MICHIGAN UNEMPLOYMENT INSURANCE AGENCY

MiWAM TOOLKIT

Client Level Reporting

for Professional Employer Organizations and Service Providers

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Who to Contact

For registering clients, updating client lists, general information or non-technical support, please contact Tax Status at: Phone: (313) 456-2080 or email PEO@michigan.gov.

If you have questions about the Michigan Web Account Manager (MiWAM) or need technical assistance, please contact: MiWAM Support at (313) 456-2188 or email MiWAMsupport@michigan.gov.

Michigan Web Account Manager

Client Level Reporting

Getting Started

To begin the process of client level reporting a PEO should provide a list of PEO clients to the UIA. The list should contain if known:

- the employer name,
- the federal employer identification number (FEIN),
- the UIA account number (if any) and
- doing business as name (DBA, if any).

From this initial list, the UIA can check each client to see if the company has an active UIA account, an inactive/terminated UIA account or no UIA account at all.

If a PEO has a client, usually a sole proprietor, who has no federal employer identification number (FEIN), a FEIN must be obtained from the IRS before the business can be registered with the UIA. In the event that a FEIN (also sometimes called an EIN) is needed, Apply for an Employer Identification Number (EIN) Online.

For clients who will be leasing only a portion of their employees from the PEO and reporting payroll for non-leased employees, sub accounts or chargeable location accounts must be established. Each location account is indicated by a three-digit extension added to the end of an employer account number. If there are no location accounts, the last three digits are zeros.

- At least two chargeable location accounts must be established to allow for both a client and the PEO to file payroll each quarter.
- Additional location accounts may be established if desired.
- Once a chargeable location account is established it must be used by the PEO for reporting.
- The three digit extension of 000 should not be used for clients with location accounts.
- Unused location accounts should be closed to prevent any penalties for late filing or non-filing.

Note: It is important that you determine whether your client plans to report a portion of their own payroll. This is the only way you will know if location accounts need to be established. Remember, only one report can post to the employer's tax account and the other(s) will be considered as duplicates or invalid if location accounts are not created.

Establishing a PEO Registration

When a Professional Employer Organization (PEO) is informed of the clients who must be registered, the client registration process can begin. Each client must be registered either online through e-Registration for Michigan Taxes, or using Form 518, Registration for Michigan Taxes. If the PEO is located in Michigan, the PEO must register for a UIA account. If the PEO is already registered, no further registration action is needed. If the PEO is located out of state, no registration action is needed. A MiWAM account must be established by the PEO to comply with online filing requirements. See the Information in this Toolkit for instructions on establishing a MiWAM account.

Establishing a PEO/Service Provider Client Relationship

As a PEO/Service Provider, you will need to create a power of attorney through your MiWAM account. You would then be able to add clients electronically, file quarterly reports, make payments, protest tax issues and protest benefit charges. You may also process the 940 C for your clients.

Online Reporting through MiWAM

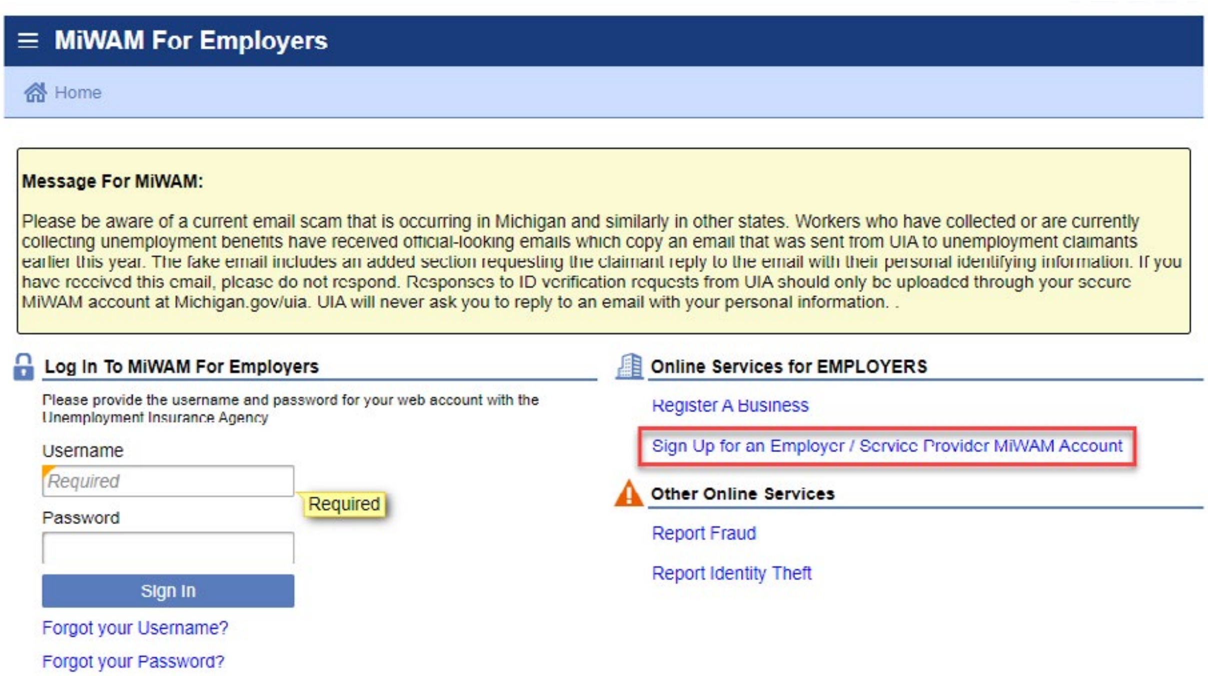
Filing of reports on behalf of client entities has never been easier. PEOs can log on to their account through the Michigan Web Account Manager (MiWAM) or create a MiWAM account at michigan.gov/uia. Click on "Michigan Web Account Manager for Claimants and Employers" to start the process.

The following section includes information taken from the MiWAM Toolkit for Employers, including bulk file formats.

View or download the MiWAM Toolkit for Employers.

Create a MiWAM PEO/Service Provider Account

On the MiWAM Homepage, click the "Sign Up for an Employer / Service Provider MiWAM Account" link.

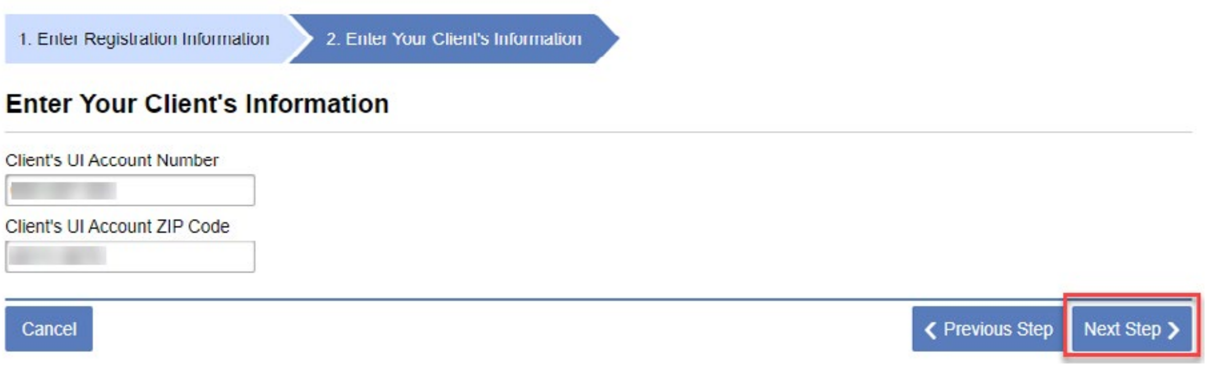


Choose "Employer Representative."

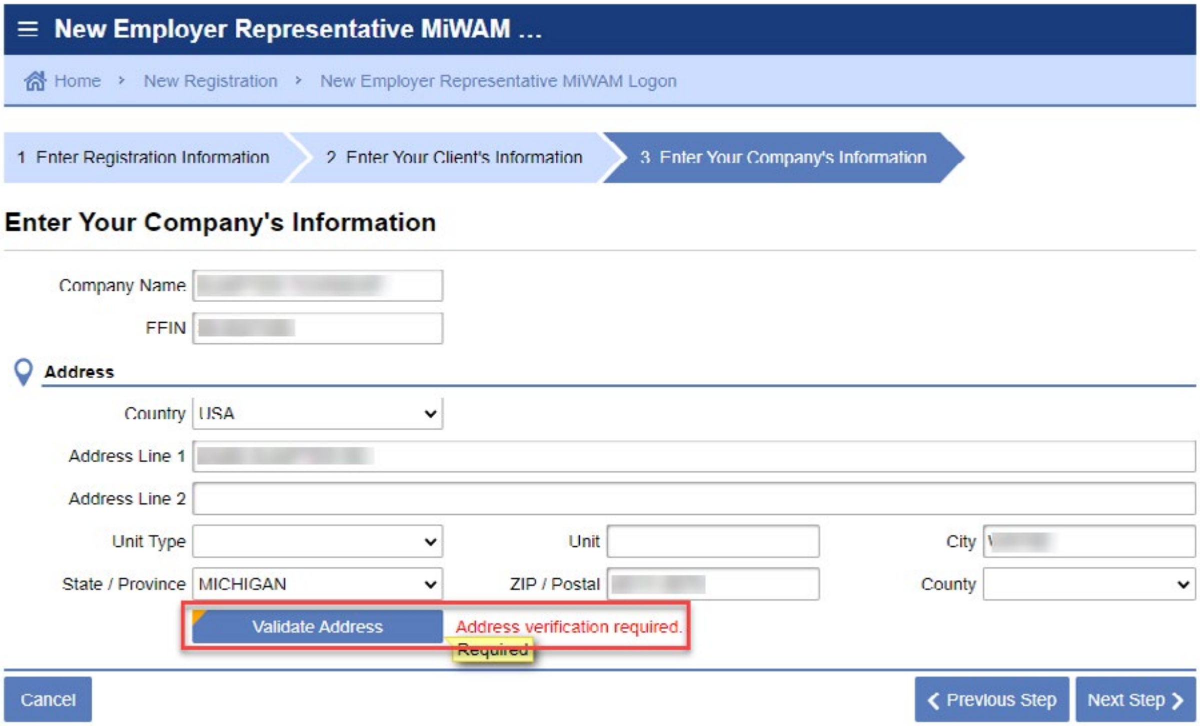
If you are not registered for Michigan Unemployment Taxes, select "No" If you have an FEIN to conduct business, select "Yes," then click "Next Step."

Enter your Client's UI Account Number, including the three zeroes. Enter the Client's Zip Code. Click "Next Step" to proceed to the next screen.

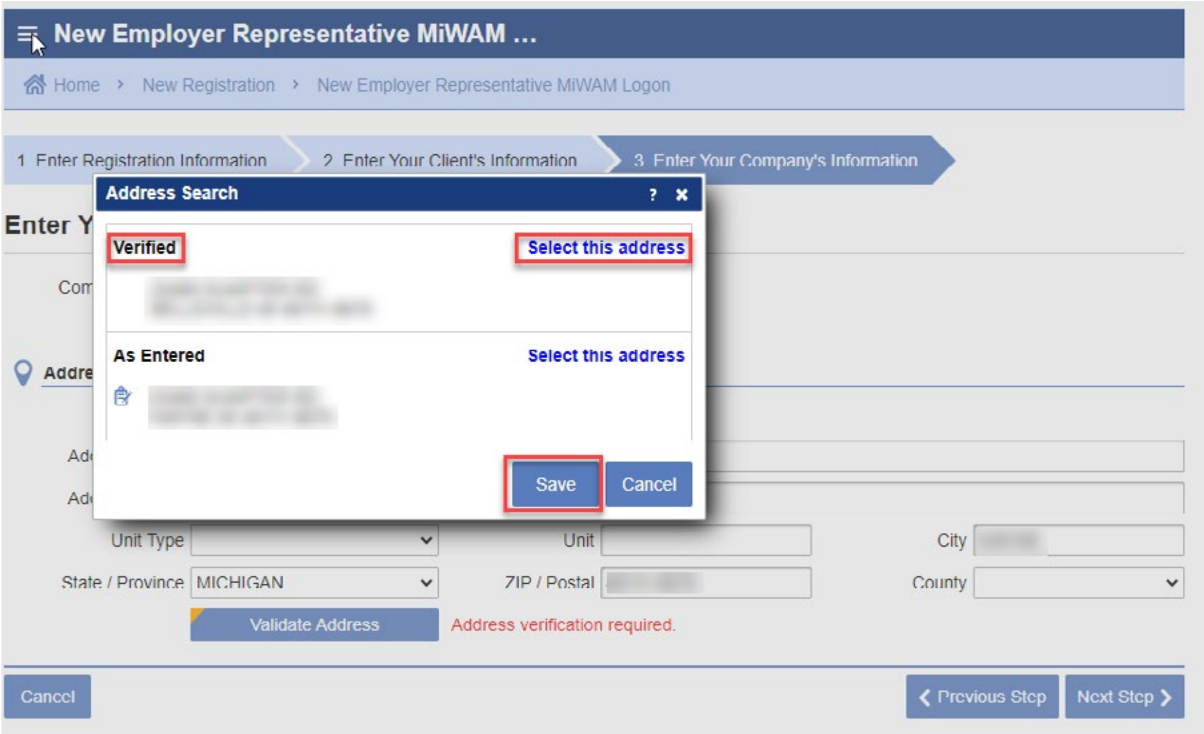
* If you do not have a UIA account number or a Federal Identification Number (FEIN), you may use your Social Security Number (SSN) to create an account. Enter your Client's UIA account number, the Client's Zip Code and your Social Security Number (SSN). Click "OK."



