



Enter Employer Name and  
Address here:

Mail To:

Unemployment Insurance Agency  
Tax Office  
PO Box 33598  
Detroit, MI 48232-5598

### Employer's Quarterly Wage/Tax Report

**YOU MUST FILE THIS REPORT EVEN IF YOU ARE UNABLE TO PAY OR HAVE NO PAYROLL FOR THE QUARTER.**

For details about completing this report see the instructions page. Only amounts over \$5 may be subject to active collection.

Employer Type: Contributing  (Complete Sections 1, 2, 3 & 4) Reimbursing  (Complete Sections 1, 2 & 4)

Check this box if this is an **Amended** report. Indicate quarter and year \_\_\_\_\_

If **Amended**, select one of the following reasons: Not liable  Miscalculated wages

Used wrong taxable wage limit  Other  \_\_\_\_\_

#### SECTION 1

UIA Employer Account No: \_\_\_\_\_

FEIN: \_\_\_\_\_

Quarter Ending Date (mm/dd/yyyy): \_\_\_\_\_

Provide the **number** of all **full-time** employees and **part-time** employees who worked during or received pay for the pay period which includes the 12<sup>th</sup> of the

1 <sup>st</sup> Month	2 <sup>nd</sup> Month	3 <sup>rd</sup> Month

#### SECTION 2

LIST SSN IN ASCENDING ORDER

Family Owned Enter "F"	Delete "X"	Social Security No.	Employee Last Name	Employee First Name	Employee Middle Initial	Gross Wages Paid This Quarter	
<b>Total Gross Wages (Page 1):</b>							

If more lines are needed to enter employee information, continue to Section 2 on back of form. When finished entering employees, continue to Section 3 for Contributing Employers or Section 4 for Reimbursing Employers.

For UIA Use Only. Do Not Write Below Line.

**SECTION 2** (continued)  
 LIST SSN IN ASCENDING ORDER

Family Owned Enter "F"	Delete "X"	Social Security No.	Employee Last Name	Employee First Name	Employee Middle Initial	Gross Wages Paid This Quarter	
<b>Total Gross Wages (Page 2):</b>							

If you have more than 25 employees, use MiWAM to file on-line.

**SECTION 3**

**Total of Gross Wages from Pages 1 and 2:**

Is this the Final Report for this business? YES

If Yes, complete and submit Form UIA 1772, *Discontinuance or Transfer of Payroll or Assets in Whole or Part*, using your MiWAM account **OR** obtain a blank form at [www.michigan.gov/uia](http://www.michigan.gov/uia) and mail to the address on the front of this form.

I meet the requirements to apportion my payments and elect this option (see instructions page for more information):

Excess Wages:	
Taxable Wages:	
Tax Rate: x	
Tax Due:	
Prior Balance:	
Amount Enclosed:	

**Taxable Wage Limit:**

**DUE DATE:**

**SECTION 4**

**YOUR CERTIFICATION:** I certify that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete.

\_\_\_\_\_  
 Signature Title Date Contact Phone Number

For questions, call the Office of Employer Ombudsman (OEO) at 1-855-4UIAOEO(855-484-2636). Outside of Michigan, please call 1-313-456-2300. Questions may also be emailed to OEO@michigan.gov.

## INSTRUCTIONS

### **REPORTING REQUIREMENTS.**

All liable employers are required by Section 13 of the Michigan Employment Security (MES) Act, (MCL 431.13) and Administrative Rule 421.121 of the Unemployment Insurance Agency (UIA), to disclose their tax liability by filing a quarterly tax report. Check out how easy this report is to file online through MiWAM.

### **PENALTY/INTEREST CHARGES FOR LATE FILING OF THIS REPORT.**

**For All Employers:** A penalty of \$50 is assessed for the first quarter that the information in Section 2 is received by the Unemployment Insurance Agency (UIA) after the due date. A penalty of \$250 is charged for each subsequent quarter that the information remains un-submitted. These penalties may be included in the Prior Account Balance shown on this report. Interest accrues at the rate of 1% per month (computed on a daily basis) on all taxes or reimbursements remaining unpaid after the due date as provided by Section 15(a) of the MES Act.

