



# Michigan Unemployment Insurance

MiUI


## **Delimited File Format Employer Reference Document**


## Contents

Delimited File Format Overview .....	2
File Specifications and Submission .....	5
Delimited Record Tables .....	7
Error Messages.....	16
Example of File Layout.....	19
File Format Document Locations .....	20
Document Change Log .....	21

## Delimited File Format Overview



---

	<p><b>Document Description:</b></p> <ul style="list-style-type: none"> <li>• This document is specific to the Delimited file format for quarterly wage reports to the State of Michigan             <ul style="list-style-type: none"> <li>○ XML, ICESA, and EFW2 each have separate reference documents                 <ul style="list-style-type: none"> <li>▪ Information on where to access all file format documents can be found here: <a href="#">File Format Employer Reference Document Locations</a></li> </ul> </li> </ul> </li> <li>• This document contains:             <ul style="list-style-type: none"> <li>○ Employer and Third-Party Administrator (TPA) wage reporting requirements</li> <li>○ Information defining the Delimited file format and its specifications</li> <li>○ Information detailing document size requirements and submission confirmation information</li> <li>○ Tables detailing Michigan UIA's submission requirements for the Employer Header Record and the Employee Detail Record                 <ul style="list-style-type: none"> <li>▪ An <i>Employer Header Record</i> table that explains how to provide information for the employer</li> <li>▪ An <i>Employee Detail Record</i> table that explains how to provide information for each employee</li> </ul> </li> <li>○ Information defining errors and a log of error messages that may result from a submission</li> </ul> </li> </ul>
	<p><b>Employer Wage Reporting Requirements:</b></p> <ul style="list-style-type: none"> <li>• Employers within the State of Michigan are required to submit wage reports quarterly, with the following due dates (or the next business day):             <ul style="list-style-type: none"> <li>○ 1<sup>st</sup> Quarter: April 25<sup>th</sup></li> <li>○ 2<sup>nd</sup> Quarter: July 25<sup>th</sup></li> <li>○ 3<sup>rd</sup> Quarter: October 25<sup>th</sup></li> <li>○ 4<sup>th</sup> Quarter: January 25<sup>th</sup> <ul style="list-style-type: none"> <li>▪ Employers:                 <ul style="list-style-type: none"> <li>• Must submit individual wage reports for each reporting period and reporting year</li> <li>• Must also submit original wage reports separate from any adjustment wage reports</li> </ul> </li> <li>▪ TPAs:</li> </ul> </li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>• A TPA is able to submit a wage file that contains records for multiple years and different quarters, with appropriate employer permissions given</li> <li>• TPAs are also allowed to submit original wage reports and adjustment reports in the same file</li> <li>▪ Users have four methods to submit all wage reports through a single wage report file:             <ul style="list-style-type: none"> <li>• No employment or wage report (only if applicable)</li> <li>• Manual entry</li> <li>• Copy previous quarter</li> <li>• File upload (options detailed in this document)</li> </ul> </li> <li>▪ There are four accepted file formats available to submit wage reports in MiUI:             <ul style="list-style-type: none"> <li>• Delimited (CSV Comma Separated)</li> <li>• EFW2 (formerly MMREF-SSA)</li> <li>• ICESA (NASWA standard file format)</li> <li>• XML (standard XML format)</li> </ul> </li> </ul>
	<p><b>TPA Information:</b></p> <ul style="list-style-type: none"> <li>• This document explains how to use the Delimited file format to collect details regarding an employer’s business and employee wage information</li> <li>• If a TPA is submitting a wage report document on behalf of an employer:             <ul style="list-style-type: none"> <li>○ The <i>Employer Header Record</i> should contain information identifying the employer that the TPA is submitting on behalf of</li> <li>○ The <i>Employee Detail Record</i> should contain information identifying the employees of the employer the TPA is submitting on behalf of</li> </ul> </li> </ul>
	<p><b>Defining Delimited:</b></p> <ul style="list-style-type: none"> <li>• CSV Comma Delimited is a comma separated, variable length file format</li> <li>• Delimited can be a .txt or .csv file type</li> <li>• Each line of information is known as a <i>record</i></li> <li>• Each record (line) either:             <ul style="list-style-type: none"> <li>○ Provides details about the employer</li> <li>○ Provides the identification and wage information for each individual employed during the period</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>• Each record in the Delimited file has data fields that are separated by a single comma and always appear in the same order</li> <li>• Each record's data fields represents a different aspect of the wage filing process and each have a maximum number of characters             <ul style="list-style-type: none"> <li>○ The file does not have to utilize the entire max-length for each field data element</li> <li>○ A <i>max-length</i> column can be found in both the <i>Employer Header Record</i> and <i>Employee Detail Record</i> tables</li> </ul> </li> </ul>
	<p><b>Multiple Work Site Businesses:</b></p> <ul style="list-style-type: none"> <li>• When registering, all employers have a choice to report wages under one main unit or to set up each work site as a separate reporting unit and report wages for each work site             <ul style="list-style-type: none"> <li>○ If an employer sets up each work site as a separate reporting unit, wages for each work site may be reported in the same file</li> <li>○ To do so, the employer specifies the reporting unit for each individual employee in the <i>Employee Detail Record</i></li> <li>○ Reporting unit refers to a distinct business location by number, based on how many locations an employer has</li> </ul> </li> <li>• Example: An employer has 4 work sites in the State of Michigan and wishes to establish separate reporting units. The reporting structure would be such that there would be one main company (000) and each additional site gets a sequential reporting unit (001, 002, 003)</li> </ul>

