

Michigan Unemployment Insurance

MiUI


EFW2 File Format


Employer Reference Document

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EFW2 File Format Overview

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

	<ul style="list-style-type: none"> ▪ TPAs: <ul style="list-style-type: none"> • A TPA is able to submit a wage file that contains records for multiple years and different quarters, with appropriate employer permissions given • TPAs are also allowed to submit original wage reports and adjustment reports in the same file ▪ Users have four methods to submit all wage reports through a single wage report file: <ul style="list-style-type: none"> • No employment or wage report (only if applicable) • Manual entry • Copy previous quarter • File upload (options detailed in this document) ▪ There are four accepted file formats available to submit wage reports in MiUI: <ul style="list-style-type: none"> • Delimited (CSV Comma Separated) • EFW2 (formerly MMREF-SSA) • ICESA (NASWA standard file format) • XML (standard XML format)
	<p>TPA Information:</p> <ul style="list-style-type: none"> • This document explains how to use the EFW2 file format to collect details regarding an employer’s business and employee wage information • If a TPA is submitting a wage report document on behalf of an employer: <ul style="list-style-type: none"> ○ The <i>Employer Header Record</i> should contain information identifying the employer that the TPA is submitting on behalf of ○ The <i>Employee Detail Record</i> should contain information identifying the employees of the employer the TPA is submitting on behalf of
	<p>Defining EFW2:</p> <ul style="list-style-type: none"> • The EFW2 file format is used by the Internal Revenue Service (IRS) to allow employers to file W-2 data electronically. Not all fields that are required by the IRS are required by the State of Michigan. The EFW2 is a .txt, fixed-length file format • Each line of information is known as a <i>record</i> • Each record (line) either: <ul style="list-style-type: none"> ○ Provides details about the employer

	<ul style="list-style-type: none"> ○ Provides the identification and wage information for each individual employed during the reporting period • The Employer record has an exact length of 512 characters • 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"> ○ Each record must utilize the entire max length for each field data element so that the record is an exact length of 512 characters ○ A <i>max-length</i> column can be found in both the <i>Employer Header Record</i> and <i>Employee Detail Record</i> tables
	<p>Multiple Work Site Businesses:</p> <ul style="list-style-type: none"> • 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"> ○ 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 ○ To do so, the employer specifies the reporting unit for each individual employee in the <i>Employee Detail Record</i> ○ Reporting unit refers to a distinct business location by number, based on how many locations an employer has • 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)

File Specifications and Submission

	<p>Document Size:</p> <ul style="list-style-type: none"> • The maximum file size for each uploaded file is 50MB. <ul style="list-style-type: none"> ○ If your data exceeds this limit, you'll need to divide it into smaller files for submission. Important: 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 • 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"> ○ <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>
	<p>Submission Confirmation:</p> <ul style="list-style-type: none"> • If the file was processed upon submission, a pop-up will appear and the user will be able to see the confirmation file immediately • If the file was processed overnight, the confirmation file will be available 24 hours after the submission is processed • 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 • To access the confirmation file if it is not available immediately: <ul style="list-style-type: none"> ○ Start from the Employer Home Screen ○ Select the <i>Wage Detail Reporting</i> tab from the left navigation bar ○ Select <i>Submission History</i> <ul style="list-style-type: none"> ▪ Fill in search criteria based on when the wage report was submitted ▪ Press the Search button ○ Search results will appear ○ Select the hyperlink <u>View</u>

	<ul style="list-style-type: none">○ On the right-hand side of search results there is a column named <i>Confirmation File</i>○ Select the <u>Download</u> link to gain access to the confirmation file
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EFW2 Record Tables

EMPLOYER HEADER RECORD

The Employer Detail Record lists the Field Name, Format/Description (how the data should be entered and what it means), Max-Length (maximum character length), Position (exact character location for each field), and the Logic/Validation (the requirements for each data field to be accepted by the system) that each Employer Detail Record will contain. The MiUI system will ignore any data found within the elements listed below as “Not Used by MI UIA”. Either fill in the spaces with blanks or the data outlined in the standard format. As long as the MiUI required spaces are filled in with the correct data, the file will be processed.

