

# Introduction

Under Wage Record, effective October 1, 2000, Michigan converts to a system that uses the gross wages reported quarterly by employers to determine monetary entitlement to unemployment benefits for unemployed workers. The Unemployment Agency (UA) will no longer request wage information at the time an individual files a claim. The Wage Record system will result in reduced paperwork and more accurate monetary determinations. All liable employers will continue to report wage detail information using tape, electronic (future option), or paper format. Wage Detail Reports submitted quarterly by employers must be accurate. Inaccurate reporting could result in erroneous charges to an employer's account or denial of benefits to an eligible and qualified claimant. This guide will provide step-by-step instructions to report the wage detail information.

## Reporting Requirements

### General Information

ALL EMPLOYERS, once registered and determined liable under the Michigan Employment Security (MES) Act, are required by law, to provide wage detail information on a quarterly basis to the Unemployment Agency (UA). To accommodate employers, the Wage Detail Report may be submitted using any one of the following methods:

- Form UA 1017, *Wage Detail Report*, or a facsimile.
- Magnetic Tape
- Tape Cartridge
- Electronic (future option)

Part I of this guide provides instructions to submit wage data in a paper format. Employers reporting by magnetic tape or cartridge should refer to Part II of this booklet. **It is important that employers not submit wage data in both paper and tape format**, as this will cause processing errors.

Employers must provide their 10-digit UA Employer Account Number, Federal Employer Identification Number (FEIN), and quarter ending date when submitting wage detail information, as well as the following information for each employee where employment is covered under the unemployment insurance law:

- status (family employment status, if applicable)
- social security number (must not be all zeros)
- last name
- first name
- total gross wages paid during quarter

### Due Dates

Wage Detail Reports must be **received** by the 25th day of the month following the end of the calendar quarter.

<u>Quarter Ending Date</u>	<u>Due Date</u>
March 31	April 25
June 30	July 25
September 30	October 25
December 31	January 25

### Penalty

A penalty of \$25 per report will be imposed for failure to submit Wage Detail Reports in an approved format by the quarterly due date.

# QUESTIONS & ANSWERS

**T**his section contains commonly asked questions from employers regarding the quarterly reporting requirements for wages by either paper format (Wage Detail Report, UA 1017) or magnetic tape or cartridge.

**Q.** Will I receive a preprinted form?

**A.** You will receive a preprinted form, if:

1. You have 50 or fewer employees, and
2. You have filed a paper report within the last 2 quarters, and
3. Your UA Employer Account Number is active.

If these conditions do not exist, you will receive a Form UA 1017S-1, *Wage Detail Report Reminder Notice*. This is a notice to remind you to submit a Form UA 1017, *Wage Detail Report*. If you do not receive a report, it is your responsibility to obtain one and file your report.

**Q.** Should I report zero payroll?

**A.** Yes. If you have no employees or have not paid wages, you **must** continue to file your report. However, if you expect to have no payroll during one or more calendar quarters, you may request to be placed in inactive status during that period.

**Q.** Why are you sending forms when my business has been closed for years?

**A.** In some cases, the employer has not notified the UA that the business has been discontinued. It is important to notify the UA if you are no longer in business; otherwise, you may be assessed penalties for nonreporting quarters, even quarters that you were not in business. A copy of Form UA 1772, *Discontinuance or Disposition of Business or Assets*, has been provided in this handbook. Form UA 1772 can be mailed or faxed to the Tax Office. The tax teams and their telephone numbers are listed on page 4.

**Q.** Why is my UA Employer Account Number ten (10) digits instead of seven (7)?

**A.** The first 7 digits are your UA Employer Account Number. The last 3 digits are your multi-unit number which can be used to identify multiple business locations. If you have not requested multi-unit reporting, the last 3 digits will be 000. If you request multi-unit reporting and are assigned a multi-unit number, the last 3 digits will always be greater than 000. If you wish to file separate *Wage Detail Reports* for each separate work location and employment type, you must request multi-unit reporting.

**Remember, all 10 digits must be on Form UA 1017, Wage Detail Report, (e.g., 0123456 000).**

- Q. Can I report my salaried and hourly payroll separately? Can I report each of my business location payrolls separately?**
- A.** All wages paid under one 10-digit UA Employer Account Number must be reported **on the same Form UA 1017, Wage Detail Report**. We can post and store in our data base only one *Wage Detail Report* for each quarter reported under each 10-digit UA Employer Account Number. If you have multi-unit numbers greater than 000 for your different locations and/or salaried and hourly payroll, then each multi-unit number should be reported on a separate Form UA 1017. If you wish to request multi-unit numbers, submit a letter stating the different locations (complete addresses) and a description of the principal business or activity being conducted at each site. You may also use Schedule C found in your Form 518, *Michigan Business Taxes Registration Booklet*. Requests should be mailed to:
- Unemployment Agency  
UI Technical & Data Control Section  
Tax System Control Unit  
7310 Woodward Ave., 4th Flr.  
Detroit, MI 48202-3152
- Q. Should I mail the Form UA 1017, Wage Detail Report, and the Form UA 1020, Quarterly Tax Report, in the same envelope?**
- A.** The *Wage Detail Report* and the *Quarterly Tax Report* go to different addresses. They are processed differently and serve different purposes. Form UA 1020 is a tax form, which is mailed to Unemployment Agency, P.O. Box 33598, Detroit, Michigan 48232-5598. Form UA 1017 is a Wage Record form which is mailed to the Wage Record Unit, P.O. Box 9052, Detroit, Michigan 48202-9052.
- Q. Can I fax the Form UA 1017?**
- A.** You must file an original Form UA 1017, *Wage Detail Report*. Many times the faxed copy is illegible or incomplete. Other methods are being developed to improve service to our customers.
- Q. Can I send my Wage Detail Report on a floppy disk?**
- A.** Floppy disks are not an option for reporting wage detail at this time. You must submit wage detail on either a Form UA 1017, *Wage Detail Report*, a facsimile of Form UA 1017 approved by UA, or by magnetic tape or cartridge. Refer to Part II of this booklet for instructions to report by magnetic tape or cartridge.
- Q. Can I hand print the Form UA 1017, Wage Detail Report?**
- A.** Yes, it is preferable that the report is typed; however, hand printed forms will be accepted. Please print clearly to avoid processing errors.
- Q. Do reimbursing employers need to submit a wage detail report?**
- A.** Yes, **all** liable employers must submit quarterly wage detail reports with respect to employees covered under the unemployment compensation law.
- Q. On the tape format if my last block size is less than 6900. What should I do?**
- A.** **DO NOT ZERO FILL.** Place an End of Submission "Z" Record after the last trailer record on your tape. The "Z" Record indicates there are no other records on your tape.
- Q. I have more than one tape. Can I put all employer information on one transmittal?**
- A.** A separate Form UA 1050, *Wage Data Transmittal for Magnetic Media*, must be submitted in triplicate for each tape submitted in order to properly identify and process the tape(s).

