**Pre-ECAL EMS File Format (CSV)**

First line is treated as the header and is not parsed into NTIS. Same format applies for monthly and six-monthly files.

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| **Item Description** | **Attribute** | **Field Size** | **Required/****Optional** | **Notes** |
| TIN | NUM | 10 | Required | With leading zeros if shorter than 10 |
| FNPF No. | ANUM | 11 | Required | With leading zeros if shorter than 11 |
| Tax Code | RANGE | 1 | Required | Must be “P” or “S” (P for primary employment and S for secondary employment) |
| Employment Start | NUM | 8 | Required | Must be in format YYYYMMDD |
| Employment Finish | NUM | 8 | Required | Must be in format YYYYMMDD |
| Employment Income | DEC | Max 15 | Required | Employment income paid during the period |
| Redundancy Payment | DEC | Max 15 | Optional | Redundancy Payment paid during the period |
| Lump Sum Payment | DEC | Max 15 | Optional | Lump Sum Payment paid during the period |
| PAYE | DEC | Max 15 | Required | PAYE for the current period |
| SRT | DEC | Max 15 | Required | SRT for the current period |
| Other PAYE | DEC | Max 15 | Required | Other PAYE for the current period |

**Attribute Definitions**

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| **Attribute** | **Definition** |
| ANUM | Alphabetic and numeric characters only. |
| NUM | A positive integer of a given length. No ‘+’ sign. |
| RANGE | May only contain the values within the given range. |
| DEC | Money in cents. Must be a non-negative number rounded off to 2 decimal places. For example, if the amount is $4,123.56, the output format should be ‘4123.56’. |