

**UI TAX
EMPLOYER CONTRIBUTIONS
DATA VALIDATION HANDBOOK**

MAY 15, 2008

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INTRODUCTION

A. OBJECTIVES

States regularly report to the U.S. Department of Labor (DOL) under the Unemployment Insurance Required Reports (UIRR) system. In particular, states document their performance in collecting UI employer contributions (taxes) and employer reports on the Employment and Training Administration (ETA) 581 report entitled “Contribution Operations.”

Data from the ETA 581 report are used for three critical purposes: (1) allocation of UI administrative funding based on state workload, (2) performance measurement to ensure the quality of state UI program operations, and (3) calculation of state and national economic statistics. Table A summarizes the types and uses of the data. Figure A displays the ETA 581 report.

TABLE A			
TYPES AND USES OF ETA 581 DATA			
Data Type	Funding/ Workload	Performance/Tax Performance System (TPS) Computed Measures	Economic Statistics
Active Employers	T	T	T
Report Filing		T	
Status Determinations		T	T
Accounts Receivable		T	T
Field Audits		T	
Wage Items	T		T

Because ETA 581 data have these critical uses, it is essential that states report their activities accurately and uniformly. Data validation measures the accuracy of state reporting on employer contribution activities. Two principles underlie a comprehensive data validation process:

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FIGURE A
FORM ETA 581

UI REPORTS HANDBOOK NO. 401

ETA 581 Contribution Operations

A. Facsimile of Form ETA 581

ETA 581 - CONTRIBUTION OPERATIONS

Report For Quarter Ended:			Region Code:			State:			
Ln	End of Quarter Employers						4. Delinquency Cutoff Date		5. Total Wage Items Received
101	1. Contrib.	2. Reimbur.	3. Total						
EMPLOYER REPORTS FOR PRECEDING QUARTERS									
201	Contributory Employers				Reimbursing Employers				
	6. Timely	7. Secured	8. Resolved	9. Timely	10. Secured	11. Resolved			
	12. No. Outstanding Ctrs. Prior to Report Quarter			13. Total Estimated Contributions Due					
STATUS DETERMINATIONS									
301	Newly Established Employers				Successor Employers				
	14. Number	15. Time Lapse <= 90	16. Time Lapse <= 180	17. Number	18. Time Lapse <= 90	19. Time Lapse <= 180	20. Inactive Terminations		
CONTRIBUTORY EMPLOYER RECEIVABLES									
401	21. Total Beg. Period	22. Determ Receivable	23. Liquidated	24. Declared Uncollected	25. Removed End Period	26. Total End Period	27. Employers Owing		
402	Age of Receivables								
	28. 6 Months or Less	29. 9 Months	30. 12 Months	31. 15 Months	32. Over 15 Months				
REIMBURSING EMPLOYER RECEIVABLES									
403	33. Total Beg. Period	34. Determ Receivable	35. Liquidated	36. Declared Uncollected	37. Removed End Period	38. Total End Period	39. Employers Owing		
404	Age of Receivables								
	40. 6 Months or Less	41. 9 Months	42. 12 Months	43. 15 Months	44. Over 15 Months				
AUDIT ACTIVITY									
501	Number of Audits			48. Calendar Quarters Audited	Total Wages Audited		51. Hours Spent Auditing	52. Number Employees Misclassified as Ind Contr.	
	45. Large Employers	46. Change Audits	47. Total Audits		49. Pre-Audit	50. Post-Audit			
502	Amount Underreported				Amount Overreported				
	53. Total Wages	54. Taxable Wages	55. Contributions	56. Total Wages	57. Taxable Wages	58. Contributions			

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1. If data are collected, they should be valid and usable.
2. Given the high degree of automation of UI systems, it is feasible and cost effective to validate most report cells.

States conduct the validation themselves and report the results to ETA. This handbook provides detailed validation instructions for each state. ETA also provides states with a Sun-based data validation software application (referred to as the Sun-based system in UIPL 22-05) to use in conducting the validation.

States are required to validate reported data every third year, except for data elements used to calculate the Government Performance and Results Act (GPRA) measures. GPRA data are validated annually. The “validation year” will coincide with the State Quality Service Plan (SQSP) performance year. Validations of any reporting period during the twelve-month period beginning April 1 and ending March 31 will be considered part of the validation year. The SQSP is the vehicle through which states submit plans to implement validation or to revalidate failed items.

B. DATA ERRORS IDENTIFIED THROUGH VALIDATION

Systematic errors and random errors are the two major types of data error in federal UIRR reports. Systematic errors involve faulty design or execution of reporting programs. Random errors involve judgment and input errors. Reporting system errors are always systematic, while errors stemming from human judgment can be either systematic or random. Both systematic and random errors must be addressed in the validation design.

- **Systematic errors** are addressed through validation of the reporting programs that states use to create federal reports. Systematic errors tend to be constant and fall into one of three categories: *1) too many transactions (overcounts), 2) too few transactions (undercounts), or 3) transactions which are misclassified.* Systematic human errors occur when staff are using incorrect definitions or procedures. For example, a reporting unit may establish its own definition for a data element that conflicts with the federal definition (this can happen deliberately or inadvertently). Systematic errors are the most serious because they occur repeatedly. They are also the easiest to detect and correct. Systematic errors do not need to be assessed very frequently, and each system error only needs to be corrected once. A one-time adjustment in a retrieval code or calculation

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specification, or staff retraining on a corrected definition or procedure, will usually correct systematic errors.

- **Random errors** are more variable. They include problems such as input errors or judgment errors such as misunderstanding or misapplying Federal definitions. In general, random errors occur intermittently. For example, a few data entry errors may occur even when most information is entered correctly. Correcting one error does not ensure that similar errors will not occur in the future.

Consistent and accurate reporting requires both good data and accurate systems for reporting the data. Data validation and Tax Performance System (TPS) reviews together test whether data are accurately posted to the state employer contributions system and reported correctly on the ETA 581.

C. DATA SOURCES FOR FEDERAL REPORTING AND VALIDATION

States use different methods to prepare the ETA 581 report. Some states produce the Federal reports directly from the employer contributions database. Computer programs scan the entire database to select, classify, and count transactions. Other states produce a database extract or statistical file as transactions are processed, essentially keeping a running count of items to be tabulated for the report. Still other states use a combination of these methods. The basic approach to data validation is the same no matter how the report is developed — states reconstruct the transactions that should have been reported and do so using standard national criteria.

The validation methodology is flexible in accommodating the different approaches used by states. However, validation is most effective when validation data are produced directly from the employer contributions database. For cost reasons and to minimize changes in data over time, some states prefer to use daily, weekly, or monthly statistical extract files instead. When extract files are used, other types of system errors may occur. Reportable transactions may be improperly excluded from the employer master file. Furthermore, the statistical file may contain corrupt data. The statistical file is not used as part of the daily tax system and, therefore, errors may not be detected and corrected through routine agency business.

The only way to test for these problems is to independently reconstruct or query the employer master file. States that produce validation data from the same statistical extract files used to produce the ETA 581, rather than directly from the

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database, must ensure that the extract files contain all the appropriate employer transactions and statuses. The way to do this is to recreate the logic used to produce the ETA 581. This handbook includes a validation tool, “independent count validation,” specifically for this purpose.¹

Table B outlines variations in the validation methodology, based on typical state approaches to ETA 581 reporting and data validation reconstruction. To determine the specific validation methodology to be implemented, the state validator or federal representative should identify the state’s ETA 581 report source and validation reconstruction source for each population to be validated.

D. BASIC VALIDATION APPROACH

The basic approach used in data validation is to *reconstruct* the numbers that should have been reported on the ETA 581. Because state UI records are highly automated, states can develop computer programs that extract from electronic databases all transactions or statuses that should have been counted on the report. Automation reduces the burden on validators and state information systems (IS) staff as they extract records from state files, assemble those records for analysis, and assess validation results.

Once transactions and statuses are extracted, they are subjected to a series of “logic rules.” These rules test the accuracy of the reconstructed data, assuring that states have used the most definitive source of information and have adhered to Federal definitions. After it is determined that the extract data meet the logic rules, the data are used to produce validation counts that are compared to what the state has reported. If the validation counts match what was reported, within a plus or minus 2 percent tolerance, then the reporting system is judged valid.

States conduct validation using web-based software which runs on DOL Sun computers in state UI offices. Each computer has an established interface with DOL for report transmission, and the national office, the appropriate regional office, and each state can retrieve reported numbers from this shared data base.

¹There is no way to accurately reconstruct the reported count when the statistical file contains transactions that are no longer present in the database (e.g., when it includes status determinations deleted from the main database after a corrected status determination is made for the same employer).

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TABLE B
VARIATIONS IN VALIDATION METHODOLOGIES BASED ON STATE
APPROACHES TO REPORTING AND RECONSTRUCTION

Scenario	Transactions Overwritten on Database	ETA 581			Data Validation			Independent Count Required	Source Documentation Review Required	Comments
		Program Type	Source	Timing	Program Type	Source	Timing			
1	No	Count	Database	Snapshot	DRE	Database	Snapshot	No	No	Best scenario because comparing snapshots eliminates timing discrepancies
2	No	Count	Statistical file	Daily	DRE	Database	Snapshot	No	No	Database is only reconstruction source. There could be changes in transaction characteristics (but will find all transactions).
3	No	DRE	Database	Snapshot	DRE	Database	Snapshot	Yes	No	Reporting and validation are the same program. Independent count may mirror that program.
4	No	DRE	Statistical file	Daily	DRE	Statistical file	Daily	Yes	Yes	Since transactions are not overwritten, states should be able to do Scenario 2 instead.
5	Yes	DRE	Statistical file	Daily	DRE	Statistical file	Daily	NA	NA	No alternative validation source. Cannot reconstruct from the database. Not thorough validation.
6	Yes	Count	Statistical file	Daily	Must create a daily extract	NA	NA	NA	NA	Cannot reconstruct from database. Must change reporting process to Scenario 5.

NOTE: Snapshot is of the last day of the reporting period.
DRE = Detail Record Extract
NA = Not Available

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Data validation provides a reconstruction or audit trail to support the counts and classifications of transactions that were submitted on the ETA 581 report. Through this audit trail, the state proves that its UIRR data have been correctly counted and reported. For example, if a state reports 5,000 reimbursable employers at the end of the quarter, then the state must create a file listing all 5,000 employers as well as relevant characteristics such as the Employer Account Number (EAN), employer type, liability met threshold date, number of liable quarters, and wages in each of those quarters. Analysis of these characteristics can assure validators that the file contains 5,000 correctly classified employers. The reported number is thus proved to be valid.

E. RECONSTRUCTING FEDERAL REPORT ITEMS

There are 50 ETA 581 report items to validate.² A single employer account transaction or status may be counted in several different ETA 581 report items. For example, a contributions report that is filed on time is counted in two items for the current report quarter (timely reports and secured reports) and in one item in the following report quarter (resolved reports).

A general principle of the validation design is to streamline the validation process as much as possible. Transactions and statuses are analyzed only once, even if they appear in multiple items. The streamlining is accomplished by classifying them into mutually exclusive groups, which match to one or more items on the federal report. Specifically, there are five types of employer transactions or statuses (populations), which are further divided into 46 mutually exclusive groups (subpopulations). All validation counts are built from these subpopulations. The five populations are: (1) Active Employers, (2) Report Filing, (3) Status Determinations, (4) Accounts Receivable, and (5) Field Audits.

Table C lists the ETA 581 populations and subpopulations that are reconstructed and the number of report items validated by each population. It also describes the dimensions used to divide populations into subpopulations.

²Wage items processed (item 5 on the ETA 581) are validated but through a less comprehensive process. The ETA 581 wage item count is not reconstructed.

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TABLE C				
ETA 581 REPORT, BY TRANSACTION POPULATION				
Population	ETA 581 Line Numbers	Dimensions Used to Create Subpopulations	Number of Report Items	Number of Subpopulations
1. Active Employers	101	Employer status: <input type="checkbox"/> contributory <input type="checkbox"/> reimbursing	3	2
2. Report Filing	201	Timing of report receipt and resolution: <input type="checkbox"/> timely <input type="checkbox"/> secured within the quarter due <input type="checkbox"/> resolved within two quarters	6	16
3. Status Determinations	301	Type of status determination: <input type="checkbox"/> new <input type="checkbox"/> successor <input type="checkbox"/> inactive <input type="checkbox"/> terminated Time lapse of the determination	7	8
4. Accounts Receivable	401 402 403 404	Type of receivable processing: <input type="checkbox"/> amounts established <input type="checkbox"/> liquidated <input type="checkbox"/> declared uncollectible <input type="checkbox"/> removed from the report <input type="checkbox"/> outstanding debt	22	16
5. Field Audits	501 502	Employer size: <input type="checkbox"/> small <input type="checkbox"/> large Audit result: <input type="checkbox"/> change <input type="checkbox"/> no change	11	4
Wage Items Processed	101		1	N/A

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F. HANDBOOK OVERVIEW

To determine the extent to which reported data are accurate and meet federal reporting definitions, four separate validation procedures or Amodules[≡] have been developed. These modules include various tools to use in validating the quantity and quality of federally reported data. The modules and accompanying appendices are outlined below.

- **Module 1—Report Validation (RV)**

Module 1 describes how to validate that state ETA 581 reporting programs are functioning correctly. The Sun-based software systematically processes reconstruction files and compares the count in each federal report item to the count in the corresponding subpopulation. The validator examines transactions that were rejected by the software as invalid and determines if it is necessary to regenerate or reload the validation files.

- **Module 2—Data Element Validation (DEV)**

Module 2 describes how to validate that the data elements used in report validation are correct. Two tests are conducted as part of DEV:

(2.1) **File Integrity Validation (FIV)** checks that the correct data were extracted from the database to build the reconstruction file. The validator examines small samples drawn from each subpopulation.

(2.2) **Range Validation** checks whether characteristics associated with a transaction are in the correct range for the particular population and subpopulation in which the transaction has been placed.

- **Module 3—State-Specific Data Element Validation Instructions**

Module 3 provides the state-specific instructions that the validator uses in FIV and range validation. Module 3 documents the system screens that display the data to be validated as well as the rules that must be applied to each data element to determine its accuracy. State definitions or procedures which impact validation are also documented to help state and federal staff interpret the validation results and improve procedures.

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- **Module 4—TPS Validation**

Module 4 determines whether the state's TPS acceptance samples were selected using appropriate methods. It is important to review the sampling methodology used by the state. The quality reviews are a key indicator of the state's performance, and the results must be statistically valid.

- **Module 5—Wage Item Validation**

This module explains how wage item counts are validated.

- **Appendix A—Report Validation File Specifications**

Appendix A includes specifications for the five validation files that need to be generated by the state. This appendix also includes tables that show the relationship between each subpopulation and the corresponding federal report line item(s). In addition, Appendix A provides information about timing issues for each population.

- **Appendix B—Independent Count**

Appendix B describes how to determine whether any transactions have been excluded from an ETA 581 report item. These procedures are applicable to states that create the ETA 581 from the same extract files used to generate the reconstruction files.

- **Appendix C—Report Validation Summary Reports**

Appendix C contains a sample RV summary report for each of the five populations.

- **Appendix D—FIV Worksheets**

Appendix D contains a sample FIV worksheet for each of the five populations.

- **Appendix E—Duplication Detection Criteria**

Appendix E provides the criteria used by validation software to identify duplicate transactions or account statuses.

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- **Appendix F—Record Layouts**

Appendix F contains a validation file record layout for each of the five populations.

G. WALK THROUGH OF DATA VALIDATION METHODOLOGY

This section provides IS and validation staff with a step by step walk through of the data validation process using ETA 581 active employers as an example.³ Each step of the walk through references the handbook module in which that aspect of the data validation process is described. Readers should review the referenced modules for further information.

- 1) State **IS staff** generate the ETA 581 report from the state's UI employer database(s) or from statistical files of counts or detailed records. The report item in the upper left corner of Figure B represents the count of contributory and reimbursing employers reported on the ETA 581.

At the same time, **IS staff** extract detailed records for the reported transactions to reconstruct and provide an audit trail for the reported count. (See Module 1.)

The state should generate the ETA 581 and the validation file (the reconstructed "audit trail") from the employer database(s) at the same time. Ideally, to prevent inconsistencies due to timing, the state would then immediately import the validation file into the software so that FIV samples can be drawn and the state can generate FIV supporting documentation (for example, query screens) from the employer database(s).⁴

- 2) The DV software compares the reconstructed count with the reported count. In this example, the validation screen shows the detailed records for the three contributory employers reported on the ETA 581.
- 3) The software selects a sample of two records per subpopulation and displays them on the FIV worksheet. (See Module 2.) The

³The validation file, sort file, and state-specific handbook have been modified slightly in Exhibit I.5 for presentation purposes. Utah's Tax Transcript screen and handbook are shown.

⁴ Given the highly automated nature of tax data validation, database screens are generally the only supporting documentation needed. Therefore, this handbook refers to screens, rather than to supporting documentation, throughout.

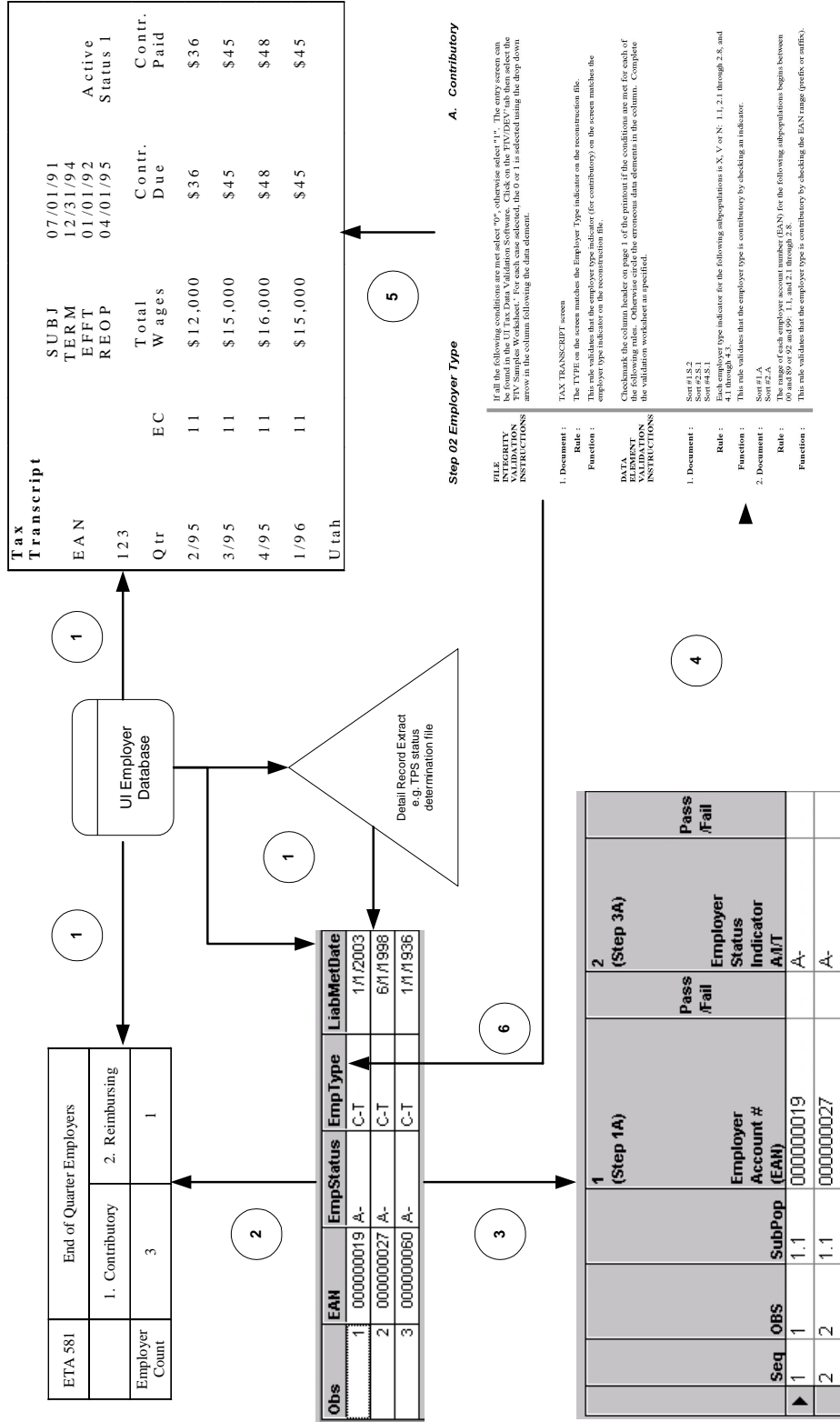
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validator assembles the materials—Module 3, reconstruction files, FIV worksheets, and screens—to be used during validation and for review by DOL auditors.