# Important Telephone Numbers

## Wage Record Unit

Phone Number: 313/876-5752

Fax Number: 313/664-9350

## UI Technical & Data Control Section, Tax System Control Unit

Phone Number: 313/876-5066

Fax Number: 313/876-5973

## Employer Customer Relations Office

Phone Number: 800/638-3994

## Tax Office

### Tax Teams

Employer Service Team	Last Three Digits	Telephone Number
Team A	000-141	313/876-5625
Team B	142-284	313/876-5626
Team C	285-427	313/876-5628
Team D	428-570	313/876-5629
Team E	571-713	313/876-5633
Team F	714-856	313/876-5635
Team G	857-999	313/876-5638

### Other Teams

Field Audit.....	313/876-5128
Team Support .....	313/876-5146
Proof of Claim .....	313/876-6903
Reimbursing .....	313/876-5052
Work Opportunity Tax Credit (WOTC) & Welfare to Work (W2W).....	313/876-5618

### Fax Numbers

Tax Teams .....	313/876-5678 or 313/872-1453
Field Audit.....	313/876-5315
WOTC/W2W .....	313/876-5576

• VISIT OUR WEB SITE AT [WWW.MIUA.COM](http://WWW.MIUA.COM) •



# EMPLOYER GUIDE TO WAGE REPORTING

## PART I

### Wage Reporting by Paper (Form UA 1017)

*This Section contains instructions  
for filing paper and facsimile reports.*



# Completion of Form UA 1017

All Forms UA 1017, *Wage Detail Report*, or facsimiles, must follow the standardized format outlined in this section. Employers creating facsimiles must also follow the guidelines listed below:

- **Type, clearly print, or computer generate** reports.
- Use 8½ x 11 inch paper
- Print reports on 20 or 24 pound plain white bond paper.
- White 8½" x 11" paper commonly used on PCs is acceptable.
- Use character spacing of 10 or 12 pitch or font size.
- Use a monospaced font, such as courier.
- Use six (6) lines down per inch.
- Use double spacing between detail lines.
- Allow one employee per line.
- Prepare report in ascending social security number order.

Employers will be advised of non-acceptance of their report by the Form UA 1018, *Wage Reporting Correction Notice*. The notice will be mailed to the employer identifying the corrective action to be taken. The corrected information must be returned within 20 days of the date of mailing shown on the form.

**Employer(s) must complete the data required in the designated areas on the Form UA 1017, *Wage Detail Report*, or approved facsimile, as follows:**

## ALIGNMENT OF FORM UA 1017, WAGE DETAIL REPORT

When using a blank or preprinted form, place and format all data correctly. Use the box at the top of the *Wage Detail Report* form to properly load the form into your printer or typewriter. Near the top of the form, indicate whether it is completed in PICA or ELITE type.

UA 1017 (Rev. 10-2000)

### Wage Detail Report

STATE OF MICHIGAN, DEPARTMENT OF CONSUMER & INDUSTRY SERVICES  
UNEMPLOYMENT AGENCY

PICA ELITE  
□□□ □□□

PICA ELITE  
□□□ □□□

See Reverse for Detailed Instructions and Penalty Provisions.

BY USING "alignment BOXES" TYPED & LINE PRINTED DATA WILL FALL WITHIN ALL FIELDS

## UA EMPLOYER ACCOUNT NUMBER

A separate *Wage Detail Report* must be submitted for each 10-digit UA Employer Account Number. The UA Employer 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 UA Employer Account Number. **The multi-unit number is three (3) zeros unless you have requested multi-unit reporting.** All wages issued under a single 10-digit UA Employer Account Number must be submitted on one report for the quarter. All hourly and salary employees, if employed under one 10-digit UA Employer Account Number, **must be reported** on the same form(s) for the quarter.

FEIN

UA Account Number  Multi-Unit

## MULTI-UNIT NUMBER

The UA will create a multi-unit number for each business location or payroll type upon the employer's request. If an employer wants wage and benefit charge data recorded separately by business location or by employment type (hourly, salary or executive), UA will assign a three-digit multi-unit number. A written request should be sent to:

Unemployment Agency  
UI Technical & Data Control Section  
Tax System Control Unit  
7310 Woodward Avenue, 4th Floor  
Detroit, Michigan 48202-3152

## STATUS (FAMILY EMPLOYMENT)

**This column should be blank or contain an "F" for family employment.**

Leave blank unless you are a **family owned business** in which the majority interest is owned by the employee, their spouse, child, or parent (if employee is under the age of 18, at the time the work was performed). If so, place an "F" in the column titled "Status." Refer to Sections 46(g) and (h) of the MES Act for a definition of family employment.

## DELETE (Line entry correction – preprinted Form UA 1017 only supplied by UA)

If you wish to delete an error from your pre-printed report, enter an "x" in the "Delete" column on the same line as the incorrect information. Enter the correct information on the next available blank line. If no blank lines are available, a facsimile page or blank form may be used to provide the correct information. If you wish to delete a former employee, enter an "x" in the "Delete" column. Remember, **the name cannot be deleted if wages were reported for the quarter.**

## SOCIAL SECURITY NUMBER

**The wage data cannot be processed if the social security number is missing, left blank, or zero filled.**

Employers should have the social security number of each individual in their employ. You must provide the social security number for each employee for whom you are reporting wages. If the social security number is not available at the time of filing your report, an amended report must be submitted when the social security number becomes available on a Form UA 1019, *Amended Wage Detail Report*. Use this form to report social security omission on a prior report.

A social security number must only be used once per 10-digit UA Employer Account Number, per quarter. **For example, if an employee works for a business at several different locations during the quarter, and each location has the same 3 digit multi-unit number, all wages are to be totaled and reported under the 10-digit UA Employer Account Number.**

## GROSS WAGES

Wage detail information should 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 an employee whose services are excluded from coverage under Section 43 of the Michigan Employment Security (MES) Act.



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 unless the meals or lodging are solely for the benefit of the employer. 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,
- discounts on purchases from the employer, or
- reimbursements to employees for expenses incurred on behalf of the employer.

When reporting gross wages, enter the total wages paid to each employee during the calendar quarter. Show wages including cents, e.g., 999 99. **Do not use dollar signs (\$) or commas.** Always enter the dollars and cents in appropriate areas on the form. **The last two characters are assumed to be cents.**

Please Type Or Print All Information

STATUS	DELETE (X)	SOCIAL SECURITY NUMBER	EMPLOYEE NAME		GROSS WAGES PAID THIS QUARTER		
			LAST NAME	FIRST NAME			
						\$	
						\$	
						\$	

Enter the **Grand Total** of quarterly wages on the bottom of the **LAST PAGE ONLY**.

