Michigan Unemployment Insurance

MiUI

ICESA File Format

Employer Reference Document

Contents

Document Description:

- This document is specific to the ICESA (Interstate Conference of Employment Security Agencies) file format for quarterly wage reports to the State of Michigan
  - XML, Delimited, and EFW2 each have separate reference documents
    - Information on where to access all file format documents can be found here: [File Format Employer Reference Document Locations](#)
- This document contains:
  - Employer and Third-Party Administrator (TPA) wage reporting requirements
  - Information defining the ICESA file format and its specifications
  - Information detailing document size requirements and submission confirmation information
  - While the ICESA contains several records, Michigan UIA only requires the submission of the E-Record - Employer Header Record and the S Record- Employee Detail Record
    - An *Employer Header Record* table that explains how to provide required information for the employer
    - An *Employee Detail Record* table that explains how to provide required information for each employee
    - The A Record, B Record, T Record, and F Record are not required by the State of Michigan
  - Information defining errors and a log of error messages that may result from a submission

Employer Wage Reporting Requirements:

- Employers within the State of Michigan are required to submit wage reports quarterly, with the following due dates:
    - 1st Quarter: April 25th
    - 2nd Quarter: July 25th
    - 3rd Quarter: October 25th
    - 4th Quarter: January 25th
        - Employers:
            - Must submit individual wage reports for each reporting period and reporting year
            - Must also submit original wage reports separate from any adjustment wage reports
        - TPAs:
            - 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
            - 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:
        - Delimited (CSV Comma Separated)
        - EFW2 (Formally MMREF-SSA)
        - ICESA (NASWA Standard File Format)
        - XML (Standard XML Format)

TPA Information:

- This document explains how to use the ICESA 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:

    - The *Employer Header Record* should contain information identifying the employer that the TPA is submitting the on behalf of

    - The *Employee Detail Record* should contain information identifying the employees of the employer for which the TPA is submitting on behalf

Defining ICESA:

- The ICESA (Interstate Conference of Employment Security Agencies) file format is used by employment security agencies to receive wage data from employers and TPAs. Not all ICESA records or data fields that are in the format are required by the Michigan Unemployment Insurance Agency

- ICESA is a fixed length file format

- Each line of information is known as a *record*

- Each record (line) must be exactly 275 characters

- Each record (line) either:

    - Provides details about the employer

    - Provides the identification and wage information for each individual employed during the period

- Each record's data fields represents a different aspect of the wage filing process and each have a fixed number of characters

    - A *Max-Length* column can be found in both the *Employer Header Record* and *Employee Detail Record* tables below

    - The Employer record has a maximum length of 275 characters

    - Each Employee record has a maximum length of 275 characters

	A position column can be found in both the *Employer Header Record* and *Employee Detail Record* tables. The position defines the location and space given for each character location for specific field in the file
	Multiple Work Site Businesses: - 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 - 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 by specifying the reporting unit for each individual employee in the *Employee Detail Record* - Reporting unit refers to a distinct business location by number, based on how many locations an employer has - Example: An employer has four 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)

	Document Size: • There is no maximum file size • Some files will require overnight processing. The following message will be displayed if the document will be processed overnight: ○ *"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."* • On average, if the average size of the file is 1,000 records, it will be processed in real time. Large files that produce the above message will be processed in the overnight batch and will generally be available by the next business day.

	Submission Confirmation:
	
	• 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:
	  ○ Start from the **Employer Home** Screen
	  ○ Select the *Wage Detail Reporting* tab from the left navigation bar
	  ○ Select *Submission History*
	    ▪ Fill in search criteria based on when the Wage Report was submitted
	    ▪ Click the **Search** button
	  ○ Search results will appear
	  ○ Select the hyperlink <u>View</u>
	  ○ On the right-hand side of search results there is a column named *Confirmation File*
	  ○ Select the <u>Download</u> link to gain access to the confirmation file

E Type Record – ICESA Employer Record

The Employer Header 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. 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 275 POSITIONS.