- 4) The **validator**, following the “step” numbers in each column heading on the FIV worksheet, tests the accuracy of the reconstructed data using the state-specific instructions under the corresponding step number in the state’s Module 3. The bottom right portion of Figure B shows a page from Utah’s Module 3. (See Module 2.)
- 5) Module 3 refers to state source documentation (usually query screens) and to specific fields on the screens.
- 6) To complete FIV, the validator follows the rules for 2A (contributory employer) in Module 3. The FIV rule for Step 2A requires the validator to compare the employer type indicator on the screen to the employer type indicator on the FIV worksheet. The validator then selects either ‘PASS’ (if the two indicators match) or ‘FAIL’ on the worksheet.

The validator repeats the process for each data element on the worksheet guided by the step numbers in each column heading. (See Module 2.)

**Figure B
Overview of UI Tax Data Validation Methodology**



MODULE 1 –REPORT VALIDATION

The report validation process is used to determine the accuracy of the counts reported in most of the items on the ETA 581 report. Five sets of files are produced, which reconstruct the counts for the five types of employer contributions populations that the state is validating. The report validation files enable the validator to determine the accuracy of the ETA 581 report item counts. The five report validation population files are listed in Table 1.1 on this page.

State IS staff are responsible for producing the reconstruction files according to the tasks described in this module; the specifications in Appendices A, E, and F; and the data element specifications in the state’s Module 3.

File Specification	Population	ETA 581 Line Number
1	Active employers	101
2	Report filing	201
3	Status determinations	301
4	Accounts receivable	401, 402, 403, 404
5	Field audits	501, 502

A. PROCEDURES

Task 1: Produce Five Report Validation Extract Files

State IS staff produce five report validation extract files—there is one extract file for each of the five populations of UI contributions transactions and statuses. IS staff should use the following specifications to prepare the five files:

1. Record layouts (in Appendix F and also in the DV Software Tutorial)
2. Population tables and timing specifications (Appendix A)
3. Duplicate Detection Criteria (Appendix E)
4. State Module 3

The extract file format is ASCII, comma delimited. See Figure 1.1 for an example of a record layout. Data must be in the order listed in the record layouts. The Data Type/Format column on the layouts indicates generic values for text fields. The generic values must be followed by a dash and the state-specific value. See Figure 1.2 for an example of an extract file.

The extract files are imported into the Sun-based DV software, which processes each extract file and builds the subpopulations as specified in Appendix A. The subpopulations are based on the unique types of transactions and statuses that can occur and that can be reported on the federal reports. For example, population 1, active employers, includes all employers who were active on the last day of the quarter. The software assigns each record to a subpopulation defined by unique combinations of characteristics such as employer status, employer type, liability date, and termination date. See Figure 1.3 for a sample of a validation file imported into the software.

It is essential that IS staff generate the validation files at the same time as the ETA 581 to eliminate differences in data caused by changes in the employer database(s) over time.¹

Because the ETA 581 provides a “snapshot” of transactions and employer statuses during a specific time period, the validation is intended to verify the

¹ To the extent that states have a complete audit trail, timing problems should not affect the reconstruction of transactions. For example, states should maintain records of status determinations even if the employer’s status changed in the same quarter. The validator then uses these audit trails to verify that a transaction was correct at the time of reporting.

status of transactions at the time the report was run, even if data later changed. It is not efficient to compare a set of transactions or statuses captured at one point in time with those captured at another point in time, because many discrepancies will represent legitimate changes in a dynamic database, rather than systems errors or faulty data. For example, an employer's status can legitimately change from active to inactive.

Task 2: Import Extract Files

See the tutorial provided with the Sun-based DV software for detailed instructions on importing the extract files.

Task 3: Examine Error Reports and Reload Extracts If Necessary

When the extract files are loaded, the Sun-based DV software reads each record to ensure that all fields are valid. Any records with invalid data, missing mandatory data, or records which appear to be duplicates are rejected and an error report is produced. See Figure 1.4 for a sample error report.

For example, the software produces an error report when data fields are not in the format specified in the record layout (for example, dates in the wrong format or text fields not preceded by one of the specified valid prefix values such as C for contributory employers or R for reimbursing employers.) The record layouts (see Appendix F of this handbook) specify the data formats which must be used for the records to successfully import. The population tables in Appendix A specify the valid values which must be present for transactions to be assigned to subpopulations. The software also uses the duplicate detection criteria in Appendix E to reject records which match the criteria for duplicates.

After reviewing any error reports that are generated, IS staff should determine if the extracts need to be regenerated or reformatted and reloaded into the Sun-based DV software.

Task 4: Produce Employer History Screens for Sampled FIV Cases

States should, immediately after the Sun-based DV software generates the FIV worksheets (discussed in Module 2), print all applicable employer history screens for each sampled case, in the same order that the cases are sampled and listed on validation worksheets. This concurrency ensures that the snapshot itself is being validated. States may develop a batch program for this task.

Task 5: Produce Report Validation Summary

The Sun-based DV software calculates the validation count or dollar amount for each subpopulation specified in Appendix A. The validation values are compared to the corresponding reported values in the national UI database. The software then calculates the difference between the validation and reported values and also calculates an error rate. A reported value is considered valid and “passes” report validation if the error rate falls within the established tolerance (\forall 1% for data used in Government Performance and Results Act (GPRA) measures and \forall 2% for all others).² The software produces a summary report that displays all of this information. This summary report is submitted to the UI national office. Appendix C provides a sample RV summary for each population.

Task 6: Conduct Independent Count (See Appendix B)

If a state uses the same detailed record extract file for reporting and validation, the state must conduct an independent count. This is the reporting and validation scenario described in row 3 of Table B in the handbook introduction. Ideally, such files should not be used for validation. However, if they are used for validation, states must conduct an independent count as described in Appendix B.

B. EXAMPLES

The following figures are examples of:

1. Population 3 Record Layout (Figure 1.1)
2. Population 3 Sample Extract File (Figure 1.2)
3. Population 3 Subpopulation 3.1 Display after Import into Sun-based DV Software (Figure 1.3)
4. Population 3 Report Validation Summary (Figure 1.4)
5. Overview of Report Validation (Table 1.2 and Figure 1.5)

² The GPRA measures with a \forall 1% tolerance are New Status Determination Timeliness (90 Days) and New Status Determination Timeliness (180 Days).

FIGURE 1.1
POPULATION 3 RECORD LAYOUT

No.	Field Name	Module 3 Reference	Field Description	Data Type/Format	DVWS	Constraint
1	OBS		Sequential number, start at 1	Number - 00000000 (Required)	INTEGER	NOT NULL
2	EAN	Step 1A	Employer Account Number	Number - 000000000 (Required)	CHAR (20)	NOT NULL
3	Employer Type	Step 2A Step 2B	Indicate whether the employer type is contributory or reimbursable.	Text - C; R (Required)	CHAR (20)	NOT NULL
4	Status Determ Type Indicator	Step 11A- D	Indicate status determination type by New, Successor, Inactivation or Termination.	Text - N; S; I; T (Required)	CHAR (10)	NOT NULL
5	Time Lapse	Step 12	Place a zero (0) in this field. (Software generates the time lapse)	Number - 0	INTEGER	

FIGURE 1.2

POPULATION 3 SAMPLE EXTRACT FILE

00000001,000000001,C-100,T-345,0,05/16/2003,03/31/2003,,,,,,05/16/2003,20031021140204
00000002,000000002,C-800,I-306,0,05/08/2003,09/30/2002,,,,,,05/08/2003,,20031021140204
00000003,000000003,C-100,N-106,0,04/02/2003,12/09/2002,,04/02/2003,,,,,,20031021140204
00000004,000000004,C-100,I-306,0,06/13/2003,06/30/2002,,,,,,06/13/2003,,20031021140204
00000005,000000005,C-100,I-325,0,06/16/2003,03/31/2002,,,,,,06/16/2003,,20031021140204
00000006,000000006,C-100,N-101,0,04/02/2003,03/31/2003,,04/02/2003,,,,,,20031021140204
00000007,000000007,C-100,I-306,0,06/13/2003,03/31/2003,,,,,,06/13/2003,,20031021140204
00000008,000000008,C-040,S-186,0,04/03/2003,01/01/2003,,04/03/2003,,04/03/2003,000281498,,20031021140204
00000009,000000009,C-040,I-370,0,04/03/2003,12/31/1997,,,,,,04/03/2003,,20031021140204
00000010,000000010,C-420,S-186,0,04/03/2003,07/01/2002,,04/03/2003,,04/03/2003,000149776,,20031021140204
00000011,000000011,C-420,I-370,0,04/03/2003,12/31/1980,,,,,,04/03/2003,,20031021140204
00000012,000000012,C-130,S-186,0,04/03/2003,10/02/2002,,04/03/2003,,04/03/2003,000051455,,20031021140204
00000013,000000013,C-130,I-370,0,04/03/2003,03/31/1971,,,,,,04/03/2003,,20031021140204
00000014,000000014,C-000,S-165,0,04/21/2003,01/01/2002,,04/21/2003,,04/21/2003,000283912,,20031021140204
00000015,000000015,C-100,I-306,0,06/03/2003,09/30/2002,,,,,,06/03/2003,,20031021140204
00000016,000000016,C-100,S-161,0,04/08/2003,01/24/2003,,04/08/2003,,04/08/2003,000309296,,20031021140204
00000017,000000017,C-100,N-101,0,04/02/2003,12/31/2001,,04/02/2003,,,,,,20031021140204
00000018,000000018,C-100,N-101,0,04/02/2003,12/31/2002,,04/02/2003,,,,,,20031021140204
00000019,000000019,C-100,N-106,0,04/02/2003,12/22/2002,,04/02/2003,,,,,,20031021140204
00000020,000000020,C-100,N-101,0,04/02/2003,03/31/2003,,04/02/2003,,,,,,20031021140204
00000021,000000021,C-800,N-120,0,04/02/2003,06/30/2002,,04/02/2003,,,,,,20031021140204
00000022,000000022,C-800,I-306,0,04/02/2003,03/31/2002,,,,,,04/02/2003,,20031021140204
00000023,000000023,C-100,N-101,0,04/02/2003,12/31/2002,,04/02/2003,,,,,,20031021140204
00000024,000000024,C-100,N-101,0,04/02/2003,03/31/2002,,04/02/2003,,,,,,20031021140204

FIGURE 1.3
POPULATION 3
SUBPOPULATION 3.1 DISPLAY AFTER IMPORT INTO SUN-BASED DV SOFTWARE

http://uisqa2.uis.dolecta.gov - View Report Validation Table - Microsoft Internet Explorer

Tax Sub Population 3.1

OBS	Employer Acct Number	Emp. Type	Status Determ. Type	Time Lapse	Status Determ. Date	Liability Date	End of Liab. Qtr	Activation Date	Reactivation Date	Successorship Date	Predecessor Acct Number	Inactivation Date	Termination Date	User Field
11220		R	N	0	04/08/2005	02/01/2005		04/08/2005	04/08/2005		0			
11222		C	N	0	05/11/2005	04/01/2005		05/11/2005	05/11/2005		0			
11223		C	N	0	05/18/2005	04/01/2005		05/18/2005	05/18/2005		0			
11224		R	N	0	05/18/2005	01/01/2005		05/18/2005	05/18/2005		0			
11245		C	N	0	04/08/2005	07/01/2004		04/08/2005	04/08/2005		0			
11247		C	N	0	04/08/2005	02/01/2004		04/08/2005	04/08/2005		0			
11248		C	N	0	04/04/2005	10/01/2004		04/04/2005	04/04/2005		0			
11249		C	N	0	04/08/2005	01/01/2005		04/08/2005	04/08/2005		0			
11250		C	N	0	04/19/2005	01/07/2004		04/19/2005	04/19/2005		0			
11251		C	N	0	04/19/2005	01/01/2004		04/19/2005	04/19/2005		0			
11252		C	N	0	04/19/2005	02/01/2005		04/19/2005	04/19/2005		0			
11253		C	N	0	04/22/2005	10/01/2004		04/22/2005	04/22/2005		0			
11254		C	N	0	04/22/2005	10/08/2004		04/22/2005	04/22/2005		0			
11255		C	N	0	04/22/2005	07/05/2004		04/22/2005	04/22/2005		0			
11256		C	N	0	04/22/2005	10/01/2004		04/22/2005	04/22/2005		0			
11257		C	N	0	05/03/2005	01/01/2004		05/03/2005	05/03/2005		0			
11258		C	N	0	05/03/2005	05/01/2004		05/03/2005	05/03/2005		0			
11259		C	N	0	05/03/2005	04/01/2004		05/03/2005	05/03/2005		0			

Start | View Report Validation T... | http://uisqa2.uis.dole...

FIGURE 1.4

POPULATION 3 REPORT VALIDATION SUMMARY



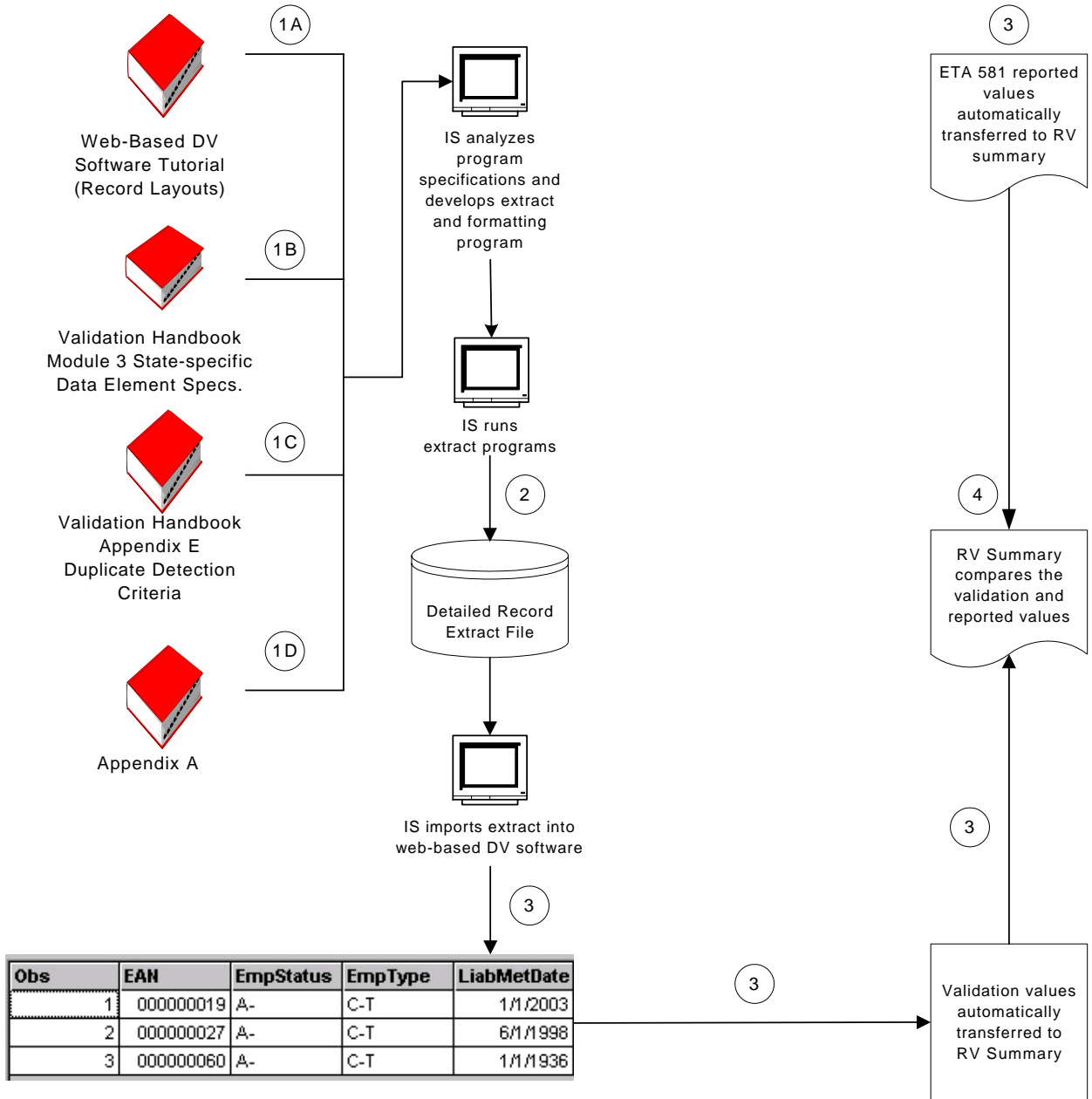
TABLE 1.2

OVERVIEW OF MODULE 1 (FIGURE 1.5)

Figure 1.5 Task No.	Description of Task	Who Performs Task
1	<p>IS staff analyze the validation file specifications including:</p> <ul style="list-style-type: none"> 1A. Sun-based DV Tutorial: the report validation record layouts for each population. Also provided in Appendix F. 1B. Validation Handbook (Module 3): the state-specific data element specifications that include the state’s specific screen names, element names and value codes for each data element. 1C. Duplicate Detection Criteria (Appendix E): the criteria that the software uses to detect duplicates. 1D. Report Validation Specifications (Appendix A): the reporting and sampling specifications for each population. 	IS Staff
2	<p>IS staff extract detailed employer records from the state database(s). The extract process should include a routine to ensure that invalid duplicates are excluded from the file, as specified in the duplicate detection criteria in Appendix E.</p>	IS Staff
3	<p>IS staff import the validation files into the Sun-based DV software, which processes the files and assigns records to the subpopulations specified in Appendix A. The software also calculates validation values and transfers the validation values to the Report Validation Summary/Reported Counts Screen.</p>	IS Staff
4	<p>The RV Summary compares the validation values to the reported values and displays the error rates.</p>	Sun-based DV software

FIGURE 1.5

REPORT VALIDATION



MODULE 2—DATA ELEMENT VALIDATION

The most important goal of the validation process is to determine how accurately employer contributions transactions and statuses have been reported on the ETA 581. After the report validation files have been built and each transaction has been assigned to a specific subpopulation, the key question is whether the data in each record are correct. This process is called data element validation (DEV). In DEV, each data element in the report validation file is closely examined in a small sample of transactions. DEV for the ETA 581 consists of two separate procedures:

Module 2.1—File Integrity Validation (FIV). The DV software selects a sample of two (2) records per subpopulation which are then displayed on the FIV worksheet. The validator reviews the sampled records using the state-specific data values and instructions in Module 3, which point the validator to the appropriate supporting documentation (such as employer history screens). The validator uses this documentation to validate that the data elements on the worksheet are accurate and that the transactions are assigned to the appropriate subpopulations. This test ensures that the data in the reconstruction file accurately reflect the correct employer records in the state’s database(s).