## PREPRINTED FORM UA 1017, WAGE DETAIL REPORT

The **preprinted Form UA 1017, Wage Detail Report**, is designed for use by employers who are currently reporting in the paper format and have 50 or fewer employees. Employers with 50 or fewer employees should receive their preprinted Form UA 1017, which lists the employees reported previously, around the fourth week of the month in which the quarter ends. If the preprinted form is not received in the mail, the employer may contact the Wage Record Unit at 313/876-5752 and request blank form(s) or use the blank form in the back of this guide. **It is the employer's responsibility to obtain forms.**

**To assure accuracy of the preprinted information**, review all the printed data to verify that it is correct and complete. If a preprinted social security number or employee name is incorrect, follow the instructions given on the reverse side of the form for making corrections.

If there are 51 or more employees, a Form UA 1017S-1, *Wage Detail Report Reminder*, will be mailed to remind employers that the *Wage Detail Report* is due. It is the employer's responsibility to submit this report timely. **Failure to do so will result in a penalty of \$25.**

## NEW EMPLOYEES

To add **new employees** to the preprinted Form UA 1017, *Wage Detail Report*, enter the required information in the designated columns on the first blank line. List the new employees in ascending social security number order.

## NEW EMPLOYERS

The blank Form UA 1017, *Wage Detail Report*, is provided in the form package for **new employers** who have recently registered with the UA. Once data is submitted by the employer for two consecutive quarters and entered into our system, a preprinted document showing the report ending date, FEIN, report due date, employer's name and UA Employer Account Number and the employees' social security numbers and names will be provided by the UA in subsequent quarters **for employers with 50 or fewer employees.**

## CREATING A FACSIMILE OF FORM UA 1017

The Form UA 1017, *Wage Detail Report*, **must be submitted** in the format specified on page 7. A template is available at no cost to assist in formatting the requested data. The template allows you to determine the spacing and establish fields for the required information. All the data printed on the *Wage Detail Report* must fall **ENTIRELY** within the areas represented by the shading on the template. If this exact format is not followed, a notice will be sent to indicate that the report could not be processed and a corrected *Wage Detail Report* must be submitted within 20 days. To order a copy(ies) of the template, call 313/876-5752, or write to:

Unemployment Agency  
Wage Record Unit  
7310 Woodward Avenue, 3rd Floor  
Detroit, Michigan 48202-3152

## HOW TO SUBMIT CORRECTED DATA ON PAPER FORMAT

To correct information (social security number, name, or wages) or to add omitted employees on a previously submitted Form UA 1017, *Wage Detail Report*, submit a Form UA 1019, *Amended Wage Detail Report*, showing the corrected or omitted information. Do not adjust the wages on a current quarter's report or resubmit an entire report. To obtain Form UA 1019, *Amended Wage Detail Report*, contact UA's Wage Record Unit at 313/876-5752 or Employer Customer Relations at 1-800-638-3994. It is also available on our Web Site [www.miua.com](http://www.miua.com).

**If the UA is unable to process your report, the report will not be returned to you due to the confidentiality of the wage information of your employees. You will receive a Form UA 1018, *Wage Reporting Correction Notice*, identifying the corrective action necessary to process your report. The corrected information must be returned to UA within 20 days of the mailing date of Form UA 1018 or a late filing penalty may be assessed.**



# EMPLOYER GUIDE TO WAGE REPORTING

## PART II

### Wage Reporting by Magnetic Tape/Cartridge

*This section gives instructions  
for filing quarterly wage detail by  
tape/cartridge.*



# TAPE REPORTING

Employers have the option of using one of two tape formats to document wage detail information. The option available to submit the data on a quarterly basis are:

## Magnetic Tape Tape Cartridge

Magnetic tape and cartridge specifications and format are the same and will be referred to as “tape” throughout this section.

Tape is the preferred method to submit quarterly wage detail for employers who have 51 or more employees. Employers who want to submit *Wage Detail Reports* by tape must follow the specifications and layout given in this section. Employers should review all the requirements and specifications in this guide before submitting wage detail information by tape.

Tapes and three (3) copies of the Form UA 1050, *Wage Data Transmittal for Magnetic Media*, should be mailed to:

Unemployment Agency  
Information Technology (IT) Tape Library  
7310 Woodward Avenue  
Detroit, Michigan 48202-3152

## SPECIFICATIONS

Tapes must be in the format outlined in this section. UA accepts 9 track magnetic tape or magnetic cartridge. Floppy disks and CDs are not options at this time.

As test tapes are not acceptable, employers reporting by tape are advised to print and verify data against standardized tape specifications **before** submitting to UA.

### TAPE SPECIFICATIONS

- Unlabeled Tape
- Record Size = 276, Fixed length
- Block Size = 6900 (**Do not fill with zeroes, blanks or low values if last block is less than 6900**)
- Tape Density = 6250 BPI or 3480 compatible cartridge
- External Tape Label
- EBCDIC Coding Scheme

### EXTERNAL TAPE LABELS

In order to identify contents, an external tape label must accompany **each** tape. It must list the following information:

- UA Employer Account Number
- Employer or Employer Representative Name (same as on the Form UA 1050, *Wage Data Transmittal for Magnetic Media*, box 2, sample on page 21).
- Quarter-Ending Date
- Tape Density: 6250 BPI or 3480 compatible cartridge
- The words “Wage Detail”

## LAYOUT SPECIFICATIONS

### UA Wage Data Tape Header Record "E" Record Employer/Establishment Record

A header record must be included for every 10-digit UA Employer Account Number for which you are reporting wages in the quarter.

Location	Field	PIC	Description and Remarks
1	Record Identifier	x (1)	Value must be "E" for the header
2-23	Filler	x (22)	
24-73	Employer Name	x (50)	Left justify and fill with blanks
74-113	Employer Street Address	x (40)	Left justify and fill with blanks
114-138	Employer City	x (25)	Left justify and fill with blanks
139-148	Employer State	x (10)	Left justify and fill with blanks
149-153	Filler	x (5)	
154-158	Employer Zip Code	x (5)	
159-175	Filler	x (17)	
176-185	UA Employer Account Number	9 (10)	10-digit UA Employer Account Number *
186-190	Filler	x (5)	
	Federal Employer		
191-199	Identification Number	9 (9)	9 digit FEIN
	(FEIN)		
200-276	Filler	x (77)	

\* Tapes will not process if this number is incomplete. The ten-digit UA Employer Account Number must be formatted without interruption by alpha or other than numeric characters, e.g., 0123456000 (or 1234560001, if applicable).

