

**UNEMPLOYMENT
INSURANCE
AGENCY**

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REGISTER FOR STATE UNEMPLOYMENT TAXES

Rule R 421.101 of the Michigan Administrative Code requires employers to provide the Unemployment Insurance Agency (UIA) with one of the following registration documents in order for the UIA to determine an employer's liability: (1) Form 518, *Registration for Michigan Taxes*, and Schedules A and B or, (2) online, Form UIA 1009e, *Employer e-Registration* and Schedules A and B.

UIA is required under Section 14 of the *Michigan Employment Security (MES) Act* to determine whether an employing unit, as defined by Section 40, is an employer. Section 40 of the MES Act defines "employing unit" as an entity that has one or more individuals in its employ performing services within this state.

At times, UIA receives Forms UIA 1020, *Employer's Quarterly Tax Report* and/or UIA 1017, *Wage Detail Report*, from employers who have not completed the registration process with UIA. Forms UIA 1020 and UIA 1017 are not registration documents; therefore, these forms can only be used to submit quarterly state unemployment taxes and employee wages.

If an employer fails to register its business with the UIA, the employer loses the ability to receive a FUTA (Federal Unemployment Tax Act) credit of up to 5.4% toward its FUTA taxes. This means that the full FUTA tax of 6.2% is due instead of the reduced FUTA tax rate available to an employer who has paid its state unemployment taxes. Further, if an unemployment claim is filed by a former worker of the business and the employer is not registered, a determination on the unemployment claim will not be made until the business is investigated/audited.

To obtain a UIA employer account number, you can register on-line via the Michigan Business One Stop at www.michigan.gov/business, or download and complete UIA Form 518, *Registration for Michigan Taxes*, along with Schedules A & B, through www.michigan.gov/uiia.

Once registered, you will be issued a UIA employer account number. With this employer account number you will have the ability to create an Employer Web Account Manager (EWAM) account. With a EWAM account an employer can:

- File a Quarterly Wage Report/Submit a Quarterly Wage File
- File a Quarterly Tax/Payroll Report/Submit a Quarterly Tax/Payroll File
- File an Amended Quarterly Tax/Payroll Report
- Make a UIA Tax Payment
- Access UIA Account Information (Change of Address, Discontinuance of Business, Tax Rate, Tax Report History, Tax Payment History, Summary of Benefit Charges and Credits)
- Request a 940 Certification
- File a UIA Tax Protest
- Request a Seeking Work Waiver
- Submit an Employer Filed Claims file
- Submit a Response to a Fact Finding Issue



Michigan Department of Licensing and
Regulatory Affairs
Unemployment Insurance Agency
Authority: UTA Director; Quantity: 1,000
Cost \$14 (1.4¢/copy). Paid for with federal funds.

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