



An Inventory of Employee- Specific Data Collected on Unemployment Insurance Wage Records

A Study Conducted for the
Bureau of Labor Statistics' Labor Market
Information Oversight Council
and the
Labor Market Information Institute

January 2022

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INTRODUCTION

In the United States, all 50 states, Puerto Rico, the Virgin Islands, and the District of Columbia are authorized to operate Unemployment Insurance programs. This authority allows and requires each of these jurisdictions collect employee-specific data from employers to determine UI eligibility, effectively distribute benefits, minimize fraud, and reduce unemployment duration.

The core employee-specific data collected by the UI programs include the name, social security number, and total wages of each employee. Most are collected on a quarterly basis, although one state collects the data monthly. These data are also used in several other related applications, including education and training program evaluation, and the development of labor market information (LMI).

Over time, some jurisdictions have supplemented these core reporting requirements with other employee-specific items to improve program operations and serve specific jurisdictional needs. There is a long history of inquiry into broader augmentation of these data for improving workforce information used for public and private data-based policy making and labor market decisions.

One such study was conducted by the former Workforce Information Council (WIC), which the Bureau of Labor Statistics (BLS) established following the passage of the Workforce Investment Act of 1998. As directed by the Act, the WIC was created to assist in overseeing and recommending improvements to the nation's labor market statistics system. This council was comprised of BLS administrators and state LMI directors from regions around the country. In 2013, the WIC began a study¹ of the benefits of, and barriers to, augmenting the employee-specific data collected on the UI wage records to foster the development of improved labor market information. One product of this study was a report², published in 2015, that looked at the need for standardizing the data elements collected across jurisdictions and the definitions used in collecting those data elements. That report included a summary, by jurisdiction, of some of the supplementary data collected at that point.

¹ "Enhancing Unemployment Insurance Wage Records, Potential Benefits, Barriers, and Opportunities—Final Observations and Recommendations," Workforce Information Council, September 2015, <https://www.bls.gov/advisory/bloc/enhancing-unemployment-insurance-wage-records.pdf>

² "Enhancing Unemployment Insurance Wage Records, Potential Benefits, Barriers, and Opportunities—Moving to Standardized Titles, Definitions, and Reporting Instructions for Optional Wage Record Data Elements," Workforce Information Council, September 2015, <https://www.bls.gov/advisory/bloc/enhancing-unemployment-insurance-wage-records-potential-benefits-barriers-and-opportunities-moving-to-standardized-titles-definitions-and-reporting.pdf>.

In 2016, as required by the Workforce Innovation and Opportunity Act (WIOA), the Department of Labor formed a successor advisory group to the WIC, the Workforce Information Advisory Council³. Membership of the WIAC is broad-based, including several workforce information user constituencies. The law specifies that the WIAC is intended to provide high-level strategic advice for the overall workforce information system, for the Employment and Training Administration (ETA), and for the Bureau of Labor Statistics (BLS). In 2018, among the WIAC's first recommendations to the Secretary of Labor was that the UI wage records should be enhanced to produce better intelligence on workforce needs.

Also in 2018, a new collaboration, the T3 Innovation Network, began exploring emerging technologies and data standards to better align education, workforce, and credentialing data with the needs of the new economy. This effort, under the guidance of the U.S. Chamber of Commerce Foundation, involved more than 500 public and private stakeholders representing business, government, education, and technology. One of their pilot projects explored the importance of employment and earnings record standards, which resulted in a 2021 report: *Developing and Using Public-Private Data Standards for Employment and Earnings Records*.⁴ That report included a summary⁵ of information that had been gathered from the Internet describing the variety of employee-specific data collected by the jurisdictions operating UI programs, as well as by federal agencies. One result of the pilot project was the adoption by the HR Open Standards Consortium of a set of public-private employee data standards.⁶

Based on that report and input from a wide-ranging advisory group, the U.S. Chamber Foundation launched a new initiative, the Jobs and Employment Data Exchange, or JEDX⁷, to develop a public-private approach for collecting and using standards-based jobs and

³ Workforce Information Advisory Council, U.S. Department of Labor, accessed October 2021, <https://www.dol.gov/agencies/eta/wioa/wiac>

⁴ "Developing and Using Public-Private Data Standards for Employment and Earnings Records," T3 Innovation Network, U.S. Chamber of Commerce Foundation, February 2021, https://www.uschamberfoundation.org/sites/default/files/media-uploads/T3%20Report_Employment%20and%20Earnings%20Records_Feb2021_FINAL%20%281%29.pdf

⁵ "Developing and Using Public-Private Data Standards for Employment and Earnings Records, Appendix B: Employment and Earnings Data Currently Collected on Unemployment Insurance Wage Records," pp. 27, T3 Innovation Network, U.S. Chamber of Commerce Foundation, February 2021, https://www.uschamberfoundation.org/sites/default/files/media-uploads/T3%20Report_Employment%20and%20Earnings%20Records_Feb2021_FINAL%20%281%29.pdf

⁶ Employer and Employee Earnings Record workgroup, HR Open Standards Consortium, 2021, accessed October 2021, <https://www.hropenstandards.org/employer-and-earning-standards-project>

⁷ JEDx Jobs and Employment Data Exchange, U.S. Chamber of Commerce Foundation, accessed October 2021, <https://www.uschamberfoundation.org/JEDx>

employment data. This new initiative plans to establish multi-jurisdictional demonstration projects, including some that would explore improvements in not only the accuracy and breadth of UI wage records but also in the efficiency of data exchange between employers and governments.

