One-Time Penalty and Interest Waiver for First Quarter 2026
Frequently Asked Questions

The Michigan Unemployment Insurance Agency (UIA) is providing a one-time waiver of penalty and interest for all employers who file their First Quarter 2026 wage reports and make their full payments on or before May 31, 2026.

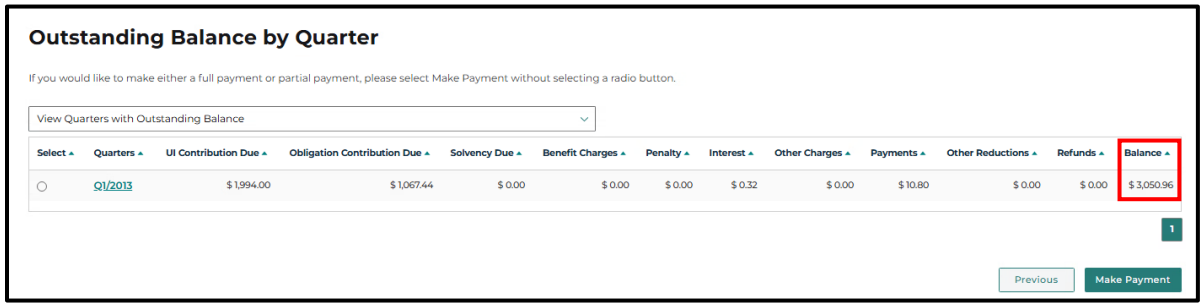
General

1. **Who does this one-time waiver apply to?**
    - This waiver applies to employers and third-party administrators (TPAs) filing late wage reports or making late payments for First Quarter 2026, only. Wage report and payments were due April 27th, 2026.
2. **How do I request a waiver? What if I already emailed or called UIA asking to request a waiver for First Quarter 2026?**
    - You do not have to request a waiver; the waiver is automatically applied. To have your penalties waived, employers or designated TPAs must file First Quarter 2026 wage report on or before May 31, 2026. To have your interest waived, employers or designated TPAs must submit full payment for their First Quarter 2026 balance.
3. **What if I submit my First Quarter wage reports and payments after May 31, 2026?**
    - If you file first quarter 2026 wage reports and/or pay your outstanding balance in MiUI after the extended deadline of May 31, 2026, you will incur penalties and interest in accordance with Michigan law. The penalties and interest will be applied beginning April 28, 2026, the day after the deadline for quarterly wage reports and payments.
4. **When are penalties removed?**
    - If you filed after the April 27, 2026, deadline, you may see penalties on your MiUI account for First Quarter 2026. If you submit your First Quarter wage report before the extended May 31, 2026, deadline, the penalties will be removed from your account and within the next two business days.
5. **When is interest removed?**
    - Interest will be removed after full payment including the interest amount has been made. See the Viewing your Balance section below for a screenshot of where to view your full balance.
6. **Do I have to make a full payment to have my interest waived?**
    - Yes. This can be one payment or multiple payments so long as the full balance is paid on or before May 31, 2026.

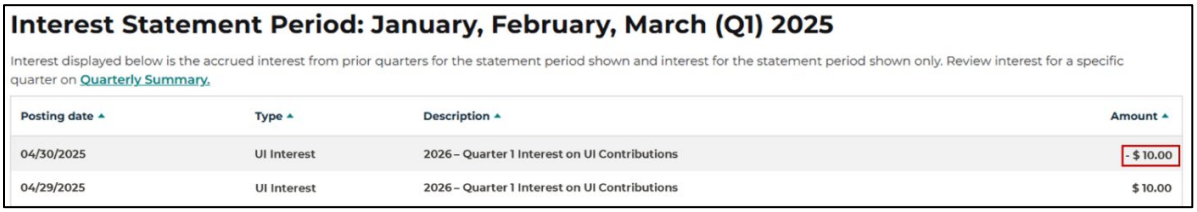
7. **What if I make a partial payment?**
    - Interest will continue to accrue until the total balance for First Quarter 2026 is paid. To have your interest waived, you must pay the total amount due for First Quarter 2026 by May 31, 2026.

Viewing Your Balance

1. **How can I see how much I owe for First Quarter 2026?**
    - Check your account's Current Outstanding Balance in MiUI for your First Quarter current outstanding balance.
    - From the left navigation, select **Payment Information**. From the *Payment Information* drop-down, select **Current Outstanding Balance**.
    - The *Outstanding Balance by Quarter* screen displays. The amount due is displayed in **Balance** column on the far right of the table.