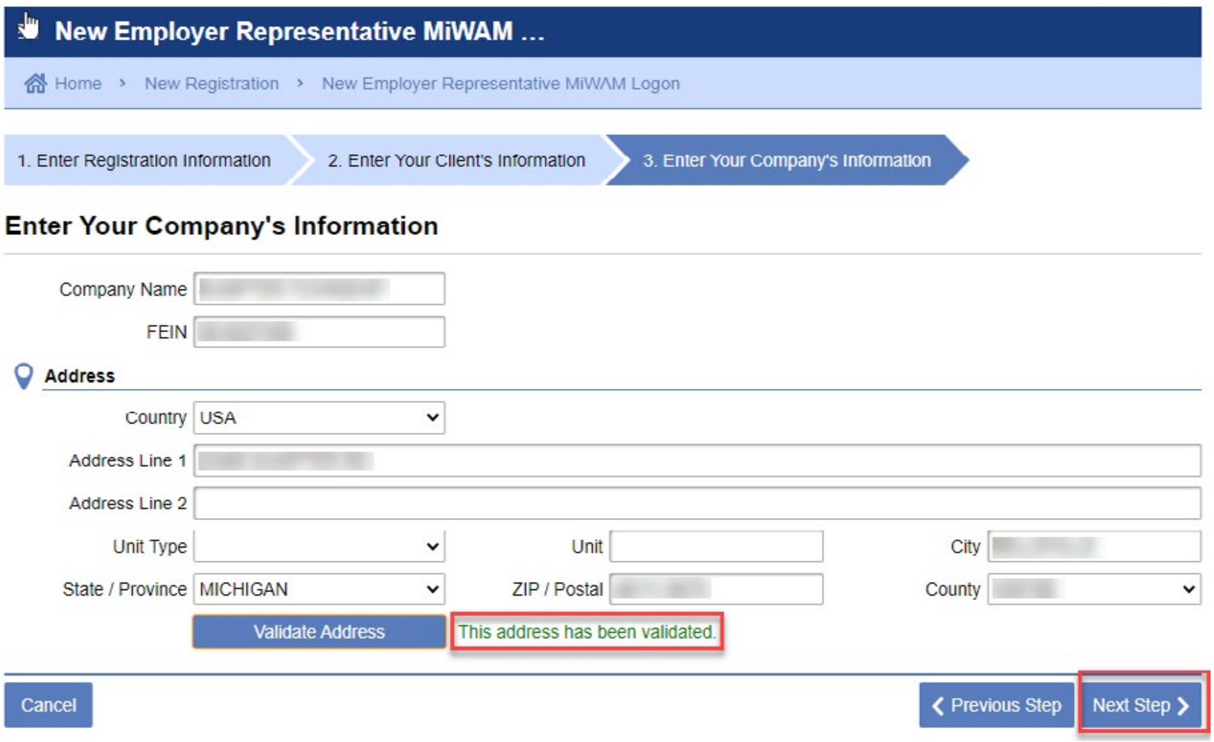
Enter your Client's information and click "Validate Address."



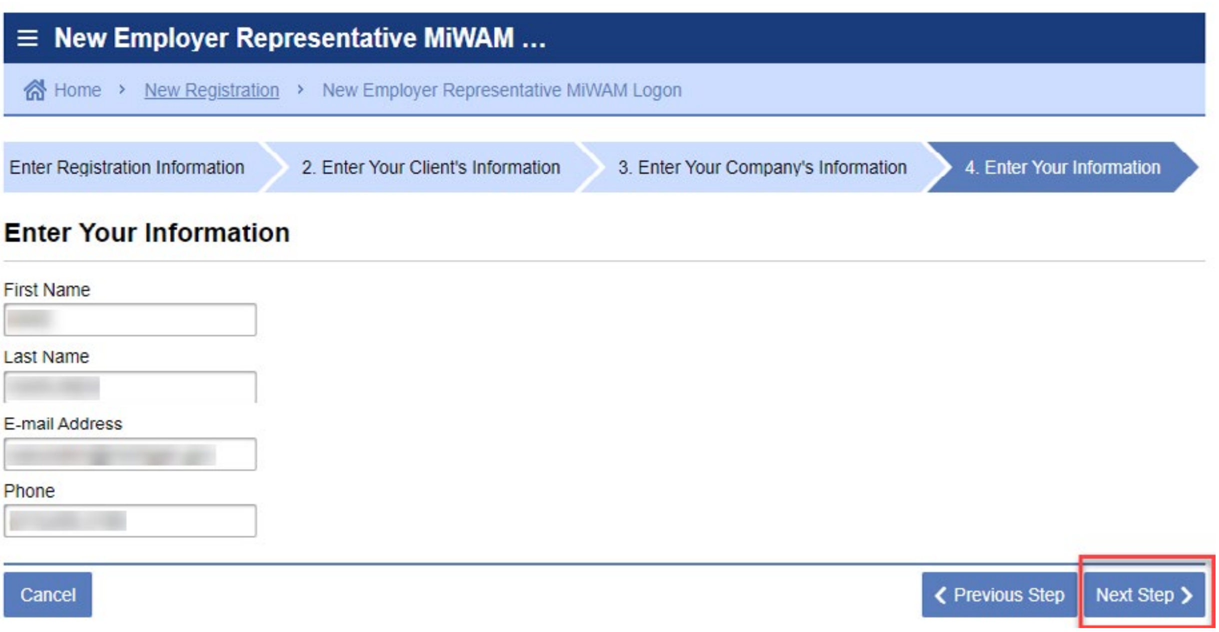
Select the "Verified" address, then click "Save."



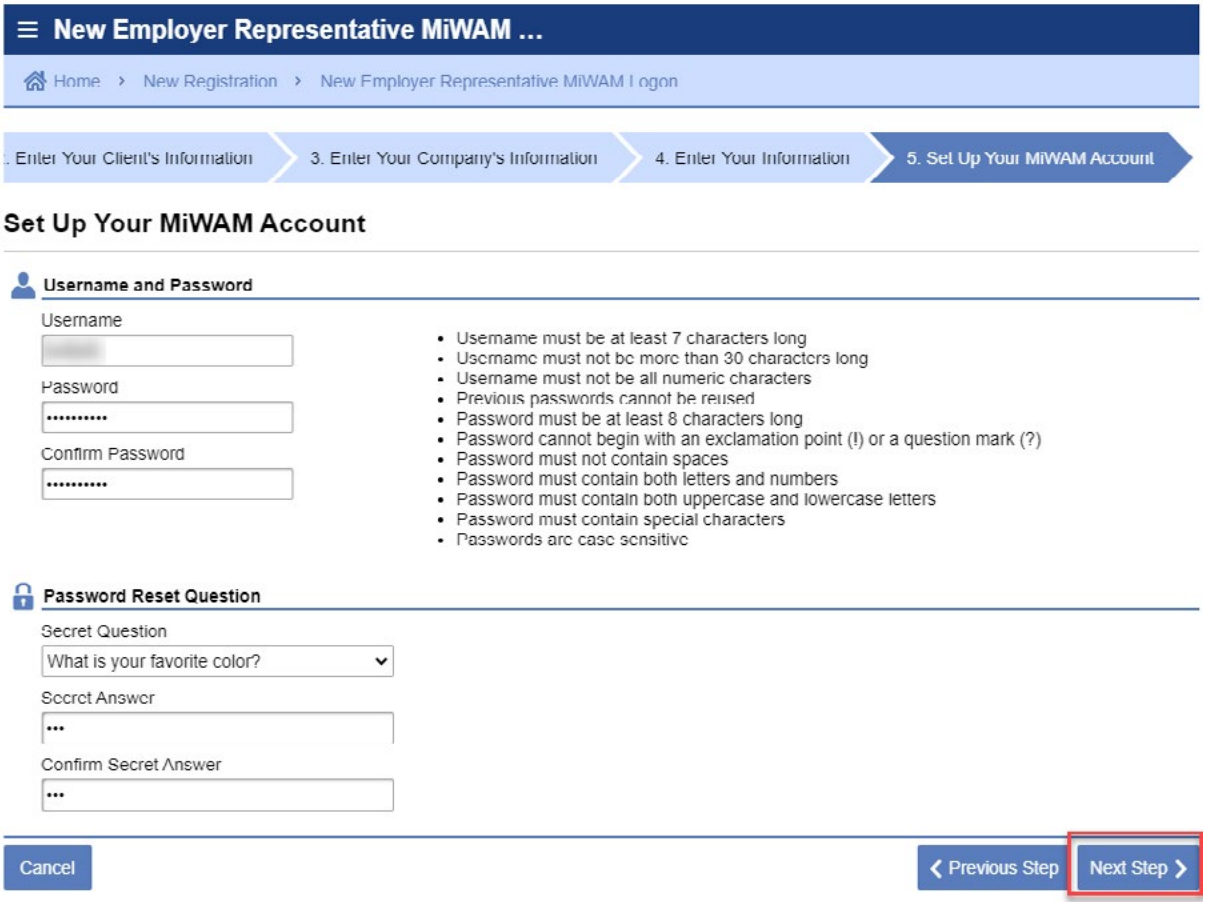
After the address is verified, click “Next Step.”



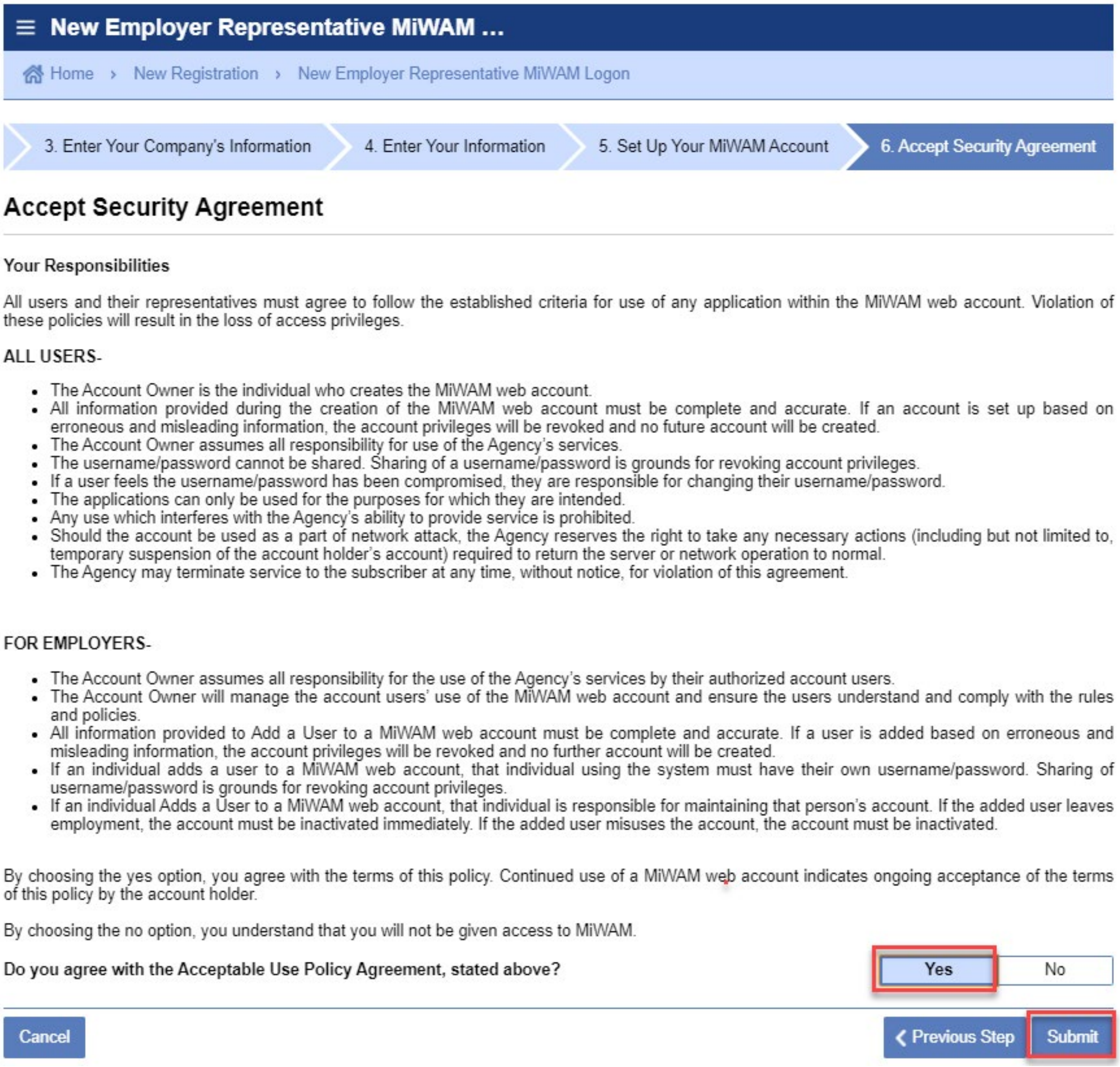
Enter your information, including your name, email address and phone number. Click “Next Step.”



