Acceptable Media

• CD or CD-RW: Records written to CD as a straight ASCII file-not in word processor format nor in spreadsheet format. Individual records delimited by carriage return/line feed (Hex 0D 0A).
• Diskette: 3.5" high density (1.44 meg); 3.5" double density (720 k). IBM PC-DOS, MS-DOS. Records written to disk as a straight ASCII file not in word processor format nor in spreadsheet format. Individual records delimited by carriage return/line feed (Hex 0D 0A).

Record Content

The data file must conform to one of two data formats: NHES Format or Federal MMREF Format. If an Employer is currently using the Federal MMREF Format to report wages to the Federal Government, the Employer may use the same format for its Quarterly Wage Report, using the record types previously described to this Department. Otherwise, the Employer shall use the NHES format.

NHES Format

All data records must be a fixed length of 47 bytes. Each record shall contain the following data elements:
1. The employee Social Security Number
2. Name of employee
3. Gross wages paid to employee during period covered by report
4. Employer State Account Number

The record layout of the NHES format is as follows:

Data	Positions	Length	Type
Social Security Number	1-9	9	N
Name of Employee	10-29	20	A
Gross Wages Paid	30-38	9	N
Employer Account No.	39-47	9	N

Social Security Number

• The Employee Social Security Number must be recorded as a 9 byte numeric field with no hyphenations
• The number must consist of 9 digits
• One of the first three digits must include a positive digit
• The first three digits must be less than 800
If the SSN is not available, zero fill the field

Name of Employee

The name of the Employee must be limited to and recorded as a 20 byte alphanumeric field as follows:
• Left Justified
• Fill all unused positions with blanks
• No punctuation (commas, periods, hyphens)
• Leading titles must be omitted from the name field. Any leading letters (O, D, etc.) must not be separated from the rest of the surname by a blank but may be separated by an apostrophe. The name will be formatted with surname first. Do not use lower case letters. Sr, Jr, and numeric designation must follow the first name. Examples:

JONES H D
JONES HOWARD D
OCONNELL MARY
O'CONNELL M
JONES HOWARD JR
SMITH SAMUEL III

Gross Wages

The gross wages paid to an Employee during the Calendar Quarter covered by the report must be in a 9 byte numeric field as follows:
• All numerics (no dollar sign)
• Include dollars and cents (no decimal point)
• No punctuation (commas)
• A positive, unsigned figure. No negative amount is to appear in a record
• Right justify
• Zero fill leading spaces
• No packed fields

Should the gross wages of an employee exceed the 9 positions allocated, the balance will be reported in a second record for that employee. The amount of wages reported in the second record must not be equal to the amount in the first record.

State Employer Account Number

The State Employer Account Number must be recorded as a 9 byte numeric field as follows:.
• No hyphenation
• Right justify
• Zero fill leading spaces

Emp 303.02 Quarterly Reports

(d) Every employer and every authorized agent, which reports wages on behalf of one or more subject employers, shall file the quarterly "Employer Quarterly Tax and Wage Report" via paper report, online, or magnetic media depending on the number of employees as follows

(1) If reporting wages on a total of 1-50 employees, the employer or agent shall file in the following manner:

a. Parts 1 and 2 which comprise[s] the complete "Employer Quarterly Tax and Wage Report" via paper report; or

b. Parts 1 and 2 which comprise[s] the complete "Employer Quarterly Tax and Wage Report" online at www2.nhes.nh.gov/webtax ; or

c. Part 1 via paper report and Part 2 via magnetic media[.];

(2) If reporting wages on a total of 51-500 employees, the employer or agent shall file in the following manner:

a. Parts 1 and 2 which comprise[s] the complete "Employer Quarterly Tax and Wage Report" online at www2.nhes.nh.gov/webtax ; or

b. Part 1 via paper report and Part 2 via magnetic media.

(3) If reporting wages on a total of 501 or more employees, the employer or agent shall file Part 1 via paper report and Part 2 via magnetic media [.];

MAGNETIC MEDIA REPORTING

Submitting Quarterly Reports of Employee's Wages to NH Employment Security on Magnetic Media

New Hampshire Employment Security
www.nhes.nh.gov
"We're working to keep New Hampshire working"

NHES is a proud member of America's Workforce Network and NH WORKS.

NHES is an Equal Opportunity Employer and complies with the Americans with Disabilities Act. Auxiliary aids and services are available upon request of individuals with disabilities. TTY/TDD ACCESS: RELAY NH 1-800-735-2964.