### UA EMPLOYER ACCOUNT NUMBER (Location 176-185 on "E" Record)

A separate *Wage Detail Report* must be submitted for each 10-digit UA Employer Account Number. The UA Employer 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 UA Employer Account Number. **The multi-unit number is three (3) zeros unless you have requested a multi-unit number greater than 000.** All wages paid for the quarter under a single 10-digit UA Employer Account Number must be submitted on one report for the quarter. For instance, all hourly and salary employees, if employed under one 10-digit UA Employer Account Number, **must be reported** on the same form(s) for the quarter, unless a multi-unit number has been requested.

### MULTI-UNIT NUMBER

The UA will create a multi-unit number for each business location or employment type upon the employer's written request. If an employer wants wage and benefit charge data recorded separately by business location or by employment type (hourly, salary or executive), UA will assign a three-digit multi-unit number. The written request should be sent to:

Unemployment Agency  
UI Technical & Data Control Section  
Tax System Control Unit  
7310 Woodward Avenue, 4th floor  
Detroit, Michigan 48202-3152

## DETAIL RECORD "S" RECORD EMPLOYEE RECORD

The detail record must immediately follow the header record and include wage information for all employees for the 10-digit UA Employer Account Number.

Location	Field	PIC	Description and Remarks
1	Record Identifier	x (1)	Value must be "S" for detail record
2-10	Social Security Number	9 (9)	Employee Social Security Number. (Do Not Zero Fill)*
11-26	Employee Last Name	x (16)	Left justify and fill with blanks
27-37	Employee First Name	x (11)	Left justify and fill with blanks
38-127	Filler	x (90)	
128-133	Reporting Period	9(6)	Last quarter and year of the calendar quarter for which this report applies; e.g., "032000" for Jan.-Mar., 2000, "122000" for Oct.-Dec., 2000
134-142	Gross Wages	9(7)V99	Right justify and total wages for employee for this quarter
143	Status	x (1)	Value must be "F" if employee is a family member or blank if N/A.
144-276	Filler	x (133)	

\* The Social Security Number identifies the "S" record and must be provided for each employee record in the detail. Zeros must not be entered for an employee's Social Security Number.

### SOCIAL SECURITY NUMBER (Location 2-10, "S" Record)

The wage data cannot be processed if the social security number is missing or zero filled. Employers should have the social security number of each individual in their employ. You must provide the social security number for each employee for which you are reporting wages. If the social security number is not available at the time of filing your report, an amended report must be submitted when the social security number becomes available on a Form UA 1019, *Amended Wage Detail Report*.

A social security number must only be used once per UA 10-digit UA Employer Account Number, per quarter. For example, if an employee works for a business at several different locations during the quarter, and each location has the same multi-unit number, all wages are to be totaled and reported under the 10-digit UA Employer Account Number.

If an employee works for a business at several different locations during the quarter, and each location has a different multi-unit number, all wages must be reported under each 10-digit UA Employer Account Number.

### GROSS WAGES (Location 134-142, "S" Record)

Wage detail information should 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 an employee whose services are excluded from coverage under Section 43 of the MES Act.**

**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 under an employer plan on account of sickness,
- contributions to a retirement plan,
- discounts on purchases from the employer,
- or reimbursements to employees of expenses incurred on behalf of the employer.

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

### **STATUS (Location 143, "S" Record)**

**This field should contain one of two values; a blank or a "F" for family employment.**

Leave blank unless you are a **family owned business** in which the majority interest is owned by the employee, their spouse, child, or parent (if the employee is under the age of 18 at the time the work is performed). If so, place an **"F"** in this field. Refer to Sections 46(g) and (h) of the MES Act for more information on family employment.



**TRAILER RECORD "T" RECORD  
TOTAL RECORD**

A trailer record must follow the detail records and be included for every 10-digit UA Employer Account Number for which you are reporting wages in the quarter.

Location	Field	PIC	Description and Remarks
1	Record Identifier	x (1)	Value must be "T" for the trailer
2-8	Number of Employees	9 (7)	Total number of employees reported for this 10-digit UA Employer Account Number for this quarter
9-34	Filler	x (26)	
35-47	Total Wages	9 (11) V99	Total wages reported for this 10-digit UA Employer Account Number for this quarter
48-276	Filler	x (229)	

**END OF SUBMISSION RECORD "Z" RECORD**

An end of Submission record, "Z" must follow the last trailer record on the tape.

Location	Field	PIC	Description and Remarks
1	Record Identifier	x (1)	Value must be "Z". (Identifies the end of file; no other records exist on tape.)

If you have questions regarding the tape layout, call the Wage Record Unit at 313/876-5752.



## WAGE DATA TRANSMITTAL FOR MAGNETIC MEDIA, FORM UA 1050

Form UA 1050, *Wage Data Transmittal for Magnetic Media*, must be completed and submitted with the tape. Form UA 1050 **MUST** be submitted in **TRIPLICATE** and packaged in the same shipping container as the tape. If you are submitting quarterly wage detail for more than 10 employers or multi-unit locations, you must list them on an additional Form UA 1050 and submit in triplicate. Tapes submitted without Form UA 1050 cause processing errors. If you do not submit Form UA 1050 with your tape, it will be necessary to return your tape **unprocessed**.

The following information is essential for wage detail processing:

- Quarter-ending date of detail on tape.
- Number of employers on tape. (Each 10-digit UA Employer Account Number used to report wages is considered a separate employer and must be listed.)
- Record Count.
- Tape density 6250 BPI or cartridge. Box should be checked to show which is included in package. We no longer accept 1600 BPI.
- Contact person must be someone who is knowledgeable in tape processing in case of processing problems.
- Telephone number of contact person must be provided.

Each employer and/or multi-unit employer with requested information is to be listed on the form.

An example of a Form UA 1050, *Wage Data Transmittal for Magnetic Media*, follows this page.