Create a Username and Password according to the specifications on the right. Select a "Secret Question" from the dropdown menu and enter your "Secret Answer" twice. Click "Next Step."



Please read the Security Agreement, then select "Yes," then click "Submit."



≡ New Employer Representative MiWAM ...

Home › New Registration › New Employer Representative MiWAM Logon

3. Enter Your Company's Information | 4. Enter Your Information | 5. Set Up Your MiWAM Account | 6. Accept Security Agreement

Accept Security Agreement

Your Responsibilities

All users and their representatives must agree to follow the established criteria for use of any application within the MiWAM web account. Violation of these policies will result in the loss of access privileges.

ALL USERS-

- The Account Owner is the individual who creates the MiWAM web account.
- All information provided during the creation of the MiWAM web account must be complete and accurate. If an account is set up based on erroneous and misleading information, the account privileges will be revoked and no future account will be created.
- The Account Owner assumes all responsibility for use of the Agency's services.
- The username/password cannot be shared. Sharing of a username/password is grounds for revoking account privileges.
- If a user feels the username/password has been compromised, they are responsible for changing their username/password.
- The applications can only be used for the purposes for which they are intended.
- Any use which interferes with the Agency's ability to provide service is prohibited.
- Should the account be used as a part of network attack, the Agency reserves the right to take any necessary actions (including but not limited to, temporary suspension of the account holder's account) required to return the server or network operation to normal.
- The Agency may terminate service to the subscriber at any time, without notice, for violation of this agreement.

FOR EMPLOYERS-

- The Account Owner assumes all responsibility for the use of the Agency's services by their authorized account users.
- The Account Owner will manage the account users' use of the MiWAM web account and ensure the users understand and comply with the rules and policies.
- All information provided to Add a User to a MiWAM web account must be complete and accurate. If a user is added based on erroneous and misleading information, the account privileges will be revoked and no further account will be created.
- If an individual adds a user to a MiWAM web account, that individual using the system must have their own username/password. Sharing of username/password is grounds for revoking account privileges.
- If an individual Adds a User to a MiWAM web account, that individual is responsible for maintaining that person's account. If the added user leaves employment, the account must be inactivated immediately. If the added user misuses the account, the account must be inactivated.

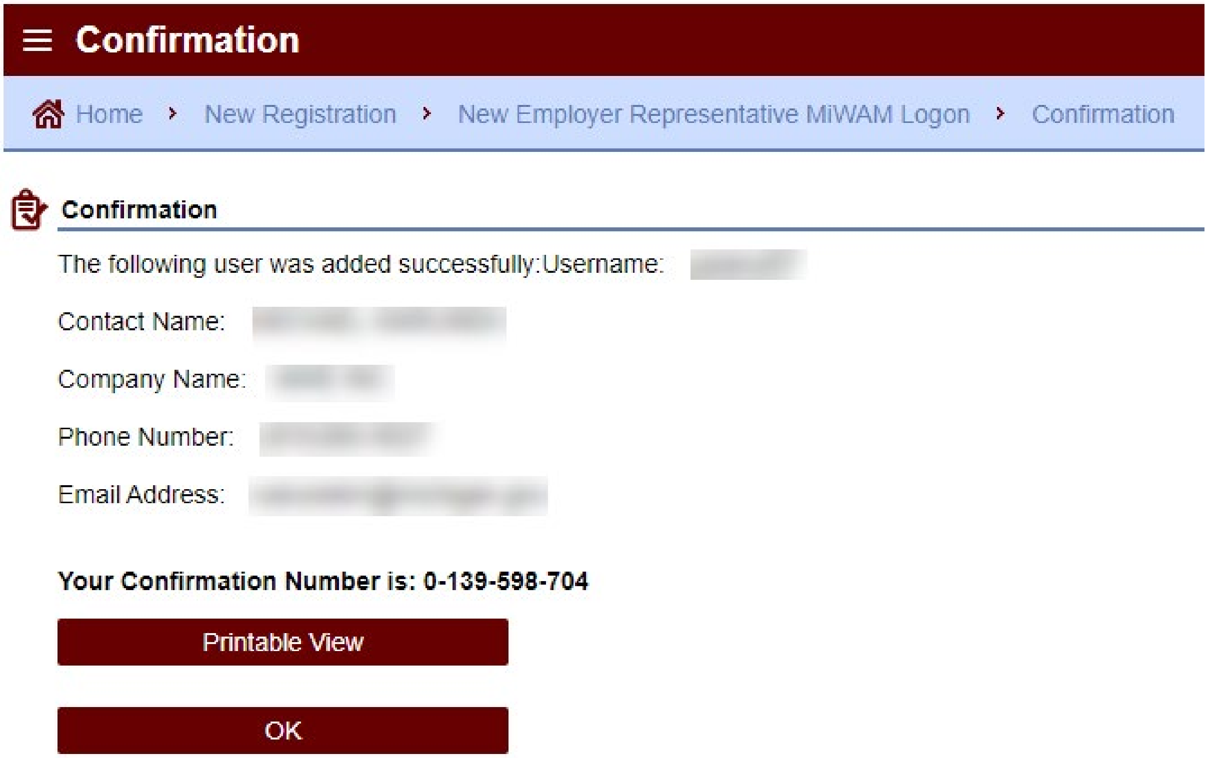
By choosing the yes option, you agree with the terms of this policy. Continued use of a MiWAM web account indicates ongoing acceptance of the terms of this policy by the account holder.

By choosing the no option, you understand that you will not be given access to MiWAM.

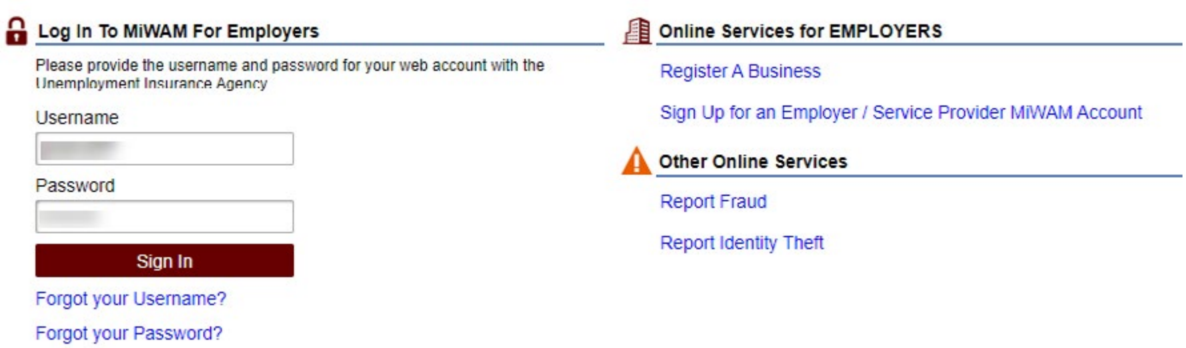
Do you agree with the Acceptable Use Policy Agreement, stated above? Yes No

Cancel | Previous Step | Submit

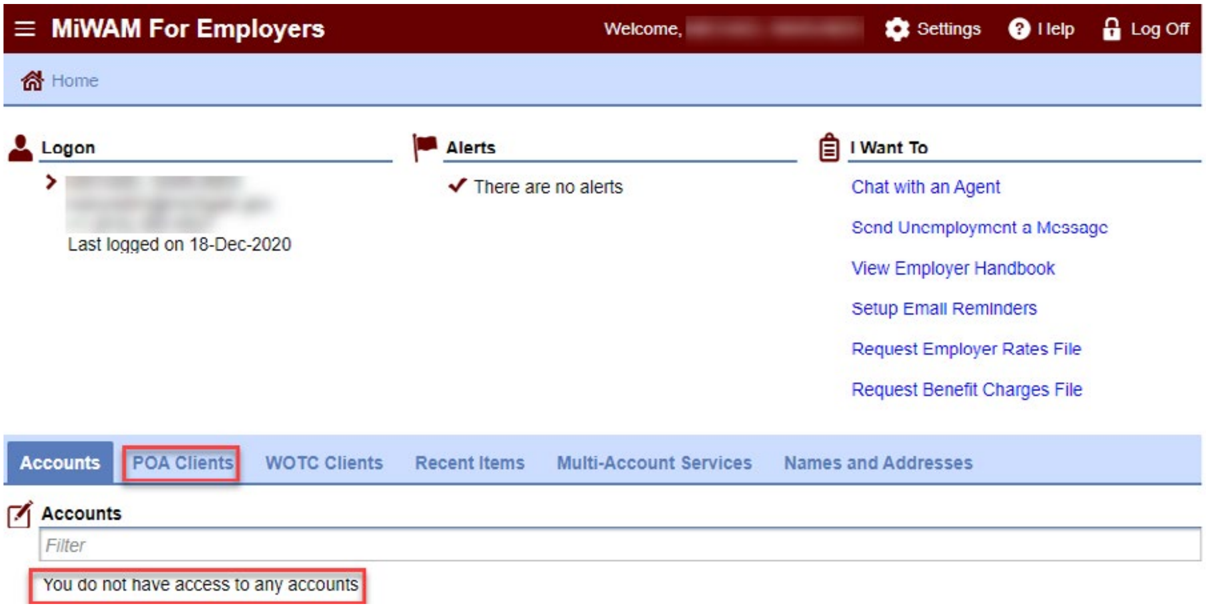
Your Employer Representative account has been created. Click OK and/or Printable View.



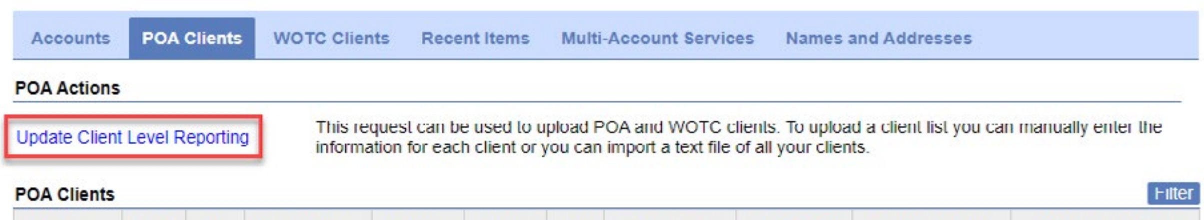
After your account is created, you will need to login for the first time. Enter your Username and Password, then click "Sign In."