Module 2.2—Range Validation provides additional validity tests that examine whether state-specific codes are in the correct range for the subpopulation to which the record has been assigned.

MODULE 2.1—FILE INTEGRITY VALIDATION**A. PROCEDURES****Task 1: Select FIV Samples**

The sampling function of the UI Tax DV software selects two records from each subpopulation. See the tax tutorial for detailed instructions on how to use the Sun-based DV software. For each population, the software creates an FIV Samples Worksheet listing all data elements for each sampled record (see example in Figure 2.1). Appendix D provides a sample FIV worksheet for each population.

FIV can be done using a very small sample of records because the process that states use to build the extract files is highly automated. Automated processes are repetitive. If, for example, a certain field in the employer history file is extracted and placed in the fifth column of the reconstruction file for one record, that same field will be used for the fifth column of every record in that file. Thus, if we know that all data elements have been transferred correctly for the sampled records, we can be reasonably sure that all similar records are constructed correctly.

Task 2: Conduct FIV

For each data element in the sampled records, the validator compares the data value on the worksheet to source screens following instructions in Module 3. Based on that comparison, the validator records whether or not the value matches what is in the state database. The source data can be found by referring to query screens from the state data system. These screens display information on transactions and the status of employer accounts.¹

Figure 2.2 is a sample page from Module 3. For each step listed in Module 3, **File Integrity Validation Instructions** are provided. These instructions help the validator locate and compare specific data elements in the state database to the

¹Elements requiring data from multiple fields pose a greater risk of reconstruction error. For example, the reactivation date for status determinations may not come directly from one field in a state's database, but instead from a combination of a transaction code and a transaction date field. There may be a series of applicable transaction codes representing reactivations. In these instances, the state or region may want to examine the elements in greater detail. As discussed in Module 1, states should produce the necessary screens as soon as possible after the reconstruction file is created.

corresponding data on the worksheet, and to determine the validity of the information (pass or fail).

The instructions for each step or substep identify the supporting documentation (screen and field names) that the validator will need to examine. A set of logic tests, called validation *rules*, determines the accuracy of each characteristic of a given transaction. A subsection, called *function*, explains the purpose of each *rule*.

Definitions listed for each step in Module 3 give the federal definition of the item being validated. This definition is followed by further information on the data element—*examples*, *includes* (situations falling within the definition), and *excludes*.

Definitional Issues identify known discrepancies between state and federal definitions. This section provides a place for states to systematically document validation issues, letting validators and auditors know when problems are anticipated. Where state and federal definitions differ, be sure to follow the federal rules as required by the reporting instructions.

Comments provide additional information identified by states that state staff or federal auditors may need in order to handle unusual situations.

Task 3: Produce FIV Results

Select ‘PASS’ on the worksheet next to each data element that successfully passes a step. Select ‘FAIL’ if a data element does not pass the step. Each column on the worksheet must be validated before the FIV is considered complete for a sampled record. Based on the pass/fail entries, the worksheet will provide an item-by item count of the number of data elements that failed. All sampled records must be completely free of errors for a state to pass FIV.

Once the state validator has finished reviewing all of the sampled records for a population, the results should be saved and submitted to the national office following the instructions in the software tutorial.

B. EXAMPLES

1. Example of FIV Samples Worksheet (Figure 2.1)
2. Sample Page from Module 3 (Figure 2.2)
3. File Integrity Validation Procedures (Table 2.1 and Figure 2.3)

FIGURE 2.1
EXAMPLE OF FIV SAMPLES WORKSHEET

Sample Validation for Population 3
10200 (Tax #3) - Minimum

Save Save As... Save and Submit to National Office Print Preview Print Worksheets

Check All	Row #	OBS	Subpop	1 (Step 1C) EAN	Pass/Fail	2 (Step 2A) (Step 2B) Emp Type	Pass/Fail	3 (Step 11A) (Step 11E) (Step 11C) Status Type	Pass/Fail	4 (Step 12) Time Lapse	Pass/Fail	5 (Step 13) Status Date	Pass/Fail	6 (Step 14) Lib. Mt. Date	Pass/Fail	7 (Step 14) End Liab. Qtr	Pass/Fail	8 (Step 15) Act. Proc. Date	Pass/F
<input type="checkbox"/>	1	11220	3.1		R	N	0	2005-04-08	2005-02-01			2005-04-08						2005-04-08	
<input type="checkbox"/>	2	11222	3.1		C	N	0	2005-05-11	2005-04-01			2005-05-11						2005-05-11	
<input type="checkbox"/>	3	11246	3.4		C	S	0	2005-04-08	2005-01-07			2005-04-08						2005-04-08	
<input type="checkbox"/>	4	11221	3.4		R	S	0	2005-04-22	2005-01-01			2005-04-22						2005-04-22	
<input type="checkbox"/>	5	11212	3.7		C	I	0	2005-04-01	1967-07-01			2005-04-01						2005-04-01	
<input type="checkbox"/>	6	11211	3.7		C	I	0	2005-04-01	1964-01-01			2005-04-01						2005-04-01	

Match Errors Emp Type Stat. Error Time Lapse Stat. Deter. error Liability Met. Error End Liab. Qtr Active Error Reactive Error Successor Error Pred. Error Inactive Error Term. Error Cases Reviewed Cases in Error

Start View Samples for Populat... http://uisqa2.uis.dole...

FIGURE 2.2
SAMPLE PAGE FROM MODULE 3

Step 07 Wages

B. Number of Liable Quarters

<p>FILE INTEGRITY VALIDATION INSTRUCTIONS</p>	<p>If all the following conditions are met select "0", otherwise select "1". The entry screen can be found in the UI Tax Data Validation Software. Click on the 'FIV/DEV' tab then select the 'FIV Samples Worksheet.' For each case selected, the 0 or 1 is selected using the drop down arrow in the column following the data element.</p>
<p>I. Document :</p>	<p>TAX TRANSCRIPT screen</p>
<p>Rule :</p>	<p>The number of consecutive QTRs listed on the screen matches the Number of Liable Quarters listed on the reconstruction file.</p>
<p>Function :</p>	<p>This rule validates that the number of liable quarters for the most recent eight quarters on the screen matches the number of liable quarters on the reconstruction file.</p>
<p>DATA ELEMENT VALIDATION INSTRUCTIONS</p>	<p>NOT APPLICABLE</p>
<p>Comments:</p>	
<p>Definitional Issues:</p>	<p>Utah automatically inactivates employers following four consecutive quarters of zero wage reports.</p> <p>Utah distinguishes on the TAX TRANSCRIPT screen whether no report was filed or whether a zero wage report was filed by looking at the EC Entry Code. If the EC is 11 an employer contributions report has been filed; if the EC is 12 or 13 then the Field Audit Unit has made an office determination of what should have been reported or has filed a Form 81; if the EC is 14 the the Reports and Accounts Unit has made a journal entry for which no previous entry has been made.</p>
<p>Definitions:</p>	<p>Number of Liable Quarters: The number of consecutive quarters between the date the employer last became active and was required to file reports and the report quarter. If the number of quarters is eight or more, the value should be reported as eight.</p>

TABLE 2.1

OVERVIEW OF MODULE 2.1 (FIGURE 2.3)

Table 2.1 and Figure 2.3 summarize the tasks in the File Integrity Validation (FIV) process.

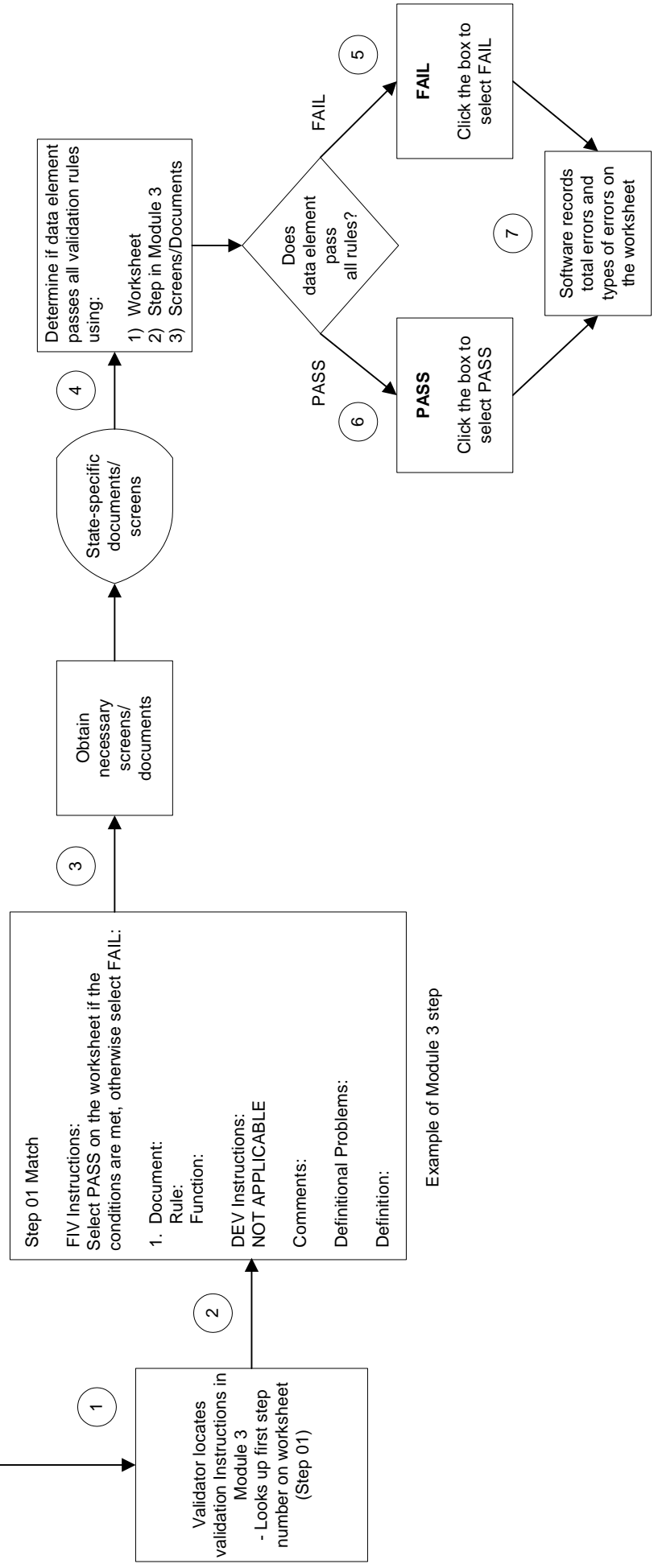
Figure 2.3 Task No.	Description of Task	Who Performs Task
1	Open FIV Samples Worksheet, which lists all data elements for two records from each subpopulation. A single worksheet is generated for each population.	Validator
2	Produce necessary query screens at the same time reconstruction file is created.	IS Staff Validator
3	The validator turns to the designated step in Module 3. Each step will have one or more rules listed. The purpose or “Function” of each rule is provided. In addition, each step includes the definition from the ETA 581. “Definitional Problems” is used to document instances where state regulations or practices conflict with the federal definitions. The “Comments” field can be used by the validator to record notes or document issues that may be helpful for future validations.	Validator
4	The validator locates the source ADocument≡ listed to check each rule. The document is the source used to compare the data on the worksheet with the data residing in the state database or state files. In some cases, it will not be necessary to pull any additional documents when all of the data elements have been included on the worksheet. In other instances, it will be necessary for the validator to refer to screens and/or case files.	Validator
5	The validator determines if the data element being validated passes all of the validation rules using the required documents.	Validator
6	If any of the rules for the step fail validation, the validator selects ‘FAIL’ on the worksheet for that step.	IS Staff
7	If the data element passes all of the rules, the validator selects ‘PASS’ on the worksheet for that step.	Validator

FIGURE 2.3
FILE INTEGRITY VALIDATION PROCEDURES

Method for validating each data element for each sampled record on worksheet
Assume that validator needs to validate using an employer history screen

Seq	OBS	SubPop	Employer # Account # (EAN)	Employer Status Indicator A/M/T	Pass /Fail
1	1	1.1	0000000019	A-	
2	2	1.1	0000000027	A-	

Section of FIV Worksheet



MODULE 2.2—RANGE VALIDATION

Range validation consists of a series of tests that determine whether data element values fall within the correct range for the subpopulation to which the employer record has been assigned.

The validation software assigns records to subpopulations, in part by using the generic codes used by all states to build the validation files. For example, all states use ‘C’ to mean contributory followed by a dash and the state-specific code for contributory. Range validation must be conducted when states have multiple state-specific codes that could be assigned to a single generic code. Range validation is also necessary when the state uses the Employer Account Number (EAN) to identify the employer type (contributory or reimbursing).

Table 2.2 (on page 2-11) shows a variety of codes that one state uses to classify a status determination that an employer is either newly liable or a successor to an existing employer. In building its population 3 validation file, this state might have several acceptable state-specific codes to map to the generic status determination type indicators of “N” (new) and “S” (successor). For example, this state’s validation file might show new status determination type indicator values of N-01, N-02, N-08, or N-09.

In range validation, the validation software sorts the records in the extract file to facilitate the identification of state-specific-codes that are not acceptable matches for the generic code. A data element passes range validation if no more than 2% of the sorted transactions include an incorrect state-specific code. An extract file must pass all applicable range validation tests and have no FIV samples with errors before the report validation can be confirmed as passing.

The DV software provides a data entry screen on which the validator records, for each sort, the number of records subjected to the range validation test and the number of records that are “out of range.”

A. PROCEDURES**Task 1: Identify Applicable Range Validation Tests**

Examine the range validation criteria in Table 2.3 (on pages 2-12 and 2-13). For each potential sort look at the column entitled “When to Do Range Validation” to determine if the sort is applicable to the state. A sort is only applicable when there are multiple state codes that map to a single generic indicator, or when the state uses the Employer’s Account Number (EAN) to identify employer type (contributory or reimbursing).

Task 2: Conduct Range Validation

See the tax software tutorial for a detailed explanation of how to conduct range validation.

To begin range validation, log onto the Sun-based DV software and select the appropriate population from the Tax Selection Criteria menu.

Select View Data Element Sorts from the drop down list.

Depending on the type of sort, enter the supplementary codes in the View Data Elements Sort table.

The DV software only queries records in the subpopulations applicable to the selected sort. Except for the EAN sorts, all of the sorts in Table 2.3 involve instances where a state may have multiple codes for employer status, employer type, or types of transactions. The software presents a combined distribution or cross-tabulation of contributory and reimbursing employers, or, for example, all status determinations, by the state-specific codes. The software displays the results of the sort and allows the validator to review the sorted records.

Task 3: Produce Range Validation Results

After examining the sorted records, the validator enters the total number of employers or records for the given sort and the number of errors on the Data Element Sorts screen. The DV software calculates the error rate and transmits the results to the national office.

States have passed range validation when they have established that no more than 2% of the records in the tax extract files include incorrect state-specific codes, or incorrect EANs representing employer type.

Task 4: Develop Corrective Action Plan (CAP)

Validation is not an end in itself; it is a means toward correct reporting. If validation identifies reporting errors, the state should correct the reporting errors as soon as possible.

To document the corrective action for resolving reporting errors, and the timetable for completion, the state must submit a Corrective Action Plan (CAP) to its ETA Regional Office in accordance with the annual State Quality Service Plan (SQSP). The CAP should contain the following information on every validated report element that exceeds the validation error rate tolerance:

- Report element(s) in error.
- Magnitude of error found.
- Status/Plan/Schedule for correcting. If reporting errors were corrected in the course of the first validation, the report should simply note “corrected during validation.” (Validation of the affected transactions should occur immediately after these corrections have been made.)

Timing of CAP. The CAP should be submitted within one month of submitting the validation results to ETA. CAPs are considered additions to the SQSP. If the state is conducting the validation in segments, e.g., benefits first, then tax, and a CAP is required based on a segment’s validation results, the CAP should be prepared within a month of the completion of that segment.

Revalidation. Every element in error by more than the stated validation limit must be revalidated the following year. A “clean” validation confirms the success of the corrective action or, if the state has not completed corrective action, identifies the current extent of the error.

Errors Discovered Outside the Validation Process. During the validation process, errors in reporting may be identified that are outside the scope of the validation program. Such errors should be included in the comments section of state’s validation reports and included in the CAP if warranted.

A CAP is also required for any state that fails to conduct the validation for either the benefits or tax programs. Full validation will be repeated at regular intervals or after changes to the state’s system have been made.

B. EXAMPLES

1. Status Determination Reason Codes (Table 2.2)
2. Range Validation Criteria (Table 2.3)

TABLE 2.2	
STATUS DETERMINATION REASON CODES	
This table lists codes that a state used to indicate the reason employers were subject to the provisions of UI law as either a 'new' employer or as a 'successor.'	
Code	Reason
01	Payroll
02	Employment 13 th week
03	FUTA
04	Whole Successor allowed
05	Part Successor
06	Consolidation allowed
07	Revived with new number
08	Payroll domestic
09	Payroll agriculture
10	Employment agricultural

**TABLE 2.3
RANGE VALIDATION CRITERIA**

Population	Sort	Subpopulations Sorted	When to Do Range Validation	Test Data Element	Test Criteria	Module 3 References
1	S1.1	1.1	When the employer's account number indicates that the employer type is contributory.	EAN	All EANs must be in ranges allocated to contributory employers	Step 2A
1	S1.2	1.2	When the employer's account number indicates that the employer type is reimbursing.	EAN	All EANs must be in ranges allocated to reimbursing employers	Step 2B
1	S1.3	1.1 and 1.2	When more than one employer status code is used to indicate that the employer's status is active.	Employer Status Indicator	All status codes must represent active employers	Step 3A
1	S1.4	1.1	When more than one employer type code is used to indicate that the employer type is contributory.	Employer Type Indicator	All employer type codes must represent contributory employers	Step 2A
1	S1.5	1.2	When more than one employer type code is used to indicate that the employer type is reimbursing.	Employer Type Indicator	All employer type codes must represent reimbursing employers	Step 2B
2	S2.1	2.1- 2.8	When the employer's account number indicates that the employer type is contributory.	EAN	All EANs must be in ranges allocated to contributory employers	Step 2A
2	S2.2	2.9-2.18	When the employer's account number indicates that the employer type is reimbursing.	EAN	All EANs must be in ranges allocated to reimbursing employers	Step 2B
2	S2.3	2.1-2.8	When more than one employer type code is used to indicate that the employer type is contributory.	Employer Type Indicator	All employer type codes must represent contributory employers	Step 2A
2	S2.4	2.9-2.18	When more than one employer type code is used to indicate that the employer type is reimbursing.	Employer Type Indicator	All employer type codes must represent reimbursing employers	Step 2B

**TABLE 2.3
RANGE VALIDATION CRITERIA**

Population	Sort	Subpopulations Sorted	When to Do Range Validation	Test Data Element	Test Criteria	Module 3 References
3	S3.1	3.1-3.3	When the state uses more than one code to indicate that the status determination type is new.	Status Determination Type	All status determination type codes must represent 'new' status determination type	Step 11A
3	S3.2	3.4-3.6	When the state uses more than one code to indicate that the status determination type is successor.	Status Determination Type	All status determination type codes must represent 'successor' status determination type	Step 11B
3	S3.3	3.7	When the state uses more than one code to indicate that the status determination type is inactivation.	Status Determination Type	All status determination type codes must represent 'inactivation' status determination type	Step 11C
3	S3.4	3.8	When the state uses more than one code to indicate that the status determination type is termination.	Status Determination Type	All status determination type codes must represent 'termination' status determination type	Step 11D
4	S4.1	4.1, 4.9	When the state uses more than one code to indicate that the transaction type is establishment.	Transaction Type Indicator	All transactions must be establishment of accounts receivable	Step 21A
4	S4.2	4.2, 4.10	When the state uses more than one code to indicate that the transaction type is liquidation.	Transaction Type Indicator	All transactions must be liquidations of accounts receivable	Step 21B
4	S4.3	4.3, 4.4, 4.11, 4.12	When the state uses more than one code to indicate that the transaction type is declared uncollectible.	Transaction Type Indicator	All transactions must be accounts receivable declared uncollectible	Step 21C

Module 3

FEDERAL DEFINITIONS AND STATE-SPECIFIC VALIDATION INSTRUCTIONS

The inclusion of state-specific information in this module is not to be deemed to be a finding that such information is in compliance with Federal reporting data definitions.

