



Wage Report File Formats and Error Processing

Version 5.0

6/1/2026

Table of Contents

Introduction	5
File Format Download.....	5
File Format-XML (Single and Bulk)	6
File Format-CSV (Single and Bulk)	8
File Processing.....	11

VERSION HISTORY

Version #	Implemented By	Revision Date	Approved By	Approval Date	Reason
1.0	Infosys	10/28/2024	TBD	TBD	Initial Version
2.0	Infosys	11/5/2024	TBD	TBD	Updated to remove Employee Classification and Rel 3 information
3.0	Infosys	11/12/2024	TBD	TBD	Updated "combined FICA" field to "Y" for required. Updated Employee contribution % to "Employer" and moved to Employee level in Schema per email 11/12
3.1	Chris Cantler	1/23/2025	TBD	TBD	Made minor updates and clarifications; released as Final
3.2	Infosys	2/6/2025	TBD	TBD	Updated images for CSV and XML to include Middle Initial
3.3	Infosys	2/14/2025	TBD	TBD	Updated the XSD definitions and XML
3.4	Anthony Cerasi	3/27/2025	TBD	TBD	Added notes to First Name, Last Name, and Preparer Legal Name fields. Added a note to the end of the file format specs.
3.5	Infosys / Anthony Cerasi	4/3/2025	TBD	TBD	Additional edits to name fields, updated XML sample, added comments to the error processing section.
3.6	Infosys	4/9/2025	TBD	TBD	Removed a comment that is not needed. Final version.
4.0	Chris Cantler/ Anthony Cerasi / Infosys	4/22/2025	TBD	TBD	Updated XML format, Total hours and weeks worked notes and added Attachments section.
4.1	Infosys/Anthony Cerasi	7/17/2025	TBD	TBD	Renamed. Former title: Wage Report File Formats and Error Processing. Added Zero wage report information. Edited File Format-CSV (Single and Bulk) notes.
4.2	Infosys/Anthony Cerasi	11/21/2025	TBD	TBD	Removed Adjustment code UP2, added adjustment code ADD. Added section on amendment rules.

5	Infosys	6/1/2026	TBD	TBD	Updated document for common wage edits. Combined wage and hour report for UI-Tax and PFML.

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Introduction

This document defines the formats for the wage report files that are used by Delaware Department of Labor.

The purpose of this interface is to allow Employers, Third Party Administrators (TPAs), and staff to submit employment and wage detail information via various sources. These formats are available for download in the employer/TPA portals, and these can be made available for staff download if the state allows staff assistance for wage filing. Once populated they can be uploaded into the employer/TPA/staff portals on LaborFirst.

The file contains the wages earned by all employees during a specific quarter. This includes in-state and out-of-state wages for Paid Family Medical Leave and Unemployment Insurance. Employers are required to submit this information once per quarter.

Delaware Department of Labor supports both CSV and XML formats. Each of these contains the same data represented in the respective formats. Both formats support single-filers and third-party administrators submitted on behalf of many employers.

LaborFirst processes the files in both real-time and batch processing depending on file sizes and system load. If the file is processed in a nightly batch, the file status will be available online the next business day.

File Format Download

For the file format download, the screens that are designed for this are defined in DeDOL Program-Common-Wage and Contribution Reporting. These screens include the download file format information as well as the screens that show all the errors that occurred in the file processing for the files that are below the size threshold.

File Format-XML (Single and Bulk)