NHES 0047
(DES 1614)
R-5/13

I. General Information

New Hampshire Administrative Rule EMP 303.02(d) requires employers who report wages on 50 or more employees and persons or organizations which, as agents, report wages on a total of 50 or more employees on behalf of one or more subject employers, to file quarterly wage reports on CD or Diskette. New Hampshire Employment Security (NHES) will accept magnetic wage reports from employers who are not subject to the Rule but wish to utilize this cost effective means of reporting. This pamphlet contains a description of the procedures and specifications for the submittal of the Quarterly Report of Employees Wages utilizing magnetic media in the form of CD or Diskette.

II. Benefits

The benefit of using magnetic media to satisfy the Quarterly Wage Reporting requirement are:

1. Permits integrating reporting under the Internal Revenue Code with the reporting mandated by New Hampshire.
2. Permits agents or payroll service centers to submit reports for more than one employer on a single CD or Diskette.
3. Reduces the potential of error inherent in manual operations.

III. Procedures

Any employer submitting quarterly wage reports via magnetic media must indicate that fact on Part 2 of the Employer Tax and Wage Report and return it with Part 1 of the Quarterly Report.

Test Submission

The submission of a test CD or Diskette is required of an Employer participating in wage reporting via magnetic media.

External Label

Each CD or Diskette must carry an external label with the following:

1. Employer's New Hampshire Employer Account Number
2. Calendar quarter covered by the report
3. Record layout - State or Federal
4. Internal label type - labeled or unlabeled

Secure **External Label** to front face of the media avoiding location interference with media processing requirements. Media without proper, complete, and legible **External Label** will be rejected before processing.

Paper Reports

A portion of the report (confidential payroll) may be submitted as a supplement to the information on the magnetic media and must accompany the CD, or Diskette. Do not submit a paper report that duplicates the information on CD, or Diskette.

Confidential Payroll

Confidential payroll accompanying a CD, or Diskette must be marked ***CONFIDENTIAL.***

Report Due Dates

The report due dates prescribed by Law apply to wage reports filed on magnetic media. Never delay the submittal of the tax portion of the Employer Tax and Wage Report Part 1, and the remittance, if circumstances (e.g., a computer processing problem) delay the production of the wage report. If that occurs, please notify the Department immediately.

Format Changes

Any changes in file format must be accompanied by an official letter specifying the changes, or the CD or Diskette will be returned as ***UNPROCESSABLE.***

CD or Diskette Transmittal

Please mail the magnetic media with the Employer Tax and Wage Report and remittance to:

NH EMPLOYMENT SECURITY
ATTN: CASHIER
PO BOX 2058
CONCORD NH 03302-2058

Corrections

Corrections to wage information previously reported on a CD or Diskette must be reported on a supplied Statement to Correct Employees Wages on Employers Quarterly Tax and Wage Report. Correction to previously reported wage information must be submitted on hard copy not on CD or Diskette.

Unprocessable CD's or Diskettes

A letter will be sent requesting correction and resubmission if Magnetic Media is unprocessable due to formatting or coding errors. The report must be corrected and resubmitted to the Department within fourteen days of the date it was returned to the Employer.

Damaged Magnetic Media

Magnetic media received in a physically damaged condition will not be processed or returned to the sender. A replacement must be resubmitted within 10 days.

Agent or Service Center

An Agent or a Payroll Service may submit a CD or Diskette directly to the Department. Employers are not relieved of any late filing fees or penalties resulting from the failure of the Agent to submit a processable CD, or Diskette on or before the due date. All technical matters, formatting, coding, etc., will be directed by the Department to the Agent. Other matters, incorrect or incomplete reports, late filing, will be directed to the Employer.

Federal/State Combined Reporting

Many employers satisfy Federal Wage reporting requirements using magnetic media and a Federally prescribed MMREF format. It must be recognized that the Federal Wage Reporting is an Annual requirement, whereas New Hampshire requires Quarterly wage reports. The record types which must be used when submitting in Federal MMREF Format are:

- Code RA Submitter Record
- Code RE Employer Record
- Code RS State Record
- Code RF Final Record

If the record type of RW is used, it must be accompanied by a Code RS record with quarterly gross wages. However, the employer using the MMREF Federal Reporting Format may use the same format for State reporting purposes. The Employer proposing to use the Federal MMREF format is requested to notify the Department prior to their submission of wage reports in that format.

Employer Responsibility

An employer failing to meet all the required reporting requirements may cause their report to be considered incomplete and subject to late filing fees in accordance with RSA 282-A:142.

IV. Code Specifications

The coded character set used to produce the CD or Diskette must be either EBCDIC (Extended Binary Coded Decimal Interchange Code) or ASCII (American Standard Code for Information Interchange).

WebTax

Employers may also file online with the option of remitting their payment through EFT. You will be able to upload your employee wages from either an Excel file or CSV file. To file using the WebTax system, go to www2.nhes.nh.gov/webtax