

Michigan Web Account Manager
MiWAM Toolkit
for Employers
Wage Report File Format



Michigan Web Account Manager

Filing Quarterly Reports

Wage Report File Format

FILING Employer's Quarterly Wage/Tax Reports

You have the option to use the Wage Report file format to submit a report. This format is available on the Quarterly Wage/Tax Report screen. Select the View File Format link in the upper right corner (shown on previous page).

You can file the report with an imported file you created. Select the Import button at the top or bottom of the Quarterly Wage/Tax Report screen and browse for the file location. When the file is selected, import and submit through MiWAM.

Wage Reporting File Specifications (72 byte records)

Max Import Records: 25,000 employees.

Note: If import file exceeds 25,000 employees, the Bulk File option is available to submit the Quarterly/Wage Tax Report.

Electronic Reporting

Employers who want to import Wage Detail information using this method must review all requirements and specifications in this document before submitting wage detail information electronically.

Specifications

Overview

- Record Size = 72, Fixed length
- ASCII Coding Scheme

UI EMPLOYER ACCOUNT NUMBER (Location 2-11)

A separate Wage Import File must be submitted for each 10-digit UI Employer Account Number. The Employer Account Number consists of an assigned seven (7) digit account number plus a three (3) digit location/multi-unit number. The location/multi-unit number is three (3) zeros unless you have submitted a request for chargeable locations. All wages paid for the quarter under a single 10 digit Employer Account Number must be submitted on one report for the quarter. For instance, all hourly and salary employees, if employed under one 10-digit Employer Account Number, must be reported on the same import file for the quarter, unless a location number greater than 000 has been assigned.

LOCATION NUMBER

A location number is assigned for each business location or employment type upon the employer's request. If an employer wants wage and benefit charge data recorded separately by business location or by employment type (i.e. hourly, salary or executive), you may submit a request online through your MiWAM account by submitting a web notice.

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The Social Security Number or Individual Taxpayer Identification Number (ITIN) identifies the “S” or “O” or “V” record and must be provided for each employee record in the detail. Zeros must not be entered for an employee’s Social Security Number.

SOCIAL SECURITY NUMBER (Location 17-25, “S” Record or “O” Record or “V” Record)

- The wage data cannot be processed if the social security number or ITIN is missing or zero filled. Employers should have the social security number or ITIN of each individual in their employ. You must provide the social security number or ITIN for each employee for which you are reporting wages.
- A social security number or ITIN can only be entered once per 10-digit Employer Account Number on the “W” and “V” wage records for a quarter. Since an employee may work in more than one state in a quarter, more than one “O” record per 10-digit Employer Account Number can be submitted if the state indicated is different on each of the record(s) submitted for the employee.
- If an employee works for a business at several different locations during the quarter, and each location has the same location (multi-unit) number, all wages for the employee are to be totaled and reported under the 10-digit Employer Account Number. If an employee works for a business at several different locations during the quarter, and each location has a different location (multi-unit) number, wages for each location must be reported under each 10-digit Employer Account Number.

GROSS WAGES (Location 62-71, “S” Record | Location 63-72, “O” Record)

Wage detail information should be provided for every covered employee to whom wages were paid during the calendar quarter. **Do not report wages that were earned but not actually paid during the calendar quarter.** Also, do not report wages of an employee whose services are excluded from coverage under Section 43 of the [MES Act](#).



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Include wages paid either in cash or in a medium other than cash, such as the cash equivalent of meals furnished on the employer's premises and the cash equivalent of lodging provided by the employer as a condition of employment. Also included as wages are commissions and bonuses, awards and prizes, severance pay, vacation and holiday pay, sick pay when paid to liquidate a worker's balance of sick pay at the time of separation from employment, tips actually reported by the worker to the employer and the cash value of a cafeteria plan if the employee has the option under the plan to choose cash.

Do not include as wages such payments as:

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

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

FAMILY STATUS (Location 72, "S" Record)

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



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Employer Header Record

There must be one Header record preceding each set of Detail records.