## File Specifications and Submission

	<p><b>Document Size:</b></p> <ul style="list-style-type: none"> <li>• The maximum file size for each uploaded file is 50MB.             <ul style="list-style-type: none"> <li>○ If your data exceeds this limit, you'll need to divide it into smaller files for submission. <b>Important:</b> When splitting files, do not split records for the same employer across separate files. If an employer's data is divided between files, the system will treat the second file as an "Adjustment File" rather than an "Original File." Submitting part of an employer's data as an adjustment, rather than as part of the original, may result in penalties for not submitting a complete original file during the wage submission period.</li> </ul> </li> <li>• Files that exceed 1,000 records or 5 employers will be part of overnight processing. The following message will be displayed if the document will be processed overnight:             <ul style="list-style-type: none"> <li>○ <i>"The uploaded file is larger than the online file upload processing limit and shall be processed through an overnight batch process. Please check View Submission History the next Business Day for results."</i></li> </ul> </li> </ul>
	<p><b>Submission Confirmation:</b></p> <ul style="list-style-type: none"> <li>• If the file was processed upon submission, a pop-up will appear and the user will be able to see the confirmation file immediately</li> <li>• If the file was processed overnight, the confirmation file will be available 24 hours after the submission is processed</li> <li>• Employers are encouraged to check their confirmation file as soon as it is available, as it will include any file error messages created by the system</li> <li>• To access the confirmation file if it is not available immediately:             <ul style="list-style-type: none"> <li>○ Start from the <b>Employer Home</b> Screen</li> <li>○ Select the <i>Wage Detail Reporting</i> tab from the left navigation bar</li> <li>○ Select <i>Submission History</i> <ul style="list-style-type: none"> <li>▪ Fill in search criteria based on when the wage report was submitted</li> <li>▪ Press the <b>Search</b> button</li> </ul> </li> <li>○ Search results will appear</li> <li>○ Select the hyperlink <u>View</u></li> </ul> </li> </ul>

- |  |   |
|--|---|
|  | <ul style="list-style-type: none"><li>○ On the right-hand side of search results there is a column named <i>Confirmation File</i></li><li>○ Select the <u>Download</u> link to gain access to the confirmation file</li></ul> |
|--|---|

## Delimited Record Tables

### EMPLOYER HEADER RECORD

The Employer Header Record table lists the Field Name, Field Format/Description (how the data should be entered and what it means), Max-Length (fields can be variable length up to the maximum-length limit), and the Logic/Validation (the requirements for each data field to be accepted by the system) that each Employer Header Record will contain within the Delimited wage report document. MiUI delimited file format is a comma separated, variable length file format submitted as a .csv or .txt file.

