

INSTRUCTIONS FOR COMPLETING WAGE DETAIL REPORT
FILE YOUR REPORT ONLINE – FAST, CONVENIENT, AND SAFE!
DO NOT FILE THIS FORM IF YOU USE A COMPUTER PRINTOUT OR REPORT ELECTRONICALLY

The Unemployment Insurance Agency (UIA) continues to look for ways to improve services for Michigan employers. Visit our web site at <http://www.michigan.gov/uia> to see how easy it is to reduce costs and paperwork by filing your Wage Detail Report online. Two options are available using our electronic service. Through registering for an Employer Web Account, an employer or their designated representative can file the Wage Detail Report online or through an electronic file submission (EFS).

IF YOU USE OUR PREPRINTED FORM

1. Review each Social Security number and employee name for correctness.
2. Enter the Social Security number and name of any unlisted employee **to whom you paid wages during the quarter. Wages cannot be processed without a Social Security number.**
3. Enter a zero (0) for each employee who was not paid any wages during the quarter. This ensures that the employee will be included on future reports. If your company has no wages for this quarter, you must still file this form, indicating zero wages for each employee (if any). If your account was designated inactive during the quarter, do not file this report.
4. If the Social Security number or name is incorrect, or you wish to delete a name, place an "X" in the DELETE column. Do not enter wages on that line. **IF WAGES ARE REPORTED FOR THE QUARTER, THE EMPLOYEE NAME CANNOT BE DELETED.**

IF YOU USE OUR BLANK FORM

At the top of each page, enter the numeric quarter ending date, e.g., 06/30/08, the employer's name and address, the Federal Identification Number (FEIN) and the 10-digit UIA Employer Account Number. This account number consists of an assigned seven (7) digit account number plus a three (3) digit multi-unit number. All 10 digits make up the UIA Employer Account Number. The multi-unit number is three (3) zeros unless the UIA has approved multiple location reporting.

Enter the SOCIAL SECURITY NUMBER, name and gross wages (dollars and CENTS) paid for all employees. **No other information should be entered on this form.**

FAMILY OWNED? If "Yes", enter "F" in this column

Does the worker, alone or in combination with his/her child or spouse, own more than 50% of the shares of the business? If "Yes", enter F. If "No", leave blank.

–OR–

Do the parent(s) of the worker who is under the age of 18 own more than 50% of the shares of the business? If "Yes", enter F. If "No", leave blank.

For more information, see Sections 43(g), 46(g) and (h) of the MES Act.

GROSS WAGES

Report total gross wages earned in the calendar quarter for each employee. Do not report wages that were earned but not actually paid during the quarter. Do not report negative wages. Enter the **Grand Total** on the **Last Page Only**. The total shown on the last page of this report should equal the Gross Quarterly Wages reported on your *Employer's Quarterly Tax Report* (Form UIA 1020) for the same quarter. One exception: severance pay should be included on the UIA 1020, but **not** on the *Wage Detail Report* (Form UIA 1017).

WAGES TO BE REPORTED

When reporting gross wages, enter the total amount of wages paid to each employee during the calendar quarter.

DO:

- include wages paid in cash.
- include as wages any medium other than cash, such as the cash equivalent of meals furnished on the employer's premises or lodging provided by the employer as a condition of employment.
- include commissions and bonuses, awards, and prizes.
- include vacation and holiday pay.
- include sick pay when it is paid to liquidate a worker's balance at the time of separation from employment.
- include tips actually reported by the worker to the employer.
- include the cash value of a cafeteria plan, if the employee has the option under the plan to choose cash.

Refer to Section 44 of the MES Act for more information.

WAGES NOT TO BE REPORTED

Wage detail information must be provided for every covered employee to whom wages were paid during the calendar quarter.

DONOT:

- report wages that were earned but not actually paid during the calendar quarter.
- include sick pay paid under an employer plan on account of sickness.
- include as wages such payments as severance pay.
- include profit-sharing.
- include pre-tax contributions to a retirement plan.
- include as wages discounts on purchases from the employer.
- include reimbursements to employees of expenses incurred on behalf of the employer.
- report wages of a worker whose services are excluded from coverage under Section 43 of the MES Act.

TO CORRECT PRIOR REPORTS

DO NOT use a Wage Detail Report (UIA 1017) to correct any errors or make changes on a previously filed report. PLEASE SUBMIT an Amended Wage Detail Report (UIA 1019). Report only the information/employees that are to be corrected. Do not report negative amounts. To obtain Form UIA 1019, contact the Wage Record Unit at 1-313-456-2760 (TTYcustomer use 1-866-366-0004) or visit our website at <http://www.michigan.gov/uia>.

PENALTY INFORMATION

Effective with the third quarter of 1995, any employer (or agent) failing to submit, when due, any Wage Detail Report, required by Section 54(c)(2) of the MES Act, is subject to a penalty of \$25.00 for each untimely report.