PLEASE NOTE:

- EACH RECORD IN THE FILE MUST BE EXACTLY 512 POSITIONS
 - Meaning the cursor will be in position 513 before pressing enter (i.e. carriage return)

Identifier	Field Name	Format/Description	Max-Length	Range	Validation
Employer	Record Identifier	Standard Value – RE <i>Example: RE</i>	2	1-2	Must be RE
Employer	Reporting Year	Numeric – enter year (CCYY) for which this report is being prepared <i>Example: 2022</i>	4	3-6	Numeric, enter CCYY for reporting year
Employer	Agent Indicator Code	Not Used by MI UIA Enter one (1) space to leave blank <i>Example:</i>	1	7-7	Enter one (1) blank space
Employer	Employer Identification Number (FEIN)	Not Used by MI UIA Enter nine (9) spaces to leave blank <i>Example:</i>	9	8-16	Enter nine (9) blank spaces in a row
Employer	Agent for Employer Identification Number (FEIN)	Not Used by MI UIA Enter nine (9) spaces to leave blank <i>Example:</i>	9	17-25	Enter nine (9) blank spaces in a row

Identifier	Field Name	Format/Description	Max-Length	Range	Validation
Employer	Terminating Business Indicator	Numeric Insert 1 if the employer wishes to indicate this is the final report (Inactivating/Terminating Business) Insert 0 if the employer does not need to indicate they are Inactivating/Terminating Business <i>Example: 1</i>	1	26	Numeric If Yes, enter 1 If No, enter 0 If blank, default to 0
Employer	Establishment Number	Not Used by MI UIA Enter four (4) spaces to leave blank <i>Example:</i>	4	27-30	Enter four (4) blank spaces in a row
Employer	Other Employer Identification Number (FEIN)	Not Used by MI UIA Enter nine (9) spaces to leave blank <i>Example:</i>	9	31-39	Enter nine (9) blank spaces in a row
Employer	Employer Name	Alphanumeric – Employer Name <i>Example: Trident Services LLC</i>	57	40-96	Alphanumeric - Enter the name associated with the EAN entered in positions 8-16 Left justify and fill with blanks
Employer	Address Line 1	Alphanumeric, including comma, apostrophe, and hyphen – Employer’s address line 1 (Attention, Suite, Room Number, etc.) <i>Example: 2nd Floor, Suite 234</i>	22	97-118	Alphanumeric Left justify and fill with blanks
Employer	Address Line 2	Alphanumeric – Employer’s address line 2 (Street or Post Office Box) <i>Example: 123 Main Street</i>	22	119-140	Alphanumeric Left justify and fill with blanks

Identifier	Field Name	Format/Description	Max-Length	Range	Validation
Employer	City	Alphabetic – Employer’s city <i>Example: Detroit</i>	22	141-162	Alphabetic only Left justify and fill with blanks
Employer	State	Alphanumeric – Employer’s State <i>Example: MI</i>	2	163-164	Alphabetic only USPS postal abbreviation
Employer	Zip Code	Numeric – Employer’s Zip Code <i>Example: 48231</i>	5	165-169	Numeric only
Employer	Zip Code Extension	Numeric – Employers Zip Code Extension <i>Example: 0062</i>	4	170-173	Numeric only
Employer	Kind of Employer	Not Used by MI UIA Enter one (1) space to leave blank <i>Example:</i>	1	174	Enter one (1) blank space
Employer	Blank	Enter four (4) spaces to leave blank <i>Example:</i>	4	175-178	Enter four (4) blank spaces in a row
Employer	Foreign/Service Province	Not Used by MI UIA Enter twenty-three (23) spaces to leave blank <i>Example:</i>	23	179-201	Enter twenty-three (23) blank spaces in a row
Employer	Foreign Postal Code	Not Used by MI UIA Enter fifteen (15) spaces to leave blank <i>Example:</i>	15	202-216	Enter fifteen (15) blank spaces in a row
Employer	Country Code	Not Used by MI UIA Enter two (2) spaces to leave blank <i>Example:</i>	2	217-218	Enter two (2) spaces in a row
Employer	Employment Code	Not Used by MI UIA Enter one (1) space to leave blank	1	219	Enter one (1) blank space