Identifier	Field Name	Format/Description	Max-Length	Validation
Employer	Record Identifier	Standard Value – RE  <i>Example: RE</i>	2	Must be RE
Employer	Year/Quarter	Numeric – Reporting period year and quarter. Quarter should reflect last month of the reporting quarter  If Q1 then QQ is 03 If Q2 then QQ is 06 If Q3 then QQ is 09 If Q4 then QQ is 12  <i>Example (1<sup>st</sup> quarter 2022): 202203</i>	6	Numeric in CCYYQQ format
Employer	Employer Account Number (EAN)	Numeric – Michigan’s 7-digit account number without symbols  <i>Example: 2345670</i>	7	Numeric, do not include spaces of hyphens
Employer	Employer Name	Alphanumeric – Employer Name  Note: For TPAs, this should be the Employer you are completing the wage report for  <i>Example: Trident Services LLC</i>	60	Alphanumeric, include spaces if needed
Employer	Address Line 1	Alphanumeric – Employer’s address line 1 (Street or Post Office Box)  <i>Example: 123 Main Street</i>	45	Alphanumeric
Employer	Address Line 2	Alphanumeric, including comma, apostrophe, and hyphen – Employer’s address line 2	45	Alphanumeric

Identifier	Field Name	Format/Description	Max-Length	Validation
		(Attention, Suite, Room Number, etc.)  Note: If there is no address Line 2, include a comma (,) with no space.  <i>Example: 2nd Floor Suite 234</i>		If blank, leave no space before the separating comma
Employer	City	Alphabetic – Employer’s city  <i>Example: Detroit</i>	35	Alphabetic only
Employer	State	Alphanumeric – Employer’s State  <i>Example: MI</i>	2	Alphabetic only, USPS postal abbreviation
Employer	Zip Code	Alphanumeric – Employer’s Zip Code  <i>Example: 48231</i>	5	Numeric only
Employer	Zip Code Extension	Alphanumeric – Employers Zip Code Extension  Note: If there is no zip code extension, include a comma (,) with no space  <i>Example: 0062</i>	4	Numeric only  If blank, leave no space before the separating comma
Employer	Apportionment Program	Alphabetic –  Insert Y if the employer has Apportionment Program indicator as activated and Insert N if the employer has Apportionment Program indicator as Deactivated  If the employer wishes to request Apportionment for the 1st quarter taxes, the Apportionment indicator will need to be activated. To activate place Y in this field for the first quarter wage submission  <i>Example: Y</i>	1	Y or N  If blank, default to N
Employer	Terminating Business Indicator	Alphabetic  Insert Y if the employer wishes to indicate this is the final report (Inactivating/Terminating Business)	1	Y or N  If blank, default to N

Identifier	Field Name	Format/Description	Max-Length	Validation
		Insert N if the employer does not need to indicate they are Inactivating/Terminating Business  <i>Example: N</i>		

## EMPLOYEE DETAIL RECORD

The Employee Detail Record lists the Field Name, Field Format/Description (how the data should be entered and what it means), Max-Length (fields can be variable length up to the maximum-length), and the Logic/Validation (the requirements for each data field to be accepted by the system) that each Employee Detail Record will contain within the Delimited wage report document. MiUI delimited file format is a comma separated, variable length file format submitted as a .csv or .txt file.

Identifier	Field Name	Format/Description	Max-Length	Validation
Employee	Record Identifier	Standard Value – RW  <i>Example: RW</i>	2	Must be RW
Employee	Employer Account Number (EAN)	Numeric – Michigan’s 7-digit account number without symbols  <i>Example: 1000238</i>	7	Numeric, do not include spaces or hyphens
Employee	Unit Number	Numeric – Reporting unit number  Enter a 3-digit identification number to identify wages by work site  <i>Example: 001</i>	3	Numeric, for single unit employers use 000
Employee	Year/Quarter	Numeric – Reporting period year and quarter. Quarter should reflect last month of the reporting quarter  If Q1 then QQ is 03 If Q2 then QQ is 06 If Q3 then QQ is 09 If Q4 then QQ is 12  <i>Example (1<sup>st</sup> quarter 2022): 202203</i>	6	Numeric in CCYYQQ format
Employee	Employment Data (Month 1)	Numeric, 12 <sup>th</sup> of the Month Employment indicator  Indicates whether or not the employee worked during the pay period that included the 12th day of the first month of the reporting period (i.e., January, April, July, and October)  Enter 1 if the employee worked for the employer during the pay period that included the 12 <sup>th</sup> day of the first month of the quarter	1	Numeric 1 or 0  There is no default, this is a required field which requires a 1 or 0

