

Indiana Department of Workforce Development

Standards for Substitute UC-1 Quarterly Contribution Reports

Indiana Department of Workforce Development
Standards for Substitute UC-1 Forms

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Change Log

<u>Revision #</u>	<u>Date of Revision</u>	<u>Description</u>	<u>Page #</u>
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Changes made after 3/16/2015 publication are highlighted in light grey.

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Introduction:

The UC-1 Quarterly Contribution Report is processed using ICR/OCR data capture. Software developers wishing to produce substitute UC-1 forms must adhere to the following standards to facilitate accurate processing. Developers using a purchased form must follow the same testing procedures as any other developer, even though the purchased form is approved.

1) Overall Look of Form

- a. Each form should be a very close replica of the sample form provided.
- b. A “fingerprint” match is not required.

2) Fonts

- a. Fonts should be similar to those used on the sample voucher.
- b. Employee counts and dollar amounts, other than Amount Due, should print in Courier New 12-point font.
- c. Amount Due and scanline (in bottom right corner) must be printed in OCR-A or OCR-A Extended 12-point font. (Software developers should provide OCR font for users if it is not embedded in form.)
- d. Other variable data should print in a sans serif font, similar to what is shown on the sample, if an exact font match is not possible.

3) Variable Data Fields

- a. Variable data should be located precisely as indicated by Xs and 9s on the sample gridded form.
- b. Amount Due and scanline must be printed in OCR-A or OCR-A Extended 12-point font. (Software developers should provide OCR font for users if it is not embedded in form.)
- c. Amount Due must be filled and numeric.
- d. Employee counts and dollar amounts, other than Amount Due, should print in Courier New 12-point font or a similar sans serif font.
- e. Variables without a font specified above should print in Courier New 10 – 12-point font or a similar sans serif font.
- f. Alphanumeric variables, such as names, should print with upper case letters.
- g. Employee counts: If there were no employees for a particular month, zero is the preferred filler. Blank is acceptable, but non-numeric characters must NOT be allowed.
- h. Numeric variable fields (including dollar amounts) must not contain commas. These are easily misread as digits.

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- i. If there is nothing to report on a dollar line 2-7, "0.00" is the preferred filler. Blank is acceptable, but non-numeric characters must NOT be allowed.
- j. If there is nothing to report for Amount Due line, "0.00" must be inserted as filler. Using ".00" as filler is NOT allowed.
- k. Variable dollar amounts must NOT include dollar signs (\$).
- l. Variable dollar amounts on this form should never be negative numbers.
- m. Due date should be printed as MMM DD YYYY, where MMM represents the first three letters (in upper case) of the month name. Fill both digits of DD.
- n. Period covered dates should be numeric and be formatted as MM DD YY without dashes or slashes. Each item should be two digits.
- o. The 1-digit account number suffix is alphabetic and should print following the 6-digit account number in the top portion of the page. (The account number suffix is translated to 2 numeric characters for the scanline.)
- p. Account number and FEIN are required and must be valid numbers. (Never allow "Applied For" or similar language.) Employers can get the correct account number through DWD's employer self service registration application (ESS).
- q. Company Name, Account Number, Quarter, Year, Federal ID Number, Period Covered, and Due Date must always be completed.

4) Due Dates

Period Covered	Due Date *
04 01 2015 to 06 30 2015	JUL 31 2015
07 01 2015 to 09 30 2015	OCT 31 2015
10 01 2015 to 12 31 2015	JAN 31 2016
01 01 2016 to 03 31 2016	APR 30 2016

*Postmark date determines timeliness. No adjustments are made for postal service availability.

5) County Codes

County codes are available at http://www.in.gov/dlqf/files/List_of_townships.pdf . Code "93" should be used to indicate "Out of State."