XML Body Details – See Below

Single filing sample

```
<?xml version="1.0" encoding="UTF-8"?>
<DEWageAndHourReport>
  <TotalRecordCount>4</TotalRecordCount>
  <PreparerLegalName>ADP Inc</PreparerLegalName>
  <PreparerFEIN>546235432</PreparerFEIN>
  <Employer>
    <WageReportType>COMMON</WageReportType>
    <EmployerAccountNumber>1004765</EmployerAccountNumber>
    <Year>2025</Year>
    <Quarter>1</Quarter>
    <Month1>4</Month1>
    <Month2>4</Month2>
    <Month3>4</Month3>
    <Wage>
      <SocialSecurityNumber>345678925</SocialSecurityNumber>
      <FirstName>Lucas</FirstName>
      <MiddleInitial>K</MiddleInitial>
      <LastName>Bailey</LastName>
      <UIGrossWages>10200.00</UIGrossWages>
      <EmployerContributionPercent>100</EmployerContributionPercent>
      <FICAWages>10200.00</FICAWages>
      <CombinedOutOfStateWages>258.00</CombinedOutOfStateWages>
      <TotalHours>520</TotalHours>
      <WeeksWorked>13</WeeksWorked>
      <AdjustmentReason/>
    </Wage>
    <Wage>
      <SocialSecurityNumber>789102371</SocialSecurityNumber>
      <FirstName>Sophia</FirstName>
      <MiddleInitial>A</MiddleInitial>
      <LastName>Jackson</LastName>
      <UIGrossWages>9200.00</UIGrossWages>
      <EmployerContributionPercent>50</EmployerContributionPercent>
      <FICAWages>9200.00</FICAWages>
```

Multiple employer filing sample – 2 Employers.

```
<?xml version="1.0" encoding="UTF-8"?>
<DEWageAndHourReport>
  <TotalRecordCount>4</TotalRecordCount>
  <PreparerLegalName>ADP Inc</PreparerLegalName>
  <PreparerFEIN>546235432</PreparerFEIN>
  <Employer>
    <WageReportType>COMMON</WageReportType>
    <EmployerAccountNumber>1004765</EmployerAccountNumber>
    <Year>2025</Year>
    <Quarter>1</Quarter>
    <Month1>4</Month1>
    <Month2>4</Month2>
    <Month3>4</Month3>
    <Wage>
      <SocialSecurityNumber>345678925</SocialSecurityNumber>
      <FirstName>Lucas</FirstName>
      <MiddleInitial>K</MiddleInitial>
      <LastName>Bailey</LastName>
      <UIGrossWages>10200.00</UIGrossWages>
      <EmployerContributionPercent>100</EmployerContributionPercent>
      <FICAWages>10200.00</FICAWages>
      <CombinedOutOfStateWages>258.00</CombinedOutOfStateWages>
      <TotalHours>520</TotalHours>
      <WeeksWorked>13</WeeksWorked>
      <AdjustmentReason/>
    </Wage>
  </Employer>
  <Employer>
    <Wage>
      <SocialSecurityNumber>789102371</SocialSecurityNumber>
      <FirstName>Sophia</FirstName>
      <MiddleInitial>A</MiddleInitial>
      <LastName>Jackson</LastName>
    </Wage>
  </Employer>
</DEWageAndHourReport>
```

*Every Employer element must have Wage elements underneath, do not include an empty Employer element like the one shown below.

```
<Employer>
<EmployerAccountNumber>"xxxxxxx"</EmployerAccountNumber>
<Year>2025</Year>
<Quarter>1</Quarter>
</Employer>
```

File Format-CSV (Single and Bulk)

A 'C' in the **required column** (Req?) indicates a **conditional requirement** because some fields are only required under certain circumstances. Conditional elements are defined in the **Notes** column.

Rel	Header	Type	Length	Sample Value	Req?	Notes
2	Total Record Count	Numeric	5	500	Y	Total Number of Wage records in the file (must be same for all rows)
3	Wage Report Type	String	6	PFML	Y	PFML, UITAX, COMMON PFML is for PFML only and PFML specific fields will be validated UITAX is for UITAX only and UI Tax specific fields will be validated COMMON is for both UITAX and PFML, system will validate both UI and PFML fields
2	Preparer Legal Name	String	200	Paychex Inc.	C	Conditional Element: Field is required for TPA only. Leave blank if not filing as a TPA. Value: Name of the Company filing the Wages. *No special nor accented characters are permitted (control characters, embedded line feeds)*
2	Preparer FEIN	String	9	102223123	C	Conditional Element: Field is required for TPA only. Leave blank if not filing as a TPA. Value: FEIN of the company filing the wages. This must be 9 digits including the preceding zeros.
2	Employer Account Number	Numeric	8	1009876	Y	Labor First Employer Acct Number. Note: if the LaborFirst account number is 7 digits, enter a leading zero as the 8 th digit.
2	Year	Numeric	4	2023	Y	Reporting Year (<i>Minimum value of 2000</i>)
2	Quarter	Numeric	1	1	Y	Reporting Quarter (<i>Must be between 1 and 4</i>)
3	Month 1	Numeric	10	10	C	Conditional Element: Field is required for UI only Wage and Hour reports or Combined PFML & UI Wage and Hour reports. Leave blank if filing for PFML only. Value: Employee count in Month 1 of the Quarter
3	Month 2	Numeric	10	10	C	Conditional Element: Field is required for UI only Wage and Hour reports or Combined PFML & UI Wage and Hour reports. Leave blank if filing for PFML only. Value: Employee count in Month 2 of the Quarter