Identifier	Field Name	Format/Description	Max-Length	Validation
		<p>Enter 0 if the employee did not work for the employer during the pay period that included the 12<sup>th</sup> day of the first month of the quarter</p> <p><i>Example: 1</i></p>		
Employee	Employment Data (Month 2)	<p>Numeric, 12<sup>th</sup> of the Month Employment indicator</p> <p>Indicates whether or not the employee worked during the pay period that included the 12<sup>th</sup> day of the second month of the reporting period (i.e., February, May, August, and November)</p> <p>Enter 1 if the employee worked for the employer during the pay period that included the 12<sup>th</sup> day of the second month of the quarter</p> <p>Enter 0 if the employee did not work for the employer during the pay period that included the 12<sup>th</sup> day of the second month of the quarter</p> <p><i>Example: 1</i></p>	1	<p>Numeric 1 or 0</p> <p>There is no default, this is a required field which requires a 1 or 0</p>
Employee	Employment Data (Month 3)	<p>Numeric, 12<sup>th</sup> of the Month Employment indicator</p> <p>Indicates whether or not the employee worked during the pay period that included the 12<sup>th</sup> day of the third month of the reporting period (i.e., March, June, September, and December)</p> <p>Enter 1 if the employee worked for the employer during the pay period that included the 12<sup>th</sup> day of the third month of the quarter</p> <p>Enter 0 if the employee did not work for the employer during the pay period that included the 12<sup>th</sup></p>	1	<p>Numeric 1 or 0</p> <p>There is no default, this is a required field which requires a 1 or 0</p>



Identifier	Field Name	Format/Description	Max-Length	Validation
		day of the third month of the quarter  <i>Example: 1</i>		
Employee	Social Security number	Numeric – employee’s social security number, no hyphen  Leave blank (do not put a space) if you do not yet have the employee’s social security number  <i>Example: 585377571</i>	9	Numeric, no hyphens
Employee	Last Name	Alphanumeric, apostrophe, and hyphen – employee’s last name  Note: If there is no last name, include a comma (,) with no space  <i>Example: SANCHEZ</i>	30	Alphanumeric, apostrophe, and hyphen, blank is acceptable  If blank, leave no space before the separating comma
Employee	First name	Alphanumeric, apostrophe, and hyphen – employee’s first name  Note: If there is no first name, include a comma (,) with no space  <i>Example: CARLOS</i>	15	Alphanumeric, apostrophe, and hyphen, blank is acceptable  If blank, leave no space before the separating comma
Employee	Middle Name or Initial	Alphanumeric, apostrophe, and hyphen – employee’s middle name or initial  Note: If there is no middle name or initial, include a comma (,) with no space  <i>Example: V</i>	30	Alphanumeric, apostrophe, and hyphen, blank is acceptable  If blank, leave no space before the separating comma
Employee	UI Gross Wages	Numeric – UI gross wages paid to the employee during the reporting period  No commas or decimals, the last two numeric entries represent cents. Not accounting for the cents will not produce an error, but result in a misrepresentation of the UI gross wages	30	Numeric with no comma or decimal


Identifier	Field Name	Format/Description	Max-Length	Validation
		<p>For example, if Employee makes \$10,000.90 in a quarter, 1000090 should be entered into the field. If Employee makes \$10,000.00 in a quarter, 1000000 should be entered into the field</p> <p><i>Example: 1000090</i></p>		
Employee	Seasonal Indicator	<p>Alphabetic – seasonal employment – indicates whether or not the employee worked during the pay period that included seasonal wages during that reporting period</p> <p>Y if seasonal N if not seasonal Default to N if left blank</p> <p><i>Example: Y</i></p>	1	<p>Y or N</p> <p>If blank, default to N</p>
Employee	Owner or Officer Indicator	<p>Alphabetic – insert Y if the employee is an owner or officer of the business</p> <p>Y if an owner or officer N if not an owner or officer Default to N if left blank</p> <p><i>Example: N</i></p>	1	<p>Y or N</p> <p>If blank, default to N</p>
Employee	Reason or Adjustment Code	<p>Numeric – reason or adjustment code for original submissions and adjustments to employee wages. The code is required for both original files and adjustment files</p> <p>Valid reason or adjustment codes are 0, 1, 2, 3, 4, 5, 6, 7, 8, 9, 10 and aligned to the following:</p> <ul style="list-style-type: none"> <li>• 0 – Original submission of a record that does not include out of state wages</li> <li>• 1 – Employment and Wages adjusted because of incorrectly reported wages</li> <li>• 2 – Wages adjusted because worker(s) were mistakenly included/excluded</li> </ul>	2	<p>Numeric</p> <p>Must be number 0 through 10 or blank</p> <p>If blank, then default it to '0' for Original and '1' for adjustment</p>