**MODULE 3--DATA ELEMENT
VALIDATION INSTRUCTIONS**

Table 3.1 outlines each step in the state-specific validation instructions and its component substeps. Table 3.2 indicates the combination of validation steps required for validation of each population. The worksheet guides the validator to the necessary steps by the presence or absence of data in each column for a given transaction. Each column header identifies the steps to use in validating the data in that column. Once the validator learns the instructions and rules listed under each step and substep, it may not be necessary to refer to them for each transaction or element being validated.

The validator begins the validation by looking at the first transaction (first row) on the worksheet and then by looking at the first step listed in the column header at the top of the worksheet. The validator then locates that step in the state-specific instructions in Module 3.

If there are substeps, but the substep is not specified in the column heading, the first page for the step number will direct the validator to the appropriate substep.

Note: Some steps in Module 3 indicate that they do not require manual validation or they are no longer required. The step numbers, however, have been retained in Module 3 to document the states' procedures for these steps.

The inclusion of state-specific information in this module is not to be deemed a finding that such information is in compliance with federal reporting data definitions.

TABLE 3.1

DATA ELEMENT VALIDATION STEPS AND SUBSTEPS

Step	Substep A	Substep B	Substep C	Substep D	Substep E
1. Match	Active Employers	Employer Report Filing	Status Determinations	Accounts Receivable	Field Audits
2. Employer Type	Contributory	Reimbursable			
3. Employer Status	Active	Inactive/ Terminated			
4. Liability Date	Initial	Reopen			
5. Inactive/Terminated as of Date					
6. Inactivation and Termination Processing Dates	Combined	Inactivation	Termination		
7. Wages	Quarterly Wages	Number of Liable Quarters			
8. Employer Report Filing	Timely	Secured	Resolved		
9. Received Date					
10. Final Assessment Date					
11. Status Determination Type	New	Successor	Inactivation	Termination	
12. Status Determination Time Lapse					
13. Status Determination Date					
14. End of Liable Quarter					
15. Activation Processing Date					
16. Reactivation Processing Date					
17. Successorship Processing Date					
18. Predecessor Account Number					
19. Receivable Dates	Transaction Date	Established Date			
20. Due Date					
21. Type of Transaction	Receivable Established	Receivable Liquidated	Declared Uncollectible		
22. Established Amount					
23. Liquidated Amount					
24. Amount Declared Uncollectible					
25. Amount Removed					
26. Balance at End of Quarter					
27. Age of Receivable	Contributory	Reimbursable			
28. Employer Size	Large	Not Large			
29. Change Audit Type	Change	No Change			

TABLE 3.1 (continued)

Step	Substep A	Substep B	Substep C	Substep D	Substep E
30. Audit Completion Date					
31. Total Wages	Pre-Audit	Post-Audit	Under Reported	Over Reported	Reconciled
32. Taxable Wages	Pre-Audit	Post-Audit	Under Reported	Over Reported	Reconciled
33. Contributions	Pre-Audit	Post-Audit	Under Reported	Over Reported	Reconciled

TABLE 3.2

RELEVANT DATA ELEMENT VALIDATION STEPS, BY POPULATION

Population	Relevant Data Element Validation Steps^a
1 - Active Employers	1, 2, 3, 5, 7, 14, 15, and 16
2 - Report Filing	1, 2, 4, 5, 6, 8, 9, 10, and 14
3 - Status Determinations	1, 2, 6, 11, 12, 13, 14, 15, 16, 17, and 18
4 - Accounts Receivable	1, 2, 19, 20, 21, 22, 23, 24, 25, 26, and 27
5 - Field Audits	1, 28, 29, 30, 31, 32, and 33

^aThe appropriate substeps for each population are specified on the population tables in Appendix A.

MODULE 4—TPS QUALITY SAMPLE VALIDATION

Tax Performance System (TPS) validation reviews the sample selection procedures used by TPS. It ensures that the samples drawn to assess status determination and field audit quality are randomly selected from the correct populations.

There are two basic approaches to selecting samples. The first is a conventional interval sample: the programmer (or a utility program) divides the size of the desired sample (say 30) into the size of the population (say 300) and derives the sample interval (every 10th observation). The programmer or the utility program then selects a random start point (in this instance) between 1 and 10 and selects every tenth case from that point. The second approach is to use a sampling utility program that randomizes the file and selects the first 30 observations. This approach is somewhat more difficult to validate, but could involve a review of the sample against the source file or review of the utility program specifications.

A. PROCEDURES**Task 1: Compare Universe Counts**

IS staff should obtain the following materials: copies of the universe files for Status Determinations and Field Audits. The universe listings should cover all quarters for which the acceptance sample was drawn. For status determinations there will be three TPS universes: (1) New, (2) Successor, and (3) Inactive/Terminated.

Compare the total count of the three status determination universes and one field audit universe for the quarter to the count reported on the ETA 581 for that three-month period. This validates that the correct universe was used.

Task 2: Review Sample Selection

Determine if an interval sample was drawn (and how it was drawn) or if the file was randomized such that the first set of cases could be selected without establishing intervals.

If an interval sample was drawn, check to see that the proper cases were selected (that is, if the random start was 10 and the interval was every 40th case,

check to see that cases 50, 90, 130, and so forth were selected). The validator can identify the sampled cases from the quality review documentation.

If the sample was drawn from a randomized file, print the file and ensure that it was not ordered by date, employer, or some other nonrandom means. The validator can compare the printout with the way the file was ordered prior to randomization to ensure that the file was randomly reordered.

Task 3: Record Findings on TPS Comments Screen

Upon completing the review the validator should record findings on the *Enter TPS comments* screen in the DV software. Figure 4.1 provides an example.

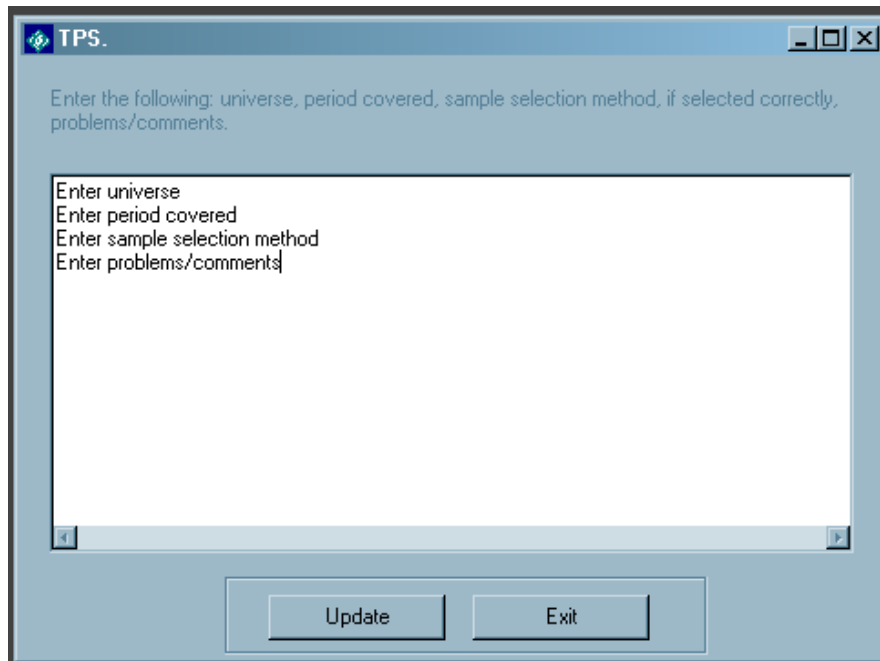
On the form the validator enters:

- The validator and state,
- The universe reviewed,
- The time period from which the sample was drawn, either quarter or year,
- The type of sampling procedure used (skip interval or automated), and
- The results of the review.

If the sampling method was not correct or was not implemented properly, the validator should discuss the problems with the programmer. If the programmer confirms that the process was incorrect, the validator should record the problems on the TPS comments form. The Enter TPS Comments screen is found on the FIV/DEV menu for population 3 (status determinations) and population 5 (field audits).

B. EXAMPLES

FIGURE 4.1
SAMPLE TPS COMMENTS SCREEN



MODULE 5—WAGE ITEM VALIDATION

Each quarter, employers submit reports of wage records to the State agency as paper records or as computerized files stored on magnetic tapes, diskettes, CD-ROMs, or as files transmitted over the Internet. A wage record lists an individual's earnings in covered employment; the individual employee is identified by social security number (SSN) and usually also by name. The agency creates a record in its files--called a wage item--that identifies the individual, his employer, and the individual's earnings for the quarter. The number of wage items is one of the workload items used to allocate UI administrative funding and is reported on the ETA 581 report. Wage item validation verifies that wage item transactions processed in the report quarter are accurately reported. This helps ensure equitable funding when this item is used to determine state workload.

Because it would be impractical to reconstruct all wage items counted on a given ETA 581 report, wage item validation does not involve building a reconstruction file of wage items processed. It is also impossible to conduct a traditional DEV because employers, not the agency, have the original wage information. Instead, validators recount small samples of wage items already processed by the state. This approach allows states to validate wage items at any time after they have been processed. In this recount, validators make sure that (a) every wage item in a small sample was counted and (b) the count does not include:

- Corrections (the system must be able to process corrections without double counting the item); or
- Incomplete wage records (for example, if the identifier or wage amount is missing for the employee); or
- Duplicate records.

A. PROCEDURES

Task 1: Identify Modes of Data Capture

Identify the specific modes of data capture used by the state to process wage records and enter each mode on a row on the Wage Item Validation Worksheet in the UI Tax Data Validation software.

Task 2: Select Sample from Each Mode

Select at least one batch of wage items from each mode of data entry. If the state uses fewer than five wage item processing modes, select more than one batch for the most common methods of entry so that at least five batches in total are reviewed.

Task 3: Enter ETA 581 Count for each Batch

For each of the modes entered on the Wage Item Validation Worksheet, enter the number of wage items included in the ETA 581 count for the particular batch being examined in the 581 Count for Batch column. This information must be obtained from the system used to compile the wage item count for the ETA 581. If more than one batch has been selected for a given mode, report each batch for the mode on individual lines.

Task 4: Recount Wage Items

The validator manually recounts the number of wage items in each of the batches, for each mode, using the Federal definition for a countable wage item.

Ensure that there are no duplicate entries — that each wage record is counted only once.

The validator must count only wage items that are complete. This means each countable entry must include each of the following elements:

- Employee Identifier (Name or SSN)
- Employer Identifier (Name or EAN)
- Wage dollar amount

Count as complete only those records containing a dollar amount and elements that positively identify the worker either by name or SSN and the employer by name or account number.

Corrected wage items are counted only if they were not previously included.

Task 5: Enter Record on Wage Item Validation Worksheet

Enter the total number of valid wage items in the Recount for Batch column on the *Wage Item Validation Worksheet*. If any duplicates or errors have been identified, the validator researches the errors and indicates the nature of these errors in the appropriate columns on the worksheet.

Task 6: Submit and Save Wage Item Validation Results

The UI DV software calculates the difference between the validation and reported counts for the validated sample of wage items. Wage Item Validation passes if no batch contains more than 2% errors. If it passes, this part of validation does not need to be repeated for three years; if it fails, it must be repeated the following year.

Submit Wage Item Validation results by clicking the “Submit to National Office” button at the bottom of the Worksheet. Results for a validation year must be submitted by May 10. Because these results are only saved in the software until the next validation or a reload of the software, it is recommended that the validator save the results by taking a screen print.

Task 7: Follow Up on Wage Item Validation Errors

If the wage item validation identifies errors, the validator should discuss the errors with the programmer or individual responsible for wage item processing, and the state should determine whether the error affects other batches of wage items as well.

B. EXAMPLES**1. Wage Item Validation Worksheet (Figure 5.1)**

Figure 5.1 shows an example of a Wage Item Validation Worksheet, listing a number of possible modes of wage item processing in the first column. In this particular state, the validator has chosen one batch from each mode and all of the batches were processed on the same day. The column labeled “581 Count for Batch” has been filled in with the number of wage items processed in this batch and included in the ETA 581 count of wage items processed during the quarter. Once the validator has recounted the wage items for each batch, the recount is entered in the column labeled “Recount for Batch.” The difference between the 581 count and the recount is automatically calculated, as is the percent of errors. The percent of errors is the Difference divided by the Recount. The validator should enter the number of errors in each of the categories to aid in researching problems. The total errors may be greater than the difference if the original 581 count did not include some legitimate, countable wage items.

In this example, the worksheet shows no discrepancies on the scanning and computer disk recounts, and the electronic transfer and magnetic tape modes have minor discrepancies; these four are therefore considered to be valid. The recount of the data entry batch, however, indicates 563 errors, including 67 missing ID numbers, 43 entries with missing amounts, and 123 double counts; therefore this mode fails. This requires further research to establish the reason for the miscounts and to correct any other errors caused by the use of this mode of processing. The other modes on the worksheet showing differences may also be researched.

FIGURE 5.1
WAGE ITEM VALIDATION WORKSHEET

Wage Item Validation Worksheet

Method used to select wage records
 Batches Representative Time Periods

Mode	Time Period	SRI Count For Batch	Recount For Batch	Difference	Missing ID Count	Missing Amt Count	Double Count	Total Errors	Pct Of Errors	Delete Wage Item?
Magnetic Tape	10/15/2004	456	454	2	0	1	3	4	0.44052863	Delete
Electronic Transfer	10/15/2004	1500	1501	1	0	0	0	0	0.06662222	Delete
Data Entry	10/15/2004	663	100	563	67	43	123	233	563.0	Delete
Scanning	10/15/2004	415	415	0	0	0	0	0	0.0	Delete
Computer Disk	10/15/2004	1703	1703	0	0	0	0	0	0.0	Delete

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APPENDIX A

REPORT VALIDATION FILE SPECIFICATIONS

APPENDIX A

Part I

Terminology and Timelines

APPENDIX A

REPORT VALIDATION FILE SPECIFICATIONS

As described in Module 1 of the handbook, the first step in the data validation process is to create report validation (RV) files (also referred to as extract or reconstruction files). These files list records of all transactions and account statuses that should be reported on the ETA 581 report. Each record is assigned to a single population and to only one subpopulation within the population.

Appendix A specifies how the populations are divided into subpopulations. Each row of a population table is the specification for a single, mutually exclusive subpopulation. At the end of each table is a written description of each subpopulation which will help readers orient themselves to the information in the table.

Each column header includes a step number that refers to the state-specific portion of the handbook in Module 3. Validators and programmers should refer to the indicated step number for detailed instructions on how to validate the data in that column, as well as for the definition of the data element. Each population table includes a column and/or row entitled “Reported in ETA 581 Item #s,” which indicates the item number on the ETA 581 that the count or dollar amount in the column or row is compared with on the RV summary report.

States should reconstruct each population as specified for a recent ETA 581 report quarter (RQ). In addition, states that administer unemployment insurance together with other taxes should capture tax type, to distinguish between the taxes being validated on the ETA 581 and others which are not countable on the report.¹

¹ Some states may have other unique types of data elements which should be captured in the reconstruction file to facilitate validation. For example, some states may have an indicator for seasonal employers which would be helpful in validating subpopulations 2.7 and 2.15 in population 2.

APPENDIX A: REPORT VALIDATION FILE SPECIFICATIONS

A. REPORT QUARTER TERMINOLOGY

The specifications in this appendix use a shorthand terminology to refer to report quarters. Figure A.1 is a time line illustrating how terms and symbols are used.

- The **Report Quarter (RQ)** is the time period shown on the ETA 581 in the block labeled “A. Report for quarter ended.” This means that the ETA 581 report is showing transactions that occurred during this quarter or the status of accounts at the end of this quarter. For example, the ETA 581 report includes items such as the number of active employers at the end of the RQ and the number of timely employer reports received during the RQ. The RQ ends at point A in Figure A.1. (Point A is also the time when the state runs programs to download data for both the ETA 581 counts and the data validation reconstruction files.) The ETA report that relates to the RQ is due at the hashmark labeled “ETA 581 Due” in Figure A.1.
- Contribution and wage reports received from employers during the RQ reflect employer activity (payment of wages) that occurred during the quarter before the RQ (**RQ-1**). Because this prior quarter is the subject of employer reports received during the RQ, RQ-1 is sometimes referred to as the **Employer Report Quarter (ERQ)**. When specifications need to refer to earlier quarters, they will extend the basic convention. The quarter prior to RQ-1 is RQ-2, the quarter prior to that is RQ-3, and so on.
- The specifications refer to the quarter after the RQ using the term **RQ+1**. This term is used most often for population 2, report filing, where states have through RQ+1 to resolve reports due in RQ.

APPENDIX A: REPORT VALIDATION FILE SPECIFICATIONS

FIGURE A.1 QUARTERLY TIMELINE											
2005											
1			2			3			4		
Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
RQ-1 (ERQ) • contribution reports covering employer activity in this quarter can be resolved by RQ+1			RQ: Report Quarter States: • register employers • determine their liability status • receive contribution reports on employer activity in RQ-1 • pursue delinquent reports • establish, liquidate, and write off receivables • complete field audits			RQ+1 States: • receive contribution reports on employer activity in RQ • resolve contribution reports due in RQ on employer activities in RQ-1					
Employer Reports Due (for RQ-2)			Employer Reports Due (for RQ-1)			ETA 581 Due (for RQ)			ETA 581 Due (for RQ+1)		
			A						B		
A IS Staff: Produce Report Counts Prepare Validation Extract Files (except for Population 2) Prepare Screen Prints B Validation extract file prepared for Population 2, as soon as all reports received during RQ+1 are posted											

APPENDIX A: REPORT VALIDATION FILE SPECIFICATIONS

Following is a summary list of abbreviations and terminology used in the file specifications.

RQ	ETA 581 report quarter
ERQ	Employer Report Quarter (quarter covered by employer=s contribution report)
FDRQ	First day of the report quarter
LDRQ	Last day of the report quarter
(RQ+1)	Quarter after the report quarter
(RQ-1)	Quarter before the report quarter
(RQ+n)	n th quarter after the report quarter
(RQ-n)	n th quarter prior to the report quarter
DD	Due date for employer contribution reports
A	Active
C	Contributory Employer
R	Reimbursing Employer
OBS	Observation number
>	After the date or quarter specified, e.g., “> RQ” means “after the report quarter.”
<	Prior to the date or quarter specified, e.g., “< RQ” means “prior to the report quarter.”
≥	During or after the date or quarter specified, e.g. “≥ RQ” means “during or after the report quarter.”
≤	During or prior to the date or quarter specified, e.g. “≤ RQ” means “during or prior to the report quarter.”

APPENDIX A: REPORT VALIDATION FILE SPECIFICATIONS

B. TIMELINES

Each population on the ETA 581, and therefore each population file for validation, represents a particular timeline of UI tax operations activity. Populations 1, 3, and 5 are fairly straightforward — these populations are primarily focused on activities during or statuses at the end of the RQ. Populations 2 and 4 are more complex and require the validator to look back as far as eight quarters prior to the RQ, and forward as far as two quarters after the RQ. In Figure A.2 below, the RQ being validated is the second quarter of 2005, which means RQ-8 is the second quarter of 2003 and RQ+2 is the fourth quarter of 2005. Once the state has selected the quarters to be validated for populations 2 and 4, the validator should prepare a full timeline based on Figure A.2, identifying the eight quarters prior and two quarters after the selected RQ.