Identifier	Field Name	Format/Description	Max-Length	Range	Validation
Employer	Record Identifier	Standard Value - E *Example: E*	1	1	Must be E
Employer	Report Year	Numeric – CCYY format Enter year for which the report is being prepared *Example: 2022*	4	2-5	Numeric, CCYY format
Employer	Employer FEIN	**Not Used by MI UIA** Enter nine (9) spaces to leave blank *Example:*	9	6-14	Enter nine (9) blank spaces in a row
Employer	State/Local	**Not Used by MI UIA** Enter nine (9) spaces to leave blank *Example:*	9	15-23	Enter nine (9) blank spaces in a row
Employer	Employer Name	Alphanumeric – Employer Name *Example: Trident Services LLC*	50	24-73	Alphanumeric Left justify and fill with spaces
Employer	Employer Address	Alphanumeric, including comma, apostrophe, and hyphen - Employer's	40	74-113	Alphanumeric Left justify and fill with spaces

Identifier	Field Name	Format/Description	Max-Length	Range	Validation
		address line 1 (Attention, Suite, Room Number, etc.) *Example: 2nd Floor, Suite 234, 123 Main Street*			
Employer	City	Alphabetic - Employer's city *Example: Detroit*	25	114-138	Alphabetic Left justify and fill with spaces
Employer	State	Alphanumeric - Employer's State *Example: MI*	2	139-140	Alphabetic only USPS postal abbreviation
Employer	Filler	Enter eight (8) spaces to leave blank	8	141-148	Enter eight (8) blank spaces in a row
Employer	Zip Code Extension	Alphanumeric including hyphen - Employers Zip Code Extension Enter the four-digit extension of the zip code if applicable Add the hyphen in position 149 at the start of the extension *Example: -0062*	5	149-153	Alphanumeric including hyphen If there is no zip code extension, enter five (5) blank spaces
Employer	Zip Code	Numeric - Employer's Zip Code *Example: 48231*	5	154-158	Numeric
Employer	Name Code	**Not Used by MI UIA** Enter one (1) space to leave blank *Example:*	1	159	Enter one (1) blank space
Employer	Type of Employment	**Not Used by MI UIA** Enter one (1) space to leave blank *Example:*	1	160	Enter one (1) blank space
Employer	Blocking Factor	**Not Used by MI UIA** Enter two (2) space to leave blank	2	161-162	Enter two (2) blank spaces in a row

Identifier	Field Name	Format/Description	Max-Length	Range	Validation
		Example:			
Employer	Establishment Number of Coverage Group/PRU	**Not Used by MI UIA** Enter four (4) space to leave blank *Example:*	4	163-166	Enter four (4) blank spaces in a row
Employer	Taxing Entity Code	**Not Used by MI UIA** Enter four (4) space to leave blank *Example:*	4	167-170	Enter four (4) blank spaces in a row
Employer	State Identifier	**Not Used by MI UIA** Enter two (2) space to leave blank *Example:*	2	171-172	Enter two (2) blank spaces in a row
Employer	Employer Account Number	Numeric – Michigan Account Number Enter the account number without any symbols or spaces *Example: 2345670*	7	173-179	Numeric
Employer	Filler	**Not Used by MI UIA** Enter eight (8) spaces to leave blank *Example:*	8	180-187	Enter eight (8) blank spaces in a row
Employer	Reporting Period	Numeric, enter the last month of the calendar quarter to which the report applies *Example: 03*	2	188-189	Numeric If Q1 enter 03 If Q2 enter 06 If Q3 enter 09 If Q4 enter 12
Employer	No Worker/No Wages	**Not Used by MI UIA** Enter one (1) space to leave blank *Example:*	1	190	Enter one (1) blank space
Employer	Tax Type Code	**Not Used by MI UIA**	1	191	Enter one (1) blank space

Identifier	Field Name	Format/Description	Max-Length	Range	Validation
		Enter one (1) space to leave blank *Example:*			
Employer	Taxing Entity Code	**Not Used by MI UIA** Enter five (5) spaces to leave blank *Example:*	5	192-196	Enter five (5) blank spaces in a row
Employer	State Control Number	**Not Used by MI UIA** Enter seven (7) spaces to leave blank *Example:*	7	197-203	Enter seven (7) blank spaces in a row
Employer	Unit Number	**Not Used by MI UIA** Enter five (5) spaces to leave blank *Example:*	5	204-208	Enter five (5) blank spaces in a row
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 *Example: Y*	1	209	Y or N If blank, default to N