3	Month 3	Numeric	10	10	C	<p>Conditional Element: Field is required for UI only Wage and Hour reports or Combined PFML & UI Wage and Hour reports. Leave blank if filing for PFML only.</p> <p>Value: Employee count in Month 3 of the Quarter</p>
2	Social Security Number	String	9	111223333	Y	<p>Social Security Number (SSN), for authorized foreign nationals that have not yet received either a SSN or ITIN, the format 999-99-9999 must be used.</p> <p>Formatting Notes:</p> <ul style="list-style-type: none"> - The first three digits cannot be “000”, “666”, or “900” - The second group of digits cannot be “00” - The third group of digits cannot be “0000” - The SSN cannot be consecutive digits as “123-45-6789”
2	First Name	String	40	Thomas	Y	No special nor accented characters are permitted (control characters, embedded line feeds) * Enter “FNU” when no first name is present.
2	Middle Initial	String	1	M	N	This field is optional
2	Last Name	String	80	Peterson	Y	No special nor accented characters are permitted (control characters, embedded line feeds) * Enter “LNU” when no last name is present.
3	UI Gross Wages	Numeric	16,2	13578.94	C	<p>Conditional Element: Field is required for UI only Wage and Hour reports or Combined PFML & UI Wage and Hour reports. Leave blank if filing for PFML only.</p> <p>Value: Total Wages reported for UI Wages</p>
2	Employer Contribution %	Numeric	3	50	C	<p>Conditional Element: Required for PFML only Wage and Hour reports or Combined PFML & UI Wage and Hour reports. Leave blank if filing for UI only.</p> <p>Value: 50-100</p>
2	FICA Wages	Numeric	16,2	123456.55	C	<p>Conditional Element: Required for PFML only Wage and Hour reports or Combined PFML & UI Wage and Hour reports. Leave blank if filing for UI only.</p> <p>Value: Delaware FICA wages. If no FICA wages, then report as 0.00 dollars</p>
2	Combined Out of State Wages	Numeric	16,2	123456.56	C	<p>Conditional Element: Required for PFML only Wage and Hour report or Combined PFML & UI Wage and Hour report. Leave blank if filing for UI only.</p>

						Value: This field should report wages earned outside of Delaware. If no wages, then report as 0.00 dollars
2	Total Hours	Numeric	4	520	C	Conditional Element: Required for PFML only Wage and Hour report or Combined PFML & UI Wage and Hour report. Leave blank if filing for UI only. Value: Maximum number of hours per quarter cannot exceed 2200 and this field will not accept '0' hours.
2	Weeks Worked	Numeric	2	14	C	Conditional Element: Required for PFML only Wage and Hour report or Combined PFML & UI Wage and Hour report. Leave blank if filing for UI only. Value: If no weeks worked, then report 0 weeks worked. Maximum number of weeks per quarter cannot exceed 14.
2	Adjustment Code	String	3	UP1	N	Reason code for adjustment (if any) to employee wages. A blank space means original filing. Blank/Empty – Original Filing UP1 – Update due to Incorrect Name UP3 - Update due to Incorrect Wages, Hours or Weeks Worked DEL – Delete as it was Entered in Error ADD – Adding an employee to a previous quarter

***Notes: Control (e.g., Ctrl-W), non-printable (e.g., CR/LF), embedded commas, and accented characters (e.g., umlauts) are not permitted in the file.**