Location	Field Name	Picture	Description
1	Record Identifier	X(01)	"E"
2-8	Employer Number	9(07)	UIA Account Number. Cannot be all zeros. Must match the employer number on the wage detail record(s).
9-11	Location/Multi-Unit Number	9(03)	UA Multi Unit number. May be all zeros. Must match the multi- unit/location number on the wage detail record(s).
12-15	Year	9(04)	Filing year in CCYY form, where CCYY is the year with century. CCYY must be a valid year such as 2012, 2013, 2014, etc. CCYY cannot be all zeros.
16	Quarter	9(01)	Filing calendar quarter: must be 1, 2, 3 or 4.
17-40	Filler	X(24)	
41-47	Number of Employees	9(07)	Number of employees on this 1017, right justified and left padded with zeros. This should match the number of wage detail records (Record Identifier="S", "O", and "V") that follow this header record. Cannot be negative. May be all zeros.
48-60	Total Wages	9(11)V99	Total amount of wages reported on following wage detail records, right justified and left padded with zeros. This should match the total of the Employee Gross Wages column found in the Detail Records (Record Identifier="S", "O", and "V"). Cannot be negative. May be all zeros.
61-72	Filler	X(12)	

Employee Detail Record

There may be zero or more detail records after each Header record.

Location	Field Name	Picture	Description
1	Record Identifier	X(01)	"S"
2-8	Employer Number	9(07)	UIA Account Number. Cannot be all zeros. Must match the employer number on the header record.
9-11	Location/Multi Unit Number	9(03)	UIA Location/Multi Unit number. May be all zeros. Must match the multi- unit/location number on the header detail record.
12-15	Year	9(04)	Filing year in CCYY form, where CCYY is the year with century. CCYY must be a valid year such as 2012, 2013, 2014, etc. CCYY cannot be all zeros.
16	Quarter	9(01)	Filing calendar quarter: must be 1, 2, 3 or 4.
17-25	Social Security Number	9(09)	Employee's Social Security number or Individual Taxpayer Identification Number (ITIN). Do not zero fill.*
26-32	Filler	X(7)	
33-48	Employee Last Name	X(16)	Last name of the employee.
49-60	Employee First Name	X(12)	First name of the employee.
61	Employee Middle Initial	X(01)	Middle initial of employee's name.
62-71	Employee Gross Wages	9(08)V99	Total quarterly gross wages for employee, right justified and left padded with zeros. Cannot be negative. May be all zeros.
72	Family Status Indicator	X(01)	"F" if employee is a family member; blank otherwise.

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Out of State Wages File Format

Out-of-State (OOS) wages are utilized to off-set UI tax liability on subsequent Michigan wages up to Michigan's taxable wage limit of \$9,500. This is to acknowledge the payment of UI taxes in another state for the same calendar year. Wages should be reported in both categories (OOS and in-state) only on the quarter where the employee first had earnings in Michigan.

- The YTD OOS wages used will be limited to the Taxable Wage Limit for the state where the OOS wages were reported.
- The sum of the Out of State field for all quarters will not exceed the YTD OOS field amount.
- The sum of the Out of State fields plus the Taxable fields will not exceed Michigan's Taxable Wage Limit of \$9,500.
 - If taxable OOS wages meet or exceed \$9,500, no Michigan wages are taxable.
 - If taxable OOS wages are lower than \$9,500, Michigan wages are taxed to reach the taxable wage limit.
- OOS are to be reported as a year-to-date figure on the same quarter when Michigan wages are first being reported. This should only occur once. The OOS wages should not include Michigan wages.
- The taxable wage limits for all the states are in the system, allowing us to ensure that Michigan's taxable wage limit of \$9,500 is reached.
- Localization of employment rules still apply to employees who perform services in more than one state throughout the year. Below is the file format for the single wage report import process.

Out of State Wage Detail Record

There may be zero or more detail records after each Header record.