FIGURE A.2

SAMPLE TIMELINE FOR REPORT QUARTER 200502 (SECOND QUARTER OF 2005)

2003 Q2	2003 Q3	2003 Q4	2004 Q1	2004 Q2	2004 Q3	2004 Q4	2005 Q1	2005 Q2	2005 Q3	2005 Q4
RQ-8	RQ-7	RQ-6	RQ-5	RQ-4	RQ-3	RQ-2	RQ-1 (ERQ)	RQ	RQ+1	RQ+2

C. OVERVIEW OF POPULATIONS

The ETA 581 for the second report quarter of 2005, which is due in August of 2005, contains the following information and is validated as follows:

POPULATION 1

- The ETA 581 includes active employer information as of June 30, 2005.
 - This report information is validated by building a Population 1 extract file for the second quarter of 2005. Population 1 should include a record for each employer who was active on the last day of the RQ.

APPENDIX A: REPORT VALIDATION FILE SPECIFICATIONS

- The DVWS filters pending employers out of the active employers count, in accordance with the Department of Labor's Change 12 to the ET 401 handbook. Specifically, the filter will not include employers in the count if their activation or reactivation processing date is prior to their met threshold date, when the met threshold date is after 12/31/2002.
- Figure A.1, Point A shows when the Population 1 validation file should be constructed.

POPULATION 2

- The ETA 581 includes employer reports received on time and secured during the second quarter of 2005 that relate to employer activity during the first quarter of 2005, and resolved reports that were due during the first quarter of 2005 and relate to employer activity in the fourth quarter of 2004.
 - Population 2 should include all employers owing contributions or required reports for the same ERQ, due during the RQ, which were received on time or secured during the RQ or reported as resolved during RQ+1.
 - Timely, secured, and resolved counts for the same ERQ (e.g., 200501) are validated at the same time by building a Population 2 file that is extracted at the end of the third quarter of 2005. This Population 2 extract file validates timely and secured counts that are reported on the ETA 581 report for the second report quarter of 2005 and resolved counts that are reported on the ETA 581 report for the third quarter of 2005.
 - Note that timely, secured, and resolved are defined as discrete filing statuses for validation purposes, whereas on the ETA 581 secured includes timely and resolved includes both.

The received date of the contributions report is used to assign records to subpopulations 2.1, 2.2, 2.3, 2.9, 2.10, and 2.11. Because the received date of a given contributions report does not change once it is entered into the state system, the validation records for timely and secured reports do not need to be extracted at the end of the RQ. Instead, the entire population extract can be run at the end of RQ+1

APPENDIX A: REPORT VALIDATION FILE SPECIFICATIONS

when resolved report records are available. The validation counts in subpopulations 2.1, 2.2, 2.9, and 2.10 are compared with ETA 581 counts for the RQ; all subpopulation validation counts are compared with reported counts for RQ+1 (see 581 Item # references in the population tables on pages A.16 and A.17).

- In preparing the Population 2 extract file, states will need to account for annual filers. According to DOL, annual filers must be counted as timely for the quarters in which their reports are not due, and as timely, secured or resolved, as appropriate for the quarters in which their reports are due. States will need to enter a default employer report quarter and default received date for annual employers for the quarterly reports that are not due, and either a received date, final assessment date, or appropriate resolved date for annual employers for the quarterly reports that are due. This should ensure that the quarterly reports that are not due are counted as timely, and that the quarterly reports that are due are counted appropriately as timely, secured or resolved.
- Figure A.1, Point B, shows when the Population 2 validation file should be constructed.

POPULATION 3

- The ETA 581 includes status determination activities that occurred during the second quarter of 2005.
 - This report information is validated by building a Population 3 extract file for the second quarter of 2005. Population 3 includes a record for each status determination made by the state during the RQ; multiple determinations for the same employer are countable and should be included in the file as separate records.
 - States that overwrite status determinations on their master tax file may use the TPS universe for reconstruction. Programmers and validators should note that time lapse categories are discrete subpopulations, whereas the ETA 581 reports time lapse cumulatively.
 - The pending employer filter also applies to subpopulations 3.1 to 3.3, which are for new status determinations.

APPENDIX A:

REPORT VALIDATION FILE SPECIFICATIONS

- Figure A.1, Point A, shows when the Population 3 validation file should be constructed.

POPULATION 4

- The ETA 581 includes receivables activity that occurred during the second quarter of 2005 related to wage reports and contributions that are past due from the ERQ of the first quarter of 2005 and previous quarters. This includes receivables established, liquidated, declared uncollectible and removed during the second quarter of 2005.
 - This report information is validated by building a Population 4 extract file for the second quarter of 2005. Population 4 includes all accounting transactions made during the RQ that establish or modify a receivable on an employer account.
 - Receivables records need both the ERQ and the established date to be properly assigned to Subpopulations 4.4, 4.5, 4.6 and 4.8, and both the due date and the established date to be properly assigned to Subpopulations 4.12, 4.13, 4.14 and 4.16.
 - Occasionally, receivable balances due to be removed in the RQ are declared uncollectible in the RQ. These should be reported as uncollectible on the ETA 581 and classified as uncollectible when the extract file is built. However, the validation software will consider them removed records on the basis of their established dates and ERQs and reject them as errors. Because such occurrences are rare, the effect should be within the two percent error tolerance.
 - For Population 4, Subpopulations 4.7, 4.8, 4.15 and 4.16, programmers should generate separate balance records for a single employer, for each ERQ where there is a balance at the end of the RQ.
 - Figure A.1, Point A, shows when the Population 4 validation file should be constructed.

POPULATION 5

APPENDIX A: REPORT VALIDATION FILE SPECIFICATIONS

- The ETA 581 includes audit activity (for example, audit completions) reported during the second quarter of 2005.
 - This report information is validated by building a Population 5 extract file for the second quarter of 2005. Population 5 includes all field audits completed during the RQ.
 - Data elements specified on the file specification may not be captured on the state's system when they are not reported on the 581. They are however included in the auditor's paper files during the validation for the cases sampled for FIV. When states cannot capture such information automatically, the column can be completed from the auditor's paper files during the validation for the selected cases.
 - Figure A.1, Point A, shows when the Population 5 validation file should be constructed.

APPENDIX A

Part II

Population Table Specifications

APPENDIX A: POPULATION TABLE SPECIFICATIONS

EXPLANATION OF UI TAX DATA FORMATS

There are 6 types of data formats referred to in Appendix A and Appendix F.

1. **Required.** These fields cannot be blank. They may be mandatory codes, dates or dollar values. Required cells in Appendix A tables indicate the required code, date, or dollar value parameters, or display the word “Required.”

Required text fields have code values that must be entered, such as A, C, R, etc. All of the allowable generic values for each field are listed in the Data Type/Format column on the record layout. The generic values must be followed by a dash and the corresponding state-specific value.

2. **Conditionally required.** Data are included in these fields if the data are present in the state’s system. Applies to date and wages fields.
3. **Optional.** These fields are gray in Appendix A and the word “Optional” is displayed. The software does not look at these fields at all. Any values can be entered or they can be left blank.
4. **Must be blank.** These are text or date fields where the presence of data indicates an error. Therefore, they must be left blank (such as population 4 transaction date for balance subpopulations 4.7, 4.8, 4.15, and 4.16).
5. **Must be blank or 0.** These are numeric fields where the presence of data other than 0 indicates an error. In tax these are primarily wages fields in populations 4 and 5.
6. **System generated.** These fields are generated by the DV software and data should not be placed in these fields in the extract files. These fields are primarily time lapse and age fields.

Some values are abbreviated in the record layouts (Appendix F) but are shown in the report validation specifications (Appendix A) in their entirety for informational purposes.

APPENDIX A: POPULATION TABLE SPECIFICATIONS

Notes:

For most steps referenced in Appendix A column headers, Rule 1 is the indicator in the state system. However, if a state does not maintain the indicator specified in Rule 1, then the state programmer must review the other rules in that step in order to develop the required validation logic.

The extract file type is ASCII, comma delimited. Data must be in the order listed in the record layouts.

APPENDIX A: POPULATION TABLE SPECIFICATIONS

Population 1: Report Validation File Specifications, Active Employers

	1 (Step 1A)	2 (Step 3A)	3 (Step 2A) (Step 2B)	4 (Step 14)	5 (Step 16)	6 (Step 5)	7 (Step 15)	8 (Step 7B)	9 (Step 7A)
Subpopulation	Reported in ETA 581 Item #'s	Employer Status Indicator	Employer Type	Liability Date (Met Threshold)	Reactivation Processing Date	Inactive/ Terminated 'as of' Date	Activation Processing Date	Number of Liable Quarters if = 0, then activation processing date, or reactivation processing date, if present, must be in RQ	Sum of Wages (Last 8 Q's)
1.1	Required	A	C	≤ RQ	≥ liability date met threshold and ≤ RQ, or blank	> RQ, or < liability date met threshold, or blank	≥ liability date met threshold and ≤ RQ	if = 0, then activation processing date, or reactivation processing date, if present, must be in RQ	(If Col. 8 = 8) > \$0
1.2	Required	A	R	≤ RQ	≥ liability date met threshold, or blank	> RQ, or < liability date met threshold, or blank	≥ liability date met threshold	if = 0, then activation processing date, or reactivation processing date, if present, must be in RQ	(If Col. 8 = 8) > \$0

Notes

- 1) Column 8 reports the consecutive number of liable quarters ending with the RQ. If the number is greater than 8, simply list 8.
- 2) Column 9 sums the reported wages for the last 8 quarters. The record layout for the software specifies that the states list all 8 quarters. The software detects non-zero values for wages across quarters.

Subpopulation descriptions:

- 1.1 Active contributory employers liable by the end of the report quarter.
- 1.2 Active reimbursable employers liable by the end of the report quarter.

APPENDIX A: POPULATION TABLE SPECIFICATIONS

Population 2: Report Validation File Specifications, Report Filing

		1 (Step 1B)	2 (Step 1B)	3 (Step 2A) (Step 2B)	4 (Step 9)	5 (Step 10)	6 (Step 4A) (Step 4B)	7 (Step 14)	8 (Step 5)	9 (Step 5)	10 (Step 6A) (Step 6B) (Step 6C)
Sub-population	Reported in ETA 581 Item #'s	EAN	Employer Report Quarter (ERQ)	Employer Type	Received Date	Final Assessment Date	Liability Date (Initial or Reopen)	Liability Date (Met Threshold)	Inactive/Terminated "as of" Date	Suspended "as of" Quarter	Inactivation/Termination Processing Date
2.1	6, 7, (8 in RQ + 1)	Required	RQ - 1	C	≤ DD	Required if Date Exists	Required if Date Exists	Required if Date Exists	Required if Date Exists	Must be blank	Required if Date Exists
2.2	7, (8 in RQ + 1)	Required	RQ - 1	C	> DD but within RQ	Required if Date Exists	Required if Date Exists	Required if Date Exists	Required if Date Exists	Must be blank	Required if Date Exists
2.3	8 in RQ + 1	Required	RQ - 1	C	RQ + 1	Required if Date Exists	Required if Date Exists	Required if Date Exists	Required if Date Exists	Must be blank	Required if Date Exists
2.4	8 in RQ + 1	Required	RQ - 1	C	Required if Date Exists	RQ or RQ + 1	Required if Date Exists	Required if Date Exists	Required if Date Exists	Must be blank	Required if Date Exists
2.5	8 in RQ + 1	Required	RQ - 1	C	Must be blank	Required if Date Exists	Required if Date Exists	Required if Date Exists	< RQ - 1	Must be blank	RQ or RQ + 1
2.6	8 in RQ + 1	Required	RQ - 1	C	Must be blank	Required if Date Exists	Required if Date Exists	≥ RQ	> RQ and > liability date (met threshold), or blank	Must be blank	Required if Date Exists
2.7	8 in RQ + 1	Required	RQ - 1	C	Must be blank	Required if Date Exists	Required if Date Exists	Required if Date Exists	Required if Date Exists	RQ - 1	Required if Date Exists
2.8	8 in RQ + 1	Required	RQ - 1	C	Must be blank	Required if Date Exists	= Col. 8 date	Required if Date Exists	= Col. 6 date	Must be blank	RQ or RQ + 1
2.9	9, 10, (11 in RQ + 1)	Required	RQ - 1	R	≤ DD	Required if Date Exists	Required if Date Exists	Required if Date Exists	Required if Date Exists	Must be blank	Required if Date Exists
2.10	10, (11 in RQ + 1)	Required	RQ - 1	R	> DD but within RQ	Required if Date Exists	Required if Date Exists	Required if Date Exists	Required if Date Exists	Must be blank	Required if Date Exists

APPENDIX A: POPULATION TABLE SPECIFICATIONS

Population 2: Report Validation File Specifications, Report Filing

		1 (Step 1B)	2 (Step 1B)	3 (Step 2A) (Step 2B)	4 (Step 9)	5 (Step 10)	6 (Step 4A) (Step 4B)	7 (Step 14)	8 (Step 5)	9 (Step 5)	10 (Step 6A) (Step 6B) (Step 6C)
Sub-population	Reported in ETA 581 Item #'s	EAN	Employer Report Quarter (ERQ)	Employer Type	Received Date	Final Assessment Date	Liability Date (Initial or Reopen)	Liability Date (Met Threshold)	Inactive/Terminated "as of" Date	Suspended "as of" Quarter	Inactivation/Termination Processing Date
2.11	11 in RQ + 1	Required	RQ - 1	R	RQ + 1	Required if Date Exists	Required if Date Exists	Required if Date Exists	Required if Date Exists	Must be blank	Required if Date Exists
2.12	11 in RQ + 1	Required	RQ - 1	R	Required if Date Exists	RQ or RQ + 1	Required if Date Exists	Required if Date Exists	Required if Date Exists	Must be blank	Required if Date Exists
2.13	11 in RQ + 1	Required	RQ - 1	R	Must be blank	Required if Date Exists	Required if Date Exists	Required if Date Exists	< RQ-1	Must be blank	RQ or RQ + 1
2.14	11 in RQ + 1	Required	RQ - 1	R	Must be blank	Required if Date Exists	Required if Date Exists	≥ RQ	> RQ and > liability date (met threshold), or blank	Must be blank	Required if Date Exists
2.15	11 in RQ + 1	Required	RQ - 1	R	Must be blank	Required if Date Exists	Required if Date Exists	Required if Date Exists	Required if Date Exists	RQ - 1	Required if Date Exists
2.16	11 in RQ + 1	Required	RQ - 1	R	Must be blank	Required if Date Exists	= Col. 8 date	Required if Date Exists	= Col. 6 date	Must be blank	RQ or RQ + 1

Notes:

- 1) A few states resolve reports for seasonal employers by suspending the report filing requirement in off seasons (subpopulations 2.7 and 2.15). Most states will not have values for "suspended as of quarter."
- 2) States should identify all contributory and reimbursing employers who were required to file a report covering the quarter prior to the ETA 581 report quarter, on the last day of the quarter prior to the ETA 581 report quarter. That data file can then be used in the validation reconstruction, even though not every report owed will be resolved. (If this approach is workable for states, it can also be done every quarter to program the ETA 581.)

APPENDIX A: POPULATION TABLE SPECIFICATIONS

Population 2: Report Validation File Specifications, Report Filing

- 3) Some states may use a delinquency flag instead of the preferred received date; this creates audit trail issues to be reviewed on a state-specific basis.
- 4) If an employer has more than one resolved date under columns 4, 5, 8, or 9, the software assigns the record to the first subpopulation for which it meets the criteria.

Subpopulation descriptions:

The software assigns records to the first subpopulation for which it meets the subpopulation criteria. Each record is compared to the requirements for subpopulation 1 and the software determines if the record meets the subpopulation 1 criteria. If it does, the record is assigned to subpopulation 1. If it does not, the software then compares the record to the requirements for subpopulation 2 and determines if the record meets the subpopulation 2 criteria. This process continues as necessary comparing each record to the requirements for each successive subpopulation.

- 2.1 Contributory employers owing contributions reports for activities in RQ - 1, who filed contribution reports timely by the due date.
- 2.2 Contributory employers owing contributions reports for activities in RQ - 1, who filed untimely contribution reports by the end of RQ (secured, but not timely).
- 2.3 Contributory employers owing contributions reports for activities in RQ - 1, who filed contribution reports during RQ + 1 (resolved, neither secured nor timely).
- 2.4 Contributory employers owing contributions reports for activities in RQ - 1, who received a legally due and collectible enforcement (final assessment) by the end of RQ + 1 (resolved, neither secured nor timely).
- 2.5 Contributory employers owing contributions reports for activities in RQ - 1, who were made inactive during RQ, or during RQ + 1 (resolved, neither secured nor timely), and whose inactivation was effective prior to the ERQ.
- 2.6 Contributory employers owing contributions reports for activities in the RQ - 1, whose liability date (met threshold) was changed from prior to the RQ, to during or after RQ (resolved, neither secured nor timely).
- 2.7 Contributory employers owing contributions reports for activities in RQ - 1, who were suspended from filing contribution reports due in RQ by virtue of being seasonal employers, an administrative decision not to pursue report filing, or for other reasons (resolved, neither secured nor timely).
- 2.8 Contributory employers owing contributions reports for activities in RQ - 1, whose accounts were withdrawn by making the liability date and the inactive/terminated "as of" date equal (resolved, neither secured nor timely). This includes canceled, withdrawn, closed, dropped, etc. accounts.
- 2.9 Reimbursable employers owing required reports for activities in RQ - 1, who filed required reports timely by the due date.

APPENDIX A: POPULATION TABLE SPECIFICATIONS

Population 2: Report Validation File Specifications, Report Filing

- 2.10 Reimbursable employers owing required reports for activities in RQ - 1, who filed untimely required reports by the end of the RQ (secured, but not timely).
- 2.11 Reimbursable employers owing required reports for activities in RQ - 1, who filed required reports during RQ + 1 (resolved, neither secured nor timely).
- 2.12 Reimbursable employers owing required reports for activities in RQ - 1, who received a legally due and collectible enforcement (final assessment) by the end of RQ + 1 (resolved, neither secured nor timely).
- 2.13 Reimbursable employers owing required reports for activities in RQ - 1, who were made inactive during the RQ, or during RQ + 1 (resolved, neither secured nor timely), and whose inactivation was effective prior to the ERQ.
- 2.14 Reimbursable employers owing required reports for activities in RQ - 1, whose liability date (met threshold) was changed from prior to the RQ, to during or after the RQ (resolved, neither secured nor timely).
- 2.15 Reimbursable employers owing required reports for activities in RQ - 1, who were suspended from filing required reports due in the RQ by virtue of being seasonal employers, an administrative decision not to pursue report filing, or for other reasons (resolved, neither secured nor timely).
- 2.16 Reimbursable employers owing required reports for activities in RQ - 1, whose accounts were withdrawn by making the liability date and the inactive/terminated "as of" date equal (resolved, neither secured nor timely). This includes canceled, withdrawn, closed, dropped, etc. accounts.

