MINNESOTA
UNEMPLOYMENT INSURANCE

ICESA (NASWA) Standardized Record Format –
Data submission

> ### DATA TYPES
>
> **A/N = Alphanumeric; left justified and blank filled**
>
> **N = Numeric; right justified, zero filled, unsigned**
>
> **Wage fields include cents. Do not include commas or decimals**

NOTE: All record locations designated by "**M**" are read by MN Unemployment Insurance (UI) Program and Paid Leave (PL).

Location	Read by UI/PL	Field Name	Length	Type	Description and Remarks
01	**M**	Record identifier	1	A/N	Constant "S".
02-10	**M**	Employee Social Security number (SSN)	9	N	9-digit number (no hyphens). If the employee's SSN is not available, zero fill the field.
11-30	**M**	Employee last name	20	A/N	Employee's last name. Hyphens allowed with hyphenated names.
31-42	**M**	Employee first name	12	A/N	Employee's first name.
43	**M**	Employee middle initial	1	A/N	Employee's middle initial. Leave blank if no middle initial.
44-45	**M**	State code	2	A/N -or- N	Enter the State FIPS Postal Numeric Code for the state to which wages are being reported. ("**MN**" or "**27**")
46-49		Blank	4		This field is left blank.

Location	Read by UI/PL	Field Name	Length	Type	Description and Remarks
50-63		Minnesota total gross wages	14	N	Enter the employee's total gross wages for the quarter. Enter quarterly wages subject to all taxes. Include all tip income.
64-77	**M**	Minnesota quarterly UI/Paid Leave total (gross) wages	14	N	Enter the employee's total gross wages for the quarter. Include all tip income. (No commas or decimal points.)
78-91		Minnesota UI/Paid Leave excess wages	14	N	Quarterly wages in excess of the state taxable wage base.
92-105		Employee's state UI/Paid Leave taxable wages	14	N	State quarterly total gross wages less state quarterly excess wages.
106-120		Quarterly state disability insurance taxable wages	15	N	States requiring this data will define. If not required, enter zeros.
121-129		Quarterly tip wages	9	N	Include all tip income. If not required, enter zeros.
130-131		Number of weeks worked	2	N	The number of weeks worked in the quarterly reporting period.
132-134	**M**	Hours worked	2	N	Number of hours worked in the quarter. Right justified and zero fill. No decimal allowed. (000 to 999 only)
135-142		Blank	8		This field is left blank.
143-146	**M**	Taxing entity code	4	A/N	Constant "UTAX" or "PTAX" UI submission use "UTAX". Paid Leave submission use "PTAX"
147-154	**M**	MN State UI/Paid Leave employer account number	8	N	The 8-digit State ID registration account number assigned for the UI/Paid Leave account - for reporting purposes. Right justify and zero fill.
155-161		Blank	7		This field is left blank for MN.

Location	Read by UI/PL	Field Name	Length	Type	Description and Remarks
162-165	**M**	Unit/Division Location (Plant Code)	4	N	The 4-digit ID assigned to identify wages by work site. Right justify and zero fill.
166-176		Blank	11		This field is left blank for MN.
177-190		State taxable wages	14	N	Enter wages subject to state income tax.
191-204		State income tax withheld	14	N	Enter state income tax withheld.
205-206		Seasonal indicator	2	A/N	States requiring this data will define. If not required, enter blanks.
207		Employer health insurance code	1	A/N	States requiring this data will define. If not required, enter blanks.
208		Employee health insurance code	1	A/N	States requiring this data will define. If not required, enter blanks.
209		Probationary code	1	A/N	States requiring this data will define. If not required, enter blanks.
(M) 210	**M**	Officer code	1	N	Enter "1" if the person **is** an owner/officer. Default value – "0"
211		Wage plan code	1	A/N	States requiring this data will define. If not required, enter blanks.
212	**M**	Month 1 employment	1	N	Enter "1" if the employee **worked** during, or received pay for, the pay period including the 12th day of the 1st month of the reporting period. Enter "**0**" if the employee **did not work** and received no pay for the period including the 12th day of the 1st month of the reporting period.

Location	Read by UI/PL	Field Name	Length	Type	Description and Remarks
213	**M**	Month 2 employment	1	N	Enter "**1**" if the employee **worked** during, or received pay for, the pay period including the 12th day of the 2nd month of the reporting period. Enter "**0**" if the employee **did not work** and received no pay for the period including the 12th day of the 2nd month of the reporting period.
214	**M**	Month 3 employment	1	N	Enter "**1**" if the employee **worked** during, or received pay for, the pay period including the 12th day of the 3rd month of the reporting period. Enter "**0**" if the employee **did not work** and received no pay for the period including the 12th day of the 3rd month of the reporting period.
215-220	**M**	Reporting quarter and year	6	N	Enter the last month of the calendar quarter for which this report applies (2-digits) followed by the calendar year (4-digits). (e.g., first quarter (Jan-Mar) of 2026 would display as 032026.)
221-226		Date first employed	6	N	Enter the month and year, (e.g., 022026.)
227-232		Date of separation	6	N	Enter the month and year, (e.g., 022026.)
233-274		Blank	42		This field is left blank for MN.
275	**M**	End of the line identifier.	1	A/N	Constant "X". (Required for MN Processing.)