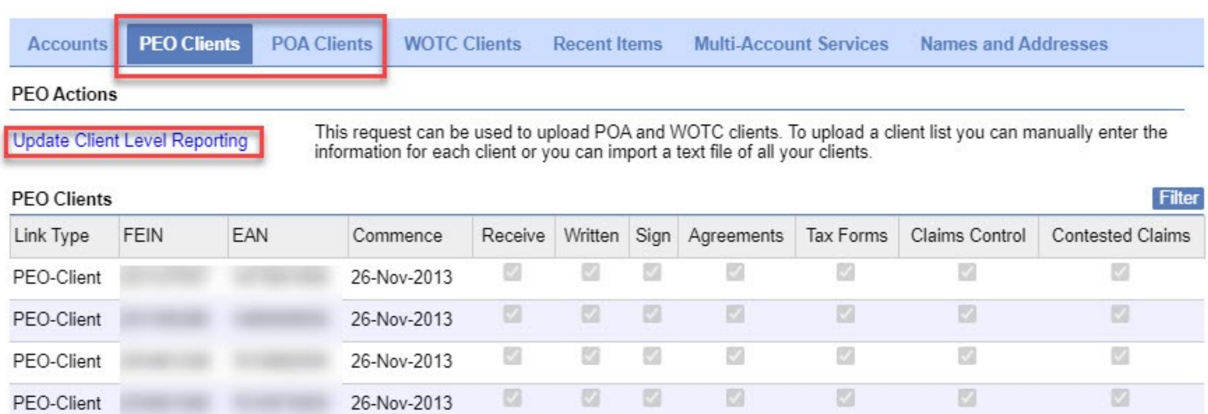
At this point, you will need to link your account with your client's account. Click on the "POA Client's" tab



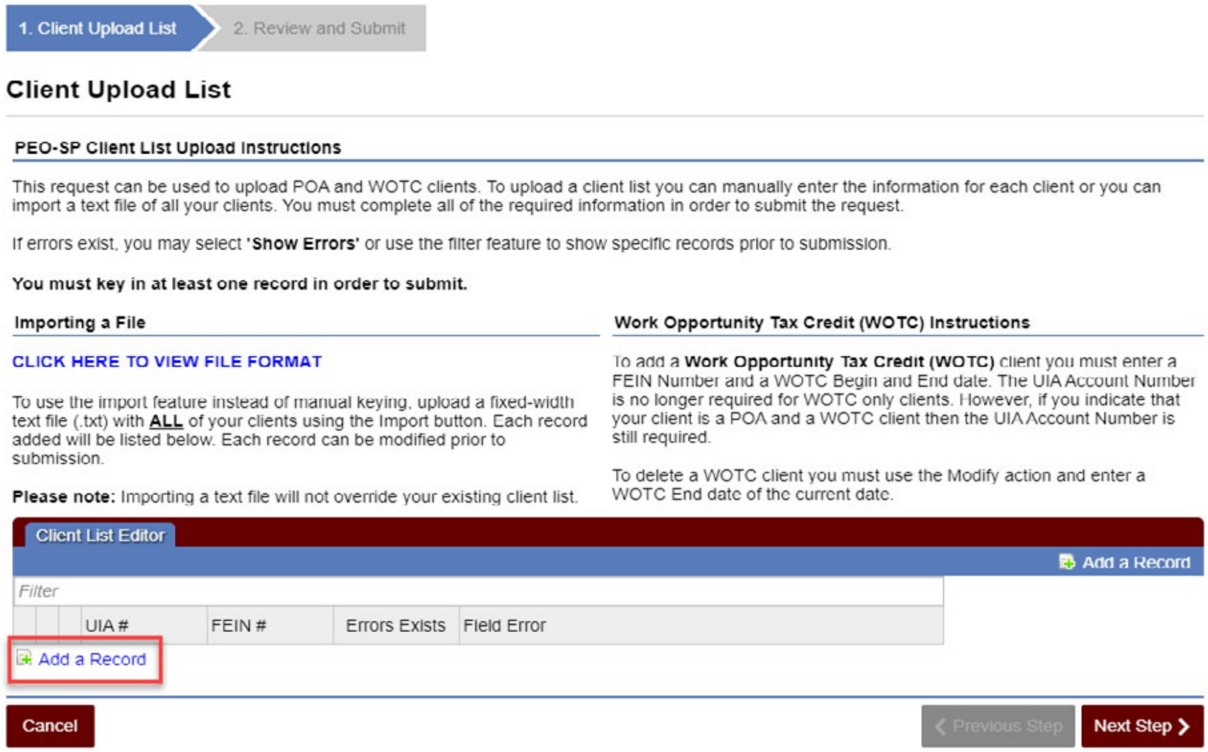
Click the "Update Client Level Reporting" link to begin the process of adding your client.



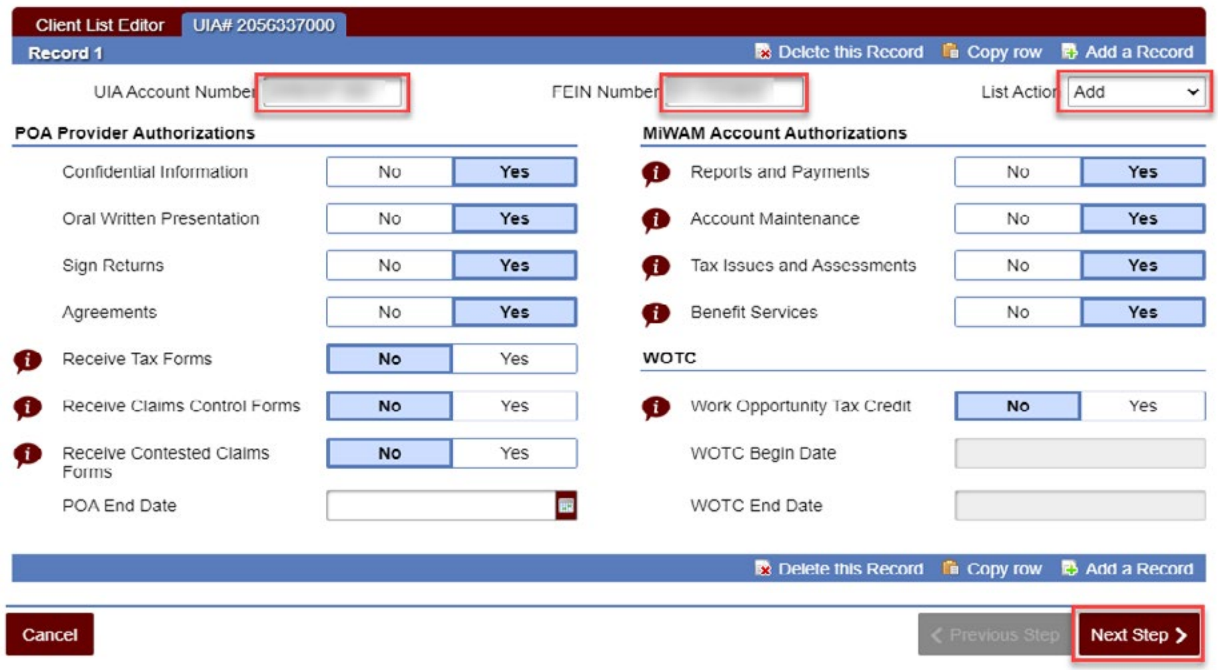
PEO's will see the PEO Client's tab. They may also see the POA Client's tab if they have requested service provider access.



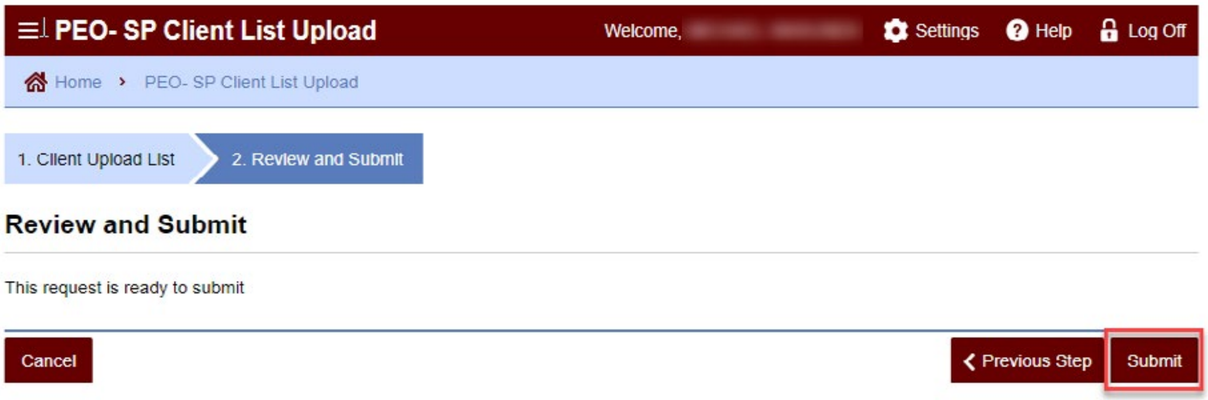
Click the “Add a Record” link.



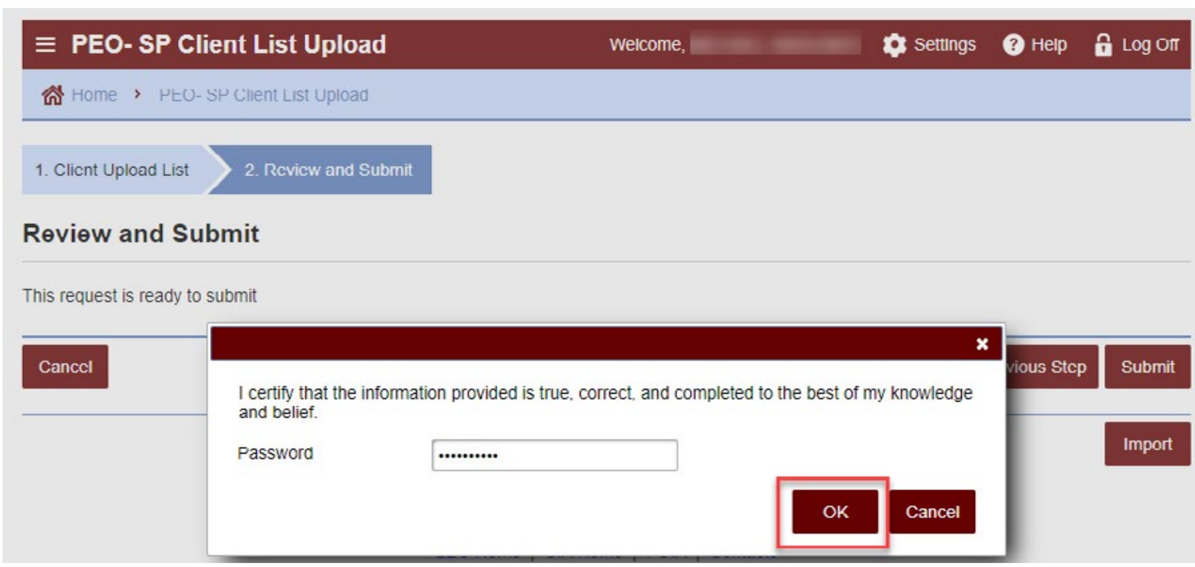
Enter the client’s UIA Account number, including the three zeroes. Enter the client’s FEIN. Answer all of the questions for POA and MiWAM Account Authorizations. If you do not want to receive tax or claims forms, select “No.” If you do not wish to create a Work Opportunity Tax Credit, select “No.” You may add a “WOTC” application at another time. Click “Next Step.”



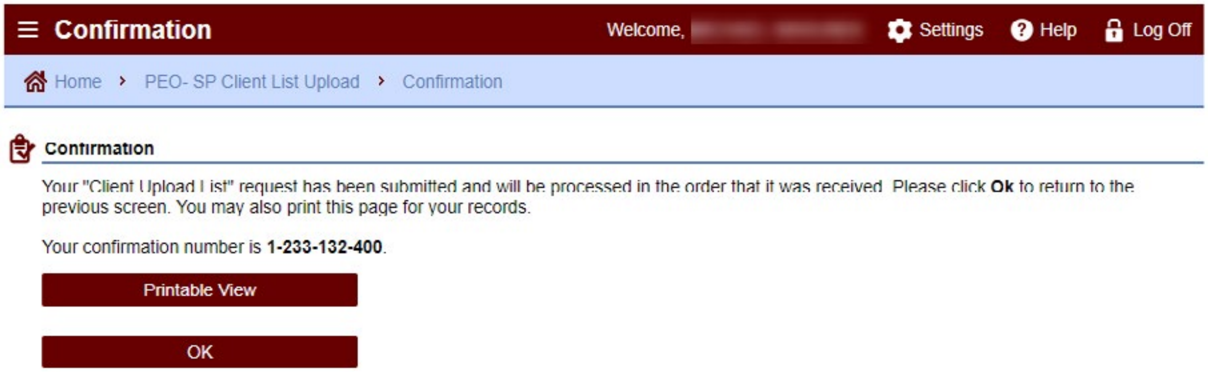
You may review your choices by clicking "Previous Step" or you may click "Submit" to process the client list upload.



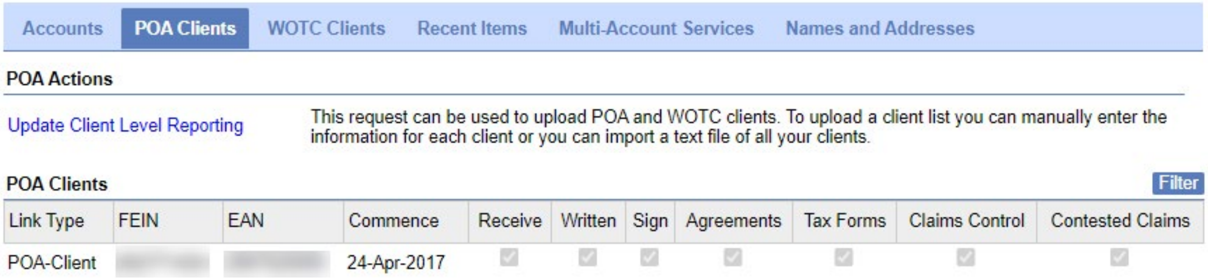
Enter your MiWAM password and click "OK."