Identifier	Field Name	Format/Description	Max-Length	Range	Validation
		<i>Example:</i>			
Employer	Tax Jurisdiction Code	Not Used by MI UIA Enter one (1) space to leave blank <i>Example:</i>	1	220	Enter one (1) blank space
Employer	Third-Party Sick Pay Indicator	Not Used by MI UIA Enter one (1) space to leave blank <i>Example:</i>	1	221	Enter one (1) blank space
Employer	Employer Contact Name	Not Used by MI UIA Enter twenty-seven (27) spaces to leave blank <i>Example:</i>	27	222-248	Enter twenty-seven (27) blank spaces
Employer	Employer Contact Phone Number	Not Used by MI UIA Enter fifteen (15) spaces to leave blank <i>Example:</i>	15	249-263	Enter fifteen (15) blank spaces in a row
Employer	Employer Contact Phone Extension	Not Used by MI UIA Enter five (5) spaces to leave blank <i>Example:</i>	5	264-268	Enter five (5) blank spaces in a row
Employer	Employer Contact Fax Number	Not Used by MI UIA Enter ten (10) spaces to leave blank <i>Example:</i>	10	269-278	Enter ten (10) blank spaces in a row
Employer	Employer Contact Email/Internet	Not Used by MI UIA Enter forty (40) spaces to leave blank <i>Example:</i>	40	279-318	Enter forty (40) spaces in a row
Employer	Employer Account Number	Numeric – Michigan account number Number indicates the account number without symbols	7	319-325	Numeric only, do not include spaces or hyphens

Identifier	Field Name	Format/Description	Max-Length	Range	Validation
		<i>Example: 2345670</i>			
Employer	Report Quarter	Numeric, enter the last month of the calendar quarter to which the report applies <i>Example: 03</i>	2	326-327	Numeric If Q1 enter 03 If Q2 enter 06 If Q3 enter 09 If Q4 enter 12
Employer	Apportionment Program	Alphabetic – indicates if the employer has an Apportionment Program Insert Y if the employer has an Apportionment Program Indicator as Active Insert N if the employer has an Apportionment Program Indicator as Deactivated If the employer wishes to request an Apportionment for the first 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	328	Y or N If blank, default to N
Employer	Blank	Enter 184 spaces to leave blank and close out the report <i>Example:</i>	184	329-512	Enter 184 blank spaces in a row

EMPLOYEE DETAIL RECORD

The Employee Detail Record lists the Field Name, Format/Description (how the data should be entered and what it means), Max-Length (maximum character length), Position (exact character location for each field), and the Logic/Validation (the requirements for each data field to be accepted by the system) that each Employee Detail Record will contain. Either fill in the spaces with blanks or the data outlined in the standard format. As long as the MiUI required spaces are filled in with the correct data, the file will be processed.

PLEASE NOTE:

- EACH RECORD IN THE FILE MUST BE EXACTLY 512 POSITIONS
 - Meaning the cursor will be in position 513 before pressing enter (i.e. carriage return)

Identifier	Field Name	Format/Description	Max-Length	Range	Validation
Employee	Record Identifier	Standard Value – RS <i>Example: RS</i>	2	1-2	Must be RS
Employee	Michigan Code	Numeric, Standard Value – 26 <i>Example: 26</i>	2	3-4	Must be 26
Employee	Taxing Entity Code	Not Used by MI UIA Enter five (5) spaces to leave blank <i>Example:</i>	5	5-9	Enter five (5) blank spaces in a row
Employee	Social Security Number	Numeric – Employee’s social security number, no hyphen <i>Example: 585377571</i>	9	10-18	Numeric, no hyphens
Employee	Employee First Name	Alphanumeric, apostrophe, and hyphen – Employee’s first name Left justify and blank fill the field <i>Example: CARLOS</i>	15	19-33	Alphanumeric, apostrophe, and hyphen Blanks are allowed, left justified and fill with blank spaces
Employee	Employee Middle Name or Initial	Alphanumeric, apostrophe, and hyphen – Employee’s middle name or initial	15	34-48	Alphanumeric, apostrophe, and hyphen Blanks are allowed, left

