

INSTRUCTIONS FOR COMPLETING WAGE DETAIL REPORT

(THIS FORM MUST BE TYPED OR PRINTED)

(NOTE: Employers reporting quarterly wage detail information using magnetic tape or computer printouts should not complete this form.)

STATUS	DELETE (X)	SOCIAL SECURITY NUMBER	EMPLOYEE NAME		GROSS WAGES PAID THIS QUARTER	
			LAST NAME	FIRST NAME		
	X	123-45-6789	PUBLIC	JOHN	\$	
		444-44-4444	ANTHONY	WAYNE	\$	13620 00
F		555-55-5555	GREEN	RALPH	\$	12345 00
		777-77-7777	PUBLIC	QUINCY	\$	12987 00

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. 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 the wages. (See the sample at the top of this page.) **IF WAGES ARE REPORTED FOR THE QUARTER, THE EMPLOYEE NAME CANNOT BE DELETED.**

BLANK FORM

1. At the top of each page, in the space provided, enter the employer name, address, the 10-digit UC Account Number (including the 3-digit Multi Unit Number), Federal Employer Identification Number (FEIN) and quarter ending date, e.g., 06/30/2000.
2. Enter the Social Security number, name, and gross quarterly wages paid for all employees.

STATUS

Leave blank unless you are a **family owned business** in which the majority interest is owned by the claimant alone, or by the claimant's son, daughter, or spouse, or by any combination of these individuals; or by the claimant's mother and/or father if the claimant is under the age of 18. If so, place an "F" in this column as shown in the above sample. Otherwise, this field is reserved for other future uses. Refer to Section 46(g) of the MES Act.

GROSS WAGES

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.

Enter the **total** on the bottom of the **LAST PAGE ONLY**. The total shown on the last page of this report **MUST** equal the Gross Quarterly Wages reported on your Employer's Quarterly Tax Report (Form UC 1020) for the same quarter.

WAGES TO BE REPORTED

Wage detail information must be provided for every covered employee to whom wages were paid during the calendar quarter. Do not report wages that were earned but not actually paid during the calendar quarter. Also, do not report wages of a worker whose services are excluded from coverage under Section 43 of the Michigan Employment Security (MES) Act. When reporting gross wages, enter the total amount of wages paid to each employee during the calendar quarter.

Include wages paid either in cash or in a medium other than cash such as the cash equivalent of meals furnished on the employer's premises and the cash equivalent of lodging provided by the employer as a condition of employment. Also included as wages are commissions and bonuses, awards and prizes, severance pay, vacation and holiday pay, sick pay when paid to liquidate a worker's balance of sick pay at the time of separation from employment, tips actually reported by the worker to the employer, and the cash value of a cafeteria plan if the employee has the option under the plan to choose cash. **Do not include** as wages such payments as profit-sharing, sick pay paid under an employer plan on account of sickness, contributions to a retirement plan, reimbursements to employees of expenses incurred on behalf of the employer.

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

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(2) of the MES Act, is subject to a penalty of \$25.00 for each untimely report.

TO CORRECT PRIOR REPORTS

Please submit an Amended Wage Detail Report (Form UC 1019). To obtain Form UC 1019, contact the Wage Record Unit at (313) 456-2765.

CHANGE OF BUSINESS LOCATION OR MAILING ADDRESS

Please submit an Employer Request for Address/Name Change (Form UC 1025). To obtain this form contact the UC Tax Office at (313) 456-2180.