**For Contributing Employers:** A penalty of 10% of the tax due for the quarter, minimum charge of \$5 and a maximum charge of \$25, is assessed for each quarter that the information in Section 3 is received by UIA after the due date.

**For Reimbursing Employers:** A penalty of \$10.00 is assessed for each quarter that the information in Section 3 is received by UIA after the due date.

### **SECTION 1: Completed By All Employers.**

**Employer Type:** Indicate if you are a Contributing or Reimbursing employer by checking the appropriate box.

**This Report is this Quarter's:** Indicate Amended if this report is being filed to correct a previously filed report and select the appropriate check box for the reason for amending the report.

**UIA Account Number:** Enter your 10-digit UIA account number with no spaces. If you recently filed Form 518, *Registration for Michigan Business Taxes*, and have not yet received, or don't know your UIA Account Number, call the Office of Employer Ombudsman (OEO) at 1-855-4UIAOEO (855-484-2636) to request your account number.

**FEIN:** Enter your 9-digit Federal Employer Identification Number (FEIN).

**Quarter Ending Date:** Quarter ending dates are 03/31, 06/30, 09/30 and 12/31, plus the appropriate year.

**Number of full-time or part-time employees for 1<sup>st</sup>, 2<sup>nd</sup>, and 3<sup>rd</sup> month of the quarter being reported:** Include in the count all employees (full-time or part-time) who worked, or received pay during the payroll period that includes the 12th of the month. Do this for each month of the quarter for which you are filing.

Include those employees who are on leave without pay. Include employees who earned wages in excess of the taxable wage limit.

### **SECTION 2: Completed By All Employers.**

**Family Owned Enter "F":** Does the employee, alone or in combination with his/her child or spouse, own more than 50% of the shares of the business? OR, does the parent(s) of the employee who is under the age of 18 own more than 50% of the shares of the business? If the answer to either of these questions is "Yes", enter F. If "No", leave blank. For more information on family employment, see Sections 43(g), 46(g) and (h) of the MES Act.

**Delete "X":** Place an X for any employee who had zero wages **and** no longer works for you.

**Social Security Number (SSN), Employee Last Name, Employee First Name, Employee Middle Initial:** Enter all the information requested. If amending or correcting previously submitted employee or wage information, enter the information in Section 2 the way it should have been reported originally. Include information for employees that you are not correcting as well. This corrected report will replace the report originally filed for the quarter/year. If reporting information for multiple quarters, file one complete form for each quarter that you are correcting.

### **Gross Wages Paid This Quarter:**

Report These Wages	Do <u>NOT</u> Report These Wages
Wages paid in cash	Wages that were earned but not actually paid during the calendar quarter
As wages, any medium other than cash, such as the cash equivalent of meals furnished on the employer's premises or lodging provided by the employer as a condition of employment	Sick pay paid under an employer plan, if paid on account of sickness
Commissions and bonuses, awards, and prizes	Profit-sharing
Vacation and holiday pay	The employer's pre-tax contributions to a retirement plan
Sick pay when it is paid to liquidate an employee's balances at the time of separation from employment	Discounts on purchases from the employer
Tips actually reported by the employee to the employer	Reimbursements to employees of expenses incurred on behalf of the employer

Report These Wages	Do <u>NOT</u> Report These Wages
An employee's pre-tax contributions to a retirement plan	Wages of elected officials or voluntary firefighters
The cash value of a cafeteria plan, if the employee has the option under the plan to choose cash	Wages of an employee whose services are excluded from coverage under Section 43 of the MES Act

For more information regarding wage reporting, refer to Section 44 of the MES Act or Employer Handbook.

**Total Gross Wages (Page 1):** Add the "Gross Wages Paid This Quarter" for the employees listed on page 1.

**Total Gross Wages (Page 2):** Add the "Gross Wages Paid This Quarter" for the employees listed on page 2.

### **SECTION 3: Completed By Contributing Employers Only.**

**Total of Gross Wages from Pages 1 and 2:** Enter the total of "Gross Wages Paid This Quarter" (Page 1) and "Gross Wages Paid This Quarter" (Page 2).