APPENDIX A: POPULATION TABLE SPECIFICATIONS

Population 3: Report Validation File Specifications, Status Determinations

	1 (Step 1C)	2 (Step 2A) (Step 2B)	3 (Step 11A) (Step 11B) (Step 11C) (Step 11D)	4 (Step 12)	5 (Step 13)	6 (Step 14)	7 (Step 14)	8 (Step 15)	9 (Step 16)	10 (Step 17)	11 (Step 18)	12 (Step 6A) or (Step 6B)	13 (Step 6A) or (Step 6C)	
Sub-population	Reported in ETA 581 Item #'s	EAN	Employer Type	Status Determin. Type Indicator	Time Lapse	Status Determin. Date	Liability Date (Met Threshold)	End of Liable Quarter	Activation Processing Date	Reactivation Processing Date	Successor- ship Processing Date	Prede- cessor Account Number	Inactivation Processing Date	Termination Processing Date
3.1	14, 15, 16	Required	C or R	New*	≤ 90 days	RQ	≤ activation processing date	Required if Date Exists	RQ or < Col. 9 date	RQ or blank	Optional	Optional	Optional	Optional
3.2	14, 16	Required	C or R	New*	≥ 91 but ≤ 180 days	RQ	≤ activation processing date	Required if Date Exists	RQ or < Col. 9 date	RQ or blank	Optional	Optional	Optional	Optional
3.3	14	Required	C or R	New*	≥ 181 days	RQ	≤ activation processing date	Required if Date Exists	RQ or < Col. 9 date	RQ or blank	Optional	Optional	Optional	Optional
3.4	17, 18, 19	Required	C or R	Successor*	≤ 90 days	RQ	≤ success- orship date	Required if Date Exists	≤ successor- ship date	≤ successor- ship date, or blank	RQ	Required	Optional	Optional
3.5	17, 19	Required	C or R	Successor*	≥ 91 but ≤ 180 days	RQ	≤ success- orship date	Required if Date Exists	≤ successor- ship date	≤ successor- ship date, or blank	RQ	Required	Optional	Optional
3.6	17	Required	C or R	Successor*	≥ 181 days	RQ	≤ success- orship date	Required if Date Exists	≤ successor- ship date	≤ successor- ship date, or blank	RQ	Required	Optional	Optional
3.7	20	Required	C or R	Inactivations*	Optional	RQ	Required	Required if Date Exists	Optional	Optional	Optional	Optional	RQ ^a	Optional
3.8	20	Required	C or R	Terminations*	Optional	RQ	Required	Required if Date Exists	Optional	Optional	Optional	Optional	Optional	RQ

^a There is the same issue as under Population #1, where the employer could be inactive based on 8 quarters of no wages (or fewer depending on the state's threshold), but for some reason the inactivation date/flag was not triggered. We may be able to cross-reference by EAN (by programming or on the printout) the employers identified as falling in this category from the Population #1 specifications, since they are identical, as long as the same RQ is validated.

* These values are abbreviated in the record layout.

APPENDIX A: POPULATION TABLE SPECIFICATIONS

Population 3: Report Validation File Specifications, Status Determinations

Notes:

- 1) States that prefer to validate contributory and reimbursing employer status determinations separately for their own purposes may do so by replicating the eight subpopulations (one set of eight subpopulations for each type of employer). States may prefer to validate the two types of employers separately if they are processed in very different ways. However, such states must still submit a single RV summary to the National Office with the combined results.

Subpopulation Descriptions:

- 3.1 Status determinations of new and reactivated employers made during the RQ, which were made within 90 days of the end of the quarter in which the employer became liable. (Employers changing from contributory to reimbursing status and vice versa are included in subpopulations 3.1 - 3.3.)
- 3.2 Status determinations of new and reactivated employers made during the RQ, which were made between 91 and 180 days of the end of the quarter in which the employer became liable.
- 3.3 Status determinations of new and reactivated employers made during the RQ, which were made 181 days or later from the end of the quarter in which the employer became liable.
- 3.4 Status determinations of successor employers made during the RQ, which were made within 90 days of the end of the quarter in which the employer became liable.
- 3.5 Status determinations of successor employers made during the RQ, which were made between 91 and 180 days of the end of the quarter in which the employer became liable.
- 3.6 Status determinations of successor employers made during the RQ, which were made 181 days or later from the end of the quarter in which the employer became liable.
- 3.7 Inactivations of employers made during the RQ.
- 3.8 Terminations of employers made during the RQ.

APPENDIX A: POPULATION TABLE SPECIFICATIONS

Population 4: Report Validation File Specifications, Accounts Receivable

	1 (Step 1D)	2 (Step 2A) (Step 2B)	3 (Step 19A)	4 (Step 19B)	5 (Step 1D)	6 (Step 20)	7 (Step 21A) (Step 21B) (Step 21C)	8 (Step 22)	9 (Step 23)	10 (Step 24)	11 (Step 25)	12 (Step 26)	13 (Step 27A) (Step 27B)
Sub-population	EAN	Employer Type	Transaction Date	Established Q/Date	Employer Report Quarter (ERQ)	Due Date	Transaction Type/Indicator	Amount Established in RQ	Amount Liquidated	Amount Uncollectible	Amount Removed	Balance at End of RQ	Age of Receivable
4.1	Required	C	RQ	RQ	Required	Optional	E	> 0	Must be blank or 0	Must be blank or 0	Must be blank or 0	Must be blank or 0	Optional
4.2	Required	C	RQ	Required	Required	Optional	L	Must be blank or 0	> 0	Must be blank or 0	Must be blank or 0	Must be blank or 0	Optional
4.3	Required	C	RQ	Required	> RQ - 8	Optional	U	Must be blank or 0	Must be blank or 0	> 0	Must be blank or 0	Must be blank or 0	Optional
4.4	Required	C	RQ	> RQ - 3	≤ RQ - 8	Optional	U	Must be blank or 0	Must be blank or 0	> 0	Must be blank or 0	Must be blank or 0	Optional
4.5	Required	C	Optional	< RQ - 2	RQ - 8	Optional	R	Must be blank or 0	Must be blank or 0	Must be blank or 0	> 0	Must be blank or 0	Optional
4.6	Required	C	Optional	RQ - 2	≤ RQ - 8	Optional	R	Must be blank or 0	Must be blank or 0	Must be blank or 0	> 0	Must be blank or 0	Optional
4.7	Required	C	Must be blank	Required	> RQ - 8	Optional	B	Must be blank or 0	Must be blank or 0	Must be blank or 0	Must be blank or 0	> 0	Optional
4.8	Required	C	Must be blank	> RQ - 2	≤ RQ - 8	Optional	B	Must be blank or 0	Must be blank or 0	Must be blank or 0	Must be blank or 0	> 0	Optional
Reported in ETA 581 Item #'s								22	23	24	25	26	

APPENDIX A: POPULATION TABLE SPECIFICATIONS

Population 4: Report Validation File Specifications, Accounts Receivable

	1 (Step 1D)	2 (Step 2A) (Step 2B)	3 (Step 19A)	4 (Step 19B)	5 (Step 1D)	6 (Step 20)	7 (Step 21A) (Step 21B) (Step 21C)	8 (Step 22)	9 (Step 23)	10 (Step 24)	11 (Step 25)	12 (Step 26)	13 (Step 27A) (Step 27B)
Sub-population	EAN	Employer Type	Transaction Date	Established Q/Date	Employer Report Quarter (ERQ)	Due Date	Transaction Type/Indicator	Amount Established in RQ	Amount Liquidated	Amount Uncollectible	Amount Removed	Balance at End of RQ	Age of Receivable
4.9	Required	R	RQ	RQ	Optional	Required	E	> 0	Must be blank or 0	Must be blank or 0	Must be blank or 0	Must be blank or 0	Optional
4.10	Required	R	RQ	Required	Optional	Required	L	Must be blank or 0	> 0	Must be blank or 0	Must be blank or 0	Must be blank or 0	Optional
4.11	Required	R	RQ	Required	Optional	> RQ - 7	U	Must be blank or 0	Must be blank or 0	> 0	Must be blank or 0	Must be blank or 0	Optional
4.12	Required	R	RQ	> RQ - 3	Optional	≤ RQ - 7	U	Must be blank or 0	Must be blank or 0	> 0	Must be blank or 0	Must be blank or 0	Optional
4.13	Required	R	Optional	< RQ - 2	Optional	RQ - 7	R	Must be blank or 0	Must be blank or 0	Must be blank or 0	> 0	Must be blank or 0	Optional
4.14	Required	R	Optional	RQ - 2	Optional	≤ RQ - 7	R	Must be blank or 0	Must be blank or 0	Must be blank or 0	> 0	Must be blank or 0	Optional
4.15	Required	R	Must be blank	Required	Optional	> RQ - 7	B	Must be blank or 0	Must be blank or 0	Must be blank or 0	Must be blank or 0	> 0	Optional
4.16	Required	R	Must be blank	> RQ - 2	Optional	≤ RQ - 7	B	Must be blank or 0	Must be blank or 0	Must be blank or 0	Must be blank or 0	> 0	Optional
Reported in ETA 581 Item #S								34	35	36	37	38	

APPENDIX A: POPULATION TABLE SPECIFICATIONS

Population 4: Report Validation File Specifications, Accounts Receivable

Notes:

Values in column 8 for all observations in subpopulation 4.1 should be totaled, for comparison to ETA Item #22.
Values in column 9 for all observations in subpopulation 4.2 should be totaled, for comparison to ETA Item #23.
Values in column 10 for all observations in subpopulations 4.3 - 4.4 should be totaled, for comparison to ETA Item #24.
Values in column 11 for all observations in subpopulations 4.5 - 4.6 should be totaled, for comparison to ETA Item #25.
Values in column 12 for all observations in subpopulations 4.7 - 4.8 should be totaled, for comparison to ETA Item #26.
Values in column 8 for all observations in subpopulation 4.9 should be totaled, for comparison to ETA Item #34.
Values in column 9 for all observations in subpopulation 4.10 should be totaled, for comparison to ETA Item #35.
Values in column 10 for all observations in subpopulations 4.11 - 4.12 should be totaled, for comparison to ETA Item #36.
Values in column 11 for all observations in subpopulations 4.13 - 4.14 should be totaled, for comparison to ETA Item #37.
Values in column 12 for all observations in subpopulations 4.15 - 4.16 should be totaled, for comparison to ETA Item #38.

- 1) There must be one record for each ERQ balance for an EAN to calculate aging.
- 2) If states bill reimbursing employers on a monthly basis, then they may have up to three records for a receivable establishment in the RQ.
- 3) States should not include negative values in individual transactions for report items. If a transaction made in one quarter is fully or partially adjusted in a subsequent quarter, the adjustment should be reported using a positive entry to an appropriate adjustment category on the report. For transactions made to an account that are fully or partially adjusted within the same quarter, states may report the net result. To ensure a proper audit trail for validation purposes, adjustments should only be netted when they actually occur and are discovered within the same RQ. In these same quarter situations, states may net adjustments but are not required to net if they prefer to maintain records of each transaction. The following table specifies how to report and validate various types of receivables adjustments.

APPENDIX A: POPULATION TABLE SPECIFICATIONS

Population 4: Report Validation File Specifications, Accounts Receivable

Adjustment	ETA 581
Error in new receivable identified and corrected within same reporting period	Report net result in Determined Receivable
\$100 overstatement of new receivable identified and corrected in following quarter	+\$100 Liquidation in next quarter's report
\$500 check received, returned by bank for non-sufficient funds in same quarter	Report net result (\$0) in Liquidated
\$500 check received, returned by bank for non-sufficient funds in following quarter	+\$500 Liquidated in RQ +\$500 Determined Receivable in next quarter's report

Subpopulation descriptions:

- 4.1 Receivable amounts established as past due in the RQ for contributory employers.
- 4.2 Receivable amounts liquidated during the RQ for contributory employers.
- 4.3 Receivable amounts declared uncollectible during the RQ for contributory employers where the receivable is less than eight quarters old.
- 4.4 Receivable amounts declared uncollectible during the RQ for contributory employers where the receivable is at least eight quarters old but was established within the RQ or the two preceding quarters. The establishment date parameter is used to confirm that these transactions have not yet been removed.
- 4.5 Receivable amounts removed during the RQ for contributory employers where the receivable is eight quarters old and was established prior to two quarters before the RQ.
- 4.6 Receivable amounts removed during the RQ for contributory employers where the receivable was at least eight quarters old and was established two quarters prior to the RQ.
- 4.7 Receivable balances at the end of the RQ for contributory employers which were less than eight quarters old. (The receivable was not yet old enough to be removed.)

APPENDIX A: POPULATION TABLE SPECIFICATIONS

Population 4: Report Validation File Specifications, Accounts Receivable

- 4.8 Receivable balances at the end of the RQ for contributory employers which were at least eight quarters old but which were established within the RQ or the preceding quarter. (The receivable is old enough to be removed but is not removed because it has not yet sat for 2 quarters in the 'greater than 15 months' aging category.)
- 4.9 Receivable amounts established as past due in the RQ for reimbursable employers.
- 4.10 Receivable amounts liquidated during the RQ for reimbursable employers.
- 4.11 Receivable amounts declared uncollectible during the RQ for reimbursable employers where the receivable is less than seven quarters old based on the due date.
- 4.12 Receivable amounts declared uncollectible during the RQ for reimbursable employers where the receivable is at least seven quarters old based on the due date but was established within the RQ or the two preceding quarters.
- 4.13 Receivable amounts removed during the RQ for reimbursable employers where the receivable is seven quarters old based on the due date and was established prior to two quarters before the RQ.
- 4.14 Receivable amounts removed during the RQ for reimbursable employers where the receivable was at least seven quarters old based on the due date and was established two quarters prior to the RQ.
- 4.15 Receivable balances at the end of the RQ for reimbursable employers which were less than seven quarters old based on the due date. (The receivable was not yet old enough to be removed.)
- 4.16 Receivable balances at the end of the RQ for reimbursable employers which were at least seven quarters old based on the due date but which were established within the RQ or the preceding quarter. (The receivable is old enough to be removed but is not removed because it has not yet sat for 2 quarters in the 'greater than 15 months' aging category.)

APPENDIX A: POPULATION TABLE SPECIFICATIONS

Population 5: Report Validation File Specifications, Field Audits

Sub-population	Reported in ETA 581 Item #'s	1 (Step 1E) EAN	2 (Step 1E) Audit ID #	3 (Step 28A) (Step 28B) Employer Size	4 (Step 29A) (Step 29B) Change Audit	5 (Step 30) Audit Completion Date	Total Wages				Taxable Wages				Contributions										
							6 (Step 31A) (T1) Pre-Audit	7 (Step 31B) (T2) Post-Audit	8 (Step 31C) (T3) Under-Reported	9 (Step 31D) (T4) Over-Reported	10 (Step 31E) Reconciliation Amount (System Generated)	11 (Step 32A) Pre-Audit (X1)	12 (Step 32B) (X2) Post-Audit	13 (Step 32C) (X3) Under-Reported	14 (Step 32D) (X4) Over-Reported	15 (Step 32E) Reconciliation Amount (System Generated)	16 (Step 33A) Pre-Audit (C1)	17 (Step 33B) (C2) Post-Audit	18 (Step 33C) (C3) Under-Reported	19 (Step 33D) (C4) Over-Reported	20 (Step 33E) Reconciliation Amount (System Generated)				
5.1	45, 46, 47	Required	Required	L	Y	RQ	Required	Required	Must be > 0 if Cols. 9, 13, 14, 18, 19 all = 0	Required	Optional	Optional	Must be > 0 if Cols. 8, 9, 14, 18, 19 all = 0	Optional	Optional	Optional	Must be > 0 if Cols. 8, 9, 13, 14, 18 all = 0	Optional	Optional	Must be blank or 0	Optional	Optional	Must be > 0 if Cols. 8, 9, 13, 14, 18 all = 0	Must be blank or 0	
5.2	45, 47	Required	Required	L	N	RQ	Required	Required	Must be blank or 0	Required	Optional	Optional	Must be blank or 0	Optional	Optional	Optional	Must be blank or 0	Optional	Optional	Must be blank or 0	Optional	Optional	Must be blank or 0	Must be blank or 0	
5.3	46, 47	Required	Required	S	Y	RQ	Required	Required	Must be > 0 if Cols. 9, 13, 14, 18, 19 all = 0	Required	Optional	Optional	Must be > 0 if Cols. 8, 9, 14, 18, 19 all = 0	Optional	Optional	Optional	Must be > 0 if Cols. 8, 9, 13, 14, 18 all = 0	Optional	Optional	Must be blank or 0	Optional	Optional	Must be > 0 if Cols. 8, 9, 13, 14, 18 all = 0	Must be blank or 0	
5.4	47	Required	Required	S	N	RQ	Required	Required	Must be blank or 0	Required	Optional	Optional	Must be blank or 0	Optional	Optional	Optional	Must be blank or 0	Optional	Optional	Must be blank or 0	Optional	Optional	Must be blank or 0	Must be blank or 0	
Reported in ETA 581 Item #'s							49	50	53	56	53	54	57	54	55	58									

Notes:

- 1) Some states may want to capture and store in the validation file the pre- and post-audit number of employees. Some states allocate a percentage of their UI receipts to special funds or programs; if so, the employer's discount rate and amount discounted should be included in the file.
- 2) Post audit figures for total wages, taxable wages and contributions reflect the net increase or decrease of under- and over-reporting identified during the audit, even though the netted figures are not reportable on the ETA 581. Referring to the report validation file specification column headers:

APPENDIX A: POPULATION TABLE SPECIFICATIONS

Population 5: Report Validation File Specifications, Field Audits

Subtract the positive net of (T3 - T4) from the positive net of (T1 - T2). The result in column 10 should be zero.

Subtract the positive net of (X3 - X4) from the positive net of (X1 - X2). The result in column 15 should be zero.

Subtract the positive net of (C3 - C4) from the positive net of (C1 - C2). The result in column 20 should be zero.

For example, if Employer A under reported total wages by \$5,000 and also over reported total wages by \$1,000, the Employer's post-audit total wages would increase by \$4,000. So, if the validator nets the under and over reported wages the result is \$4,000, and nets pre- and post-audit wages the result is \$4,000. These two results should always reconcile to zero. Referring again to the specification:

If T1 = \$10,000, T2 = \$14,000, T3 = \$5,000, T4 = \$1,000, then $(\$10,000 - \$14,000) - (\$5,000 - \$1,000) = 0$.

Also, if T1 = \$10,000, T2 = \$6,000, T3 = \$1,000, T4 = \$5,000, then $(\$10,000 - \$6,000) - (\$1,000 - \$5,000) = 0$.

The validation software will reject records if the total wages reconciliation amount is not zero. However, the software does not reject records if the taxable wages or contributions reconciliation amounts are not zero.

3) The number of observations in all four subpopulations should be totaled, for comparison to ETA Item #47.

Dollar values in column 6 for all observations in all four subpopulations should be totaled, for comparison to ETA Item #49.

Dollar values in column 7 for all observations in all four subpopulations should be totaled, for comparison to ETA Item #50.

Dollar values in column 8 for all observations in all four subpopulations should be totaled, for comparison to ETA Item #53.

Dollar values in column 9 for all observations in all four subpopulations should be totaled, for comparison to ETA Item #56.

Dollar values in column 13 for all observations in all four subpopulations should be totaled, for comparison to ETA Item #54.

Dollar values in column 14 for all observations in all four subpopulations should be totaled, for comparison to ETA Item #57.

Dollar values in column 18 for all observations in all four subpopulations should be totaled, for comparison to ETA Item #55.

Dollar values in column 19 for all observations in all four subpopulations should be totaled, for comparison to ETA Item #58.

APPENDIX A: POPULATION TABLE SPECIFICATIONS

Population 5: Report Validation File Specifications, Field Audits

Subpopulation descriptions:

- 5.1 Large employer audits completed during the RQ, which were change audits.
- 5.2 Large employer audits completed during the RQ, which were not change audits.
- 5.3 Small employer audits completed during the RQ, which were change audits.
- 5.4 Small employer audits completed during the RQ, which were not change audits.

