, positions 1-2 and 3-10 must be numeric.</i>
E235	Record Type 99: Missing or invalid submission date	<i>Record type 99, positions 3-10 (Submission/Settlement Date) is required must be in YYYYMMDD format. Ex: 20180728</i>
E240	Data encountered after trailer record	<i>No information is allowed after Record Type 99 (Trailer Record) position 10. If user receives this error message and there appears to be no data after record type 99, make sure there are no blank spaces or lines at the end of the file.</i>