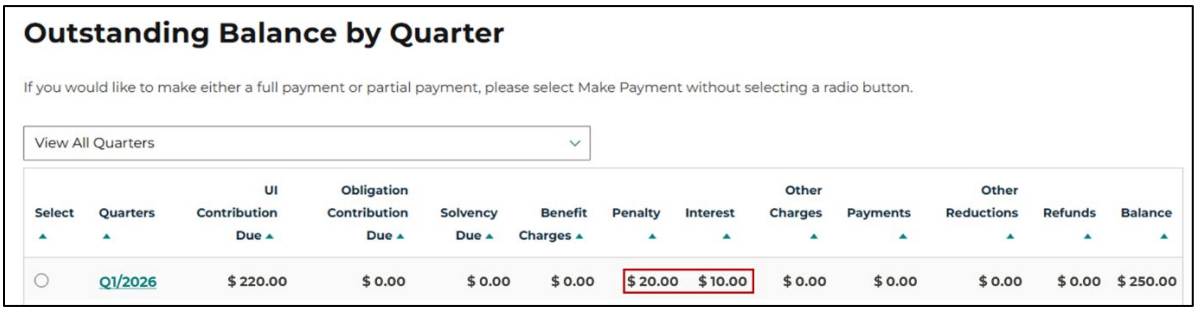


2. **How can I tell if the waiver was applied?**
    - **For interest,** from the left-hand navigation, select **Payment Information**. From the *Payment Information* drop-down, select **Financial Transaction Summary**. Select the Interest hyperlink. The *Interest Statement Period* screen will show you the activity by posting dates. Once the waiver is applied (within the next two business days), you will see two transactions, one with the posted interest and another for waived interest.



    - **For balance,** from the left-hand navigation, select **Payment Information**. From the *Payment Information* drop-down, select **Current Outstanding Balance**. Select the drop-down on the *Current Outstanding Balance* screen and select **All Quarters**.

- Before the waiver is applied you will see penalty and interest added to your balance.



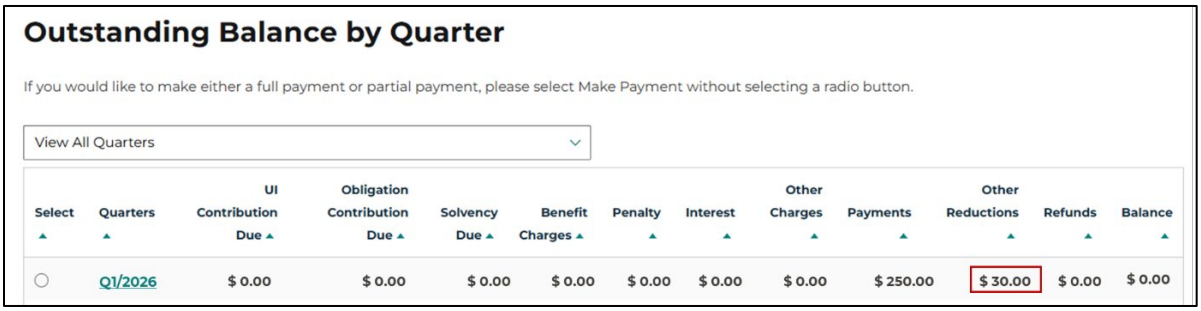
Outstanding Balance by Quarter

If you would like to make either a full payment or partial payment, please select Make Payment without selecting a radio button.

View All Quarters

Select	Quarters	UI Contribution Due	Obligation Contribution Due	Solvency Due	Benefit Charges	Penalty	Interest	Other Charges	Payments	Other Reductions	Refunds	Balance
○	Q1/2026	$ 220.00	$ 0.00	$ 0.00	$ 0.00	$ 20.00	$ 10.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 250.00

- After the waiver is applied (within the next two business days), you will see in the *Other Reductions* column the total penalty and interest.



Outstanding Balance by Quarter

If you would like to make either a full payment or partial payment, please select Make Payment without selecting a radio button.

View All Quarters

Select	Quarters	UI Contribution Due	Obligation Contribution Due	Solvency Due	Benefit Charges	Penalty	Interest	Other Charges	Payments	Other Reductions	Refunds	Balance
○	Q1/2026	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 250.00	$ 30.00	$ 0.00	$ 0.00

Resources

1. **How do I activate my MiUI Account?**
   - Activate an Existing MiUI Account for Employers: Review the job aid for a step-by-step on how to activate your MiUI Employer account.
   - Activate an Existing MiUI Account for TPAs: Review the job aid for a step-by-step on how to activate your MiUI TPA account.
   - How to Activate your MiUI Account Seminar: Watch the recorded seminar for a walk-through of activating a MiUI account and viewing employer-TPA relationships.
2. **How do I make a payment in MiUI?**
   - Payments in MiUI: Review the recorded videos, job aids, and other resources on how to make tax payments including ACH debit, ACH credit, and bulk payments.
   - Seminar on MiUI: Wage Reporting & Making a Payment *(Payment section begins at 44:04)*: Watch the recorded seminar for a walk-through of File Formatting Specifications, Wage Report File Format Validation Tool, Employer/TPA Wage Report Submission, and Employer/TPA Payment Submission.
   - Review the all-in-one resource: The MiUI Toolkit for more step-by-steps.

3. **How do I submit a quarterly wage report in MiUI?**
    - Quarterly Reports in MiUI: Review the recorded videos, job aids, and other resources on how to submit a wage report.
    - Seminar on MiUI: Wage Reporting & Making a Payment: Watch the recorded seminar for a walk-through of File Formatting Specifications, Wage Report File Format Validation Tool, Employer/TPA Wage Report Submission, and Employer/TPA Payment Submission.
    - Review the all-in-one resource: The MiUI Toolkit for more step-by-steps.
4. **Who should I contact for additional support?**
    - Please contact the Office of Employer Ombudsman (OEO) at UIA-MiUIEmployerSupport@michigan.gov or at 1-855-484-2636 (Option 4).