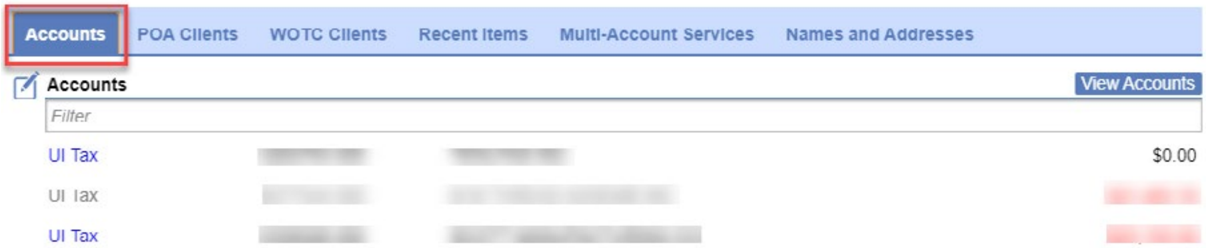
You may select "Printable View" or you can select "Ok" to return to the previous screen. Your client will appear in your account the following business day. You will have limited access for ten days where you can file quarterly reports and submit payments. After the ten day period is over, you will have full access to the client's account, including features such as requesting refunds, protesting benefit charges, waivers of penalty and interest, etc. The client will receive a letter stating that you are requesting permission to access their account. The employer does not need to respond to the letter unless the employer does not want to grant you permission to access their account.



When you login to your account the following business day and click the POA-Clients tab, you will see the client along with the permissions you requested.



You will also see the client under the "Accounts" tab. You may add as many clients as you wish.



Options

Each client list upload is unique, with various authorizations. Please read the notes below for more information regarding customizing your requests to fit your client's needs.

Fill in all required fields, including the client's UIA Account Number and Federal Identification Number (FEIN). Selecting "Yes" to all fields is considered a "General Authorization" Power of Attorney.

Verify that the "List Action" in the upper right hand corner of the record is "Add." Note: POA End Dates are optional. If the client is involved in the Work Opportunity Tax Credit program (WOTC), be sure to include the Begin and End Dates. Click "Submit." Click on the blue "I" icons for more information.

You must select "Yes" for "Sign Returns," if you select "Yes" for "Reports and Payments."

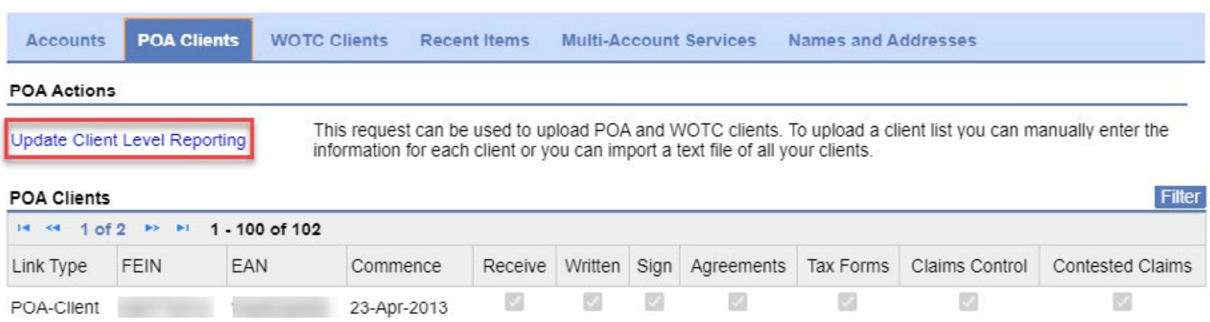
When selecting "Yes" to Benefit Services, you must select "Yes" to "Confidential Information" and "Oral Written Presentation." If you select "No," you will see the red highlighted areas and you will not be able to submit your Power of Attorney/MiWAM Account Authorizations.

If you select "Yes" regarding the "Receive Tax Forms," "Receive Claims Control Forms," and "Receive Contested Claims Forms," understand that there are various letters that you would receive by mail. You will also see these letters in your MiWAM account, even if you select "No." Click on the blue "I" icons next to the letters for more information.

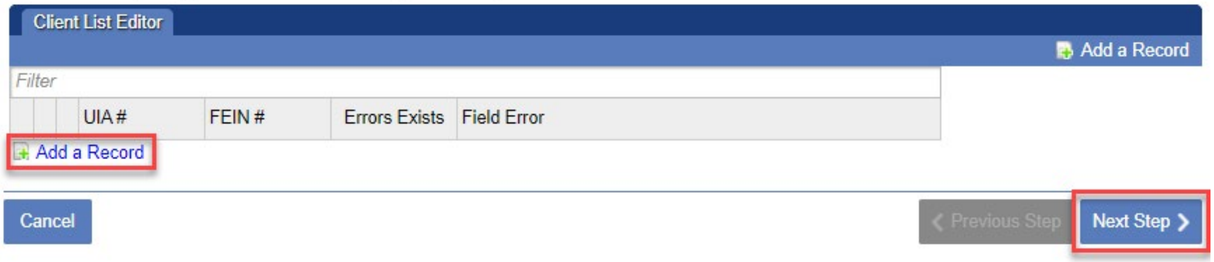
Only one PEO or Service Provider is authorized to receive the mailings for Tax Forms, Claims Control Forms and Contested Claims Forms. See examples below.

Removing a Client

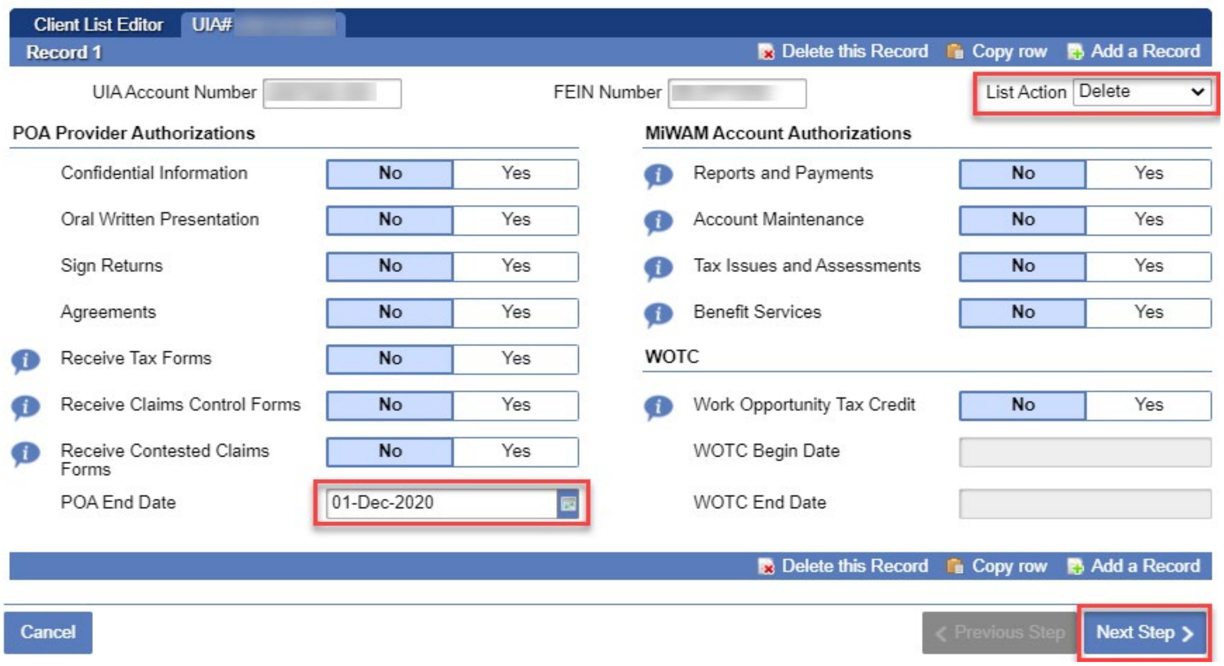
To remove a client, click on the "POA Clients" tab, then click on "Update Client Level Reporting."



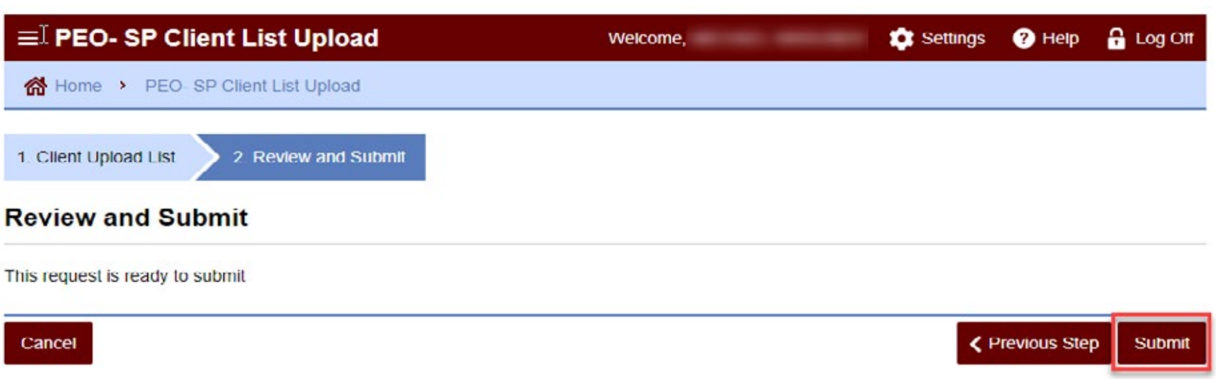
Click "Add a Record."



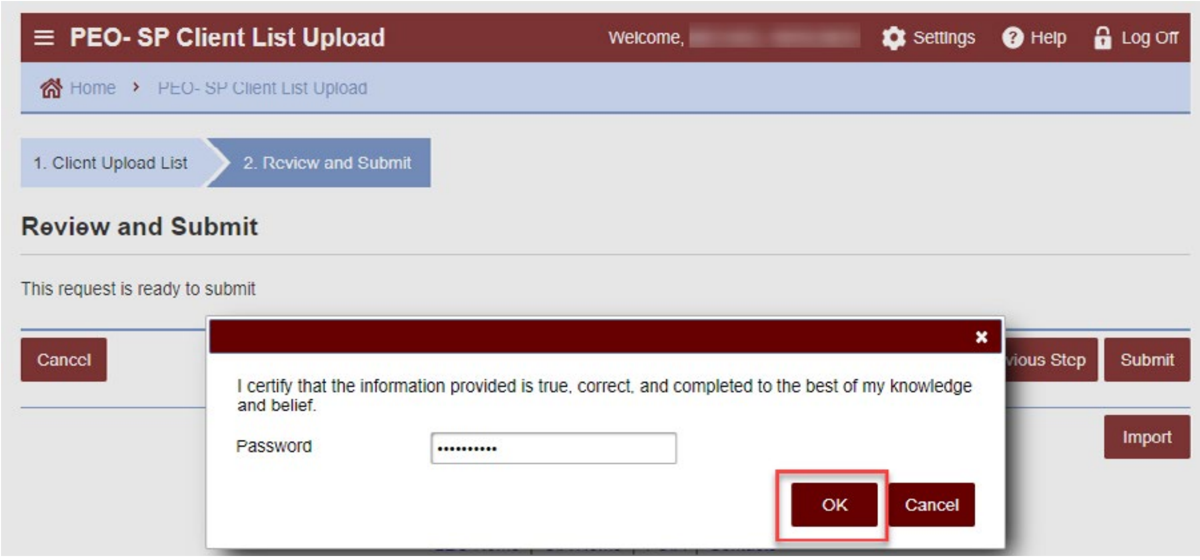
Enter the UIA Account Number and FEIN. Choose "Delete" in the List Action dropdown. Answer "No" to all questions. Select a "POA End Date." The date can be a past date. Click "Next Step."



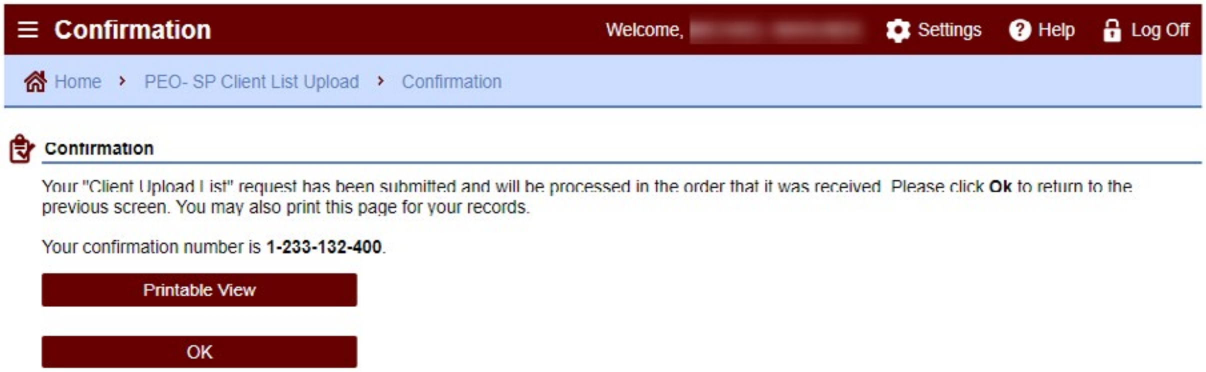
Click "Submit."