Identifier	Field Name	Format/Description	Max-Length	Range	Validation
Employer	Terminating Business Indicator	Alphabetic, indicates if the employee has Terminating Business Indicator Insert Y if the employer wishes to indicate this is the final report (Inactivating/Terminating Business) Insert N if the employer does not need to indicate they are Inactivating/Terminating Business *Example: N*	1	210	Y or N If blank, default to N
Employer	Filler	Enter forty-four (44) spaces to leave blank *Example:*	44	211-254	Enter forty-four (44) blank spaces in a row
Employer	Limitation of Liability Indicator	**Not Used by MI UIA** Enter one (1) space to leave blank *Example:*	1	255	Enter one (1) blank space
Employer	Foreign Indicator	**Not Used by MI UIA** Enter one (1) space to leave blank *Example:*	1	256	Enter one (1) blank space
Employer	Filler	Enter one (1) space to leave blank *Example:*	1	257	Enter one (1) blank space
Employer	Other FEIN	**Not Used by MI UIA** Enter nine (9) spaces to leave blank *Example:*	9	258-266	Enter nine (9) blank spaces in a row
Employer	Filler	Enter nine (9) spaces to leave blank *Example:*	9	267-275	Enter nine (9) blank spaces in a row to close out the report

S Type Record – ICESA EMPLOYEE DETAIL 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 Employee 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 275 POSITIONS WITH THE CARRIAGE RETURN IN POSITION 275.

Identifier	Field Name	Format/Description	Max-Length	Range	Validation
Employee	Record Identifier	Standard Value – S *Example: S*	1	1	Must be S
Employee	Social Security Number	Numeric – employee Social Security number, no hyphens *Example: 585377571*	9	2-10	Numeric, no hyphens
Employee	Employee Last Name	Alphanumeric, apostrophe, and hyphen – Employee's last name Left justify and blank fill the field *Example: SANCHEZ*	20	11-30	Alphanumeric, apostrophe, and hyphen Blanks are allowed, left justified and fill with blank spaces
Employee	Employee First Name	Alphanumeric, apostrophe, and hyphen – Employee's first name Left justify and blank fill the field *Example: CARLOS*	12	31-42	Alphanumeric, apostrophe, and hyphen Blanks are allowed, left justified and fill with blank spaces
Employee	Employee Middle Initial	Alphabetic, apostrophe, and hyphen – employee's middle initial *Example: V*	1	43	Alphabetic, apostrophe, and hyphen Blanks are allowed, left justified and fill with blank spaces
Employee	Michigan FIPS Code	Numeric, must be 26	2	44-45	Numeric

Identifier	Field Name	Format/Description	Max-Length	Range	Validation
		Example: 26			
Employee	Adjustment Code	Numeric – reason code for adjustment (if any) to employee wages 00 or a blank space means original filing Valid adjustment codes are 01, 02, 03, 04, 05, 06, 07, 08, 09, 10 and aligned to the following: • 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	46-47	Numeric Must be a number 00 through 10, or blank. If blank, then default it to '00' for Original and '01' for adjustment

Identifier	Field Name	Format/Description	Max-Length	Range	Validation
		• 07 - SSN or name changed • 08 - Other • 09 - Wages adjusted as a result of an audit • 10 – Out of state wages *Example: 00*			
Employee	Filler	Enter two (2) spaces to leave blank	2	48-49	Enter two (2) blank spaces in a row
Employe	Total UI Gross Wages	Numeric, no comma or decimal Obligation gross wages earned by the employee when Obligation Tax is applicable Right justify zero and fill For example, if Employee makes $10,000.99 in a quarter, 00000001000099 should be entered into the filed *Example: 00000001000099*	14	50-63	Numeric, no comma or decimal Right justified and filled with zeroes
Employee	Total State Quarterly Wages Subject to Unemployment Tax	**Not Used by MI UIA** Enter fourteen (14) spaces to leave blank *Example:*	14	64-77	Enter fourteen (14) blank spaces in a row
Employee	Quarterly Wages in Excess of the State UI Taxable Wage Base	**Not Used by MI UIA** Enter fourteen (14) spaces to leave blank *Example:*	14	78-91	Enter fourteen (14) blank spaces in a row
Employee	State Quarterly UI Total Wages Less State Quarterly Excess Wages	**Not Used by MI UIA** Enter fourteen (14) spaces to leave blank *Example:*	14	92-105	Enter fourteen (14) blank spaces in a row