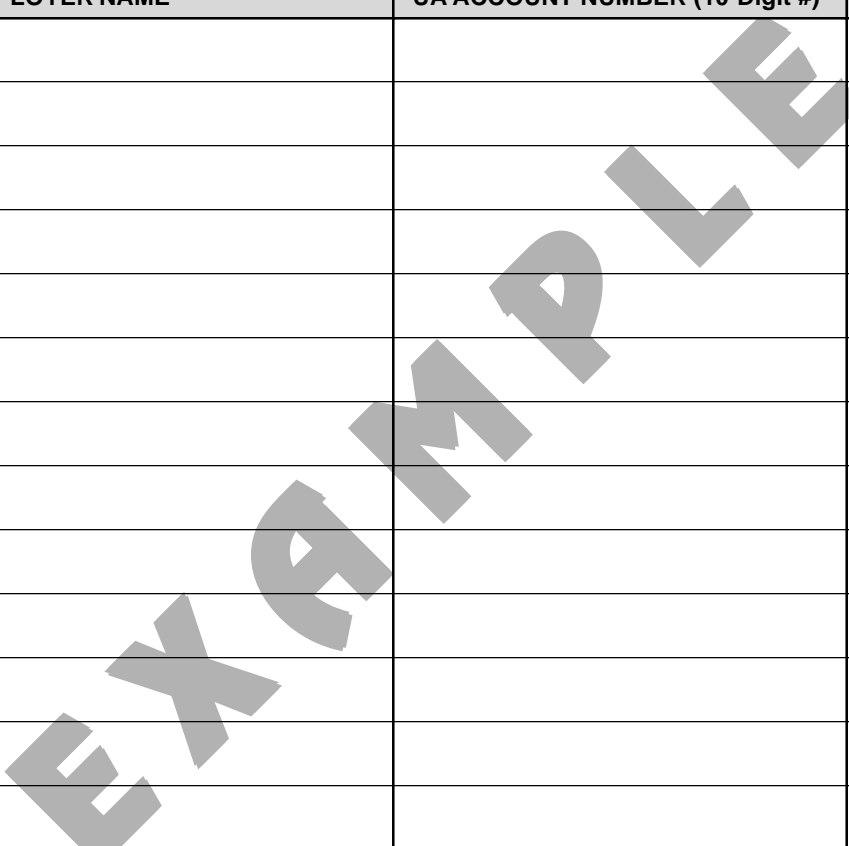
**WAGE DATA TRANSMITTAL FOR MAGNETIC MEDIA**

SUBMIT IN TRIPLICATE

<b>TO:</b>  State of Michigan Department of Consumer and Industry Services Unemployment Agency Bureau of Information Systems – Tape Library 7310 Woodward Ave. Detroit, MI 48202-3196	1	<b>FROM:</b> (Employer or Employer Representative Name, Address, City, State, Zip Code)	2
--	---	--	---

In lieu of the *Wage Detail Report*, Form UA 1017, individual employee wage data for the following employer(s) is submitted on the enclosed magnetic tape file. The file is formatted according to the standard established by the UA.

EMPLOYER NAME	UA ACCOUNT NUMBER (10-Digit #)	TOTAL WAGES



Continue on additional Form UA 1050 if necessary.

Quarter Ending Date _____ / _____ / _____ Month / Day / Year	Number of Employees _____	Record Count _____	Tape Density — Check One <input type="checkbox"/> 6250 BPI <input type="checkbox"/> Cartridge
--	------------------------------	-----------------------	--

Contact Person _____ (Please Print Clearly)	Telephone Number (_____) _____
--	--------------------------------

— FOR UA USE ONLY —		
Date Received	Date Processed	Date Returned
Date Corrected Tape Received	Date Corrected Tape Processed	Date Corrected Tape Returned



## CORRECTING DATA SUBMITTED ON TAPE/CARTRIDGE

To correct information after submitting your tape (employee name, social security number or wages), or to add omitted employees, you have two options. You must:

1. Resubmit the entire record for **all employees** for the 10-digit UA Employer Account Number you are correcting. If you submit a corrected tape, indicate "Resubmittal" in the upper left corner of Form UA 1050, *Wage Data Transmittal for Magnetic Media*.

OR

2. Submit Form UA 1019, *Amended Wage Detail Report*. If you choose to correct individual employee information or add individual employees that were omitted from the original tape, you must use Form UA 1019. **You cannot make individual corrections by tape.** If your corrections exceed 50 employees, you must resubmit tape.

Both forms are available by calling 313/876-5752 or on our web site at [www.miua.com](http://www.miua.com).

Failure to follow the steps listed above when correcting data submitted by tape will cause processing errors.

If your tape is returned to you by the UA for corrections, a Form UA 1050 with a four-digit control number will accompany your tape. This form must be returned in triplicate along with the corrected tape within 20 days or a late filing penalty may be assessed.





# EMPLOYER GUIDE TO WAGE REPORTING

## PART III

### IVR Section

Interactive Voice Response – IVR

This section has been reserved for the IVR process. This process has not been completed at this time.

The IVR process will allow employers to call a 1-800 number and data enter their UA 1017 (Wage Detail Report) by keying their employees' quarterly wage information using the telephone keypad.

Detailed processing for this Section will be distributed under separate cover at a later date.

### EDI Section

Electronic Data Interchange

Detailed processing for this Section will be distributed under separate cover at a later date.

### UA 1017 Internet Filing

This process is in development and near implementation. Employers will be able to go on the Internet, pull Form UA 1017, *Wage Detail Report*, key in UA Employer Account Number and code, data enter employees and transmit wage detail through Internet. Specific details to follow under separate cover.





# EMPLOYER GUIDE TO WAGE REPORTING

## PART IV

### UA Forms

*This section includes forms  
that may be used for wage reporting  
or employer status.*



## Part IV: UA Forms

UA 1017, Wage Detail Report

UA 1019, Amended Wage Detail Report

UA 1021, Amended Quarterly Tax Report

UA 1025, Employer Request for Address/Name Change

UA 1050, Wage Data Transmittal for Magnetic Media

UA 1772, Discontinuance or Disposition of Business or Assets





## 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	\$ 1234	56
		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 UA 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 UA 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.



**AMENDED WAGE DETAIL REPORT**

1. EMPLOYER NAME & ADDRESS	2. UA ACCOUNT NO.	3. FEDERAL EMPLOYER IDENTIFICATION NO.	4. QUARTER ENDING DATE
5. TOTAL GROSS WAGES REPORTED ON THE ORIGINAL FORM UA 1017 \$		(ACTUAL) TOTAL GROSS WAGES \$ FOR THIS QUARTER	

**PLEASE READ INSTRUCTIONS ON REVERSE SIDE BEFORE COMPLETING THIS SECTION**

6. REASON FOR THE AMENDMENT:						
<b>PART A</b>		<b>PART B</b>				
		Enter the complete information for each employee as it should appear in our records. (We will adjust our records as needed.)				
7. SOCIAL SECURITY NUMBER ON FORM UA 1017	8. STATUS	9. SOCIAL SECURITY NUMBER	10. EMPLOYEE'S NAME		11. GROSS WAGES PAID THIS QUARTER	
			LAST	FIRST	DOLLARS	CENTS
12. Certification: I certify that I have examined this report, and to the best of my knowledge and belief, it is correct and complete.			13. TOTAL - THIS PAGE ONLY			
Signature _____ Date _____			14. GRAND TOTAL (ON THE LAST PAGE ONLY)			
( )						
Title _____ Telephone _____						

## AMENDED WAGE DETAIL REPORT

This report is authorized by MCL 421.1, et seq., and its purpose is to amend quarterly wage detail information previously submitted. In order to comply with the law concerning accuracy, it is important to provide amended information for each UA account number needing correction.