**Excess Wages:** Determine how much of each employee's wages reported under "Gross Wages Paid This Quarter" is in excess of the taxable wage limit of \$9,500. Wages paid to an individual by a single employing unit which exceed the taxable wage limit for that year are not taxable. For example: An employee is paid \$3,250 per quarter, and the taxable wage limit for that year is \$9,500. Quarterly wages are reported as follows:

Wages	1 <sup>st</sup> Qtr	2 <sup>nd</sup> Qtr	3 <sup>rd</sup> Qtr	4 <sup>th</sup> Qtr	TOTAL
Gross	\$3,250	\$3,250	\$3,250	\$3,250	\$13,000
Excess	0	0	\$250	\$3,250	\$3,500
Taxable	\$3,250	\$3,250	\$3,000	0	\$9,500

**NOTE FOR SUCCESSOR EMPLOYERS.** Use the employee's wages previously reported by a predecessor employer when determining excess wages within the same calendar year.

**MULTI-STATE EMPLOYERS** whose employees work in two or more states in one year should use all of an individual's wages previously reported in another state when determining excess wages reportable to UIA in the calendar year.

**Taxable Wages:** Total Gross Quarterly Wages from Pages 1 and 2, minus Excess Wages, equals Taxable Wages. This is the current amount of each employee's wages that are taxable for unemployment tax purposes.

**Tax Rate:** The tax rate will be indicated on pre-printed reports. A "T" preceding your tax rate indicates a temporary rate. This rate is assigned until there is sufficient information to compute a permanent tax rate for the rate year. If you do not know your tax rate, see the CONTACT US section of these instructions.

**Tax Due:** Multiply "Taxable Wages" by "Tax Rate." For example, if your tax rate is 3%, multiply your Taxable Wages by .03. Add that amount to any "Prior Balance" to calculate the total Tax Due.

**Prior Balance:** Indicates any prior balance for which you are responsible. Specific details can be viewed on your MiWAM account or by calling the telephone numbers in the Contact Us section.

**Amount Enclosed:** Enter amount of the payment being submitted. If no tax is due or no remittance is being submitted, enter 0.

**Taxable Wage Limit:** Current taxable wage limit. Wages paid to an individual by a single employing unit which exceed the taxable wage limit for the year are not taxable.

**Due Date:** This report is due on the 25<sup>th</sup> of the month following the end of the calendar quarter.

#### ***Is this the Final Report for this business?:***

Selecting 'YES,' indicates there will no longer be any employment reported for this UIA account and will require the submission of a completed Form UIA 1772, *Discontinuance or Transfer of Payroll or Assets in Whole or Part*. This report can be filed through your MiWAM account.

#### ***I meet the requirements to apportion my payments and elect this option:***

If you had 25 or fewer employees on January 12<sup>th</sup> of the prior year and 50% or more of your total previous year's contributions were payable with your first quarter report, you can elect to distribute your tax due for first quarter in four equal payments (25% due with each quarterly report). See Section 13(3) of the MES Act for more information.

### **SECTION 4: Must Be Completed By All Employers.**

Complete all requested information.

#### **PAYMENT INSTRUCTIONS:**

Make checks payable to: STATE OF MICHIGAN-UNEMPLOYMENT INSURANCE AGENCY and write your UIA ACCOUNT NUMBER on the face of your check.

#### **MAIL COMPLETED REPORTS AND PAYMENTS**

**TO:** Unemployment Insurance Agency  
Tax Office  
PO Box 33598  
Detroit, Michigan 48232-5598

#### **CONTACT US:**

UIA forms are available on our website at [www.michigan.gov/uiia](http://www.michigan.gov/uiia). Your questions can be directed to the Office of Employer Ombudsman (OEO) at 1-855-4UIA/OEO (855-484-2636). Outside of Michigan, please call 1-313-456-2300. Questions may also be emailed to [OEO@michigan.gov](mailto:OEO@michigan.gov).