Identifier	Field Name	Format/Description	Max-Length	Range	Validation
		Left justify and blank fill the field <i>Example: V</i>			justified and fill with blank spaces
Employee	Employee Last Name	Alphanumeric, apostrophe, and hyphen – Employee’s last name Left justify and blank fill the field <i>Example: SANCHEZ</i>	20	49-68	Alphanumeric, apostrophe, and hyphen Blanks are allowed, left justified and fill with blank spaces
Employee	Suffix	Not Used by MI UIA Enter four (4) spaces to leave blank <i>Example:</i>	4	69-72	Enter four (4) blank spaces in a row
Employee	Location Address	Not Used by MI UIA Enter twenty-two (22) spaces to leave blank <i>Example:</i>	22	73-94	Enter twenty-two (22) blank spaces in a row
Employee	Delivery Address	Not Used by MI UIA Enter twenty-two (22) spaces to leave blank <i>Example:</i>	22	95-116	Enter twenty-two (22) blank spaces in a row
Employee	City	Not Used by MI UIA Enter twenty-two (22) spaces to leave blank <i>Example:</i>	22	117-138	Enter twenty-two (22) blank spaces in a row
Employee	State Abbreviation	Not Used by MI UIA Enter two (2) spaces to leave blank <i>Example:</i>	2	139-140	Enter two (2) blank spaces in a row
Employee	Zip Code	Not Used by MI UIA Enter five (5) spaces to leave blank <i>Example:</i>	5	141-145	Enter five (5) blank spaces in a row

Identifier	Field Name	Format/Description	Max-Length	Range	Validation
Employee	Zip Code Extension	Not Used by MI UIA Enter four (4) spaces to leave blank <i>Example:</i>	4	146-149	Enter four (4) blank spaces in a row
Employee	Blank	Enter five (5) spaces to leave blank <i>Example:</i>	5	150-154	Enter five (5) blank spaces in a row
Employee	Foreign Michigan or Province	Not Used by MI UIA Enter twenty-three (23) spaces to leave blank <i>Example:</i>	23	155-177	Enter twenty-three (23) blank spaces in a row
Employee	Foreign Postal Code	Not Used by MI UIA Enter fifteen (15) spaces to leave blank <i>Example:</i>	15	178-192	Enter fifteen (15) blank spaces in a row
Employee	Country Code	Not Used by MI UIA Enter two (2) spaces to leave blank <i>Example:</i>	2	193-194	Enter two (2) blank spaces in a row
Employee	Optional Code	Not Used by MI UIA Enter two (2) spaces to leave blank <i>Example:</i>	2	195-196	Enter two (2) blank spaces in a row
Employee	Reporting Period	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 (1st quarter 2022):</i> 202203	6	197-202	Numeric in CCYYQQ format

Identifier	Field Name	Format/Description	Max-Length	Range	Validation
Employee	Total UI Gross Wages	Numeric, no comma or decimal – Unemployment Insurance (UI) gross wages paid to the employee during the reporting period Include all dollars and cents Right justified and zero filled <i>Example: 00001000099</i>	11	203-213	Numeric, no comma or decimal
Employee	Total UI Taxable Wages	Not Used by MI UIA Enter eleven (11) spaces to leave blank <i>Example:</i>	11	214-224	Enter eleven (11) blank spaces in a row
Employee	Number of Weeks Worked	Not Used by MI UIA Enter two (2) spaces to leave blank <i>Example:</i>	2	225-226	Enter two (2) blank spaces in a row
Employee	Date First Employed	Not Used by MI UIA Enter eight (8) spaces to leave blank <i>Example:</i>	8	227-234	Enter eight (8) blank spaces in a row
Employee	Date of Separation	Not Used by MI UIA Enter eight (8) spaces to leave blank <i>Example:</i>	8	235-242	Enter eight (8) blank spaces in a row
Employee	Blank	Enter five (5) spaces to leave blank <i>Example:</i>	5	243-247	Enter five (5) blank spaces in a row
Employee	Michigan Unemployment Insurance Account Number (EAN)	Numeric, no dashes or hyphens – Michigan employer account number (EAN) Right justified and zero filled	7	248-254	Numeric, enter EAN