6) Scanline

- a. Scanline is 35 characters long and must be printed in OCR-A or OCR-A Extended 12 point font.

b. Definition: AABBBBBBCCDEFFGGGGGHHHHHHHHHHIIJJJJ

- AA (2 digits) "80" To identify the UC-1 voucher scanline type
- BBBBBB (6 digits) Employer account number
- CC (2 digits) The account number suffix. If none, fill with "00" (See item "c." below for additional information.)
- D (1 digit) Check digit (See calculation below.)

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E (1 digit) Quarter (“1”, “2”, “3” or “4”)
 FF (2 digits) Last two digits of year (For example, “14” for 2014.)
 GGGGG (5 digits) Merit rate. A decimal is implied between digits two and three. For example, 00700 would equate to a rate of 00.700%.
 HHHHHHHHH (9 digits) Federal Employer Identification Number (FEIN)
 II (2 digits) County code
 00000 (5 digits) “0” followed by 4-digit NACTP vendor code

- c. Account number **in the scanline** must be 8 numeric digits. If the account number does not have a suffix, “00” should be printed after the account number in the scanline.
- d. Alphabetic account number suffixes must be represented by numeric digits for inclusion in the scanline. Alphabetic characters should be translated to 2-digit numbers based on their position in the alphabet.
- A = 01
 B = 02
 C = 03
 etc.....
 X = 24
 Y = 25
 Z = 26

- e. The check digit is calculated on the 8-digit scanline account number and suffix only. The check digit is calculated as follows:

Using an account of 05882802 as an example:

Multiply each digit in the account number by alternating multipliers of 1 and 2, giving individual 2-digit products. Please see the table below:

ACCOUNT NUMBER (including suffix) DIGITS	MULTIPLIER	PRODUCT
0	1	00
5	2	10
8	1	08
8	2	16
2	1	02
8	2	16
0	1	00
2	2	04

Add the individual digits of the products to arrive at a sum;

$$0+0+1+0+0+8+1+6+0+2+1+6+0+0+0+4 = 29$$

Subtract the sum calculated from the next highest number which is a multiple of 10 to arrive at the check digit. In this case; $30 - 29 = 1$ (check digit).

- f. Non-numeric characters, such as “NO,” are not allowed in scanline.

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7) Barcodes

- a. Barcodes are printed above the return address on the forms supplied by the Department of Workforce Development, but **should not** be printed on forms printed by outside vendors.

8) Instructions to Users

- a. Users of your software must be instructed regarding how to avoid shrinking the form when printing. If forms are produced using Adobe Acrobat ® they need to check for the following settings, depending on the version being used:
 - 1) Scaling = “None”
 - 2) Scaling = “100%”
 - 3) Scale to Paper Size = “No Scaling”
- b. All forms must be printed using black ink.
- c. Plain white paper should be used. Paper with holes punched, glossy or “onionskin” paper is not acceptable.
- d. Vouchers must be cut from the page before submitting.

9) Other Instructions for Developers

- a. Do not release draft versions of forms. Watermarking is not an effective way to prevent unapproved forms from being submitted and they cannot be processed with our high level of automation.

10) Contact Information:

- a. Questions regarding substitute form specifications and form approval, as well as questions regarding UC-1 processing, should be directed to the Indiana Department of Revenue at forms@dor.in.gov
- b. Inquiries regarding filing requirements and other items not related to form specifications, approval or processing should be directed to the Indiana Department of Workforce Development at jchappell@dwd.in.gov

11) Form Approval Procedures

- a. Initial test submissions must be made on paper to:

Forms Testing Coordinator
Indiana Department of Revenue
Returns Processing Center
7811 MILHOUSE RD STE P
INDIANAPOLIS, IN 46241-9612

- b. Resubmissions should also be sent on paper unless specific permission has been given to submit via email. Emailed submissions should be sent to forms@dor.in.gov
- c. Include 2 blank, full-page copies of the form.