Identifier	Field Name	Format/Description	Max-Length	Validation
		<ul style="list-style-type: none"> <li>• 3 – Employment and Wages adjusted to correct computer system, data entry or accounting errors</li> <li>• 4 – Employment and Wages adjusted because they were reported to the wrong Michigan</li> <li>• 5 – Employment and Wages adjusted because the workers performed services for a different business</li> <li>• 6 – Employment details adjusted to reflect correct 12th of the month employment information</li> <li>• 7 – SSN or name changed</li> <li>• 8 – Other</li> <li>• 9 – Employment and wages adjusted as a result of an audit</li> <li>• 10 – Out of State Wages</li> </ul> <p>Blanks default to '0' for original submission and '1' for adjustment</p> <p><i>Example: 0</i></p>		
Employee	Obligation Gross Wages	<p>Numeric, no commas or decimals – Obligation gross wages paid to the employee during the reporting period, when the obligation assessment is active</p> <p>The obligation assessment is not currently active</p> <p>At this time, it should be left blank. Please include a 0 in the field or leave a space.</p> <p><i>Example: 0</i></p>	30	Numeric, no comma or decimal
Employee	Visa Wage Indicator	<p>Alphanumeric – visa wage indicator to indicate whether the employee has wages reported for specific wages</p> <p>Will only be required when obligation tax is in effect</p>	1	<p>Y or N</p> <p>If blank, default to N</p>

Identifier	Field Name	Format/Description	Max-Length	Validation
		<p>Y if visa wage active            N if visa wage is not active            Default to N if left blank</p> <p><i>Example: N</i></p>		
Employee	Out of State Abbreviation	<p>Alphabetic, State USPS postal code abbreviation in which Out of State Wages were paid and credit is being requested</p> <p>Use USPS postal abbreviation</p> <p><i>Example: WI</i></p>	2	<p>Alphabetic only, no spaces</p> <p>If not applicable, leave blank</p>
Employee	Out of State Wages	<p>Numeric, no comma or decimal</p> <p>Out of State Wages earned by the employee during the reporting period</p> <p>No commas or decimals, the last two numeric entries represent cents. Not accounting for the cents will not produce an error, but result in a misrepresentation of out of state wages</p> <p>For example, if Employee makes \$10,000.90 in a quarter, 1000090 should be entered into the field. If Employee makes \$10,000.00 in a quarter, 1000000 should be entered into the field</p> <p><i>Example: 1000090</i></p>	30	<p>Numeric, no comma or decimal</p> <p>If not applicable, leave blank</p>

## Error Messages

	<p><b>Error Message Information:</b></p> <ul style="list-style-type: none"> <li>• MiUI will display error messages of two types: fatal and non-fatal</li> <li>• Error messages are created and displayed when an employer submits their file or, in the case of overnight processing, in the confirmation file that is available 24 hours after submission</li> <li>• A list of all possible error messages and their descriptions can be found below</li> </ul>
	<p><b>Fatal Errors:</b></p> <ul style="list-style-type: none"> <li>• A wage file will not be processed if 25% or more of the records within the file contain fatal errors. The following message will appear if this occurs:             <ul style="list-style-type: none"> <li>○ <i>“The file cannot be processed as it contains more than 25% fatal errors. Please make the necessary corrections and resubmit.”</i></li> </ul> </li> <li>• Make changes to the file based on what errors were identified and resubmit the file</li> <li>• Fatal Error Messages             <ol style="list-style-type: none"> <li>1. Employer Account Number is missing</li> <li>2. Incorrect year and quarter (either before the business start date or after the business end date)</li> <li>3. Employer Account Number &lt;EAN&gt; is invalid (either number does not exist, or invalid characters used)</li> <li>4. TPA not authorized to file wage reports for Employer Account Number in file (for TPAs only)</li> <li>5. Social Security Number &lt;SSN&gt; is duplicate (same SSN for employer, year/quarter, and unit)</li> <li>6. Social Security Number &lt;SSN&gt; is invalid (not meeting SSA guidelines)</li> <li>7. Invalid last name and/or first name – acceptable values are [a-z], [A-Z], ['], [-], [Space]</li> <li>8. Invalid format</li> <li>9. Employee UI Gross Wages is missing (Blank)</li> <li>10. Employee UI Gross Wages &lt;UI Gross Wages&gt; contains commas</li> </ol> </li> </ul>

