

Quarterly Wage Reports Quick Reference Guide

June 2025

Overview of Quarterly Wage Reporting

Employers, or their authorized Third-Party Administrators (TPAs), **must file Quarterly Wage Reports** (known in MiWAM as Quarterly/Tax Reports) with the Unemployment Insurance Agency (UIA). These reports list all employees and their earned wages for the previous quarter. This requirement applies even if there are no employees or wages to report.

UIA utilizes these reports to calculate each employer's **quarterly tax liability**. Although the submission process is undergoing changes, the underlying policies and expectations remain largely unchanged.

TPAs can submit reports on behalf of an employer, provided the **employer has assigned** them permission to do so.



New Filing Methods and File Formats

Beginning **At Go Live**, all Quarterly Wage Reports, all past due and future reports, will be submitted in MiUI.

The new filing methods and file types are listed below. All file types include a field to mark employees as 'seasonal' and can be **instantly processed** by MiUI depending on file size.

Filing Methods

- **File Upload:** Import an electronic wage file using one of the four allowed file formats.
- **Copy Previous Quarter:** Use—and if needed, modify—your previous quarter data.
- **Manual Entry:** Manually enter individual wage records in MiUI.
- **No Employment and No Wage Reports:** Quarterly Wage Reports must be filed even if you do not have any employees and/or wages to report.

New File Formats

- **Delimited (i.e., CSV Comma Delimited)**
 - File Extension(s): .txt or .csv
- **ICESA (NASWA Standard File Format)**
 - File Extension(s): .txt
- **EFW2 (Formerly MMREF-SSA)**
 - File Extension(s): .txt
- **XML (Standard XML Format)**
 - File Extension(s): .xml

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Processing and Validating Reports

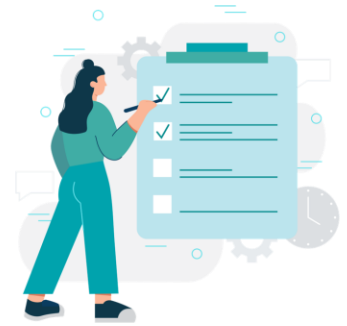
The maximum file size for each uploaded file is 50MB.

Files that exceed 1,000 records or have 5 or more employers will be part of overnight processing.

When MiUI validates files for fatal and non-fatal **errors**:

- Files will be rejected if **25%** or more of the records contain errors, such as missing Social Security numbers.
- Prompt **corrections** for rejected files before resubmission.

Review the file format [instructions](#) for more details on errors.



Wage Report Modifications

MiUI does not allow Quarterly Wage Reports to be edited after submission. However, reports can be amended for up to three years to receive a credit and six years if additional tax is due. The employer must submit the corrections as **wage adjustments**.

Employer Timelines and Reminders

Quarterly Wage Reports can be submitted starting the **first day of each quarter** and are due by January 25, April 25, July 25, and October 25 for the previous quarter. MiUI will send reminders to employers before and after these due dates.

For tax-liable employers, if no wage report is submitted within 60 days from the due date, MiUI will estimate wages based on the previous quarter's data and post those to the employer's account.