An Amended Wage Detail Report is to be used to amend information previously submitted on either magnetic tape or on the Wage Detail Report, Form UA 1017. Any questions regarding the Form UA 1019 should be directed to the Wage Reporting Unit at (313) 876-5752. Contributing employers filing this Form UA 1019 may also need to file an Employer's Supplemental Tax Report, Form UA 1021. The Form UA 1021 is used to correct the gross and taxable wages reported for tax purposes on the Employer's Quarterly Tax Report, Form UA 1020. Any questions regarding Form UA 1021 are to be directed to (313) 876-5135.

**IMPORTANT:** A separate Amended Wage Detail Report must be filed for each quarter being amended. The total wages reported on the original form or magnetic tape must equal the total gross wages reported on Form UA 1020 filed by a contributing employer.

### PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE COMPLETING THIS FORM

Column 8 – Place an **F** by the employees that are immediate family members of the business owner(s).

**If you are reporting new information that was not reported previously,** show the complete detail information for employee in Part B only. Part A should be blank.

**For Example:** You omitted Robert Smith from your original report.

PART A	PART B					
	Enter the complete information for each employee as it should appear in our records. (We will adjust our records as needed.)					
7. SOCIAL SECURITY NUMBER ON FORM UA 1017	8. STATUS	9. SOCIAL SECURITY NUMBER	10. EMPLOYEE'S NAME		11. GROSS WAGES PAID THIS QTR.	
			LAST	FIRST	DOLLARS	CENTS
		999-89-8989	Smith	Robert	3600	00

**If you are correcting information that was previously reported,** show the complete detail information for each employee in Part B even though you are correcting only part of the information. In Part A, show the exact Social Security Number that was used on the original report. To delete information reported in error follow the example below.

**For Example:** You transposed two digits of the Social Security Number of Ann Lee. You want to change wages for Mary Jones from \$2,400.00. You erroneously reported wages for John Williams.

PART A	PART B					
	Enter the complete information for each employee as it should appear in our records. (We will adjust our records as needed.)					
7. SOCIAL SECURITY NUMBER ON FORM UA 1017	8. STATUS	9. SOCIAL SECURITY NUMBER	10. EMPLOYEE'S NAME		11. GROSS WAGES PAID THIS QTR.	
			LAST	FIRST	DOLLARS	CENTS
999-98-9999		999-89-9999	Lee	Ann	3600	00
888-88-8888		888-88-8888	Jones	Mary	4200	00
777-77-7777		DELETE	Williams	John	00	00

**If you are reporting a Social Security Number for an employee for whom you did not previously have a SS number,** show the complete detail information in Part B even though it is the same information you reported previously. Part A, show the SS number as zeros.

**For Example:**

PART A	PART B					
	Enter the complete information for each employee as it should appear in our records. (We will adjust our records as needed.)					
7. SOCIAL SECURITY NUMBER ON FORM UA 1017	8. STATUS	9. SOCIAL SECURITY NUMBER	10. EMPLOYEE'S NAME		11. GROSS WAGES PAID THIS QTR.	
			LAST	FIRST	DOLLARS	CENTS
000-00-0000		999-89-8999	Hill	Thomas	3600	00

**NOTE:** If you need to correct only the total gross wage amount for all employees, do not complete Parts A or B. Complete items 1-6 and 14.

State of Michigan  
Department of Consumer and Industry Services  
**UNEMPLOYMENT AGENCY**  
Tax Office – Second Floor  
7310 Woodward Avenue • Detroit, Michigan 48202-3196

**AMENDED QUARTERLY TAX REPORT**

Name: \_\_\_\_\_

No. & Street: \_\_\_\_\_

City, State Zip Code \_\_\_\_\_

UA Acct. No.: \_\_\_\_\_

Federal No. (FEIN): \_\_\_\_\_

Calendar Qtr. Ending: \_\_\_\_\_

AMENDED  
REPORT

**USE THIS REPORT ONLY TO CORRECT WAGES PREVIOUSLY REPORTED IN ERROR. DO NOT USE THIS FORM TO CORRECT RATE ERRORS OR INCORRECT MULTIPLICATION.**

*ALL LIABLE EMPLOYERS ARE REQUIRED BY SECTION 13 OF THE MICHIGAN EMPLOYMENT SECURITY ACT (MCL 431.13) AND ADMINISTRATIVE RULE 421.121 OF THE UNEMPLOYMENT AGENCY (UA) TO DISCLOSE THEIR TAX LIABILITY BY FILING QUARTERLY TAX REPORTS. INTEREST ACCRUES AT THE RATE OF 1% PER MONTH (COMPUTED ON A DAY-TO-DAY BASIS) ON ALL TAXES REMAINING UNPAID AFTER THE DUE DATE AS PROVIDED BY SECTION 15(a) OF THE ACT. FAILURE TO PAY CAN RESULT IN THE FILING OF A TAX LIEN AS PROVIDED BY SECTION 15(e) OF THE ACT.*

1. Reason for Adjustment <i>(If additional space is required, use reverse side of form):</i>	COLUMN I <i>Previously Reported Amounts</i>	COLUMN II <i>Corrected Amounts</i>	COLUMN III <i>Difference</i>
2. Gross Quarterly Wages	▪	▪	▪
3. Excess Wages	▪	▪	▪
4. Taxable Wages <i>(Subtract Line 3 from Line 2)</i>	▪	▪	▪
5. Tax Rate	▪	▪	▪
6. Total Tax <i>(Multiply Line 4 by Line 5)</i>	▪	▪	▪
7. Tax Paid	▪	▪	▪

**CERTIFICATION:** *I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct and complete.*

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title

( \_\_\_\_\_ )  
Area Code

\_\_\_\_\_  
Telephone No.

**YOUR OVERPAYMENT OR UNDERPAYMENT IS SHOWN ON LINE 6, COLUMN III.**

**IF YOU UNDERPAID YOUR TAX, PLEASE SUBMIT THE ADDITIONAL TAX DUE WITH THIS REPORT. MAKE YOUR CHECK PAYABLE TO STATE OF MICHIGAN – UNEMPLOYMENT AGENCY. WRITE YOUR 7-DIGIT UA EMPLOYER NUMBER ON YOUR CHECK. INTEREST ACCRUES ON LATE PAYMENTS AT THE RATE OF 1% PER MONTH.**

**IF YOU OVERPAID THE TAX DUE, DEDUCT THE OVERPAYMENT ON YOUR NEXT QUARTERLY REPORT. IF YOU WANT THE OVERPAYMENT REFUNDED, SUBMIT YOUR REQUEST, IN WRITING TO ABOVE ADDRESS, UNDER SEPARATE COVER.**

**RETAIN A COPY OF THIS REPORT FOR YOUR RECORDS. IF YOU NEED ASSISTANCE, TELEPHONE (313) 876-5135.**

**RETURN THIS FORM TO THE ADDRESS ABOVE OR FAX TO (313) 876-5678.**



State of Michigan  
Department of Consumer and Industry Services  
UNEMPLOYMENT AGENCY  
Tax Office – Second Floor  
7310 Woodward Avenue • Detroit, Michigan 48202-3196

### Employer Request For Address/Name Change

Current Employer Name: \_\_\_\_\_

UA Account Number: \_\_\_\_\_ Federal Employer ID No. (FEIN): \_\_\_\_\_

New Employer Name: \_\_\_\_\_

DBA: \_\_\_\_\_

**PLEASE DO NOT SUBMIT THIS FORM UNLESS THERE HAS BEEN A CHANGE IN NAME OR ADDRESS.**

Physical Location of the Business No Post Office boxes, please.		Mailing Address	
(Include both addresses, even if only one has changed.)			
Street:		Street:	
City:		City:	
State:	Zip Code: _____	State:	Zip Code: _____
Employer's Telephone Number: (       ) _____			

To request a change of mailing address to an employer representative (CPA, Service Bureau, Attorney, etc.) YOU MUST FILE A POWER OF ATTORNEY AUTHORIZATION FORM.