APPENDIX B
INDEPENDENT COUNT

Appendix B

INDEPENDENT COUNT

APPENDIX B IS ONLY APPLICABLE TO POPULATIONS FOR WHICH THE STATE HAS PRODUCED THE RV FILE FROM THE SAME EXTRACT FILES USED TO PRODUCE THE ETA 581 REPORT.

A. PURPOSE

The validation procedures described in Modules 1 and Module 2 address the validation of all UI contributions transactions that have been *included* in the ETA 581 report. However, it is also important to confirm that no transactions have been improperly or systematically *excluded* from the Federal report. Although this problem is a difficult one, it is important to ensure that funding, economic statistics, and performance outcomes are not biased by the systematic elimination of particular types of transactions.

This appendix is not applicable when states produce the RV file directly from the employer contributions database, because the RV process itself constitutes an independent count through the process of reconstruction. When the RV file is produced from the same file used to produce the ETA 581 report, it is necessary to conduct an independent count in order to identify any errors that may have occurred in the ETA 581 report since these errors will be duplicated in the reconstruction file.

It is not possible to perform an independent count when the database does not contain all of the reported transactions. In these circumstances, the statistical file is the only source of data to reconstruct reported counts on the ETA 581 report. It is unlikely that any state will need to perform an independent count for 581 validation (it is more relevant to validating Federal benefits reports). This procedure is included in this handbook to ensure that states are aware of the possible problems with using statistical files for both reporting and validation when database files could be used.

APPENDIX B: INDEPENDENT COUNT

B. PROCEDURES

IS staff create independent total counts of transactions from the main database for comparison with counts generated on the extract files used to create the ETA 581. In general, the independent count is created opposite to the way the RV file is created. The RV file should be programmed from the bottom up, by selecting only the codes and criteria indicated on the file specification in Appendix A. However, the independent count should be programmed from the top down, by including all codes relevant to a population and then subtracting observations that do not match the population and subpopulation specifications. The specific type of independent count (simple query, multiple queries, cross tabulation) must be determined by state programming staff.

Table B.1 indicates when independent count validation is required. There are six typical scenarios for how states produce the ETA 581 report and reconstruct counts for validation. The ETA 581 Source column indicates for each scenario the source files that states use to generate report counts. States may use different source files for different types of transactions. The Data Validation Source column indicates for each scenario the source files that states use to reconstruct lists of transactions for validation.

The Independent Count Required column of Table B.1 indicates whether the state should conduct independent count validation for populations that match the report and validation scenario.

Table B.2 describes independent count criteria for each population.

APPENDIX B: INDEPENDENT COUNT

TABLE B.1								
ETA 581 REPORTING AND VALIDATION CONFIGURATIONS								
Scenario	Transactions Overwritten on Database	ETA 581			Data Validation			Independent Count Required
		Program Type	Source	Timing	Program Type	Source	Timing	
1	No	Count	Database	Snapshot (for reporting period)	Detail Record Extract (DRE)	Database	Snapshot	No
2	No	Count	Stat file	Daily	DRE	Database	Snapshot	No
3	No	DRE	Database	Snapshot (for reporting period)	DRE	Database	Snapshot	Yes
4	No	DRE	Stat file	Daily	DRE	Stat file	Daily	Yes
5	Yes	DRE	Stat file	Daily	DRE	Stat file	Daily	NA
6	Yes	Count	Stat file	Daily	must create a daily extract	NA	NA	NA

APPENDIX B: INDEPENDENT COUNT

TABLE B.2	
INDEPENDENT COUNT CRITERIA BY POPULATION (USING QUERY CAPABILITY)	
Population Description	Independent Count Criteria
1 Active Employers	States should not use statistical files to validate active employers because the count should be taken from the database as a snapshot at the end of the month. If states do not use this approach for reporting (if they instead derive the number from changes in status over the quarter), they must use it for validation (they cannot recreate the active employer population from the status changes). Therefore, there is no situation that would require an independent count.
2 Report Filing	States generally use data files containing a record for each employer for both reporting and reconstructing counts of employer report statuses. Therefore, there is not likely to be a situation where statistical files are used for reporting or validation. If a state uses a statistical file for validation, it should create a frequency distribution of received dates for every employer with a received date for the quarter being validated. This count can be used to validate that the statistical file data matches the data base for all timely and secured reports and for all reports which are resolved by receipt of a report. This will validate subpopulations 2.1, 2.2, 2.3, 2.9, 2.10 and 2.11, which will be sufficient to demonstrate that the statistical file is valid.
3 Status Determinations	States often use statistical files for reporting status determinations when their system stores only the most recent status determination for each employer account and thus overwrites previous status determinations. These statistical files are often called RQC or TPS files because they were developed to provide a universe of determinations from which to derive the RQC (now TPS) sample. These states cannot perform an independent count from the database to validate the statistical file because the database will not contain records for all of the status determinations. Therefore, an independent count is not required for status determinations, because it is not possible to create such a count in states that use statistical files.
4 Accounts Receivable	All states must use a transaction history file or audit trail to correctly reconstruct payments (amounts liquidated), because only such files show the date that each payment was made. Transaction history files are also the source for receivable amounts established and amounts declared uncollectible in some states. There is only one source file for such transactions, so an independent count is not relevant. All states must use Aemployer quarter files≡ to reconstruct balances for reporting amounts removed and amounts outstanding at the end of the quarter. Some states use such balances for reporting amounts declared uncollectible. These balances are always captured as a Asnapshot≡ at the end of the quarter from the database, so an independent count is not relevant.
5 Field Audits	States do not maintain more than one file with field audit results, thus an independent count is not relevant.

APPENDIX C

REPORT VALIDATION SUMMARY REPORTS

REPORT VALIDATION SUMMARY REPORT FOR POPULATION 1

Reported Counts for Population 1

Period: 01/01/2003 - 03/31/2003

Report Cell	Description	Validation Counts	Reported Counts	Difference	Percent Difference	Pass/Fail
581-101-01	Active contributory employers	65,985	393,572	327,587	496.46%	FAIL
581-101-02	Active reimbursing employers	2,188	3,299	1,111	50.78%	FAIL
Active Employers		68,173	396,871	328,698	482.15%	FAIL

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REPORT VALIDATION SUMMARY REPORT FOR POPULATION 2

Reported Counts for Population 2

Period: 04/01/2005 - 06/30/2005

Report Cell	Description	Validation Counts	Reported Counts	Difference	Percent Difference	Pass/Fail
581-201-06	Timely	32,542	0	32,542	100.00%	FAIL
581-201-07	Total Secured	36,209	0	36,209	100.00%	FAIL
581-201-08	Total Resolved	36,209	0	36,209	100.00%	FAIL
581-201-09	Timely	74	0	74	100.00%	FAIL
581-201-10	Total Secured	236	0	236	100.00%	FAIL
581-201-11	Total Resolved	236	0	236	100.00%	FAIL
Report Filing		36,445	0	36,445	100.00%	FAIL

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REPORT VALIDATION SUMMARY REPORT FOR POPULATION 3

Reported Counts for Population 3

Period: 10/01/2005 - 12/31/2005

Report Cell	Description	Validation Counts	Reported Counts	Difference	Percent Difference	Pass/Fail
581-301-14	Total New	1,186	0	1,186	100.00%	FAIL
581-301-15	New, <=90 days	1,186	0	1,186	100.00%	FAIL
581-301-16	New, <=180 days	1,186	0	1,186	100.00%	FAIL
581-301-17	Total Successor	138	0	138	100.00%	FAIL
581-301-18	Successor, <=90 days	138	0	138	100.00%	FAIL
581-301-19	Successor <=180 days	138	0	138	100.00%	FAIL
581-301-20	Inactive Terminations	116	0	116	100.00%	FAIL
Status Determinations		4,088	0	4,088	100.00%	FAIL

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REPORT VALIDATION SUMMARY REPORT FOR POPULATION 4

Reported Dollars for Population 4

Period: 07/01/2004 - 09/30/2004

Report Cell	Description	Validation Dollars	Reported Dollars	Difference	Percent Difference	Pass/Fail
581-401-22	Established in RQ	8,768,840	53,941,819	45,172,979	515.13%	FAIL
581-401-23	Liquidated in RQ	11,217,732	55,081,986	43,864,254	391.03%	FAIL
581-401-24	Total Uncollectable	182,364	191,464	9,100	4.99%	FAIL
581-401-25	Total Removed	1,197,240	1,192,961	4,279	0.36%	PASS
581-401-26	Total Balance EOQ	4,978,847	26,557,191	21,578,344	433.40%	FAIL
581-403-34	Established in RQ	8,279,842	8,289,210	9,368	0.11%	PASS
581-403-35	Liquidated in RQ	8,210,515	8,216,770	6,255	0.08%	PASS
581-403-36	Total Uncollectable	0	0	0	0.00%	PASS
581-403-37	Total Removed	38,592	19,296	19,296	50.00%	FAIL
581-403-38	Total Balance EOQ	1,755,455	1,755,455	0	0.00%	PASS
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REPORT VALIDATION SUMMARY REPORT FOR POPULATION 5

Reported Dollars for Population 5

Period: 10/01/2004 - 12/31/2004

Report Cell	Description	Validation Dollars	Reported Dollars	Difference	Percent Difference	Pass/Fail
581-501-49	Total wages pre-audit	408,402,140	0	408,402,140	100.00%	FAIL
581-501-50	Total wages post-audit	412,844,216	0	412,844,216	100.00%	FAIL
581-501-53	Total wages under-reported	5,163,476	0	5,163,476	100.00%	FAIL
581-501-56	Total wages over-reported	721,400	0	721,400	100.00%	FAIL
581-501-54	Tax wages under-reported	2,715,819	0	2,715,819	100.00%	FAIL
581-501-57	Tax wages over-reported	1,500,193	0	1,500,193	100.00%	FAIL
581-501-55	Contrib under-reported	43,120	0	43,120	100.00%	FAIL
581-501-58	Contrib over-reported	16,826	0	16,826	100.00%	FAIL

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APPENDIX D
FIV WORKSHEETS

FIV WORKSHEET FOR POPULATION 1

Sample Validation for Population 1
 10000 (Tax #1) - Minimum

Class	Row #	OBS	1 (Step 3A) Subj ID	2 (Step 3A) Emp Status	3 (Step 3A) Pass/Fail	4 (Step 4A) List Date	5 (Step 4B) Active Date	6 (Step 4C) Inactive Date	7 (Step 4D) Rec Date	8 (Step 4E) Job Qus.
Pass Row	1	-	1.1	A		1971-03-31			1998-01-01	
Pass Row	2	2	1.1	A		1960-01-01			1998-01-01	
Pass Row	3	4467	1.2	A		1980-09-30			1998-01-01	
Pass Row	4	4468	1.3	A		1981-03-31			1998-01-01	

Mech. Error: 0 Dup. Rows: 0 Emp. Typ.: 0 Liability Date: 0 Exit Date: 0 IT Date: 0 Active Error: 0 Lab. Qtr Error: 0 Wage Error: 0 Cases Returned: 0 Cases in Error: 0

Save As... Save As... Save and Submit to National Office Print Worksheets

FIV WORKSHEET FOR POPULATION 2

Sample Validation for Population 2
10100 (Tax #2) - Minimum

Check All	Row #	OBS	Subpop	1 (Step 1B) EIAN	Pass/Fail	2 (Step 1B) Exp Fyr Qtr	Pass/Fail	3 (Step 2A) (Step 2B) Exp Type	Pass/Fail	4 (Step 3) Receive Date	Pass/Fail	5 (Step 4) Final Assess Date	Pass/Fail	6 (Step 4A) (Step 4B) Lab Infr/Reopen Date	Pass/Fail	7 (Step 14) Lab. Met. Date	Pass/Fail
<input type="checkbox"/>	1	718719	2.1	0000050008		200501		C		2005-04-14		2005-03-31		1957-01-01		1957-01-01	
<input type="checkbox"/>	2	718720	2.1	0000100005		200501		C		2005-04-26		2005-03-31		1957-01-01		1957-01-01	
<input type="checkbox"/>	3	718736	2.2	0003080005		200501		C		2005-05-04		2005-03-31		1957-01-01		1957-01-01	
<input type="checkbox"/>	4	718748	2.2	0005380006		200501		C		2005-05-05		2005-03-31		1957-01-01		1957-01-01	
<input type="checkbox"/>	5	720578	2.9	0701935004		200501		R		2005-04-21		2005-03-31		1979-01-01		1979-01-01	
<input type="checkbox"/>	6	720556	2.9	0701395000		200501		R		2005-04-22		2005-03-31		1979-05-20		1979-05-20	
<input type="checkbox"/>	7	720535	2.10	0700010007		200501		R		2005-05-27		2005-03-31		1978-01-01		1978-01-01	
<input type="checkbox"/>	8	720536	2.10	0700030008		200501		R		2005-06-27		2005-03-31		1978-01-01		1978-01-01	

FIV WORKSHEET FOR POPULATION 3

Sample Validation for Population 3
 10200 (Tax #3) - Minimum

Save and Submit to National Office

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Check All	Row N	OBS	Subpop	1 (Step 1C) EAN	2 (Step 2A) (Step 2B) Emp Type	3 (Step 11A) (Step 11B) (Step 11C) (Step 11D) Status Type	4 (Step 12) Time Lapse	5 (Step 13) Status Date	6 (Step 14) Lib. Met. Date	7 (Step 14) Evid. Liab. Qtr	8 (Step 15) Act. Proc. Date
<input type="checkbox"/>	1	11220	3.1	721845001	R	N	0	2005-04-08	2005-02-01		2005-04-08
<input type="checkbox"/>	2	11222	3.1	721895009	C	N	0	2005-05-11	2005-04-01		2005-05-11
<input type="checkbox"/>	3	11246	3.4	1662620005	C	S	0	2005-04-08	2005-01-07		2005-04-08
<input type="checkbox"/>	4	11221	3.4	721885003	R	S	0	2005-04-22	2005-01-01		2005-04-22
<input type="checkbox"/>	5	11212	3.7	218770002	C	I	0	2005-04-01	1967-07-01		2005-04-01
<input type="checkbox"/>	6	11211	3.7	156690007	C	I	0	2005-04-01	1964-01-01		2005-04-01

Match Errors: Exp. Type, Stat. Error, Time Lapse, Stat. Determination, Liability Met. Error, Evid. Liab. Qtr, Active Error, Reactive Error, Successor Error, Preced. Error, Inactive Error, Term Error, Cases Reviewed, Cases in Error

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FIV WORKSHEET FOR POPULATION 4

Sample Validation for Population 4
 10300 (Tax #4) - Minimum

Check All	Row #	OBS	Subpop	1 (Step ID) EAN	2 (Step 2A) (Step 2B) Ebxp Type	3 (Step 19A) (Step 19B) Trans Date	4 (Step 19B) Estab Date	5 (Step ID) Ebxp Rpt Qtr	6 (Step 20) Due Date	7 (Step 21A) (Step 21B) (Step 21C) Trans Type	8 (Step 22) Amnt Established
<input type="checkbox"/>	1	1	4.1	000000001	C-00	2004-07-30	2004-07-30	200402	2004-08-02	E-00	7895.04
<input type="checkbox"/>	2	2	4.1	000000002	C-00	2004-08-05	2004-08-05	200402	2004-08-02	E-00	66.98
<input type="checkbox"/>	3	49027	4.2	000005001	C-00	2004-08-03		200402	2004-08-02	L-00	0.0
<input type="checkbox"/>	4	49028	4.2	000005002	C-00	2004-08-03		200402	2004-08-02	L-00	0.0
<input type="checkbox"/>	5	100283	4.3	000010575	C-00	2004-09-22	2004-05-19	200401	2004-04-30	U-00	0.0
<input type="checkbox"/>	6	100284	4.3	000010576	C-00	2004-09-22	2004-04-26	200304	2004-01-31	U-00	0.0
<input type="checkbox"/>	7	100289	4.4	000010581	C-00	2004-09-08	2004-09-08	200203	2002-10-31	U-00	0.0

Buttons: Save, Save As..., Save and Submit to National Office, Print Preview, Print Worksheets

Taskbar: Start, View Samples for Populat..., http://uisqa2.uis.dole...

APPENDIX E
DUPLICATE DETECTION CRITERIA

TABLE E.1

UI TAX DUPLICATE DETECTION CRITERIA

Population	ETA 581 Reporting Rule	Relevant Data Elements from Extract File (by Field Number)	Data Validation Duplicate Detection Rule Applied to Extract File	Comments
1. Active Employers	Count each employer once. Multi-unit employers are counted as one employer.	2. Employer Account Number (EAN)	If the EAN is identical in two or more records, all of those records are rejected.	As long as EANs are only assigned at the parent level, this should identify units from the same multi-unit employer.
2. Report Filing	Each employer owes only one report for each employer report quarter (ERQ). This report is counted a maximum of 3 times – timely, secured, and resolved. If an employer submits reports for multiple ERQs at the same time, only the report for the ERQ immediately preceding the report quarter (RQ) is countable as timely (if applicable) and secured. Only the report for the ERQ two quarters prior to the RQ is countable as resolved. Reports from multi-unit employers are counted as one report.	2. EAN 3. Employer Report Quarter (ERQ)	If the EAN and ERQ are identical in two or more records, all of those records are rejected.	As long as EANs are only assigned at the parent level, this should identify units from the same multi-unit employer.

TABLE E.1 (continued)

Population	ETA 581 Reporting Rule	Relevant Data Elements from Extract File (by Field Number)	Data Validation Duplicate Detection Rule Applied to Extract File	Comments
<p>3. Status Determinations</p>	<p>Each status determination transaction should be counted only once.</p> <p>Individual EANs may appear more than once. For example, there might be two transactions listed for a single EAN if an employer acquires two businesses at different times during the quarter, resulting in two successorship determinations.</p> <p>Multiple determinations may be legitimate, as long as they do not reflect clerical errors.</p>	<p>2. EAN</p> <p>4. Status Determination Type Indicator</p> <p>6. Status Determination Date</p> <p>12. Predecessor Account Number</p>	<p>If the status determination type indicator is:</p> <p>NEW (subpops 3.1 – 3.3), and the EAN and status determination date are identical in two or more records, all of those records are rejected.</p> <p>SUCCESSOR (subpops 3.4 – 3.6), and the EAN and status determination date and predecessor account number are identical in two or more records, all of those records are rejected.</p> <p>INACTIVATION or TERMINATION (subpops 3.7 and 3.8), and the EAN and status determination date are identical in two or more records, all of those records are rejected.</p>	

TABLE E.1 (continued)

Population	ETA 581 Reporting Rule	Relevant Data Elements from Extract File (by Field Number)	Data Validation Duplicate Detection Rule Applied to Extract File	Comments
4. Accounts Receivable	No transaction should be listed more than once.	2. EAN 4. Transaction Date 5. Established Date 6. Employer Report Quarter (cont.) 7. Due Date (reimb.) 8. Transaction Type 9. Transaction Amount (established) 10. Transaction Amount (liquidated) 11. Transaction Amount (uncollectible) 12. Removed Amount 13. Balance at End of Report Quarter	If the transaction type is: E (subpops 4.1 and 4.9), and the EAN, transaction date, established date, ERQ (cont.) or Due Date (reimb.), and amount established are identical in two or more records, all of those records are rejected. L or U (subpops 4.2-4.4 and 4.10-4.12), and the EAN, transaction date, ERQ (cont.) or Due Date (reimb.), transaction type, and transaction amount are identical in two or more records, all of those records are rejected. R (subpops 4.5-4.6, 4.13-4.14), and the EAN, ERQ (cont.) or Due Date (reimb.), and removed amount are identical in two or more records, all of those records are rejected. B (subpop 4.7-4.8, 4.15-4.16), and the EAN, ERQ (cont.) or Due Date (reimb.), and balance are identical in two or more records, all of those records are rejected.	Currently, the UI Tax DVWS does not check for duplicates in Population 4. State IT staff now are responsible for ensuring that the extract file does not include duplicate transactions. DVWS 1.1 will be modified to include the new duplicate detection criteria.

