

UIA Schedule A - Liability Questionnaire

Issued under authority of the Michigan Employment Security Act of 1936, as amended, MCL 421.1 et seq. Filing is mandatory for all employers. **You must complete all items on this form accurately and completely. Failure to do so may subject you to the penalties provided under the MES Act.**

UIA Account Number, if already assigned

Federal Employer Identification No. (required)

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An employing unit becomes liable to pay Michigan unemployment taxes when the employing unit meets any of the following criteria:

- Pays \$1,000 or more in gross wages for covered employment in a calendar year.
- Employs one or more employees in 20 different weeks within a calendar year.
- Acquires all or part of an existing Michigan business.
- Pays at least \$1,000 in cash, not including room and board, for domestic service within a calendar quarter.
- Pays at least \$20,000 in cash, not including room and board, for agricultural service within a calendar quarter, **OR** Employs at least 10 agricultural workers in each of 20 different weeks in the current or preceding calendar year.
- Elects coverage under the terms of the Michigan Employment Security (MES) Act.
- Is subject to federal unemployment tax.

When any one of the above criteria is met, you must submit Form 518, *Registration for Michigan Taxes*, and UIA Schedule A - *Liability Questionnaire* and UIA Schedule B - *Successorship Questionnaire*. You must also begin quarterly filing of Form UIA 1028, *Employer's Quarterly Wage/Tax Report*. Unemployment taxes are due and payable beginning with the first calendar quarter in which you had payroll. Due dates for tax and wage reports are April 25, July 25, October 25 and January 25.

Providing inaccurate or incomplete information in this Registration, or UIA Schedules A or B, will be evidence of intentional misrepresentation and may subject you to the civil and/or criminal penalties provided in Sections 54 and 54b of the Michigan Employment Security (MES) Act.

On what date did/will you first employ anyone in Michigan?

Month	Day	Year

Complete the appropriate sections below according to the type of employer being registered.

SECTION 1

EMPLOYERS OTHER THAN AGRICULTURAL OR DOMESTIC/HOUSEHOLD

(See instructions to determine if applicable)

If Agricultural, skip to Section 2.

If Domestic/Household, skip to Section 3.

If you have had a gross payroll of \$1,000 or more within a calendar year, enter the date it was reached or will be reached.

Month	Day	Year

If you have had 20 or more calendar weeks in which one or more persons performed services for you within a calendar year, enter the date the 20th week was reached or will be reached. The weeks do not have to be consecutive nor the persons the same.

Month	Day	Year

If Employer is a NonProfit, a Governmental Agency / Indian Tribe/ Tribal Unit, a Federal Unemployment Tax Act (FUTA) Subjectivity, or is selecting Elective Coverage, then complete only one of the following four employer types below that best describes the business.

1. NONPROFIT EMPLOYERS

Nonprofit organizations finance their unemployment liability by either (1) paying unemployment taxes on the taxable wages of their employees (contributing) or (2) making a specific prior election to reimburse the UIA for any unemployment benefits paid to their former employees (reimbursing). A nonprofit organization that does not elect to be reimbursing will be, by default, contributing.

To elect contributing status, check this box: and skip paragraphs A – D below.

To elect reimbursing status, see paragraphs A – D.

A. Nonprofit employers electing reimbursing status must provide the UIA with a copy of the documentation from the Internal Revenue Service (IRS) granting 501(c)(3) status.

Check this box if you elect to be a reimbursing employer. Attach a copy of your IRS 501(c)(3) documentation. Failure to check this box will result in the establishment of your liability as a contributing employer.

B. If you are a nonprofit employer electing reimbursing status, enter \$ the amount (or estimate) of your gross annual payroll

C. **Bonding Requirements.** Section 13a of the *Michigan Employment Security (MES) Act* requires that **nonprofit** employers electing reimbursing status on or after December 21, 1989, and that have, or expect to have, a gross payroll of more than \$100,000 during any calendar year must notify the UIA of that fact immediately and must provide a surety bond, irrevocable letter of credit, or other banking device approved by the UIA, in an amount to be determined by the UIA to secure the employer's obligations under the MES Act. If you exceed \$100,000 in gross payroll in a later year, you are obligated to notify the UIA, and provide the bond at that time.

D. If your organization is funded more than 50 percent by a grant, list the source and duration of the grant.

Source	Start Date	End Date

2. GOVERNMENTAL AGENCIES, INDIAN TRIBES AND TRIBAL UNITS

Governmental entities generally reimburse unemployment insurance benefits paid to former employees on a dollar-for-dollar basis unless they elect to make quarterly "contribution" payments.

A. If you are a governmental agency, or Indian tribe or tribal unit, identify the type (i.e., city, township, commission, authority, tribe, etc.)

Month		Day	

B. Enter your fiscal year beginning date

C. Check this box if you elect to be a contributing employer. Leaving this box unchecked will result in the establishment of your liability as a reimbursing employer.

D. Indian tribes and tribal units are subject to the same bonding requirements as nonprofit employers (see Line 1C, above).and must provide the amount (or estimate of their gross annual payroll here:

3. FEDERAL UNEMPLOYMENT TAX ACT (FUTA) SUBJECTIVITY. Select this option ONLY if you are NOT liable for UIA taxes State under any of the other employer types.

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If you are already subject to FUTA, enter the state, other than Michigan, where you became liable.....
Note: "Subject to FUTA" refers to filing Form 940 with the IRS. If you are required to file Form 940 (FUTA) with the IRS in other states, you are required to file and pay state unemployment taxes in Michigan.

4. ELECTIVE COVERAGE. For employers who would not otherwise be liable for unemployment taxes, such as churches.

Check this box if you wish to elect coverage under the MES Act. Approval is subject to UIA review; some qualifiers apply. Your election, if granted, will apply to all your employees. Give your reason for electing coverage in the space provided below. If you are an individual owner or partnership electing to cover family members, specify their relationship to the owner or partners. You may not elect coverage for your parents or spouse, nor for your child under the age of 18. Individual owners and partners cannot elect coverage for themselves. You may not elect coverage for domestic employment below the statutory requirements stated above. Election of coverage remains in effect for a minimum of two calendar years.

SECTION 2

2. AGRICULTURAL EMPLOYERS ONLY

A. If you have had a total cash payroll of \$20,000 or more for agricultural services performed within a calendar quarter in either the current or preceding calendar year, not including room and board, enter the date the \$20,000 was reached or will be reached.

Month	Day	Year

B. If you have had at least 10 agricultural workers in each of 20 different weeks in the current or preceding calendar year, enter the date the 20th week was reached or will be reached. The weeks do not have to be consecutive nor the persons the same.

Month	Day	Year

SECTION 3

3. DOMESTIC/HOUSEHOLD EMPLOYERS ONLY

A. If you have had a cash payroll of \$1,000 or more for domestic services within a calendar quarter in either the current or preceding calendar year, not including room and board, enter the date the \$1,000 was reached or will be reached.

Month	Day	Year

SECTION 4

ALL EMPLOYERS

Print Name of Owner/Officer			Signature of Owner/Officer
Title	Telephone Number	Date	
Print Name of Owner/Officer			Signature of Owner/Officer
Title	Telephone Number	Date	