

# MICHIGAN EMPLOYER ADVISOR

A Newsletter for Michigan Employers about Unemployment Insurance

Spring 2019

## MiWAM (Electronic) WOTC Applications

### What is WOTC?

The Work Opportunity Tax Credit (WOTC) is a Federal tax credit available to employers for hiring individuals who have faced significant barriers to employment.

WOTC reduces an employer's cost of doing business, requires little paperwork and can reduce an employer's federal income tax liability with Federal Income Tax Credits! It helps individuals who are most in need to find and retain jobs as well as gain on-the-job experience which benefits all employers and helps increase America's economic growth and productivity.

### How Do I Earn Tax Credits?

The employee hired from at least one of these **identified groups** must work at least 120 hours in the first year of employment for the employer to claim a 25% credit and at least 400 hours for the employer to claim a 40% credit.

### How Do I Apply?

Apply for WOTC online using your MiWAM account. When you apply online, your application will be processed within 30 days. Information from IRS Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity

Credit, and ETA Form 9061, Individual Characteristics Form will be entered directly into our system. Submission of paper applications slows the process. Contact us if you need assistance when filing electronically.

### Fast and Sure Helpful Hints

- Make sure your application is correct, current and complete by having accurate information including
  - ❖ Social security numbers
  - ❖ FEIN numbers
  - ❖ Signed and dated by the new hire
  - ❖ Signed and dated by the employer
  
- Provide and attach online all supporting documents:
  - ❖ DD214
  - ❖ W-4
  - ❖ Driver's License or proof of residence
  - ❖ Form 9175
  - ❖ Detailed Ex-felon information

For additional information on claiming the WOTC tax credit by hiring individuals in one of the WOTC-eligible groups, visit our website at [Michigan.gov/uia](http://Michigan.gov/uia) or speak to a WOTC representative at 1-800-482-2959.

## The UI Employer Ombudsman — Your One Stop to Service

Unemployment Insurance's Office of Employer Ombudsman (OEO) provides a single point of contact for employers for UI services. Your employer Ombudsman will answer questions and resolve issues regarding your tax accounts, protests, appeals, and all general unemployment and tax-related questions.

Your OEO staff is committed to making your interaction with the Unemployment Insurance Agency swift, positive and productive!

Direct any questions to the OEO through your MiWAM account at [www.michigan.gov/uia](http://www.michigan.gov/uia) or call 1-855-484-2636. TTY customers call 1-866-366-0004. We are here to serve you!



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# Quarterly Report Schedule

Your Quarterly Wage/Tax Report, which lists your employees and the wages earned for each quarter, must be filed even if you do not have any wages to report for the quarter. File your reports online through MiWAM at [Michigan.gov/ui](http://Michigan.gov/ui). Paper forms and notifications mailed to UI are not accepted and may result in penalties and interest to your UI account.

If you are no longer in business or if you no longer have employees, you must notify Unemployment Insurance of your change in payroll by completing [Form UIA 1772, Notice of Change](#), or you may complete the Notice of Change form in your MiWAM account.

If you need assistance, direct any questions to the Office of Employer Ombudsman (OEO) through your MiWAM account at this website: [www.michigan.gov/ui](http://www.michigan.gov/ui) or call 1-855-585-2636. TTY customers call 1-866-366-0004.



QTR	Wages Earned Between	Due Date
1st QTR	January 1 – March 31	April 25
2nd QTR	April 1 – June 30	July 25
3rd QTR	July 1 – September 30	October 25
4th QTR	October 1 – December 31	January 25

## Coming Soon: UI Website Redesign

This summer Unemployment Insurance will debut a new website. As part of our efforts to provide customer centric service and more friendly interactions with the agency, the redesigned website will offer a simpler, easier to navigate layout and improved functionality.

The new site is cleaner and more visually appealing, allowing employers and claimants to find the unemployment insurance information they need quicker. While the site will feature a new look and feel, customers will still be able to have easy access to online services, fact sheets, forms and more.

The website will be regularly updated with the latest UI news, information and events.  
More to come...

## Did You Know?

On March 29, 2019, Michigan's minimum wage increased from \$9.25 to \$9.45 per hour. This is the result of the [Improved Workforce Opportunity Wage Act](#) (Public Act 337 of 2018). [Find out more](#) on the website of the Michigan Department of Licensing and Regulatory Affairs (LARA) at [michigan.gov/lara](http://michigan.gov/lara).

## Did You Know?

Job openings in the US increased to 7.6 million in January — the third highest level on record. For the 11th straight month, job openings have exceeded jobseekers. Visit [Pure Michigan Talent Connect](#) to find the talent you need and other valuable resources to help you in your search for skilled employees.

Gretchen Whitmer, Governor

Stephanie Beckhorn, Acting Director, Talent and Economic

Development Department of Michigan, Michelle Beebe, Senior Deputy Director, TIA,

Unemployment Insurance; Lynda Robinson, Editor; TIA is an equal opportunity employer/program.

Auxiliary aids, services and other reasonable accommodations are available upon request to individuals with disabilities.

State of Michigan; Department of Talent and Economic Development; Talent Investment Agency; Unemployment Insurance