Type in your MiWAM password and click “OK.”

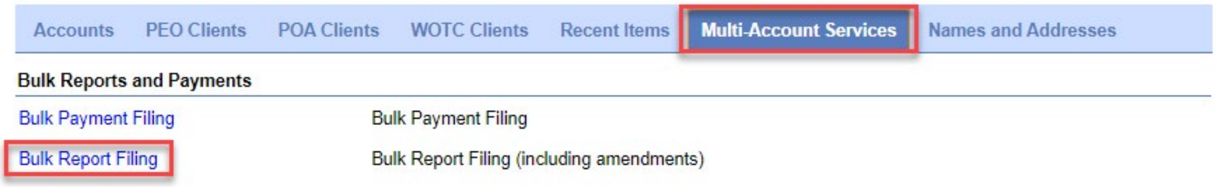


Click “OK” and/or “Printable View.”

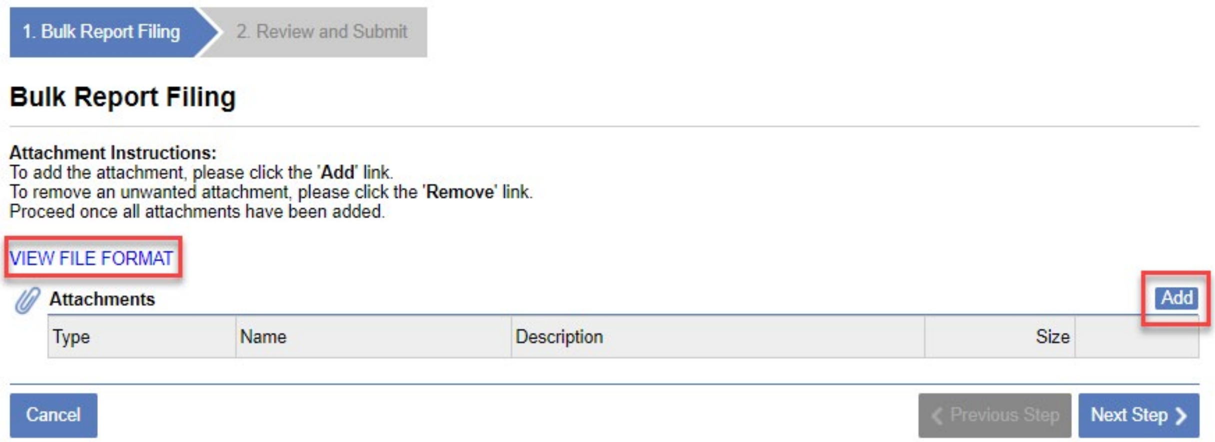


Filing Form 1028 / Bulk Report Filing

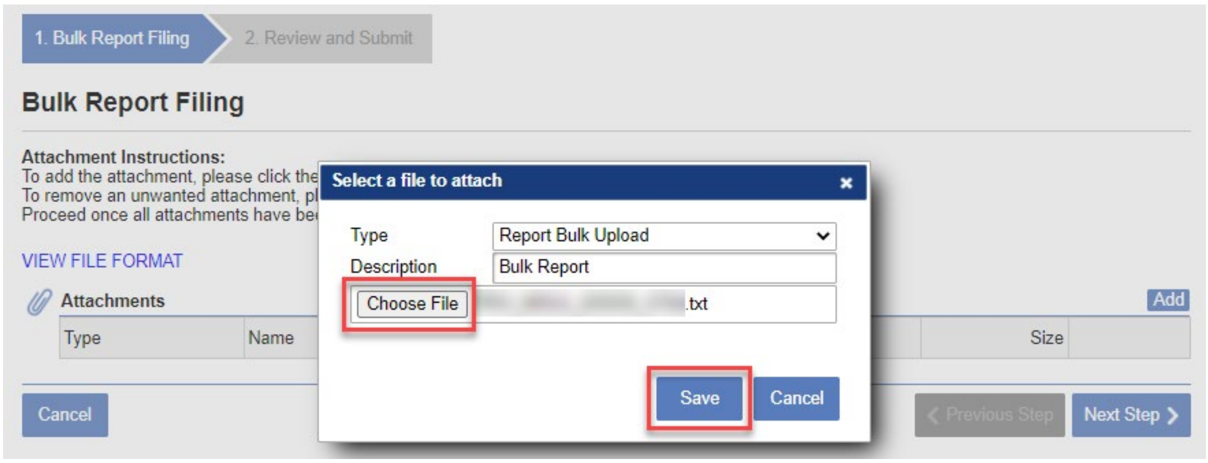
Select the "Bulk Report Filing" link under the "Multi-Account Services" tab.



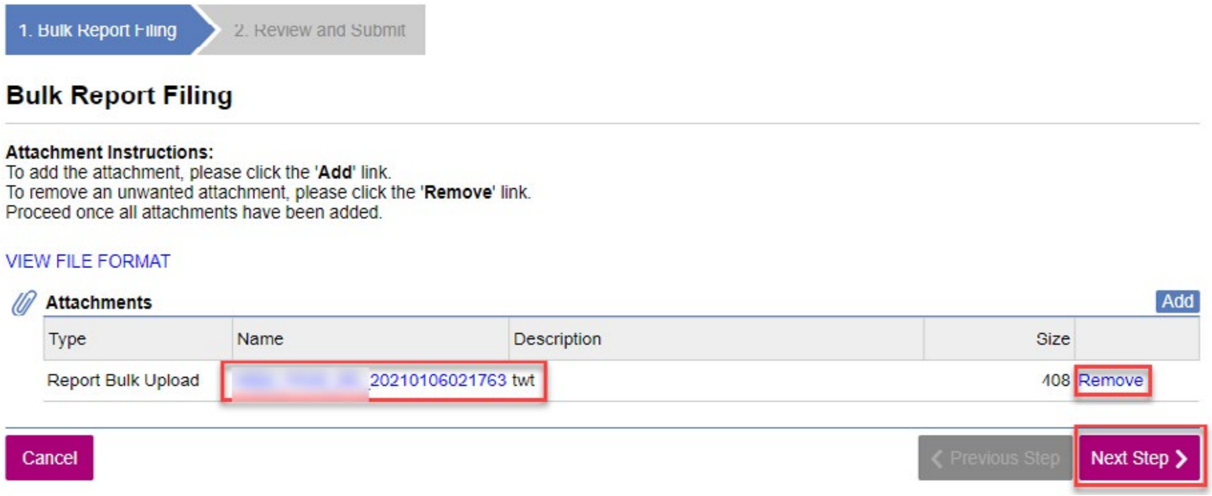
Click the "Add" button to attach your bulk file. If necessary, you may view the file specifications by clicking on "View File Format." (The specifications for bulk filing may be found on the homepage for employers, "MiWAM Toolkit for Employers-[Wage File Formats](#).)



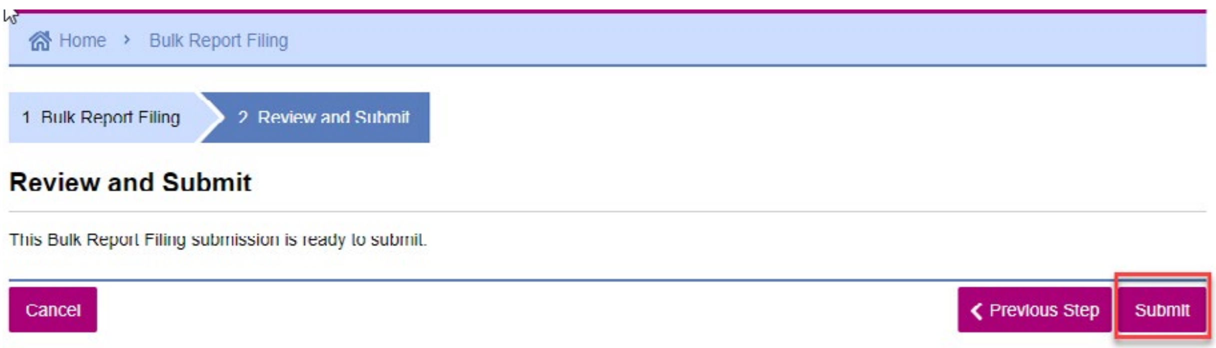
Enter a description for your file. Click "Choose File" to locate your file on your PC, tablet or phone. Click "Save" to continue.



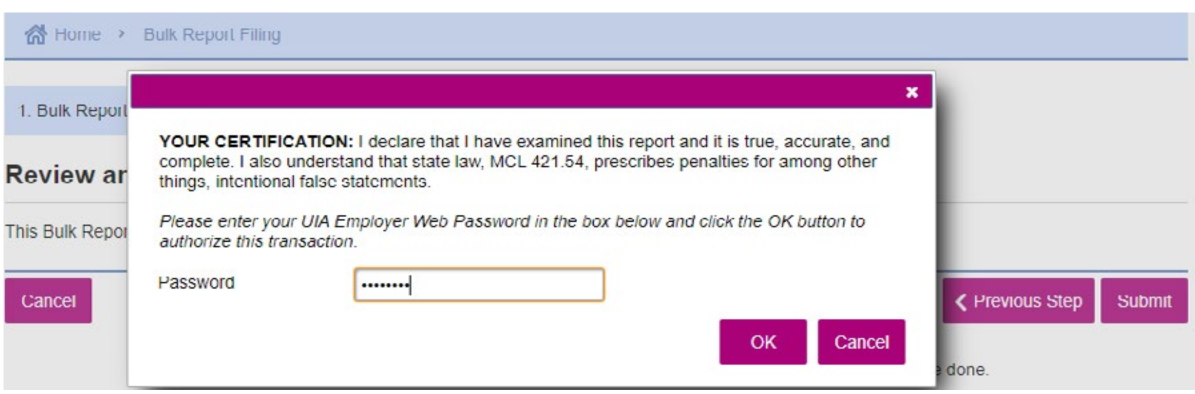
Once the file is uploaded, you have the option of removing the file by clicking "Remove." If you don't want to remove the file, click "Next Step."



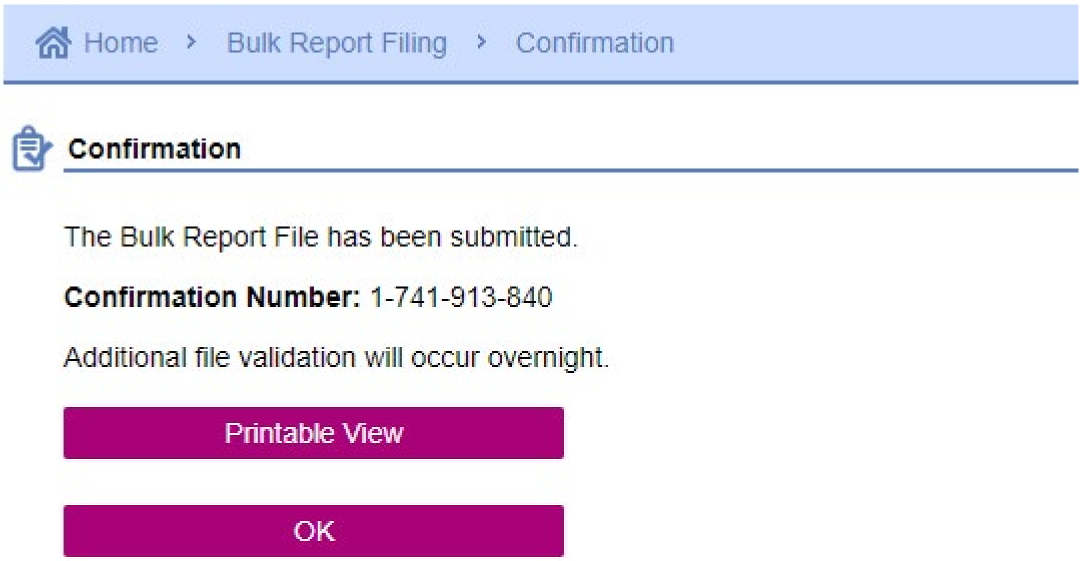
Your bulk file is ready for submission. Click "Submit."



Enter your MiWAM password and click "OK."