Location	Field Name	Picture	Description
1	Record Identifier	X(01)	"O"
2-8	Employer Number	9(07)	UIA Account Number. Cannot be all zeros. Must match the employer number on the header record.
9-11	Location/Multi Unit Number	9(03)	UIA Location/Multi Unit number. May be all zeros. Must match the multi- unit/location number on the header detail record.
12-15	Year	9(04)	Filing year in CCYY form, where CCYY is the year with century. CCYY must be a valid year such as 2012, 2013, 2014, etc. CCYY cannot be all zeros.
16	Quarter	9(01)	Filing calendar quarter: must be 1, 2, 3 or 4.
17-25	Social Security Number	9(09)	Employee's Social Security number or Individual Taxpayer Identification Number (ITIN). Do not zero fill.*
26-31	Filler	X(6)	
32-47	Employee Last Name	X(16)	Last name of the employee.
48-59	Employee First Name	X(12)	First name of the employee.
60	Employee Middle Initial	X(01)	Middle initial of employee's name.
61-62	State	X(02)	Identifies the state/region the wages were earned previous to Michigan. (Includes District of Columbia, Virgin Islands, and Puerto Rico.) Cannot be blank.
63-72	Employee Gross Out of State Wages	9(08)V99	Total quarterly gross out of state wages for employee, right justified and left padded with zeros. Cannot be negative. May be all zeros.

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Visa Wages File Format

Public Act 241 of 2014 provides new exclusions from unemployment benefits for services performed by certain categories of workers. This amendment became effective August 26, 2014. Beginning (retroactively) January 1, 2014, unemployment benefits will no longer be payable to: (1) a holder of an "H-2B" visa, which covers workers admitted to the United States temporarily to perform non-agricultural services, and (2) a holder of a "J-1" visa, which covers workers admitted under the "exchange visitor program." However, only the following categories of "J-1" visa holder are excluded: international visitors, government visitors, camp counselors, and au pairs. When services are excluded, the employer is not required to pay state unemployment taxes on those services. However, the employer is still required to report the wages as Visa Wages since obligation assessment is still due on those wages.

These visa wages can be reported through MIWAM through data entry on the Quarterly Wage/Tax page, through submission of a new V record type for the Wage Report file format for single employers, or through the Bulk Report file format for all other employers. Below is the file format for the single Wage Report import process.

Visa Wage Detail Record

There may be zero or more detail records after each Header record.

Location	Field Name	Picture	Description
1	Record Identifier	X(01)	"V"
2-8	Employer Number	9(07)	UIA Account Number. Cannot be all zeros. Must match the employer number on the header record.
9-11	Location/Multi Unit Number	9(03)	UIA Location/Multi Unit number. May be all zeros. Must match the multi-unit/location number on the header detail record.
12-15	Year	9(04)	Filing year in CCYY form, where CCYY is the year with century. CCYY must be a valid year such as 2012, 2013, 2014, etc. CCYY cannot be all zeros.
16	Quarter	9(01)	Filing calendar quarter: must be 1, 2, 3 or 4.
17-25	Social Security Number	9(09)	Employee's Social Security number or Individual Taxpayer Identification Number (ITIN). Do not zero fill.*
26-31	Filler	X(6)	
32-47	Employee Last Name	X(16)	Last name of the employee.
48-59	Employee First Name	X(12)	First name of the employee.
60	Employee Middle Initial	X(01)	Middle initial of employee's name.
61-62	Visa Type	9(02)	Enter 01 for an employee with a J-1 visa. Enter 02 for an employee with a H-2B visa. Cannot be zero filled.
63-72	Employee Quarterly Wages	9(08)V99	Total quarterly gross wages for employee, right justified and left padded with zeros. Cannot be negative. May be all zeros.

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Bulk Report Filing Formats

Bulk filing is an option for inputting multiple files at one time for companies with any number of employees or Service Providers, which usually represent several companies. The specs below represent one bulk file of reports in MiWAM. The file header will summarize all batches in the file including total number of combined reports and the total gross wages. The Tax portion of the file format will serve as a summary of the Wage portion of the file. The following file format is listed in order of submission.