**CHANGING ACCOUNT INFORMATION:** If you have discontinued or ceased business activity, discontinued employment, sold or transferred ownership of all or part of your business, formed a new partnership or corporation, merged, or changed your status as a sole proprietorship or corporation, you must file a *Report of Discontinuance or Disposition of Business*, Form UA 1772.

To request Form UA 1772, check here  or call the number(s) listed below.

THE CORRECTION OF A PREVIOUSLY FILED REPORT (1020) MUST BE MADE ON AN *Amended Quarterly Tax Report*, Form UA 1021. Other changes, including FEIN changes or bankruptcy filing, etc., must be submitted in writing with supporting documentation. YOU MUST sign and date this form, giving your title and telephone number, before changes will be accepted.

Preparer: \_\_\_\_\_ Title: \_\_\_\_\_

Date: \_\_\_\_\_ Preparer Telephone No.: ( \_\_\_\_\_ ) \_\_\_\_\_

If you need assistance, telephone 1-800-638-3994, outside Michigan 1-313-876-5146.

Mail this form with your changes to the above address, or fax to (313) 876-5678. If known, indicate your Tax Team \_\_\_\_\_.

FORMS MAY BE FAXED TO YOU 24 HOURS A DAY BY CALLING: 1-800-638-3994, FORMS CAN ALSO BE OBTAINED ON OUR WEBSITE: WWW.MIUA.COM.



### Discontinuance or Disposition of Business or Assets

**NOTICE:** Information furnished on this report is used to determine termination of liability under Section 24 of the Michigan Employment Security Act (MCL 421.24). This report is required even though you may not be employing any workers at present. Failure to provide this information may result in a determination being made on the basis of the best information available.

1. Name and address used **prior** to Discontinuance or Disposition of Business.

- a. Name \_\_\_\_\_ UA Account No. \_\_\_\_\_
- b. Business Address \_\_\_\_\_
- c. Telephone (\_\_\_\_\_) \_\_\_\_\_ Federal Employer ID (FEIN) \_\_\_\_\_

2. Current name and address used **since** Discontinuance or Disposition of Business.

- a. Name \_\_\_\_\_
- b. Business Address \_\_\_\_\_
- c. Telephone (\_\_\_\_\_) \_\_\_\_\_

3. Name and address of person having custody of books and records.

- a. Name \_\_\_\_\_
- b. Business Address \_\_\_\_\_
- c. Telephone (\_\_\_\_\_) \_\_\_\_\_

4. Type of Organization (*check one*)  Individual  Partnership  Corporation  Limited Liability Partnership

Limited Liability Company  Other (*explain*) \_\_\_\_\_

a. Give the following information concerning owner(s), partners, corporate officers, etc.

NAME	HOME ADDRESS	TELEPHONE	SOCIAL SECURITY NUMBER
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

5. Reason(s) for Discontinuance or Disposition in Whole or in Part (*check one or more*).

- Sale  Reorganization  New Partnership
- Lease  Bankruptcy  Incorporation
- Foreclosure  Dissolution/Discontinued  Death
- Merger  No Employees  Employee Leasing (*attach copy of agreement*)
- Other-explain) \_\_\_\_\_

a. Date of Disposition \_\_\_\_\_ b. Date of Last Payroll \_\_\_\_\_

c. Was business discontinued prior to disposition?  Yes  No If Yes, when? \_\_\_\_\_

6. Number of places of business in Michigan \_\_\_\_\_ Number of Michigan places disposed of \_\_\_\_\_

a. Did you discontinue all employment in Michigan?  Yes  No If not, how many employees were retained? \_\_\_\_\_

b. Have you continued or resumed business in Michigan?  Yes  No If Yes, complete below:

\_\_\_\_\_ LEGAL NAME OF BUSINESS \_\_\_\_\_ ADDRESS \_\_\_\_\_

\_\_\_\_\_ NATURE OF BUSINESS \_\_\_\_\_ DATE(S) RESUMED BUSINESS \_\_\_\_\_

**If you need assistance, telephone 1-800-638-3994, outside Michigan 1-313-876-5146.**

**Complete questions 7 and 8 only if they apply to you. If not, disregard and sign at the bottom.**

7. Who acquired the Michigan assets, Michigan organization, Michigan trade, or Michigan business disposed of? ("Acquired" as used herein refers not only to assets purchased, but includes assets acquired by rental, lease, inheritance, merger, mortgage, foreclosure, gift, or other transfer. If more than one individual or organization is involved, answer all parts of this question for each purchaser, using separate sheets. If preferred, additional forms will be supplied upon request).

NAME(S)	ADDRESS(ES)	TELEPHONE
a. What percent of the total assets of all your Michigan businesses was acquired by the above? _____%		
(Attach a list of <u>any</u> of your Michigan business assets which were <u>not</u> acquired by the above.)		
b. What was the reasonable value of the Michigan organization, Michigan trade, Michigan business or Michigan assets acquired? .....		\$ _____
c. Did the above acquire any part of your Michigan organization (employees)? .....	<input type="checkbox"/> All	<input type="checkbox"/> Part <input type="checkbox"/> None
d. Did the above acquire any part of your Michigan trade (customers/accounts)? .....	<input type="checkbox"/> All	<input type="checkbox"/> Part <input type="checkbox"/> None
e. Did the above acquire any part of your Michigan business (products/services)? .....	<input type="checkbox"/> All	<input type="checkbox"/> Part <input type="checkbox"/> None
f. Is the above conducting the Michigan business(es) acquired from you? .....	<input type="checkbox"/> All	<input type="checkbox"/> Part <input type="checkbox"/> None
g. Is the above substantially owned or controlled, in whole or in major part, either directly or indirectly by legally enforceable means or otherwise, by the same interest or interests which owned or controlled your Michigan business at the time of transfer? ....		<input type="checkbox"/> All <input type="checkbox"/> Part <input type="checkbox"/> None
h. Did the above hold any security interest on any of the Michigan assets acquired from you? .....		<input type="checkbox"/> All <input type="checkbox"/> Part <input type="checkbox"/> None
If Yes, indicate balance owed .....		\$ _____

8. Purchaser's/Successor FEIN a. \_\_\_\_\_ b. UA Account # \_\_\_\_\_

**Upon discontinuance, disposition or transfer of all of your Michigan business, taxes become immediately due and payable, and your final Quarterly Tax Report must be filed within 15 days of such date.**

TERMINATION OF COVERAGE WHERE TOTAL TRANSFER OF MICHIGAN BUSINESS IS INVOLVED. If you disposed of your Michigan business and the Agency finds that a total of your experience account is in order, your coverage will be terminated as of the transfer date. HOWEVER, should you have persons in your employ subsequent to the date on which your Michigan business was transferred, you are required to notify this Agency immediately because you may be liable for taxes on your payroll regardless of the number of individuals in your employ.

