



STATE OF MICHIGAN
LICENSING AND REGULATORY AFFAIRS
UNEMPLOYMENT INSURANCE AGENCY
Tax Office – Suite 11-500
3024 W. Grand Boulevard – Detroit, Michigan 48202
Phone: (313) 456-2180 FAX: (313) 456-2130
www.michigan.gov/uia



REIMBURSING EMPLOYER'S QUARTERLY PAYROLL REPORT

Employer Name & Address

Mail To:

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

DO NOT MAKE ADDRESS CORRECTIONS ON THIS FORM.

If the pre-printed address is not correct, please call (800) 638-3994 (in Michigan) or (313) 456-2180 to obtain Form UIA 1025, *Employer Request for Address/Name Change*.

INSTRUCTIONS: This report is due on the 25th of the month following the end of the calendar quarter. See reverse side for detailed instructions.

1. UIA Account Num- 2. Federal Emp. I.D. Num- -

3. Quarter Ending Date / /

4. Gross Wages \$, , , .

5. Provide the number of all full-time and part-time workers who worked during, or received pay for the pay period, which includes the 12th of the month

1 st Month						
2 nd Month						
3 rd Month						

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

Signature:

Date:

Title:

Telephone () -

MAKE A COPY FOR YOUR RECORDS

For UIA Use Only. Do Not Write Below Line.



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REIMBURSING EMPLOYER'S QUARTERLY PAYROLL REPORT LINE-BY-LINE INSTRUCTIONS

REVIEW ALL PRE-PRINTED DATA FOR ACCURACY. If correction is necessary, or you are reporting a change of address, enter corrections on Form UIA 1025, *Employer Request for Address Change*.

DETAILED INSTRUCTIONS FOR COMPLETING UIA 1020-R

Line 1: Use this form only when you have been assigned a Reimbursing UIA Account Number. Your UIA account number starts with 08 and is the first seven digits of the account number.

Line 2: If your Federal Employer Identification Number (FEIN) is not pre-printed here, enter it here.

Line 3: Correct quarter ending dates are 03/31, 06/30, 09/30 and 12/31, plus the appropriate year. Month must be two digits, as shown.

Line 4: Enter total wages paid in the quarter (dollars and cents), including cash value of all compensation paid in any medium other than cash, such as meals, lodging and rent. Only cash wages should be reported for agricultural and domestic services. Do not include elected officials or voluntary fire fighters. If you have further questions, please call the Reimbursing Unit. The figure you enter should match what you report on Form UIA 1017, *Wage Detail Report*.

Line 5: Include in the count all workers (full-time or part-time) who worked during, or received pay (subject to unemployment insurance wages) for 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 workers who are on leave with or without pay. List one digit per box. For example **239** employees for the first month would be reported as

1 st Month			.	2	3	9
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AUTHORITY: Effective with the 2nd quarter of 2005, every reimbursing employer is required to submit a quarterly payroll report on or before the 25th day of the month following the end of the calendar quarter as provided by Section 13 of the Michigan Employment Security (MES) Act (MCL 421.13). By statute, timeliness is determined by the Unemployment Insurance Agency's (UIA) receipt date, not the date of mailing. Reports must be filed promptly, even if an appeal involving liability issues is pending.

REPORTING REQUIREMENTS – SUBMISSION OF THIS FORM IS MANDATORY:

You must file a report for each calendar quarter even if you have no covered workers or no wages to report. Failure to file a report for each quarter will result in a penalty charge being assessed. Each quarterly report filed should include only the wages paid in the quarterly period reported. A separate report must be filed for each employer or legal entity in order to obtain the needed information. Correction of a previously filed report must be made on Form UIA 1021-R, *Amended*

Reimbursing Employer's Quarterly Payroll Report. Do not adjust wages on a current report to compensate for a prior error.

Form UIA 1020-R replaces LARA Form 3104. However, for employers with multiple worksites, please continue to file Form BLS 3020, *Multiple Work Site Form*. Contact the Bureau of Labor Market and Statistical Initiatives, Quarterly Census of Employment and Wages Section, at 313-456-3071, regarding Form BLS 3020.

PENALTY CHARGES: Penalties are \$10.00 for each report received after the due date as provided in Section 54(c) of the MES Act. In cases of negligence, willful neglect, or fraud, the Act provides for more severe penalties.

YOU MUST FILE THIS REPORT EVEN IF YOU HAVE NO PAYROLL FOR THIS QUARTER. KEEP A COPY FOR YOUR RECORDS.

MAILING INSTRUCTIONS

Mail completed Form UIA 1020-R to:
Unemployment Insurance Agency
PO Box 33598
Detroit, Michigan 48232-5598

FURTHER INFORMATION

UIA forms mentioned here are on our website:
www.michigan.gov/uia

SPECIAL INSTRUCTIONS FOR NEW REIMBURSING EMPLOYERS

You must register with the MI Dept. of Treasury and the Unemployment Insurance Agency (UIA) using Form 518, *Registration for Michigan Taxes*. Form 518 is available at www.michigan.gov/treasury or www.michigan.gov/uia. You may also register directly with our Agency online at www.michigan.gov/uia. If you are requesting reimbursing payment status at the time of registration, you must also provide a copy of your IRS 501(c)(3) exemption letter and be sure to provide an estimated total calendar year gross payroll when you register. **Failure to provide a copy of the IRS 501(c)(3) exemption letter and the annual gross payroll amount on your registration, will delay your registration with the UIA.** You may fax your IRS 501(c)(3) exemption letter to the Reimbursing Unit at 313-456-2132. Call the Reimbursing Unit at 313-456-2081 for questions regarding registration.

If you have not received a UIA account number prior to submitting Form UIA 1020-R, YOU MUST EITHER CONTACT THE REIMBURSING UNIT OR SUBMIT A COMPLETED COPY OF FORM 518 AND YOUR IRS 501(c)(3) EXEMPTION LETTER ALONG WITH FORM UIA 1020-R. Because you have no UIA account number, mail the required forms directly to the Reimbursing Unit at:

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