Below are the specifications for the fixed length bulk file report format for use in MiWAM. The file header ("F" record) summarizes all "H" records in the file. Each file can only contain one "F" record. Each Quarterly Wage/Tax Report being filed for an employer must include an "H" record. A maximum of 999 "H" records are permitted per bulk report file.

If there are no Michigan wages for the quarter, there will be no "W", "O" or "V" records following the "H" record for the specific employer and quarter. If there are Michigan wages for the quarter, each "H" record must be followed by the applicable wage records ("W", "O", or "V") for the specific employer and quarter. All record types must be grouped together. See Sample file for example on the grouping required.

All integer and currency fields in the file format below should be right justified and padded to the left with zeroes. All string fields are left justified and padded to the right with spaces.

Max file size is 5 megabytes.

File Header

Field Name	Data Type	Size	Format	Description
Record Type	String	1	X(1)	Enter F. Identifies the file header
Number of Combined Reports	Integer	7	9(7)	Recon Field - Should match the total number of "H" records in the file.
Total Gross Wages	Integer	13	9(11)V99	Recon Field - Should match the sum of the Total Gross Wage for all "H" records in the file.
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Employer Tax Report

Field Name	Data Type	Size	Format	Description
Record Type	String	1	X(1)	Enter H. Identifies the employer tax report.
Sequence	Integer	3	9(3)	Sequence of the tax report in the file.
Employer Number	Integer	10	9(10)	The first seven digits are the employer number, the last three digits are the location (multi-unit number).
Quarter Ending	Integer	5	QCCYY	Valid values are 1, 2, 3 or 4.
Gross Wages	Integer	13	9(11)V99	Gross Wages field on the tax portion of the 1028.
Excess Wages	Integer	13	9(11)V99	Excess Wages field on the 1028.
Workers 1st Month	Integer	6	9(6)	Number entered in the 1st Month field of the 1028.
Workers 2nd Month	Integer	6	9(6)	Number entered in the 2nd Month field of the Report1028.
Workers 3rd Month	Integer	6	9(6)	Number entered in the 3rd Month field of the 1028.
Final Report	Integer	1	9(1)	Final Report Check Box, enter 1 for Yes, 0 for No.
Apportionment	Integer	1	9(1)	Apportionment Check Box, enter 1 for Yes, 0 for No.
Amended	Integer	1	9(1)	Amended Check Box, enter 1 for Yes, 0 for No.
Number of Wage Records	Integer	7	9(7)	Recon Field - Should match the total number of Wage Records, Out of State Records, and Visa Records for this 1028.
Total Gross Wages	Integer	13	9(11)V99	Recon Field - Should match the sum of the Gross Wages fields from the Wage Records, Out of State Records, and Visa Records for this 1028.

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Bulk Report Filing Formats

Wage portion of the Quarterly Wage/Tax Report

Field Name	Data Type	Size	Format	Description
Record Type	String	1	X(1)	Enter W. Identifies the Wage Data report.
Employer Number	Integer	10	9(10)	The first seven digits are the employer number, the last three digits are the location (multi-unit number).
Quarter Ending	Integer	5	QCCYY	Valid values are 1, 2, 3 or 4
SSN	Integer	9	9(9)	Employee Social Security Number or Individual Taxpayer Identification Number (ITIN). Do not zero fill. No spaces or dashes.
Employee Last Name	String	16	X(16)	Employee Last Name.
Employee First Name	String	12	X(12)	Employee First Name.
Employee Middle In	String	1	X(1)	Employee Middle Initial. May be a blank space.
Employee Gross Wages	Currency	10	9(8)V99	Employee Gross Wages.
Family Status Indicator	String	1	X(1)	Family Status Indicator, enter 1 for Yes, 0 for No. May also be blank for No.