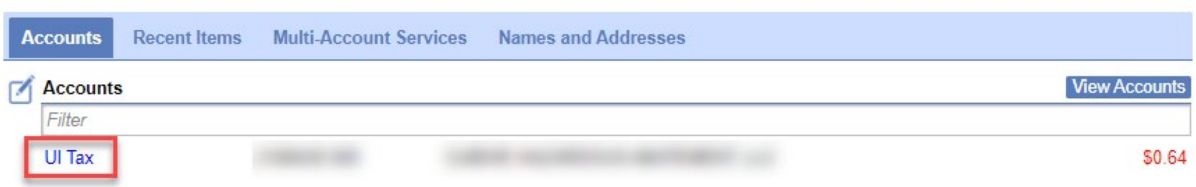


Your bulk report file has been submitted and will process the next business day. You may print this page or you may click "OK" to return to your homepage.

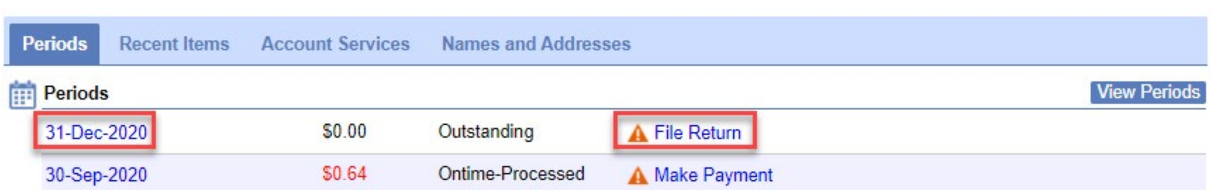


Quarterly Report Import Upload

You may wish to use the "Import" feature for individual quarterly reports. Click the "UI Tax" link under the "Accounts" tab.

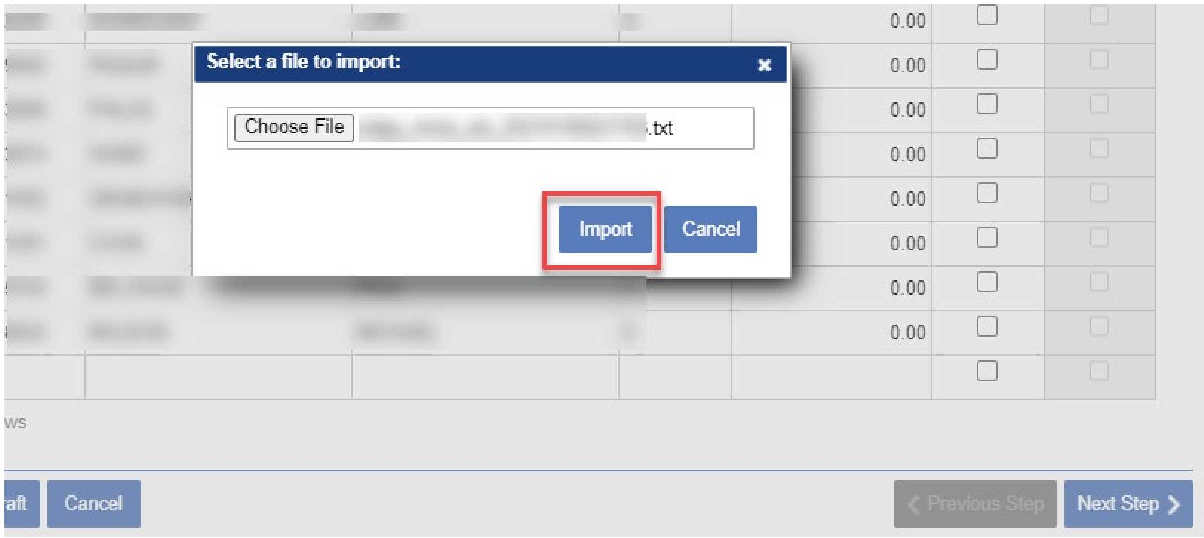


Select the period you wish to file, then click "File Return."



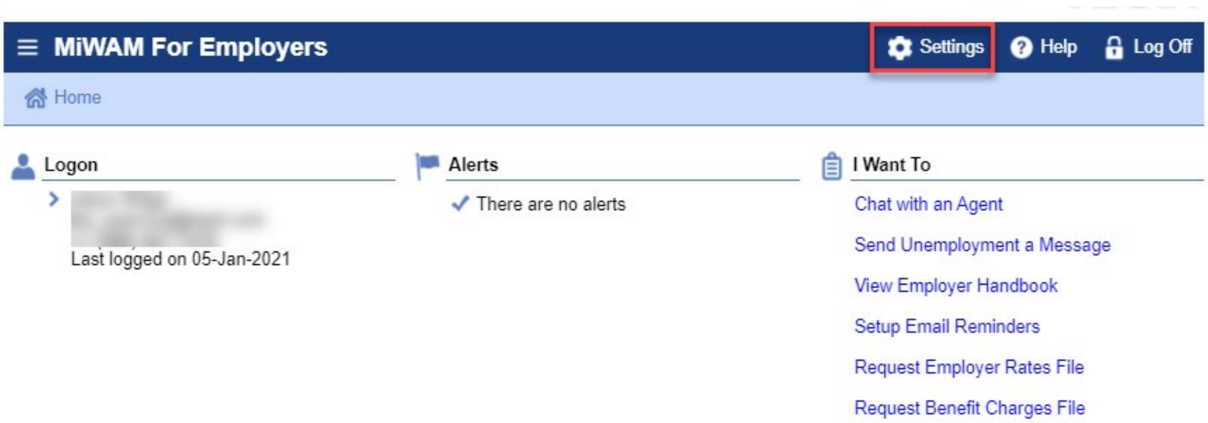
On the lower right hand corner of the quarterly wage report, click “Import” to attach your file.

Locate the Import file on your PC, tablet or phone by using the “Browse” function. Once you have located the file, click “Import.” An overnight process will occur and populate the wage fields the following business day.

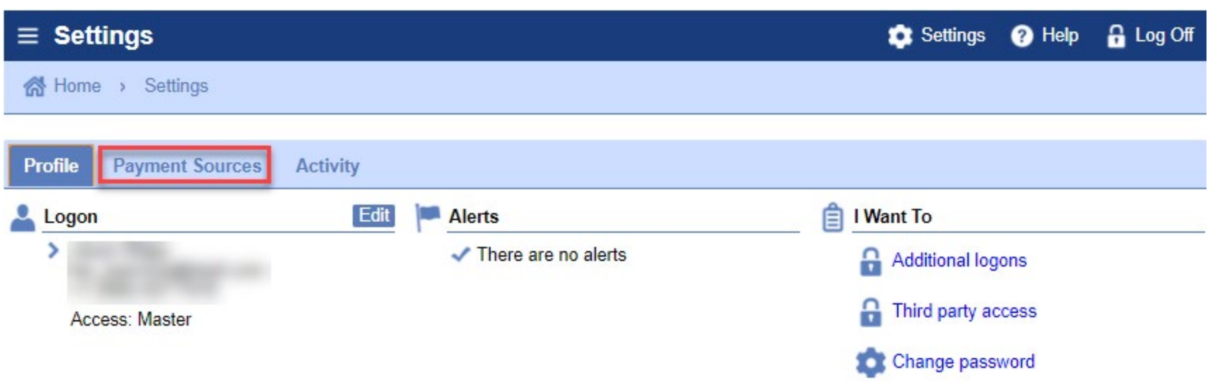


Payment Sources

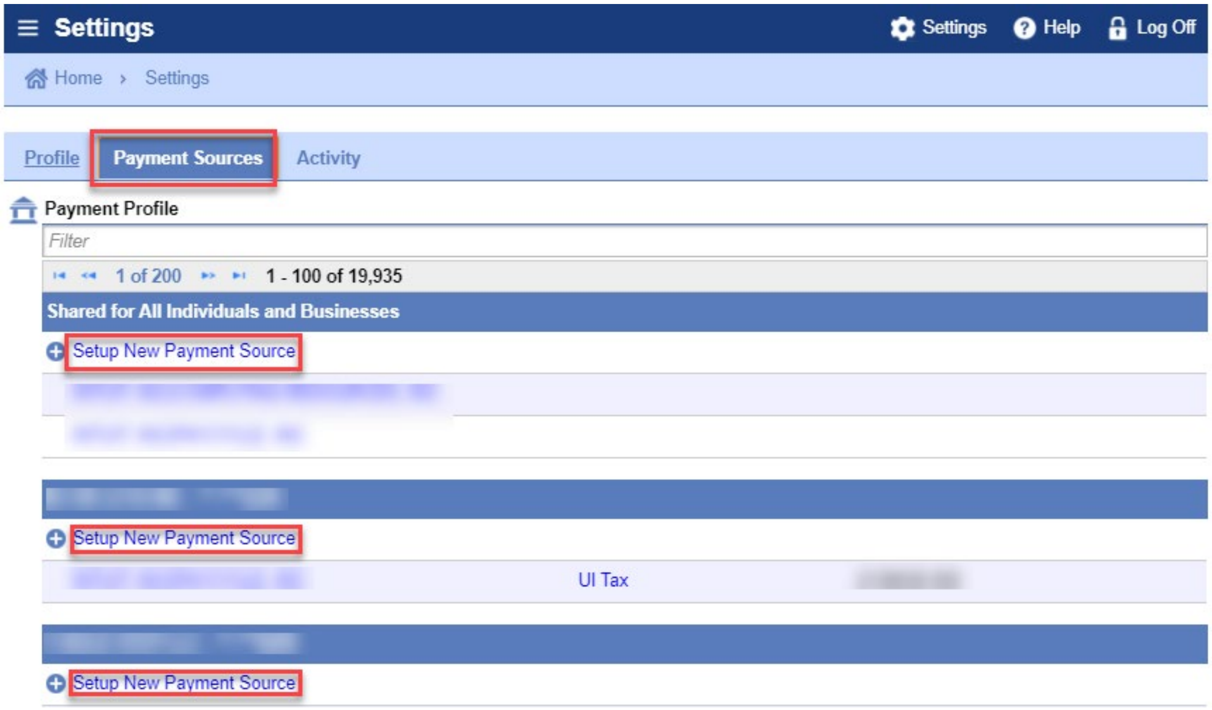
As a PEO or Service Provider, you can use the Payment Sources feature to individually pay for each client's taxes.
Click on the "Settings" link in the upper right hand corner of your page to create your payment source.



Locate the "Payment Sources" tab and click on the tab.

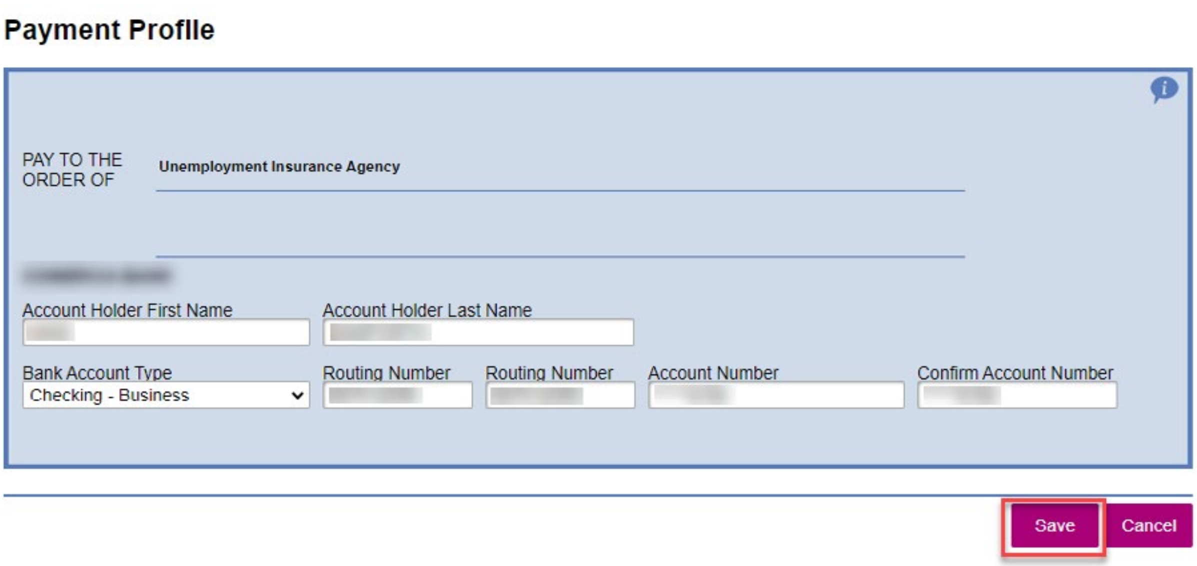


You have the ability to use one payment source for all clients, "Shared for All Individuals and Businesses." Or you can "Setup New Payment Source" for each client. You may have multiple payment sources for any client.