Identifier	Field Name	Format/Description	Max-Length	Range	Validation
		<i>Example: 1000238</i>			
Employee	Blank	Enter nineteen (19) spaces to leave blank <i>Example:</i>	19	255-273	Enter nineteen (19) blank spaces in a row
Employee	State Code	Not Used by MI UIA Enter two (2) spaces to leave blank <i>Example:</i>	2	274-275	Enter two (2) blank spaces in a row
Employee	State Taxable Wages	Not Used by MI UIA Enter eleven (11) spaces to leave blank <i>Example:</i>	11	276-286	Enter eleven (11) blank spaces in a row
Employee	State Income Tax Withheld	Not Used by MI UIA Enter eleven (11) spaces to leave blank <i>Example:</i>	11	287-297	Enter eleven (11) blank spaces in a row
Employee	Other Michigan Data	Not Used by MI UIA Enter ten (10) spaces to leave blank <i>Example:</i>	10	298-307	Enter ten (10) blank spaces in a row
Employee	Tax Type Code	Not Used by MI UIA Enter one (1) space to leave blank <i>Example:</i>	1	308	Enter one (1) blank space
Employee	Local Taxable Wages	Not Used by MI UIA Enter eleven (11) spaces to leave blank <i>Example:</i>	11	309-319	Enter eleven (11) blank spaces in a row
Employee	Local Income Tax Withheld	Not Used by MI UIA Enter eleven (11) spaces to leave blank <i>Example:</i>	11	320-330	Enter eleven (11) blank spaces in a row

Identifier	Field Name	Format/Description	Max-Length	Range	Validation
Employee	Michigan Control Number	<p>Not Used by MI UIA</p> <p>Enter seven (7) spaces to leave blank</p> <p><i>Example:</i></p>	7	331-337	Enter seven (7) blank spaces in a row
Employee	Unit Number	<p>Numeric – Enter the three (3) digit unit code</p> <p>If not applicable, enter zeroes</p> <p><i>Example: 001</i></p>	3	338-340	<p>Enter three (3) digit unit code</p> <p>If no unit code, fill with zeroes</p>
Employee	Employment Data (Month 1)	<p>Numeric, 12th of the Month Employment indicator</p> <p>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)</p> <p>Enter 1 if the employee worked for the employer during the pay period that included the 12th day of the first month of the quarter</p> <p>Enter 0 if the employee did not work for the employer during the pay period that included the 12th day of the first month of the quarter</p> <p><i>Example: 1</i></p>	1	341	<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 2)	<p>Numeric, 12th of the Month Employment indicator</p> <p>Indicates whether or not the employee worked during the pay period that included the 12th day of</p>	1	342	<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	Range	Validation
		<p>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 12th 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 12th day of the second month of the quarter</p> <p><i>Example: 1</i></p>			
Employee	Employment Data (Month 3)	<p>Numeric, 12th of the Month Employment indicator</p> <p>Indicates whether or not the employee worked during the pay period that included the 12th 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 12th 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 12th day of the third month of the quarter</p> <p><i>Example: 1</i></p>	1	343	<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	Range	Validation
Employee	Adjustment Reason	<p>Numeric – reason code for adjustment (if any) to employee wages</p> <p>00 or blank spaces means original filing</p> <p>Valid adjustment codes are 01, 02, 03, 04, 05, 06, 07, 08, 09, 10 and aligned to the following:</p> <ul style="list-style-type: none"> • 00 or blank - Original submission • 01 - Employment and Wages adjusted because of incorrectly reported wages • 02 - Wages adjusted because worker(s) were mistakenly included/excluded • 03 - Employment and Wages adjusted to correct computer system, data entry or accounting errors • 04 - Employment and Wages adjusted because they were reported to the wrong Michigan • 05 - Employment and Wages adjusted because the workers performed services for a different business • 06 - Employment details adjusted to reflect correct 12th of the month employment information 	2	344-345	<p>Numeric</p> <p>Must be number 00 through 10 or blank.</p> <p>If blank, then default it to '00' for Original and '10' for adjustment.</p>