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- d. Vouchers must be cut to size.
- e. Submit 10 filled copies of the form. Each must be different. Sample forms must match the criteria below:

10 Required Test Forms														
Employer	Suffix	Qtr	Year	Month 1 Employees	Month 2 Employees	Month 3 Employees	Line 2	Line 3	Line 4	Rate	Line 5	Line 6	Line 7	Amt Due
1	none	2	2015	> 999	> 999	> 999	> 999	> 999	> 999	3.400%	> 999	> 999	> 999	> 999
1	none	3	2015	> 999	> 999	> 999	> 999	> 999	> 999	3.400%	> 999	> 999	> 999	> 999
1	none	4	2015	<i>any</i>	<i>any</i>	<i>any</i>	<i>any</i>	<i>any</i>	<i>any</i>	3.400%	<i>any</i>	<i>any</i>	<i>any</i>	<i>any</i>
1	none	1	2016	<i>any</i>	<i>any</i>	<i>any</i>	<i>any</i>	<i>any</i>	<i>any</i>	3.400%	<i>any</i>	<i>any</i>	<i>any</i>	<i>any</i>
2	none	2	2015	>0	>0	>0	>0	>0	>0	2.700%	>0	<i>any</i>	<i>any</i>	>0
2	none	3	2015	>0	>0	>0	>0	>0	>0	2.700%	>0	<i>any</i>	<i>any</i>	>0
2	none	4	2015	0	0	0	0	0	0	2.700%	0	0	0	0
3	A	3	2015	>0	>0	>0	>0	=Line2	0	0.700%	0	0	0	0
4	R	2	2015	>0	>0	>0	>0	>0	>0	10.100%	>0	>0	>0	>0
4	R	1	2016	>0	>0	>0	>0	>0	>0	10.100%	>0	<i>any</i>	<i>any</i>	>0
Also include 2 blank, full-page copies of the form, showing cut line and instructions to cut.														

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14) Instructions Provided to Employers for IDWD Voucher

It may be helpful to review the instructions below, which are provided for employers to use when completing the UC-1 form mailed from the Department.

Instructions for Preparation of Form UC-1 Quarterly Contribution Report

1. Employer's name, address, quarter, applied rate, SUTA account number, and FEIN are inserted by the Department. Do not make changes to this form.
2. Total gross wages: All remuneration paid to covered workers during this quarter. Per IC 22-4-8, If a worker is not:
 - 1) Free from direction and control;
 - 2) Performing services outside of the due course of the business, and
 - 3) Independently established in the trade or business for the service provided – then the worker is an employee and must be reported on the UC1.
3. Total excess wages: Employers pay premiums on the first \$9,500 per worker per year. Each quarter is reported separately. Excess wages cannot exceed gross wages. Example:

John makes \$6000 in the first quarter, \$3000 in the second quarter, \$6000 in the third quarter, and \$6000 in the 4th quarter. You report Gross wages of \$6000 and \$0 excess wages in the first quarter. You report \$3000 in gross wages and \$0 excess wages in the second quarter. You report \$6000 in gross and \$5500 in excess wages in the third quarter. You report \$6000 in gross and \$6000 in excess in the fourth quarter.

Calculate each employee separately and then add them together for the report.
4. Total Taxable Wage: Total Gross Wages less total Excess Wages. Must be \$0 or greater.
5. Total Premium Due: Applied rate per notice times total taxable wage. Use only the rate provided to you by the department. Failure to use the correct applied rate will result in interest, penalties, and fines.
6. Interest: One percent (1%) of premiums due per month for every month or portion of a month after the due date. The due date does not change for postal service availability. Please always postmark your report, or file on line, on or before the due date. Late reports are assessed interest.
7. Penalty: Ten percent (10%) of the premium due if payment in full is not received on or before the due date.
8. Employee count: the number of workers as of the 12th day of the month for each month in the quarter.
9. Return the UC1 and remittance in the provided envelope. Do not include additional correspondence or UC5 reporting.

File only one original UC1 per quarter. To correct a report, use the Employer Contribution Adjustment Report (SF44954). If you no longer have covered employment in Indiana, update your status to inactive via ESS. Report any business transfer or reorganization promptly to the Department.