Identifier	Field Name	Format/Description	Max-Length	Range	Validation
Employee	Quarterly State Disability Insurance Taxable Wages	**Not Used by MI UIA** Enter fifteen (15) spaces to leave blank *Example:*	15	106-120	Enter fifteen (15) blank spaces in a row
Employee	Quarterly Tip Wages	**Not Used by MI UIA** Enter nine (9) spaces to leave blank *Example:*	9	121-129	Enter nine (9) blank spaces in a row
Employee	Number of Weeks Worked	**Not Used by MI UIA** Enter two (2) spaces to leave blank *Example:*	2	130-131	Enter two (2) blank spaces in a row
Employee	Number of Hours Worked	**Not Used by MI UIA** Enter three (3) spaces to leave blank *Example:*	3	132-134	Enter three (3) blank spaces in a row
Employee	Filler	Enter eight (8) spaces to leave blank	8	135-142	Enter eight (8) blank spaces
Employee	Taxing Entity Code	**Not Used by MI UIA** Enter four (4) spaces to leave blank *Example:*	4	143-146	Enter four (4) blank spaces
Employee	Michigan Unemployment Insurance Employer Account Number (EAN)	Numeric, no dashes or hyphens – Michigan employer account number *Example: 1000238*	7	147-153	Numeric
Employee	Filler	Enter seven (7) spaces to leave blank	7	154-160	Enter seven (7) blank spaces in a row
Employee	Unit Number	Numeric – Enter the three (3) digit unit code If not applicable, enter zeroes *Example: 001*	3	161-163	Enter three (3) digit unit code If no unit code, fill with zeroes

Identifier	Field Name	Format/Description	Max-Length	Range	Validation
Employee	Filler	Enter thirteen (13) spaces to leave blank	13	164-176	Enter thirteen (13) blank spaces in a row
Employee	State Taxable Wages	**Not Used by MI UIA** Enter fourteen (14) spaces to leave blank *Example:*	14	177-190	Enter fourteen (14) blank spaces in a row
Employee	State Income Withheld	**Not Used by MI UIA** Enter fourteen (14) spaces to leave blank *Example:*	14	191-204	Enter fourteen (14) blank spaces in a row
Employee	Seasonal Indicator	Alphabetic – seasonal employment – indicates whether or not the employee worked during the pay period that included season wages during that reporting period Y if seasonal N if not seasonal Default to N if left blank *Example: Y*	1	205	Y or N If blank, default to N
Employee	Filler	Enter one (1) blank space to leave blank	1	206	Enter one (1) blank space
Employee	Employer Health Insurance Code	**Not Used by MI UIA** Enter one (1) space to leave blank *Example:*	1	207	Enter one (1) blank space
Employee	Employee Health Insurance Code	**Not Used by MI UIA** Enter one (1) space to leave blank *Example:*	1	208	Enter one (1) blank space
Employee	Probationary Code	**Not Used by MI UIA** Enter one (1) space to leave blank *Example:*	1	209	Enter one (1) blank space

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Identifier	Field Name	Format/Description	Max-Length	Range	Validation
Employee	Officer Code	Alphabetic – insert Y if the employee is an owner or officer of the business Y if an owner or officer N if not an owner or officer Default to N if left blank *Example: N*	1	210	Y or N If blank, default to N
Employee	Wage Plan Code	**Not Used by MI UIA** Enter one (1) space to leave blank *Example:*	1	211	Enter one (1) blank space
Employee	Employment Data (Month 1)	Numeric, 12th 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 12th day of the first month of the quarter 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 *Example: 1*	1	212	Numeric 1 or 0 There is no default, this is a required field which requires a 1 or 0
Employee	Employment Data (Month 2)	Numeric, 12th of the Month Employment indicator	1	213	Numeric 1 or 0 There is no default, this is a required field

Identifier	Field Name	Format/Description	Max-Length	Range	Validation
		Indicates whether or not the employee worked during the pay period that included the 12th day of the second month of the reporting period (i.e., February, May, August, and November) 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 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 *Example: 1*			which requires a 1 or 0
Employee	Employment Data (Month 3)	Numeric, 12th of the Month Employment indicator 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) 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 Enter 0 if the employee did not work for the employer during the pay period that included the	1	214	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	Range	Validation
		12th day of the third month of the quarter *Example: 1*			
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 *Example (1st quarter 2022): 202203*	6	215-220	Numeric in CCYYQQ format
Employee	Month and Year First Employed	**Not Used by MI UIA** Enter six (6) spaces to leave blank *Example:*	6	221-226	Enter six (6) blank spaces in a row
Employee	Month and Year of Separation	**Not Used by MI UIA** Enter six (6) spaces to leave blank *Example:*	6	227-232	Enter six (6) blank spaces in a row
Employee	Out of State Wages	Numeric, no comma or decimal – Unemployment Insurance (UI) gross wages Include all dollars and cents Right justified and zero filled For example, if Employee makes $10,000.99 in a quarter, 00001000099 should be entered into the filed *Example: 00001000099*	11	233-243	Numeric, no comma or decimal Right justified and filled with zeroes
Employee	State Code Where Out of	Alphabetic, State USPS postal code abbreviation	2	244-245	Alphabetic only

