

Unemployment Insurance Agency MICHIGAN EMPLOYER ADVISOR

SPECIAL EDITION - MARCH 2015

FROM THE
director



Dear Employer:

This special edition of the Michigan Employer Advisor focuses on filing your quarterly tax reports electronically. This year marks the end of the phased in requirement for employers of all sizes to file online. Find out more information about this requirement and how to sign up for an online account through the Michigan Web Account Manager (MiWAM).

In other news, on March 16, 2015, the Unemployment Insurance Agency (UIA) became part of the newly created Talent Investment Agency (TIA), and is no longer housed within the Department of Licensing and Regulatory Affairs (LARA).

TIA joins the efforts of the Workforce Development Agency (WDA) and the UIA to integrate new workers into the economy and help those workers who have been in or out of the workforce transition into new jobs. It will coordinate state programs involving job preparedness, career-based education, skilled trades training, incumbent worker training, employment assistance, STEM training programs and programs targeted at the structurally unemployed.

TIA is one of the agencies under the umbrella of the newly created Department of Talent and Economic Development (TED). TED, which consists of the Michigan Economic Development Corporation, the Michigan State Housing Development Authority, and TIA, puts job creation and economic development efforts under one department.

The UIA will continue to provide its core services and programs to employers and unemployed workers. Connecting the resources of the agency with WDA will enhance those services and make sure our customers are poised for success in transitioning into new jobs or finding workers with the necessary skills.

Sincerely,

Sharon Moffett-Massey, Director
Unemployment Insurance Agency

THE MICHIGAN EMPLOYER ADVISOR

is an Unemployment Insurance Agency newsletter for Michigan Employers about unemployment insurance.

If you would like to subscribe to the Advisor, please [click here](#).

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File Your Quarterly Wage and Tax Reports Online

Deadline Approaching for Employers with five or Fewer Employees



Beginning with the first quarter 2015, all employers, regardless of the number of employees, are required to file their quarterly wage/tax reports with the UIA electronically. This means the paper Form UIA 1028, Employer's Quarterly Tax/ Payroll Report, will no longer be accepted by the UIA and will no longer be available by mail or online. If an employer sends in a quarterly report in paper form, it will not be recognized by the Agency. The report will not be processed, nor will it be returned to the employer. As a result, financial penalties will begin to accrue as appropriate. If a payment was received with the

tax report, it will be deposited and applied as a 'loose' payment to the employers account. A 'loose' payment will post to the oldest open debt on the employers account.

This electronic filing requirement was included with the amendments that were made to the Michigan Employment Security Act in 2011 (P.A. 269). The ability to file electronically has been in place since 2013 and has proven to be significantly more convenient and efficient for employers. This service is part of the Agency's on-going efforts to improve service and create efficiencies for both claimants and employers, including paperwork reduction and more timely and convenient interaction with the UIA for account management.

Filing reports online is simple and convenient and can only be done through the UIA's Michigan Web Account Manager (MiWAM). MiWAM also offers many other convenient and helpful features for managing your UIA tax account such as scheduling or making payments, responding to fact finding inquiries, filing UIA tax protests, viewing notices and letters from the Agency and more.

If you haven't already registered for a MiWAM account, do it today at michigan.gov/uia. Click on "Michigan Web Account Manager for Claimants and Employers." Be sure to download or view the [MiWAM Toolkit for Employers](#), which provides you with everything you need to know about how to use MiWAM, including helpful step-by-step instructions.

For technical support, including how to successfully upload files, contact MiWAM support at (313)456-2188 or email MiWAMsupport@michigan.gov.

For more information please contact the Office of Employer Ombudsman (OEO) at 1-855-484-2636 (4-UIAOEO) or 313-456-2300, or email OEO@michigan.gov.

Coming Soon!

The 2015 UIA Employer Seminars

– featuring the *Work Share program*

Seminars will be held in locations around the state May through October.

Find out what you need to know about Michigan's unemployment insurance system including:

- How Benefits are Charged to Employers
- How an Employer's Tax Rate is Calculated
- The Michigan Web Account Manager (MiWAM)
- Business Services Available through Michigan Works! Association and more.