DISCONTINUANCE OR PARTIAL TRANSFER OF MICHIGAN BUSINESS DOES NOT TERMINATE YOUR COVERAGE. Even though you may have disposed of a part, or all of your Michigan business in separate parcels, or discontinued all Michigan operations, you are required to continue to report and pay taxes on any wages paid to Michigan workers whom you may employ until such time as your coverage is legally terminated.

As prescribed in Rule 115, any and all documents, agreements or records describing the transactions by which all or part of this Michigan business was disposed of as indicated in Items 5 and 8 above, should be kept available for examination by this Agency or its duly authorized representative(s) whenever such review is deemed by the Agency to be necessary to a proper administration of the Michigan of the Michigan Employment Security Act.

**CERTIFICATE OF CORRECTNESS**

I CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT IS TRUE TO THE BEST OF MY KNOWLEDGE.

Date \_\_\_\_\_ Name \_\_\_\_\_ (Signature)

\_\_\_\_\_  
(Phone Number w/Area Code of Person Signing This Report)

\_\_\_\_\_  
(Official Position)

**Return this form to the address on the front or fax to 313/876-5678.**



### WAGE DATA TRANSMITTAL FOR MAGNETIC MEDIA

SUBMIT IN TRIPLICATE

<b>TO:</b> <p style="text-align: center;">State of Michigan Department of Consumer and Industry Services Unemployment Agency Bureau of Information Systems – Tape Library 7310 Woodward Ave. Detroit, MI 48202-3196</p>	1	<b>FROM:</b> (Employer or Employer Representative Name, Address, City, State, Zip Code)	2
--	---	--	---

In lieu of the *Wage Detail Report*, Form UA 1017, individual employee wage data for the following employer(s) is submitted on the enclosed magnetic tape file. The file is formatted according to the standard established by the UA.

EMPLOYER NAME	UA ACCOUNT NUMBER (10-Digit #)	TOTAL WAGES

Continue on additional Form UA 1050 if necessary.

Quarter Ending Date _____ / _____ / _____ Month / Day / Year	Number of Employees _____	Record Count _____	Tape Density — Check One <input type="checkbox"/> 6250 BPI <input type="checkbox"/> Cartridge
--	------------------------------	-----------------------	--

Contact Person _____ <small>(Please Print Clearly)</small>	Telephone Number (____) _____
---	-------------------------------

— FOR UA USE ONLY —		
Date Received	Date Processed	Date Returned
Date Corrected Tape Received	Date Corrected Tape Processed	Date Corrected Tape Returned



STATE OF MICHIGAN  
DEPARTMENT OF CONSUMER & INDUSTRY SERVICES  
UNEMPLOYMENT AGENCY  
STATE ADMINISTRATIVE OFFICE  
7310 WOODWARD AVE. • DETROIT, MI 48202-3196

OFFICIAL BUSINESS  
PENALTY FOR PRIVATE USE, \$300



Jack Wheatley, Director



Department of Consumer  
& Industry Services  
Kathleen Wilbur, Director

Serving Michigan . . . Serving You

State of Michigan  
Department of Consumer & Industry Services  
Unemployment Agency  
Authority: Wagner-Peyser Act  
Quantity: 2,000 Cost: \$3,000.00 Cost per Copy: \$1.50  
Paid for with Federal funds

State of Michigan  
John Engler, Governor



UA 1949  
(Rev. 1-2001)

The Department of Consumer & Industry Services will not discriminate against any individual or group because of race, sex, religion, age, national origin, color, marital status, disability, or political beliefs. If you need assistance with reading, writing, hearing, etc., under the Americans with Disabilities Act, you may make your needs known to this agency.

# Table of Contents

INTRODUCTION .....	1
REPORTING REQUIREMENTS .....	1
General Information .....	1
Due Dates .....	1
Penalty .....	1
Q&A .....	2
Important Telephone Numbers .....	4
<b>PART I: PAPER FORMAT(S)</b>	
COMPLETION OF FORM UA 1017 .....	7
Alignment of Form UA 1017 .....	7
UA Employer Account Number .....	7
Multi-Unit Number .....	8
Status (Family Employment) .....	8
Delete (Line Entry Correction) .....	8
Social Security Number .....	8
Gross Wages .....	8
PREPRINTED FORM UA 1017 .....	9
NEW EMPLOYEES .....	9
NEW EMPLOYERS .....	10
CREATING A FACSIMILE OF FORM UA 1017 .....	10
HOW TO SUBMIT CORRECTED DATA ON PAPER FORMAT .....	10
<b>PART II: WAGE REPORTING BY MAGNETIC TAPE/CARTRIDGE</b>	
TAPE REPORTING .....	13
SPECIFICATIONS .....	13
Tape Specifications .....	13
External Tape Labels .....	13
Layout Specifications .....	14
Employer "E" Record .....	14
UA Employer Account Number .....	14
Multi-Unit Number .....	14
Detail "S" Record .....	15
Social Security Number .....	15
Gross Wages .....	15
Status .....	16
Trailer "T" Record .....	17
End of Submission "Z" Record .....	17
Wage Data Transmittal for Magnetic Media, Form UA 1050 .....	19
Sample of Form UA 1050 .....	21
CORRECTING DATA SUBMITTED ON MAGNETIC TAPE/CARTRIDGE .....	23
<b>PART III:</b>	
IVR SECTION .....	25
EDI SECTION .....	25
INTERNET SECTION .....	25
<b>PART IV:</b>	
UA 1017 – Wage Detail Report .....	31
UA 1019 – Amended Wage Detail Report .....	33
UA 1021 – Amended Quarterly Tax Report .....	35
UA 1025 – Employer Request for Address/Name Change .....	37
UA 1772 – Discontinuance or Disposition of Business or Assets .....	39
UA 1050 – Wage Data Transmittal for Magnetic Media .....	41
NOTES .....	43