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Out of State records for the Wage portion of the Quarterly Wage/Tax Report

Field Name	Data Type	Size	Format	Description
Record Type	String	1	X(1)	Enter O. Identifies it as Out of State wage data.
Employer Number	Integer	10	9(10)	The first seven digits are the employer number, the last three digits are the location (multi-unit number).
Quarter Ending	Integer	5	QCCYY	Valid values are 1, 2, 3 or 4
SSN	Integer	9	9(9)	Employee Social Security Number or Individual Taxpayer Identification Number (ITIN). Do not zero fill. No spaces or dashes.
Employee Last Name	String	16	X(16)	Employee Last Name.
Employee First Name	String	12	X(12)	Employee First Name.
Employee Middle In	String	1	X(1)	Employee Middle Initial. May be a blank space.
State	String	2	X(2)	Identifies the state/region the wages were earned previous to Michigan. (Includes District of Columbia, Virgin Islands, and Puerto Rico). Cannot be blank.
Employee Gross Out of State Wages	Currency	10	9(8)V99	Year-to-date Employee Gross Out of State (non-Michigan) Wages.

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Visa records for the Wage portion of the Quarterly Wage/Tax Report

Field Name	Data Type	Size	Format	Description
Record Type	String	1	X(1)	Enter V. Identifies it as Visa wage data.
Employer Number	Integer	10	9(10)	The first seven digits are the employer number, the last three digits are the location (multi-unit number).
Quarter Ending	Integer	5	QCCYY	Valid values are 1, 2, 3 or 4
SSN	Integer	9	9(9)	Employee Social Security Number or Individual Taxpayer Identification Number (ITIN). Do not zero fill. No spaces or dashes.
Employee Last Name	String	16	X(16)	Employee Last Name.
Employee First Name	String	12	X(12)	Employee First Name.
Employee Middle In	String	1	X(1)	Employee Middle Initial. May be a blank space.
Visa Type	String	2	X(2)	Enter 01 for J1 visa wages. Enter 02 for H-2B visa wages. Cannot be blank or zero filled.
Employee Gross Visa Wages	Currency	10	9(8)V99	Gross visa wages for employee.

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Bulk Report Filing Formats

Sample Files

Sample Bulk Report without Out of State or Visa Wages

F00000010000042317248
H001NNNNNNN000QCCYY00000423172480000038517248000004000004000004000000000040000042317248
WNNNNNNN000QCCYY123456789LASTNAME FIRSTNAME M00105793120
WNNNNNNN000QCCYY123456789LASTNAME FIRSTNAME M00105793120
WNNNNNNN000QCCYY123456789LASTNAME FIRSTNAME M00105793120
WNNNNNNN000QCCYY123456789LASTNAME FIRSTNAME M00105793120

Sample Bulk Report with Out of State Wages (using State of Ohio)

F00000010000032417260
H001NNNNNNN000QCCYY0000042317248000003851724800000400000400000400000000050000032417260
WNNNNNNN000QCCYY123456789LASTNAME FIRSTNAME M00105793120
WNNNNNNN000QCCYY123456789LASTNAME FIRSTNAME M00105793120
WNNNNNNN000QCCYY123456789LASTNAME FIRSTNAME M00105793120
ONNNNNNN000QCCYY123456789LASTNAME FIRSTNAME AOH0000100312
ONNNNNNN000QCCYY123456789LASTNAME FIRSTNAME AOH0000579012

Sample Bulk Report with Visa Wages

F00000010000033377040
H001NNNNNNN000QCCYY0000042317248000003851724800000400000400000400000000050000033377040
WNNNNNNN000QCCYY123456789LASTNAME FIRSTNAME M00105793120
WNNNNNNN000QCCYY123456789LASTNAME FIRSTNAME M00105793120
WNNNNNNN000QCCYY123456789LASTNAME FIRSTNAME M00105793120
VNNNNNNN000QCCYY123456789LASTNAME FIRSTNAME A010000850092
VNNNNNNN000QCCYY123456789LASTNAME FIRSTNAME A020000789012