TABLE E.1 (continued)

Population	ETA 581 Reporting Rule	Relevant Data Elements from Extract File (by Field Number)	Data Validation Duplicate Detection Rule Applied to Extract File	Comments
5. Field Audits	Each field audit should be counted once.	2. EAN 3. Audit ID Number	If the EAN and Audit ID Number are identical in two or more records, all of those records are rejected.	

APPENDIX F
RECORD LAYOUTS

EXPLANATION OF UI TAX DATA FORMATS

There are 6 types of data formats referred to in Appendix A and Appendix F.

1. **Required.** These fields cannot be blank. They may be mandatory codes, dates or dollar values. Required cells in Appendix A tables indicate the required code, date, or dollar value parameters, or display the word “Required.”

Required text fields have code values that must be entered, such as A, C, R, etc. All of the allowable generic values for each field are listed in the Data Type/Format column on the record layout. The generic values must be followed by a dash and the corresponding state-specific value.

2. **Conditionally required.** Data are included in these fields if the data are present in the state’s system. Applies to date and wages fields.
3. **Optional.** These fields are gray in Appendix A and the word “Optional” is displayed. The software does not look at these fields at all. Any values can be entered or they can be left blank.
4. **Must be blank.** These are text or date fields where the presence of data indicates an error. Therefore, they must be left blank (such as population 4 transaction date for balance subpopulations 4.7, 4.8, 4.15, and 4.16).
5. **Must be blank or 0.** These are numeric fields where the presence of data other than 0 indicates an error. In tax these are primarily wages fields in populations 4 and 5.
6. **System generated.** These fields are generated by the DV software and data should not be placed in these fields in the extract files. These fields are primarily time lapse and age fields.

Some values are abbreviated in the record layouts (Appendix F) but are shown in the report validation specifications (Appendix A) in their entirety for informational purposes.

Notes:

For most steps referenced in Appendix A column headers, Rule 1 is the indicator in the state system. However, if a state does not maintain the indicator specified in Rule 1, then the state programmer must review the other rules in that step in order to develop the required validation logic.

The extract file type is ASCII, comma delimited. Data must be in the order listed in the record layouts.

RECORD LAYOUT FOR POPULATION 1

The record layout provides the format for the validation extract file. The extract file type must be ASCII, comma delimited columns. Data must be in the order listed in the record layout. The Data Format column indicates the generic values for text fields. **These must be followed by a dash and the state-specific value.** The Module 3 reference indicates the step where the state-specific values are documented.

Example: If the state-specific code for an Active Employer is 01, then the data format would be A-01.

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
1	OBS		Assign to each record. Use sequential numbers starting at 1.	Number - 00000000 (Required)	INTEGER	NOT NULL
2	EAN	Step 1A	Employer Account Number	Number - 0000000000 (Required)	CHAR (20)	NOT NULL
3	Employer Status Indicator	Step 3A	Indicate that the employer is an active employer.	Text - A (Required)	CHAR (20)	NOT NULL
4	Employer Type	Step 2A Step 2B	Indicate whether the employer type is contributory or reimbursable.	Text - C R (Required)	CHAR (20)	NOT NULL
5	Liability Date (Met Threshold)	Step 14	Indicate the most recent date on which the employing unit met the State law definition of a newly established or successor employer.	Date - MM/DD/YYYY (Required)	DATE	NOT NULL

RECORD LAYOUT FOR POPULATION 1

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
6	Reactivation Processing Date	Step 16	Indicate the date on which an employer account was updated on the State's system to reflect the reactivation of a previously inactivated or terminated employer.	Date - MM/DD/YYYY	DATE	
7	Inactive/Terminated "as of" Date	Step 5	Indicate the effective date for the termination or inactivation status of the employer.	Date - MM/DD/YYYY	DATE	
8	Activation Processing Date	Step 15	Indicate the date on which an account was established on the State's system for an 'employer', under the State unemployment compensation law.	Date - MM/DD/YYYY (Required)	DATE	NOT NULL

RECORD LAYOUT FOR POPULATION 1

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
9	Number of Liable Quarters	Step 7B	Indicate the number of consecutive quarters between the date the employer was activated or reactivated on the State's system and the quarter prior to the report quarter being validated. If the number of liable quarters is eight or more, the value should be reported as eight. If the employer was activated or reactivated during the report quarter, then the number of liable quarters is zero.	Number – 0 1 2 3 4 5 6 7 8 (Required)	INTEGER	NOT NULL
10	Wages in Quarter 1	Step 7A	Total wages for the employer in the quarter prior to the report quarter. Enter 0.00 for either zero wage reports or reports that weren't filed.	Number- 000000000000.00 (Conditionally Required)	DECIMAL (15,2)	
11	Wages in Quarter 2	Step 7A	Total wages for the employer in the second quarter prior to the report quarter. Enter 0.00 for either zero wage reports or reports that weren't filed.	Number- 000000000000.00 (Conditionally Required)	DECIMAL (15,2)	

RECORD LAYOUT FOR POPULATION 1

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
12	Wages in Quarter 3	Step 7A	Total wages for the employer in the third quarter prior to the report quarter. Enter 0.00 for either zero wage reports or reports that weren't filed.	Number - 000000000000.00 (Conditionally Required)	DECIMAL (15,2)	
13	Wages in Quarter 4	Step 7A	Total wages for the employer in the fourth quarter prior to the report quarter. Enter 0.00 for either zero wage reports or reports that weren't filed.	Number - 000000000000.00 (Conditionally Required)	DECIMAL (15,2)	
14	Wages in Quarter 5	Step 7A	Total wages for the employer in the fifth quarter prior to the report quarter. Enter 0.00 for either zero wage reports or reports that weren't filed.	Number - 000000000000.00 (Conditionally Required)	DECIMAL (15,2)	
15	Wages in Quarter 6	Step 7A	Total wages for the employer in the sixth quarter prior to the report quarter. Enter 0.00 for either zero wage reports or reports that weren't filed.	Number - 000000000000.00 (Conditionally Required)	DECIMAL (15,2)	

RECORD LAYOUT FOR POPULATION 1

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
16	Wages in Quarter 7	Step 7A	Total wages for the employer in the seventh quarter prior to the report quarter. Enter 0.00 for either zero wage reports or reports that weren't filed.	Number - 000000000000.00 (Conditionally Required)	DECIMAL (15,2)	
17	Wages in Quarter 8	Step 7A	Total wages for the employer in the eighth quarter prior to the report quarter. Enter 0.00 for either zero wage reports or reports that weren't filed.	Number - 000000000000.00 (Conditionally Required)	DECIMAL (15,2)	
18	User Field		User defined field. Can be used for any additional data element.	Text (Optional)	CHAR (100)	

RECORD LAYOUT FOR POPULATION 2

The record layout provides the format for the validation extract file. The extract file type must be ASCII, comma delimited columns. Data must be in the order listed in the record layout. The Data Format column indicates the generic values for text fields. **These must be followed by a dash and the state-specific value.** The Module 3 reference indicates the step where the state-specific values are documented.

Example: If the state-specific code for Contributory Employer Type is A, then the data format would be C-A.

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
1	OBS		Sequential number, start at 1	Number - 00000000 (Required)	INTEGER	NOT NULL
2	EAN	Step 1B	Employer Account Number	Number - 0000000000 (Required)	CHAR (20)	NOT NULL
3	Employer Report Quarter (ERQ)	Step 1B	Indicate the calendar quarter of business activity covered by an employer's contributions report.	Number - YYYYQQ (Required)	CHAR (6)	NOT NULL
4	Employer Type	Step 2A Step 2B	Indicate whether the employer type is contributory or reimbursable.	Text - C R (Required)	CHAR (20)	NOT NULL
5	Received Date	Step 9	Indicate the date of receipt by the agency of the contributions report from a subject employer.	Date - MM/DD/YYYY (Conditionally Required)	DATE	
6	Final Assessment Date	Step 10	Indicate the date a final assessment becomes legally due and collectible.	Date - MM/DD/YYYY (Conditionally Required)	DATE	

RECORD LAYOUT FOR POPULATION 2

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
7	Liability Date (Initial or Reopen)	Step 4A Step 4B	Indicate the date on which an employing unit meets the State's legal definition of an employer and is registered and required to file reports.	Date - MM/DD/YYYY (Conditionally Required)	DATE	
8	Liability Date (Met Threshold)	Step 14	Indicate the most recent date on which the employing unit met the State law definition of a newly established or successor employer.	Date - MM/DD/YYYY (Conditionally Required)	DATE	
9	Inactive/ Terminated "as of" Date	Step 5	Indicate the effective date for termination or inactivation status of the employer.	Date - MM/DD/YYYY (Conditionally Required)	DATE	
10	Suspended "as of" Quarter	Step 5	Indicate the specific ERQ for which the State has suspended the employer's report filing requirement.	Number - YYYYQQ	CHAR (6)	
11	Inactivation /Termination Processing Date	Step 6A Step 6B Step 6C	Indicate the processing date for the inactivation or termination status of the employer.	Date - MM/DD/YYYY (Conditionally Required)	DATE	
12	User Field		User defined field. Can be used for any additional data element.	Text (Optional)	CHAR (100)	

RECORD LAYOUT FOR POPULATION 3

The record layout provides the format for the validation extract file. The extract file type must be ASCII, comma delimited columns. Data must be in the order listed in the record layout. The Data Format column indicates the generic values for text fields. **These must be followed by a dash and the state-specific value.** The Module 3 reference indicates the step where the state-specific values are documented.

Example: If the state-specific code for New Status Determination is NEW, then the data format would be N-NEW.

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
1	OBS		Sequential number, start at 1	Number - 000000000 (Required)	INTEGER	NOT NULL
2	EAN	Step 1C	Employer Account Number	Number - 0000000000 (Required)	CHAR (20)	NOT NULL
3	Employer Type	Step 2A Step 2B	Indicate whether the employer type is contributory or reimbursable.	Text – C R (Required)	CHAR (20)	NOT NULL
4	Status Determination Type Indicator	Step 11A Step 11B Step 11C Step 11D	Indicate status determination type by New, Successor, Inactivation or Termination.	Text – N S I T (Required)	CHAR (10)	NOT NULL
5	Time Lapse	Step 12	Place a zero (0) in this field. (Software generates the time lapse)	Number – 0	INTEGER	

RECORD LAYOUT FOR POPULATION 3

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
6	Status Determination Date	Step 13	Indicate the date of any recorded administrative action that establishes, modifies, changes, inactivates, or terminates an employing unit's liability as an employer.	Date - MM/DD/YYYY (Required)	DATE	NOT NULL
7	Liability Date (Met Threshold)	Step 14	Indicate the most recent date on which the employing unit met the State law definition of a newly established or successor employer.	Date - MM/DD/YYYY (Required)	DATE	NOT NULL
8	End of Liable Quarter	Step 14	Indicate the last day of the quarter in which the employing unit met the State law definition of a newly established or successor employer. States that do not have this should leave the field blank; the value will then be calculated by the software.	Date - MM/DD/YYYY (Conditionally Required)	DATE	

RECORD LAYOUT FOR POPULATION 3

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
9	Activation Processing Date	Step 15	Indicate the date on which an account was established on the State's system for an 'employer,' under the State unemployment compensation law.	Date - MM/DD/YYYY	DATE	
10	Reactivation Processing Date	Step 16	Indicate the date on which an employer account was updated on the State's system to reflect the reactivation of a previously inactivated or terminated employer.	Date - MM/DD/YYYY	DATE	
11	Successorship Processing Date	Step 17	Indicate the date on which an employer account was established or updated to reflect an acquisition by the employer which met the State law definition of successorship.	Date - MM/DD/YYYY	DATE	
12	Predecessor Account Number	Step 18	Indicate the account number for an employing unit that has been acquired by another employer.	Number - 000000000	CHAR (20)	

RECORD LAYOUT FOR POPULATION 3

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
13	Inactivation Processing Date	Step 6A or Step 6B	Indicate the processing date for the inactivation status of the employer.	Date - MM/DD/YYYY	DATE	
14	Termination Processing Date	Step 6A or Step 6C	Indicate the processing date for the termination status of the employer.	Date - MM/DD/YYYY	DATE	
15	User Field		User defined field. Can be used for any additional data element.	Text (Optional)	CHAR (100)	

RECORD LAYOUT FOR POPULATION 4

The record layout provides the format for the validation extract file. The extract file type must be ASCII, comma delimited columns. Data must be in the order listed in the record layout. The Data Format column indicates the generic values for text fields. **These must be followed by a dash and the state-specific value.** The Module 3 reference indicates the step where the state-specific values are documented.

Example: If the state-specific code for Receivables Established is R, then the data format would be E-R.

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
1	OBS		Sequential number, start at 1	Number - 000000000 (Required)	INTEGER	NOT NULL
2	EAN	Step 1D	Employer Account Number	Number - 0000000000 (Required)	CHAR (20)	NOT NULL
3	Employer Type	Step 2A Step 2B	Indicate whether the employer type is contributory or reimbursable.	Text – C R (Required)	CHAR (20)	NOT NULL
4	Transaction Date	Step 19A	Indicate the date that a transaction was entered into the system.	Date - MM/DD/YYYY	DATE	
5	Established Q/Date	Step 19B	Indicate the date that a past due contribution was entered into the system.	Date - MM/DD/YYYY (Required)	DATE	NOT NULL
6	Employer Report Quarter (ERQ)	Step 1D	Indicate the calendar quarter of business activity covered by an employer's contributions report.	Number - YYYYQQ	CHAR (6)	

RECORD LAYOUT FOR POPULATION 4

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
7	Due Date	Step 20	Indicate the date after which the State imposes interest and penalty for late payment.	Date - MM/DD/YYYY	DATE	
8	Transaction Type/Indicator	Step 21A Step 21B Step 21C	Indicate the transaction type code for receivables established, liquidated, declared uncollectible or removed. Use a code of B for records of account balances at the end of the RQ.	Text – E L U R B (Required)	CHAR (20)	NOT NULL
9	Amount Established in RQ	Step 22	Indicate the amount of contributions or payments determined to be past due during the report quarter.	Number - 0000000000000.00	DECIMAL (15,2)	
10	Amount Liquidated	Step 23	Indicate the amount of receivables liquidated during the report quarter.	Number - 0000000000000.00	DECIMAL (15,2)	
11	Amount Uncollectible	Step 24	Indicate the amount of receivables declared uncollectible during the report quarter.	Number - 0000000000000.00	DECIMAL (15,2)	
12	Amount Removed	Step 25	Indicate the amount of receivables removed during the report quarter.	Number - 0000000000000.00	DECIMAL (15,2)	

RECORD LAYOUT FOR POPULATION 4

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
13	Balance at End of RQ	Step 26	Indicate the total amount of past due contributions as of the last day of the report quarter being validated. For aging, States should capture a separate record for each employer report quarter that has a balance, rather than an aggregate balance.	Number - 0000000000000.00	DECIMAL (15,2)	
14	Age of Receivable	Step 27A Step 27B	Indicate the age of receivable in days for receivable balances at the end of the report quarter.	Number – 0000000000000 (Optional)	INTEGER	
15	User Field		User defined field. Can be used for any additional data element.	Text (Optional)	CHAR (100)	

RECORD LAYOUT FOR POPULATION 5

The record layout provides the format for the validation extract file. The extract file type must be ASCII, comma delimited columns. Data must be in the order listed in the record layout. The Data Format column indicates the generic values for text fields. **These must be followed by a dash and the state-specific value.** The Module 3 reference indicates the step where the state-specific values are documented.

Example: If the state-specific code for a Large Employer is Y, then the data format would be L-Y.

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
1	OBS		Sequential number, start at 1	Number - 000000000 (Required)	INTEGER	NOT NULL
2	EAN	Step 1E	Employer Account Number	Number - 0000000000 (Required)	CHAR (20)	NOT NULL
3	Audit ID #	Step 1E	Indicate the audit identification number.	Number - 000000000 (Required)	CHAR (20)	NOT NULL
4	Employer Size	Step 28A Step 28B	Indicate whether the employer size is large or small.	Text - L S (Required)	CHAR (20)	NOT NULL
5	Change Audit	Step 29A Step 29B	Indicate whether an audit resulted in a discovery of wages, contributions or employees not previously reported.	Text - Y N (If field is blank, software will determine if record has value not equal to 0 in any one of record layout fields 9, 10, 14, 15, 19, 20. Software will then place a Y-DVWS in field.)	CHAR (20)	
6	Audit Completion Date	Step 30	Indicate the date the audit was completed and recorded or posted as such.	Date - MM/DD/YYYY (Required)	DATE	NOT NULL

RECORD LAYOUT FOR POPULATION 5

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
7	Total Wages Pre-Audit	Step 31A	Indicate the full amount of pre-audit total wages reported for quarters audited.	Number - 0000000000000.00 (Required)	DECIMAL (15,2)	NOT NULL
8	Total Wages Post-Audit	Step 31B	Indicate the full amount of total wages recorded in audit summaries for audited quarters.	Number - 0000000000000.00 (Required)	DECIMAL (15,2)	NOT NULL
9	Total Wages Under-Reported	Step 31C	Indicate the full amount of under reported total wages discovered as a result of the audit.	Number - 0000000000000.00	DECIMAL (15,2)	
10	Total Wages Over-Reported	Step 31D	Indicate the full amount of over reported total wages discovered as a result of the audit.	Number - 0000000000000.00	DECIMAL (15,2)	
11	Total Wages Reconciliation Amount	Step 31E	Place a zero (0) in this field. (Software generates amount)	Number - 0	DECIMAL (15,2)	
12	Taxable Wages Pre-Audit	Step 32A	Indicate the full amount of pre-audit taxable wages reported for quarters audited.	Number - 0000000000000.00 (Optional)	DECIMAL (15,2)	
13	Taxable Wages Post-Audit	Step 32B	Indicate the full amount of post-audit taxable wages for quarters audited.	Number - 0000000000000.00 (Optional)	DECIMAL (15,2)	

RECORD LAYOUT FOR POPULATION 5

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
14	Taxable Wages Under-Reported	Step 32C	Indicate the full amount of under reported taxable wages discovered as a result of the audit.	Number - 0000000000000.00	DECIMAL (15,2)	
15	Taxable Wages Over-Reported	Step 32D	Indicate the full amount of over reported taxable wages discovered as a result of the audit.	Number - 0000000000000.00	DECIMAL (15,2)	
16	Taxable Wages Reconciliation Amount	Step 32E	Place a zero (0) in this field. (Software generates amount)	Number - 0	DECIMAL (15,2)	
17	Contributions Pre-Audit	Step 33A	Indicate the full amount of pre-audit contributions reported for quarters audited.	Number - 0000000000000.00 (Optional)	DECIMAL (15,2)	
18	Contributions Post-Audit	Step 33B	Indicate the full amount of post-audit contributions reported for quarters audited.	Number - 0000000000000.00 (Optional)	DECIMAL (15,2)	
19	Contributions Under-Reported	Step 33C	Indicate the full amount of under reported contributions discovered as a result of the audit.	Number - 0000000000000.00	DECIMAL (15,2)	
20	Contributions Over-Reported	Step 33D	Indicate the full amount of over reported contributions discovered as a result of the audit.	Number - 0000000000000.00	DECIMAL (15,2)	

RECORD LAYOUT FOR POPULATION 5

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
21	Contributions Reconciliation Amount	Step 33E	Place a zero (0) in this field. (Software generates amount)	Number – 0	DECIMAL (15,2)	
22	User Field		User defined field. Can be used for any additional data element.	Text (Optional)	CHAR (100)	