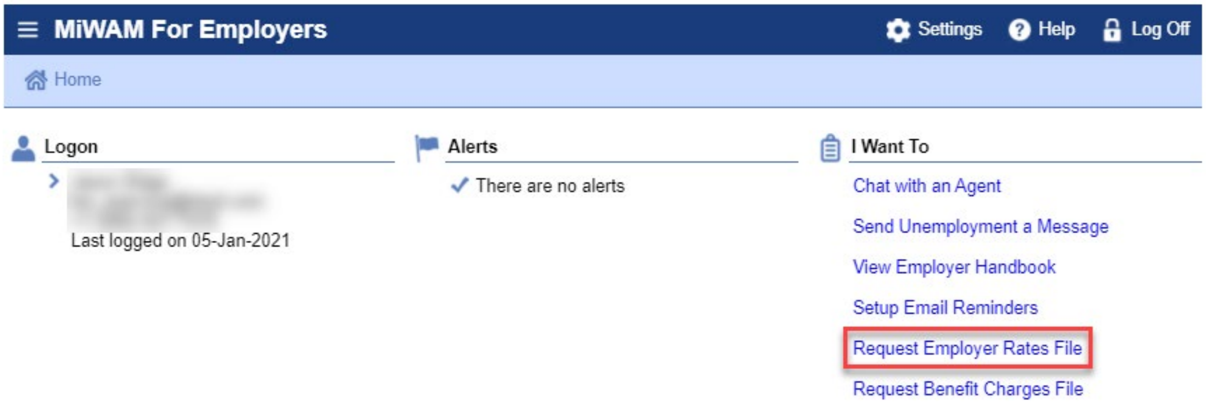
Once you select Setup New Payment Source, you will see this screen. Enter the Account Holder First and Last Name into the fields. If the Bank Account Type is a business checking account, you will need to break up the company name. For example, the company name, "ABC Insurance," ABC is the first name and Insurance is the last name. Enter the routing and account numbers and click "Save."

Your payment source for the client is now ready to use.



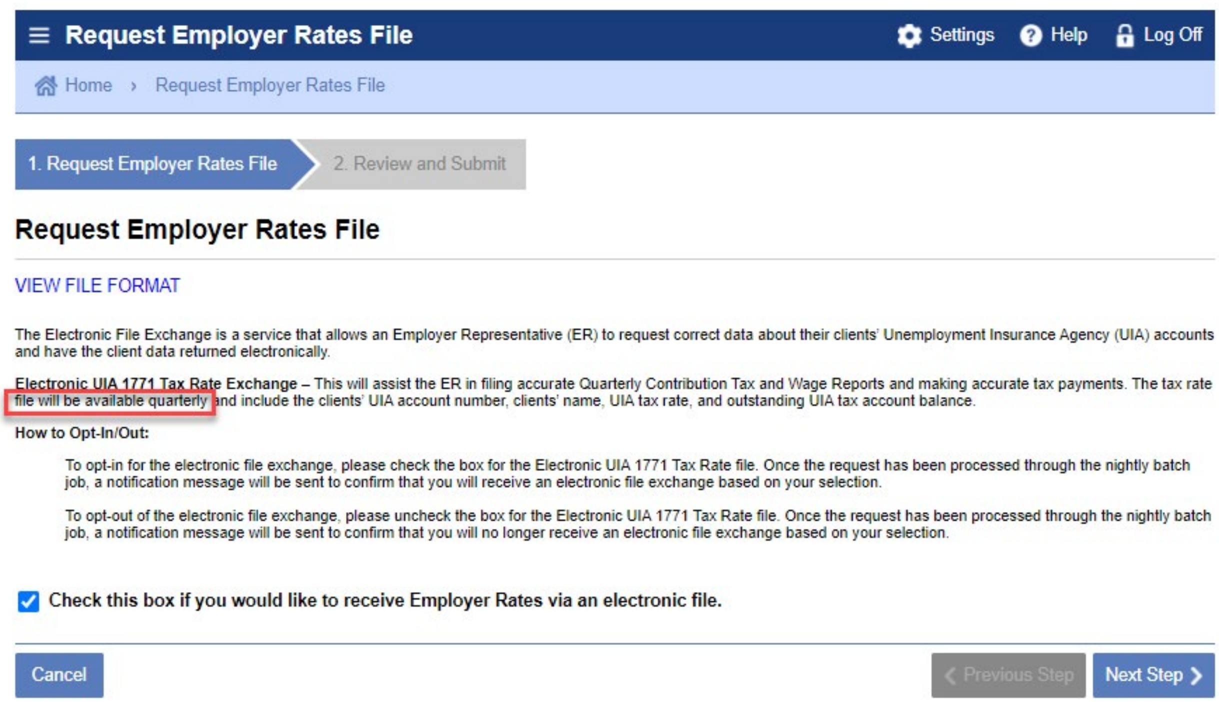
Rate Exchange File

As a PEO or Service Provider, you can receive a file that contains all of your client's rates within one document. Click on "Request Employer Rates File" to begin the process.



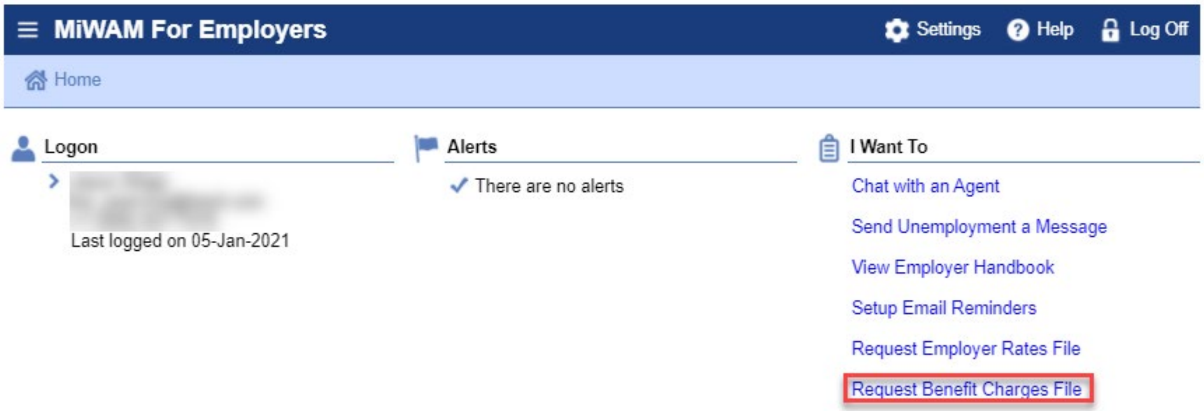
Check the box at the bottom if you would like to receive the employer rates as an electronic file. The file will be available one week after each quarter ending. The file will not include the most recent quarter but will contain rates from the quarter before the most recent quarter.

The file will be available in your "Notices" tab.

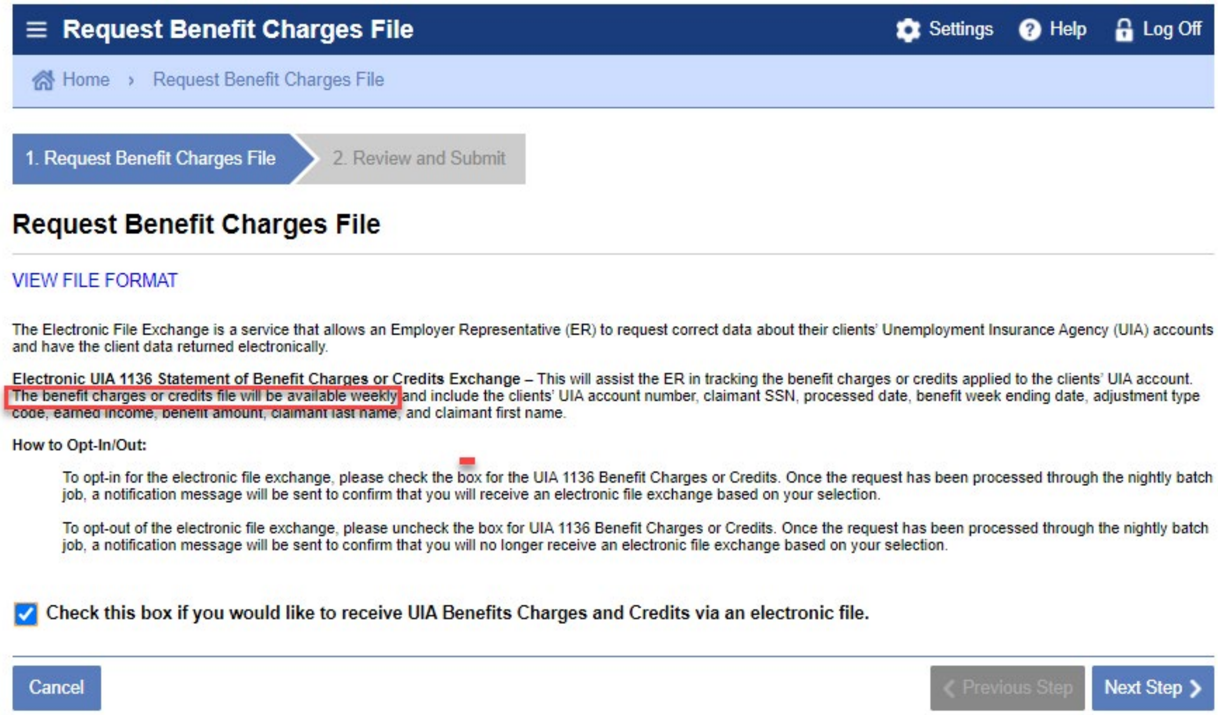


Benefit Charges File

As a PEO or Service Provider, you can receive a file that contains all of your client's benefit charges and credits within one document. Click on "Request Benefit Charges File" to begin the process.



Check the box at the bottom of the page to receive the Benefit Charges and Credits electronically. The Benefit Charges file will be sent weekly. However, If there are no charges or credits for a particular client, the file will not contain that employer for the week. The file will be available in your MiWAM account within the "Notices" tab.



Frequently Asked Questions

Q: What if I have multiple PEOs?

A: Each PEO can be established with its own clients. If the PEO has no employees of its own, it can be established as a representative to file on behalf of its clients. A PEO can use a personal Social Security Number in lieu of a Federal Employer ID (FEIN) number.

Q: What if I use a specific company only to file payroll for affiliate PEO companies?

A: The company filing the payroll is a service provider and can have a power of attorney established with each client for whom it will be filing payroll. The company must establish a MiWAM account to establish access to a client. For instructions on how to establish a MiWAM account, view or download the MiWAM Toolkit for Employers at michigan.gov/uia.

Q: If a PEO has a pending appeal regarding the UIA employer account number for their organization, can the PEO utilize the electronic filing method required in Public Act 383?

A: If a PEO has a pending appeal regarding the only UIA employer account number being recognized by the Agency, and the PEO does not want to use that employer account number, then the PEO cannot file electronically until the issue has been resolved. For a PEO to use client-level reporting, the PEO must have only one active UIA employer account number.

Q: For PEOs that convert to client-level reporting, will benefit charges be incurred while the claimant was employed by the PEO be charged to the PEO or the client UIA account number?

A: Benefits will be charged to the UIA employer account number of the PEO that originally reported the wages, just as a client account continues to be charged for benefits based on wages it reported prior to joining the PEO.

Q: What is the status of the 940 Certification issue for PEOs and their clients?

A: The Agency must make a finding as to which co-employing entity, the PEO or the PEO's client, is in control of the payment of wages to the leased employees and, specifically, whether the PEO's payment of wages to the leased employees is contingent upon the PEO having first received such funds from its client entities.

To make such a finding, the Agency requires each PEO claiming the FUTA tax credit to provide the Agency with a statement signed by an owner, officer, or director of the PEO certifying that the payment of wages to the leased employees by the PEO is not contingent upon the payment, in advance, of any fee or other amount for that purpose by the client entity. Form UIA 6324, Certification By PEO Regarding Payment of Wages to Leased Employees, should be completed and returned to the Agency.

Q: The PEO is required to file quarterly tax reports for each of its clients. Does this also apply to amendments (UIA 1028)?

A: Yes, the PEO may file all reports on behalf of its clients.

Q: How do I register a client with multiple locations?

A: To register a client with multiple locations, contact PEO@michigan.gov.

Q: Do PEOs still have to complete and submit Form 1003 to UIA?

A: NO, since the PEO now has Update Client Level Reporting access in MIWAM to provide the same information.

STATE OF MICHIGAN
DEPARTMENT OF LABOR AND ECONOMIC OPPORTUNITY
UNEMPLOYMENT INSURANCE AGENCY

michigan.gov/uia

UIA is an equal opportunity employer/program. Auxiliary aids, services and other reasonable accommodations are available upon request toindividuals with disabilities. TTY services are available at 1-866-366-0004.

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