Identifier	Field Name	Format/Description	Max-Length	Range	Validation
		<ul style="list-style-type: none"> • 07 - SSN or name changed • 08 - Other • 09 - Employment and wages adjusted as a result of an audit • 10 - Out of State Wages <p><i>Example: 01</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>Note: Only allowed for adjustment files</p> <p><i>Example: WI</i></p>	2	346-347	<p>Alphabetic only</p> <p>USPS postal abbreviation</p>
Employee	Out of State Wages	<p>Numeric, no comma or decimal – Unemployment Insurance (UI) gross wages</p> <p>Include all dollars and cents</p> <p>Right justified and zero filled</p> <p>For example, if Employee makes \$10,000.99 in a quarter, 00000010000199 should be entered into the field</p> <p><i>Example: 00010000199</i></p>	11	348-358	Numeric, no comma or decimal
Employee	Officer Code	<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	359	<p>Y or N</p> <p>If blank, default to N</p>

Identifier	Field Name	Format/Description	Max-Length	Range	Validation
Employee	Seasonal Indicator	<p>Alphabetic – seasonal employment – indicates whether or not the employee worked during the pay period that included season 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	360	<p>Y or N</p> <p>If blank, default to N</p>
Employee	Visa Wage Indicator	<p>Alphabetic – visa wage indicator to indicate whether the employee has wages reported for specific wages</p> <p>Will only be required when obligation assessment is in effect</p> <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>	1	361	<p>Y or N</p> <p>If blank, default to N</p>
Employee	Obligation Gross Wages	<p>Numeric, no comma or decimal</p> <p>Obligation gross wages paid to the employee during the reporting period, when obligation assessment is active</p> <p>The obligation assessment is not currently active</p> <p>Right justify zero and fill</p> <p>At this time, it should be filled with zeros</p> <p><i>Example: 00000000000000</i></p>	14	362-375	<p>Numeric, no comma or decimal</p> <p>Right justified and filled with zeroes</p>

Identifier	Field Name	Format/Description	Max-Length	Range	Validation
Employee	Supplemental Data 1	<p>Not Used by MI UIA</p> <p>Enter thirty-seven (37) spaces to leave blank</p> <p><i>Example:</i></p>	37	376-412	Enter thirty-seven (37) blank spaces in a row
Employee	Supplemental Data 2	<p>Not Used by MI UIA</p> <p>Enter seventy-five (75) spaces to leave blank</p> <p><i>Example:</i></p>	75	413-487	Enter seventy-five (75) blank spaces in a row
Employee	Blank	Enter twenty-five spaces to leave blank	25	488-512	Enter twenty-five (25) blank spaces in a row

Error Messages

	<p>Error Message Information:</p> <ul style="list-style-type: none"> • MiUI will display error messages of two types: fatal and non-fatal • 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 • A list of all possible error messages and their descriptions can be found below
	<p>Fatal Errors:</p> <ul style="list-style-type: none"> • Each record (line) in the file must be exactly 512 characters <ul style="list-style-type: none"> ○ If a record ends with the cursor somewhere other than the 513th position, the file will be rejected • A wage file will also 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"> ○ <i>"The file cannot be processed as it contains more than 25% fatal errors. Please make the necessary corrections and resubmit."</i> • Make changes to the file based on what errors were identified and resubmit the file • Fatal Error Messages <ol style="list-style-type: none"> 1. Employer Account Number is missing 2. Incorrect year and quarter (either before the business start date or after the business end date) 3. Employer Account Number <EAN> is invalid (either number does not exist, or invalid characters used) 4. TPA not authorized to file wage reports for Employer Account Number in file (for TPAs only) 5. Social Security Number <SSN> is duplicate (same SSN for employer, year/quarter, and unit) 6. Social Security Number <SSN> is invalid (not meeting SSA guidelines) 7. Invalid last name and/or first name – acceptable values are [a-z], [A-Z], ['], [-], [Space] 8. Invalid format