Sample Bulk Report with Out of State Wages (using State of Ohio) and Visa Wages

F00000010000033267352
H001NNNNNNN000QCCYY0000042317248000003851724800000400000400000400000000060000033267352
WNNNNNNN000QCCYY123456789LASTNAME FIRSTNAME M00105793120
WNNNNNNN000QCCYY123456789LASTNAME FIRSTNAME M00105793120
WNNNNNNN000QCCYY123456789LASTNAME FIRSTNAME M00105793120
ONNNNNNN000QCCYY123456789LASTNAME FIRSTNAME AOH0000100312
ONNNNNNN000QCCYY123456789LASTNAME FIRSTNAME AOH0000579012
VNNNNNNN000QCCYY123456789LASTNAME FIRSTNAME A010000850092



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Bulk Payment File Format

The file format below represents one bulk file of payments in MiWAM including a file/batch header and a payment detail section.

Payment Batch/File Header

Field Name	Data Type	Size	Format	Description
Record Type	String	1	X(1)	Identifies the record as a header record ("H")
Number of Payments	Integer	7	9(7)	Recon Field - Should match the total number of "P" records in the batch, right justified and padded with zeros to the left.
Total Payment Amount	Integer	13	9(11)V99	Recon Field - Should match the total amount of all payments in the "P" records in the batch, right justified and padded with zeros to the left.
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Payment Detail Record

Field Name	Data Type	Size	Format	Description
Record Type	String	1	X(1)	Identifies the record as a detail record ("P")
Employer Number	Integer	10	9(10)	Combines the employer number and multi-unit number. No spaces or dashes.
Quarter Ending	Integer	5	QCCYY	Q = 1,2,3 or 4
Payment Amount	Integer	13	9(11)V99	Amount of payment designated to this employer, right justified and padded with zeros to the left
Payment Type	String	1	X(1)	R = Report, L = Loose, A = Amended Report, V = Voluntary, W = Warrant
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Export File Formats

With these export file formats, employers can download the information from Form UIA 1136, which is exported weekly, and the rate export files, which are available on a quarterly basis prior to the issue of the Employer's Quarterly Wage/Tax Report.

Rate Exchange File Layout

Field Name	Data Type	Size	Format	Description
Employer Number	Integer	10	9999999999	10 digit employer account number
Filler	String	7		Spaces
Calculated Tax Rate	Decimal	5	00.000 or 99V9999 no decimal in field	This is calculated by summing the ABC, CBC, and NBC. Note: Tax Due is rounded to the nearest dollar
Obligation Assessment and Other Rate Factors	Decimal	4	0.000 or 9V9999 no decimal in field	This is calculated by summing the OA and other Rate Factors Note: OA and Others Factors Due is not rounded to the nearest dollar
Account Balance	Currency	11	(-)000000000.00 or S9 (9) V 99	Current account balance
Filler	String	15		Spaces
Employer Name	String	30	AAAAAAAAAAAAAAAAAAAAAAAAAAAAA	First 30 characters of employer name

UIA 1136 Export File

Field Name	Data Type	Size	Format	Description
Employer Number	Numeric	10	9999999999	UIA employer account number
Claimant SSN	Numeric	9	999999999	SSN of Claimant related to charge/credit
Processed Date	Date	8	mmddyyyy	Date the charge/credit posted to employer
Week Ending Date	Date	8	mmddyyyy	Benefit week ending date for the charge/credit
Adjustment Type	String	2	XX	Two character code identifying the type of charge/credit
Earned Income	Numeric	11	S999999999V99	Signed field which indicates the Income reported by claimant for benefit week
Charge/Credit Amount	Numeric	11	S999999999V99	Signed field which indicates the charge/credit for the claimant for the benefit week
Claimant Last Name	String	17	Left Justified	Last name of the claimant
Claimant First Initial	String	1	Left Justified	First initial of the claimant
	Total	77		Fixed Width