	<ol style="list-style-type: none"> <li>11. Employee Obligation Tax Gross Wages &lt; Obligation Tax Gross Wages&gt; contains commas</li> <li>12. Quarter/year missing or invalid characters</li> <li>13. For employers, quarter/year in file does not match quarter/year selected online</li> <li>14. Incorrect or missing unit number</li> <li>15. Employee Obligation Wages is missing (Blank)</li> <li>16. Employee Out of State Wages is missing (Blank)</li> <li>17. The state abbreviation is missing (Blank)</li> <li>18. Cannot submit Out of State Wages, no Michigan wages reported</li> <li>19. Cannot submit Out of State Wages, already submitted for another quarter this year</li> <li>20. Employee 12th of month &lt;month num&gt; Data &lt;nonnumeric data&gt; is invalid/missing (must be 1 or 0)</li> <li>21. Employee Out of State Wages has invalid characters</li> <li>22. The Out of State Abbreviation is invalid.</li> </ol>
	<p><b>Non-Fatal Errors:</b></p> <ul style="list-style-type: none"> <li>• Non-fatal errors are divided into two categories: <ul style="list-style-type: none"> <li>○ Wage records with missing first name, last name, or SSN</li> <li>○ All others</li> </ul> </li> <li>• Wage records with non-fatal errors can be processed by the system. However, these records may result in penalties being assessed if not corrected within 14 days after the wage submission due date</li> <li>• A file will not be processed if 25% or more of the records contain non-fatal errors. The following error message will appear if this occurs: <ul style="list-style-type: none"> <li>○ <i>“The file cannot be processed as it contains more than 25% non-fatal errors. Please make the necessary corrections and resubmit.”</i></li> </ul> </li> <li>• Employers and TPAs should resolve all non-fatal errors to guarantee reported information is accurate and all possible deductions are applied</li> <li>• To use the <b>Copy from Previous Quarter</b> option when submitting future quarterly wage reports, the previous wage report must have no unresolved errors</li> <li>• Non-Fatal Error Messages</li> </ul>

	<ol style="list-style-type: none"> <li>1. Missing SSN (If there are missing SSNs, the file will be accepted, and the system will assign a dummy value)</li> <li>2. Employee middle initial &lt;value&gt; is invalid – Default to space</li> <li>3. Invalid owner/officer indicator – Default to N</li> <li>4. Missing seasonal indicator – Default to N</li> <li>5. Invalid seasonal indicator – Default to N</li> <li>6. Missing employment information</li> <li>7. Missing owner/officer indicator – Default to N</li> <li>8. Missing Obligation Tax Gross Wages, auto populated UI Gross Wages             <ul style="list-style-type: none"> <li>○ Note: This value is only required if Obligation Tax is in effect for the year and quarter being reported. This message is only displayed when required</li> </ul> </li> <li>9. Incorrect Obligation Tax Gross Wages, auto populated to UI Gross Wages             <ul style="list-style-type: none"> <li>○ Note: This message is only displayed when Obligation Tax is in effect for the year and quarter being reported</li> </ul> </li> <li>10. Missing visa wage indicator – Default to N</li> <li>11. Employee UI Gross Wages – Default to 0</li> <li>12. Obligation Rate inactive – visa wage indicator – Default to N and Obligation Tax Gross Wages – Default to 0</li> <li>13. Obligation Rate inactive – visa wage indicator – Default to N</li> <li>14. Cannot submit Out of State Wages, missing Out of State wage amount</li> <li>15. Cannot submit Out of State Wages, missing Out of State abbreviation code</li> <li>16. Cannot submit Out of State Wages, invalid reason code</li> <li>17. &lt;EAN&gt; Ineligible for Apportionment Program, Records submitted as Regular Wages. Full amount of calculated tax due.</li> </ol>
--	---