	<p>9. Employee UI Gross Wages is missing</p> <p>10. Employee UI Gross Wages <UI Gross Wages> contains commas</p> <p>11. Employee Obligation Tax Gross Wages < Obligation Tax Gross Wages> contains commas</p> <p>12. Quarter/year missing or invalid characters</p> <p>13. For employers, quarter/year in file does not match quarter/year selected online</p> <p>14. Incorrect or missing unit number</p> <p>15. Employee Obligation Wages is missing (blank). (Note: this message is only displayed when obligation tax is in effect for year/quarter being reported)</p> <p>16. Employee Out of State Wages is missing (Blank)</p> <p>17. The state abbreviation is missing (Blank)</p> <p>18. Cannot submit Out of State Wages, no Michigan wages reported</p> <p>19. Cannot submit Out of State Wages, already submitted for another quarter this year</p> <p>20. Employee 12th of month <month num> Data <nonnumeric data> is invalid/missing (must be 1 or 0)</p> <p>21. Employee Out of State Wages has invalid characters</p> <p>22. The Out of State Abbreviation is invalid</p>
	<p>Non-Fatal Errors:</p> <ul style="list-style-type: none"> • Non-fatal errors are divided into two categories: <ul style="list-style-type: none"> ○ Wage records with missing first name, last name, or SSN ○ All others • 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 • 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"> ○ <i>“The file cannot be processed as it contains more than 25% non-fatal errors. Please make the necessary corrections and resubmit.”</i> • Employers and TPAs should resolve all non-fatal errors to guarantee reported information is accurate and all possible deductions are applied

- To use the **Copy from Previous Quarter** option when submitting future quarterly wage reports, the previous wage report must have no unresolved errors
- Non-Fatal Error Messages
 1. Missing SSN (If there are missing SSNs, the file will be accepted; System will assign dummy (-ve) values on the backend)
 2. Employee middle initial <value> is invalid – Default to space
 3. Invalid owner/officer indicator – Default to N
 4. Missing employment information
 5. Missing owner/officer indicator – Default to N
 6. Missing seasonal indicator – Default to N
 7. Invalid seasonal indicator – Default to N
 8. Missing Obligation Tax Gross Wages, auto populated UI Gross Wages
 - 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
 9. Incorrect Obligation Tax Gross Wages, auto populated to UI Gross Wages
 - Note: This message is only displayed when Obligation Tax is in effect for the year and quarter being reported
 10. Missing visa wage indicator – Default to N
 11. Employee UI Gross Wages – Default to 0
 12. Obligation Rate inactive – visa wage indicator – Default to N and Obligation Tax Gross Wages – Default to 0
 13. Obligation Rate inactive – visa wage indicator – Default to N
 14. Cannot submit Out of State Wages, missing Out of State wage amount
 15. Cannot submit Out of State Wages, missing Out of State abbreviation code
 16. Cannot submit Out of State Wages, invalid reason code
 17. <EAN> Ineligible for Apportionment Program, Records submitted as Regular Wages. Full amount of calculated tax due.

Example of File Layout

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RE2025.....0.....Express Bar.....Suite
100.....135 Main
St.....Detroit.....MI482141874.....
.....238337606N.....
.....<end of employer header record>

RS26....435414457Nishant.....M.....Figueiredo.....
.....2025060002579749.....
.....2383376.....00
011100.....NNN0000000000000.....
.....<end of employee detail record>

RS26....435414457Lauren.....H.....Williams.....
.....2025060002279787.....
.....2383376.....00
0111000H00000678922NNN0000000000000.....
.....<end of employee detail record>
```

Field Spaces are reflected by [.]

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, Select *Wage Submission*
 - 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