*** No commas are permitted in any fields in CSV files***

*** For Zero Wage Report for an individual employer, enter the following values as a single employee record:**

- Record Count = 1
- Wage Report Type = [UITAX or PFML or COMMON]
- Preparer Name = [BLANK or TPA Name]
- Preparer FEIN = [BLANK or TPA FEIN]
- Employer Account Number = Employer Account Number
- Year = Liability Year
- Quarter = Liability Quarter
- Month1 = 0
- Month2 = 0
- Month3 = 0
- SSN = 77777777

- First Name = FNU
- Middle Initial = M
- Last Name = LNU
- Ui Gross Wages=0
- Employer Contribution % = 0
- FICA Wages = 0
- Out of State Wages = 0
- Total Hours = 0
- Weeks Worked = 0
- Adjustment Reason = [BLANK]

Example Common TPA.csv

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
Total Record Count	Wage Report Type	Preparer Legal Name	Preparer FEIN	Employer / Year	Quarter	Month 1	Month 2	Month 3	Social Security Number	First Name	Middle Init	Last Name	Ui Gross Wages	Employer (FICA Wage Combined Total Hour	Weeks Wo	Adjustment Code				
20	COMMON	test	667784567	1009755	2024	2	2	3	4	345678925	Lucas	K	Bailey	10200	100	10200	0	520	13	
20	COMMON	test	667784567	1009755	2024	2	2	3	4	789102371	Sophia	A	Jackson	9200	50	9200	0	520	13	
20	COMMON	test	667784567	1009755	2024	2	2	3	4	678901281	Olivia	L	White-Stev	5400	50	5400	1800	520	13	
20	COMMON	test	667784567	1009755	2024	2	2	3	4	456789047	Emma	W	Taylor	7300	100	7300	1500	520	13	
20	COMMON	test	667784567	1009755	2024	2	2	3	4	890123501	Ethan	S	Martin	5300	50	5300	0	520	13	
20	COMMON	test	667784567	1009755	2024	2	2	3	4	120345683	Sophia	F	Nelson	5300	100	5300	1200	520	13	
20	COMMON	test	667784567	1009755	2024	2	2	3	4	345678905	Liam	M	Evans	13300	100	13300	0	520	13	
20	COMMON	test	667784567	1009755	2024	2	2	3	4	345678916	Benjamin	N	Quinn	5100	50	5100	1700	520	13	
20	COMMON	test	667784567	1009755	2024	2	2	3	4	456789052	Daniel	W	Nelson	9600	100	9600	1100	520	13	
20	COMMON	test	667784567	1009755	2024	2	2	3	4	567891660	Charlotte	M	Collins	5900	100	5900	1200	520	13	
20	COMMON	test	667784567	1009755	2024	2	2	3	4	234567916	Lily	W	Hall	7600	100	7600	0	520	13	
20	COMMON	test	667784567	1009755	2024	2	2	3	4	678901259	Abigail	N	Fisher	10000	50	10000	0	520	13	
20	COMMON	test	667784567	1009755	2024	2	2	3	4	801234588	Liam	H	Parker	5900	100	5900	1100	520	13	
20	COMMON	test	667784567	1009755	2024	2	2	3	4	120345695	Abigail	R	Clark	12100	100	12100	0	520	13	
20	COMMON	test	667784567	1009755	2024	2	2	3	4	567890154	Logan	R	Dawson	8800	100	8800	0	520	13	
20	COMMON	test	667784567	1009755	2024	2	2	3	4	678901267	Lily	B	Martinez	10200	100	10200	0	520	13	
20	COMMON	test	667784567	1009755	2024	2	2	3	4	345678933	Olivia	K	Green	10700	100	10700	0	520	13	
20	COMMON	test	667784567	1009755	2024	2	2	3	4	123456813	Noah	T	Nelson	7200	100	7200	1700	520	13	
20	COMMON	test	667784567	1009755	2024	2	2	3	4	890123483	Charlotte	K	Morgan	8000	100	8000	0	520	13	
20	COMMON	test	667784567	1009755	2024	2	2	3	4	567890132	Daniel	R	Green	5200	100	5200	1600	520	13	