Identifier	Field Name	Format/Description	Max-Length	Range	Validation
	State Wages Were Earned	in which out of state wages were paid and credit is being requested *Example: WI*			USPS postal abbreviation
Employee	Obligation Gross Wages	Numeric, no comma or decimal Obligation gross wages earned by the employee when Obligation Tax is applicable Right justify zero and fill For example, if Employee makes $10,000.99 in a quarter, 00000001000099 should be entered into the filed *Example: 00000001000099*	14	246-259	Numeric, no comma or decimal Right justified and filled with zeroes
Employee	Visa Wage Indicator	Alphabetic – Visa wage indicator to indicate whether the employee has wages reported for specific wages Will only be required when obligation tax is in effect Y if visa wage active N if visa wage is not active Default to N if left blank *Example: N*	1	260	Y or N If blank, default to N
Employee	Filler	Enter fourteen (14) spaces to leave blank	14	261-275	Enter fourteen (14) blank spaces in a row

☑	**Error Message Information:** • 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

🖥	**Fatal Errors:**
	
	• Each record (line) in the file must be exactly 275 characters
	
	    o If a record ends somewhere other than the 275th 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:
	
	    o *"The file cannot be processed as it contains more than 25% Fatal errors. Please make the necessary corrections and resubmit."*
	
	• Make changes to the file based on what errors were identified and resubmit the file
	
	• Fatal Error Messages
	  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 9. Employee UI Gross Wages is missing 10. Employee UI Cross Wages contains commas 11. Employee Obligation Tax Gross Wages contains commas 12. Quarter/year missing or invalid characters 13. For employers, quarter/year in file does not match quarter/year selected online 14. Incorrect or missing unit number 15. Employee Obligation Wages is missing (Blank) 16. Employee Out of State Wages is missing (Blank) 17. The State Abbreviation is missing (Blank) 18. Cannot submit out of state wages, No Michigan Wages Reported 19. Cannot submit out of state wages, already submitted for another quarter this year 20. Employee 12th of month data is invalid or missing, data is invalid/missing – must be 1 or 0

📎	**Non-Fatal Errors:**
	
	• Non-Fatal errors are divided into two categories:
	
	    o Wage records with missing first name, last name, or SSN
	
	    o 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:
	
	    o *"The file cannot be processed as it contains more than 25% non-fatal errors. Please make the necessary corrections and resubmit."*
	
	• 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 values)
	
	  2. Employee Middle Initial <value> is invalid - Default to space

3. Invalid owner/officer indicator - Default to N

4. Missing Seasonal indicator - Default to N

5. Invalid Seasonal indicator - Default to N
6. Missing Employment Information
7. Missing Owner/Officer Indicator - Default to N

8. Missing Obligation Tax Gross Wages, auto populated UI Gross Wages

    o   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

    o   Note: This message is only displayed when Obligation Tax is in effect for the year and quarter being reported

10. Missing Visa Wage indicator - Defaulted to N

11. Employee UI Gross Wages - Defaulted to 0

12. Obligation Rate Inactive. Visa Wage Indicator - Defaulted to N and Obligation Tax Gross Wages - Defaulted to 0

13. Obligation Rate Inactive- Visa Wage Indicator - Defaulted 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, full amount of calculated tax is due

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E2025.................Express Bar.......................................235 South Main
St.......................Detriot..................MI........-187448243..............238
3376........03...................NN.....................................................
............<end of Employer header record>

S234557830Williams............Gracelyn....M2600..00000001436465........................
.........................................................2383376.......000...........
...............................N....N.111202503............00000000000..00000000000000N.
..............<end of employee detail record>
S573837533Lyons...............Jessica.....M2600..00000001687950........................
.........................................................2383376.......000...........
...............................N....N.111202503............00000000000..00000000000000N.
..............<end of employee detail record>



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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

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