Watch the UIA website at michigan.gov/uia for dates and locations.

Frequently Asked Questions

Electronic Filing Requirement

Q. Why do I have to file electronically?

A. This requirement was included with the amendments that were made to the Michigan Employment Security (MES) Act in 2011. (P.A. 269). Section 13(2) of the MES Act states that “An employer having five or fewer employees on January 1, 2013 shall file quarterly reports beginning with the report for the first quarter of 2015 by an electronic method approved by the unemployment agency.”

Q. Does the requirement apply to all employers?

A. The online filing requirement has been phased in over three years. Starting with the first quarter of 2013, employers with 25 or more employees were required to file online. Beginning with the 2014 tax year, the requirement was expanded to include employers with six to 24 employees, and now, beginning in 2015, employers with five or fewer employees.

Q. How do I file electronically? Do I have to set up an online account?

A. Filing reports can only be done through the Michigan Web Account Manager (MiWAM). If you haven't already registered for a MiWAM account, sign up today at michigan.gov/uia.

Be sure to download or view the MiWAM Toolkit, which provides you with everything you need to know about how to use MiWAM, including helpful step-by-step instructions.

Q. Do I also have to make my payments online?

A. You may pay electronically or by check or money order. For electronic payment instructions, please view [Fact Sheet #154](#) in the “Publications” section at michigan.gov/uia. Please include the [Employer's Quarterly Tax Payment Coupon](#) (Form UIA 4101) when paying by check or money order. Make your check or money order payable to: Unemployment Insurance Agency. Include your 10-digit UIA Employer Account Number on your check and mail to: Unemployment Insurance Agency, PO box 33598, Detroit, MI 48232-5598

Q. What happens if I don't file electronically?

A. If you send in your report on paper, you will receive a notice from the UIA indicating that the paper form I028 will not be processed. Failing to submit, when due, any quarterly wage detail report required by Section 13(2) of the MES Act, or submitting an incomplete or erroneous report is subject to a fine of \$50 for each report if filed not later than 30 days after the date the report is due. The penalty is \$250 if the report is filed more than one calendar quarter after the date the report is due, and an additional \$250 for each additional calendar quarter that the report is late.

Q. Who do I contact if I have more questions?

A. For technical support, including how to successfully upload files in MiWAM, contact MiWAM Support at (313) 456-2188 or email MiWAMSupport@michigan.gov.

For additional questions, contact the Office of Employer Ombudsman (OEO) at 1-855-484-2636 or 313-456-2300, or email OEO@michigan.gov.



Don't Have a MiWAM Account?

Here's How to Sign Up

To create your MiWAM account, click "Sign Up for Employer Online Services."

Then follow the easy steps to enter your UIA account information.

After you've completed the sign up and received a confirmation page, you're ready to begin using your MiWAM account with temporary access.

For the next 10 calendar days you may submit quarterly tax reports, and make tax or reimbursement payments through your MiWAM account.



Look for your authorization code to be mailed to the business address UIA has on file for your business within the next 7–10 business days. Once you receive the authorization code and enter it when logging into your MiWAM account, you will have full access to all MiWAM services.

Be sure to download or view the [MiWAM Toolkit for Employers](#), which provides you with everything you need to know about how to use MiWAM, including helpful step-by-step instructions.

For technical support, including how to successfully upload files, contact MiWAM support at (313) 456-2188 or email MiWAMsupport@michigan.gov.

THE MICHIGAN EMPLOYER ADVISOR

is an Unemployment Insurance Agency periodical for Michigan Employers about unemployment insurance. Submissions should be related to UIA programs and services.



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TIA is an equal opportunity employer/program. Auxiliary aids, services and other reasonable accommodations are available upon request to individuals with disabilities.

State of Michigan, Talent Investment Agency, Unemployment Insurance Agency, Authority, UIA Director, Published March 2015.

Please direct questions, suggestions and comments to: employeradvisor@michigan.gov