## Example of File Layout

---

The following example is a MiUI Delimited Quarterly Wage Report with one (1) employer header and three (3) employee records. *Note:* none of the employees in this example have out of state wages.

```
RE,202503,2510105,Main Street Detroit Doughnuts,123 Main St,,Detroit,MI,48236,1576,N,N  
RW,2510105,000,202503,1,1,1,462924694,Thompson,Gino,M,700000,N,N,0,0,N  
RW,2510105,000,202503,1,1,1,268759876,Johnson,Mike,J,500000,N,N,0,0,N  
RW,2510105,000,202503,1,1,1,876854767,Williams,Jake,K,800000,N,N,0,0,N
```

Above example demonstrates the following:

RE,[Year/Quarter],[Employer Account Number],[Employer Name],[Address Line 1],[Address Line 2],[City],[State],[Zip Code],[Zip Code Extension],[Apportionment Program],[Terminating Business Indicator]

RW,[Employer Account Number],[Unit Number],[Year/Quarter],[Employment Data (Month 1)],[Employment Data (Month 2)],[Employment Data (Month 3)],[Social Security Number],[Last Name],[First Name],[Middle Name or Initial],[UI Gross Wages],[Seasonal Indicator],[Owner or Officer Indicator],[Adjustment Reason],[Obligation Gross Wages],[Visa Wage Indicator]

RW,[Employer Account Number],[Unit Number],[Year/Quarter],[Employment Data (Month 1)],[Employment Data (Month 2)],[Employment Data (Month 3)],[Social Security Number],[Last Name],[First Name],[Middle Name or Initial],[UI Gross Wages],[Seasonal Indicator],[Owner or Officer Indicator],[Adjustment Reason],[Obligation Gross Wages],[Visa Wage Indicator]

RW,[Employer Account Number],[Unit Number],[Year/Quarter],[Employment Data (Month 1)],[Employment Data (Month 2)],[Employment Data (Month 3)],[Social Security Number],[Last Name],[First Name],[Middle Name or Initial],[UI Gross Wages],[Seasonal Indicator],[Owner or Officer Indicator],[Adjustment Reason],[Obligation Gross Wages],[Visa Wage Indicator]

If an employee record did include out of state wages, the record would be represented by the following format:

RW,[Employer Account Number],[Unit Number],[Year/Quarter],[Employment Data (Month 1)],[Employment Data (Month 2)],[Employment Data (Month 3)],[Social Security Number],[Last Name],[First Name],[Middle Name or Initial],[UI Gross Wages],[Seasonal Indicator],[Owner or Officer Indicator],[Adjustment Reason],[Obligation Gross Wages],[Visa Wage Indicator],[Out of State Abbreviation],[Out of State Wages]

## File Format Document Locations

---



### How to Find Other File Format Documents

- A complete list of all locations the four File Format Employer Reference Documents can be found:
  - [The MiUI University](#)
  - [UIA Website](#)
  - Within MiUI under the *Wage Detail Reporting* drop-down from the left-hand navigation menu
    - Within the *File Upload* box select the dial and click **Next**
    - Here the user will see all four file format documents with a download link for each

## Document Change Log

---

<b>2026 Specifications (v1)</b>	
2/23/2026	Initial release
<b>2026 Specifications (v2)</b>	
3/30/2026	<ul style="list-style-type: none"><li>• Clarify the comma separation for fields without data</li><li>• Change EAN Max Length from 10 to 7</li><li>• Clarify blank format for Out of State Wages – If there are no Out of State wages to report, enter eleven (11) spaces to leave blank</li></ul>
<b>2026 Specifications (v3)</b>	
4/8/2026	<ul style="list-style-type: none"><li>• Change to accept blank or 0 value in the Obligation Gross Wages field</li></ul>