RECORD LAYOUT FOR WR-30
ELECTRONIC SUBMISSIONS

The Division of Revenue in the Department of Treasury is the single point of entry for filing and paying New Jersey gross income tax withheld, and other payroll taxes previously sent to the Department of Labor (unemployment, disability, workforce development, and health care contributions).

Attached are the layouts for the WR-30, Quarterly Wage Report of an Employing Unit. The "M" record and the TPID must be used. The TPID (Taxpayer Identification Number) is the 9-digit FEIN with a 3-digit suffix. The suffix, assigned by New Jersey, usually consists of 000.

For additional information or questions, call (609) 292-8653, FAX (609) 943-6832 or e-mail: AxwayAdmin@treas.nj.gov

Quarterly Wage Reporting Electronic Record Layout

Employer "M" Record Layout

Location	Description	Type	Length	Remarks
1 – 001	Record ID	A/N	1	Always "M"
2 – 013	FEIN	N	12	Federal employer identification number
014 – 015	Filler	A/N	2	Spaces
016 – 051	Employer Name	A/N	36	From tape authorization letter
052 – 086	Street Address	A/N	35	
087 – 106	City	A/N	20	
107 – 111	State	A/N	5	
112 – 120	Zip Code	A/N	9	Left justify, spaces
121 – 122	Quarter & year or report	N	2	Qtr #1, 2, 3, 4; last digit of year
123 – 128	Number of employees reported	N	6	Right justify, zero fill; must equal the number of employee "B" recor this employer
129 – 142	Total wages paid this quarter	N	14	Dollars & cents; right justify/zero fill; no decimal
143 – 151	FEIN	N	9	Federal employer identification number
152 – 155	Magnetic authorization number	N	4	From tape authorization letter
156 – 160	Filler	A/N	5	Spaces

New Jersey Division of Revenue

Employee "B" Record Layout

Location	Description	Type	Length	Remarks
1 – 001	Record ID	A/N	1	Always "B"
2 – 010	Employee SSN	N	9	
011 – 040	Employee name	A/N	30	Last name, first, mi; no punctuation
041 – 052	Employee wages paid this quarter	N	12	Dollars & cents; right justify/zero fill; no decim
053 – 054	Employee base weeks	N	2	Range 00 - 14; right justify/zero fill
055 – 060	Filler	A/N	106	Spaces

GENERAL REQUIREMENTS

The New Jersey Department of Treasury, Division of Revenue accepts the WR-30, Quarterly Wage information as a text file using SFTP technologies. Data must be recorded in the ASCII character set.

The text file must be named WR30xxxx.txt, where the "xxxx" is replaced by the filer's specific Authorization number.

Record data in UPPERCASE characters.

More than one employer's data can be filed in a single text file. Consolidated files should follow the general rules and format as multiple diskette wage reports.

REQUIREMENTS FOR SFTP SUBMISSIONS

The file name must be WR30xxxx.txt (that is WR30 followed by the filer's specific 4 digit Authorization number).

The Record Delimiter (the combination of a Carriage Return (CR) character and a Line Feed (LF) character) must occur in the sequence (CR/LF) and only once following the end of each record. There must be no delimiter before the first record. The ASCII-1 hexadecimal conversations for these characters are:

      CR--D (=ZERO D)
      LF--A (=ZERO A)

EMPLOYEE WAGE REPORTING DATA EDITS

Each employee provided on the "Employer Report of Wages Paid", Form WR-30, is processed through edits shown below. Penalties range from $5.00 to $25.00 per employee record error.

SOCIAL SECURITY NUMBER

Must be reported
- Must be numeric
- May not contain more than two (2) leading zeros (e.g., 000-99-9999)
- May not be comprised of all the same digits (e.g., 111-11-1111)
- May not be comprised of all consecutive digits (e.g., 123-45-6789)

NAME

- Must be reported (e.i. Doe Jane T)
- May not be numeric

WAGES PAID

- Must be zero or positive number

BASE WEEKS

- Must be zero or positive number not exceeding the number of Base Weeks allowable for the specific quarter.

Every employee record in error will be penalized. If multiple errors occur on one employee record, it is penalized only once. Employers are notified of all employee reporting errors by the Department of Labor.