Example Common TPA Zero Wage.csv

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
Total Rec	Wage Report Type	Preparer Legal Name	Preparer FEIN	Employer / Year	Quarter	Month 1	Month 2	Month 3	Social Secur	First Name	Middle Init	Last Name	Ui Gross W	Employer (FICA Wage Combined Total Hour	Weeks Wo	Adjustment Code					
1	COMMON	Wage Demo	667784567	1009755	2024	2	0	0	0	77777777	FNU	LNU	0	0	0	0	0	0	0	0	0

File Processing

The file may contain either original wage and hour data or adjustments related to the current or prior quarter; however, new and amended wage data must not be combined within the same file.

Once the file is received, the system applies the file to two staging objects:

1. **Upload Report Object:** This object gives information on whether the file was successfully uploaded or if there are errors in the file.
2. **Upload Report Details Object:** This object gives the details of the records that were included in the file that was processed.

After the file is applied to the staging objects, the record in the **Upload Report Object** contains the status of the file:

1. **Pending:** Detail records are ready to be processed to determine if they have errors or are free of errors.
2. **Error:** At least one record in the file has an error or the complete file failed.
3. **Ready:** Detail records have no errors and are ready to be moved to the wage object.
4. **Success:** Detail records have all been moved to the wage object and processing is complete.
5. **In Progress:** File size is above the threshold and will be processed in a batch job. Once processed the status will change to Error/Ready/Success, depending on where the file is in processing.

When the file reaches **Success**, the detail records in the file are applied to the **Wage Object** and the records are set to **Active**.

Error Processing

There are two levels of error processing. The first level is determining if the file can even be applied to the initial staging objects. This is processing errors such as:

- File Format and Schema validation
- Record Number validation >0

If one of these errors occur, the system will write a record in the **Upload Report Object** with the error message of what occurred.

Errors are reported at the record level.

The second level of error processing is determining if the detail records in the file have any errors. This is processing errors such as:

- At least one required field is missing, for example Employer account number is missing
- Account number does not match an existing account in LaborFirst Application
- Social Security number is not 9 digits or is INVALID
- Year is not numeric or between 2000-2050 (these dates are configurable)
- Quarter is not numeric or not between 1-4
- Quarter/Year is not valid for employer
- Wages are not positive or must be numeric up to two decimal places
- Total hours are not numeric whole number

- Weeks Worked are not numeric whole number
- TPA not authorized to file wage reports for employer account number in file (for TPAs only)
- SSN, Quarter, Year have Original and Adjustment record

Note: The file processing will stop once the record error count reaches the threshold. This threshold is based on record error count. For e.g. Max record error count per file is 200. The processing of file will stop if the number of record errors reaches 200.

Note: Either a combined PFML / UI Tax file OR separate PFML / UI Tax files will be accepted, per employer account number, per quarter.

Error Correction

If an error is identified, the employer/TPA/staff can see on the screen the errors that have occurred in the file so that the file can be fixed and then re-loaded. The system will not allow a file with errors to be applied to the final wage table until all errors are corrected.

Error messages are available in the portals for the employer/TPA to see if the file size is within a specific threshold. If the file size is above a specific threshold the employer/TPA will see a status of 'In Progress' when the file is being processed and then will follow the additional statuses listed above. The error messages for the files above the threshold will be communicated to the employer.

The error screens are displayed in a functional document and will include information such as Submission Date, Submission Time, Records, Error Records, Status, Link to Errors, Failure Reason (if file fails completely).

File Name

There is no specific filename format that is required by LaborFirst. The following naming structure is recommended.

- Employers -> **DEWH_EMP_ACCNO_MMDDYYYY_HH24MISS.csv**
- TPA -> **DEWH_TPA_ACCNO_MMDDYYYY_HH24MISS.csv**

File Size

The file size will be limited to 10 MB for the report that is uploaded from the Portal screens.

Compressed Files

Compressed files are not supported currently.

Amended Wage Reports

Only wage reports with an amendment code will be processed for previously filed quarters