In early 2021, the Bureau Labor Statistics Labor Market Information Oversight Council (BLOC)⁸ (also a successor to the WIC) and the Labor Market Information (LMI) Institute⁹ sought to create an up-to-date inventory of the employee-specific data elements being collected by the UI programs, and how those data were being defined. This inventory would allow them to assess the extent to which UI programs were adding more supplementary data elements to the wage reports, and the degree of variation among the jurisdictions. They wished to build upon and validate available information that had been gathered in the WIC and T3 innovation Network's previous efforts. In addition, the study was to collect input from jurisdictions that had recently attempted to enhance their wage records about their experience in doing so. This report is the result of that effort.

STUDY APPROACH

The study was comprised of two parts. Part 1 would review available online information and seek input from the 53 UI programs to establish an up-to-date inventory of employee-specific data collected on the UI wage records. The inventory would include data element titles and definitions, as well as any instructions and requirements given to employers and their agents to ensure accurate reporting. Part 2 of the study was intended to gather advice and perspectives from jurisdictions that had, in the prior seven years, augmented, or attempted to augment, the data collected on their UI wage records.

Part 1 began with information that had been gathered by the study consultant as part of the earlier WIC and T3 Innovation Network projects, including some data elements and definitions. This information was augmented by further review of publicly available information from each jurisdiction's internet sites (see Appendix I.) This involved looking for reporting formats, reporting instructions, employer handbooks, state statutes and other documents that might identify:

- the data elements being collected,
- how those data are named and defined,

⁸ Bureau Labor Statistics Labor Market Information Oversight Council, accessed October 2021, https://www.bls.gov/advisory/bloc_charter.htm#papers

⁹ Labor Market Information Institute, accessed October 2021, <https://www.lmiontheweb.org>

- what instructions are provided to employers to ensure accurate and consistent reporting, and
- whether reporting of each data element is required or optional.

From this, the consultant developed a preliminary inventory for each jurisdiction (Study Form 1, see sample in Appendix A). This initial compilation was intended to facilitate the review and editing by each jurisdiction. Since, information on the internet is not always current and may be contradictory or unclear, getting the local input would add value. In some cases, current information/instructions are only available to employers when logged into their on-line UI jurisdictional accounts. So, the study asked that each jurisdiction review the information presented and make whatever augmentations/corrections to accurately reflect the data they collect and the definitions and reporting instructions they provide to employers and their agents.

For Part 2 of the study, to gather input on recent wage record supplementation efforts, a standardized questionnaire (see sample in Appendix B) was developed for each jurisdiction to complete. Those jurisdictions that had attempted to supplement their wage records would be asked if they had been successful, what legal authority was needed, if legislation was required, their data collection phase-in strategy, and if they had advice for other jurisdictions.

Once these materials had been developed, on July 13, 2021, the Board Chair of the LMI Institute and the federal and state co-chairs of the BLOC jointly sent an e-mail to all jurisdictions introducing the study and the study consultant (see Appendix C). This was followed the same day by individual e-mails (see Appendix D) sent by the study consultant to each of the jurisdictions, with a copy of the jurisdictionally specific Study Form 1 and the standardized Study Form 2. These e-mails were directed to the UI administrator in each jurisdiction with a copy to the LMI administrator. Follow-up e-mails were sent at approximately three-week intervals thereafter to non-responding jurisdictions.

SUMMARY OF RESULTS

For Part 1 of the study, 34 of the 53 jurisdictions returned Study Form 1. Based on that input and internet information for the remaining jurisdictions, 83 employee-specific data element “titles” are either being used or are planned for collection. The term “titles” is highlighted to caution the user that different jurisdictions may use the same title while defining the data element differently.

Of the 83 titles identified, 9 are related to the core data elements (Social Security Number, Name, Total Wages) required on the wage records from all employers. One of these, Social Security Number, is uniform across all jurisdictions. For the second core data element, Name, jurisdictions use varying combinations of six data titles, including First Name, First Initial, Middle Name, Middle Initial, Last Name, and Second Last Name.

For the final core data element, Total Wages, jurisdictions use 8 different titles; but for this report those have been combined into two: Total Wages and Total Wages minus tips. (The actual titles and reporting guidelines used by each jurisdiction for Total Wages can be found in Appendix E.)

Beyond the core data elements, 38 jurisdictions are using 74 data titles to describe the supplemental (non-core) data elements they are collecting or plan to collect. For some data titles, the content may be similar to other titles, and only a detailed review of the definitions and instructions provided can differentiate them (see Appendix F.)

To give a better sense of the types of data that are collected, in Figure 1 the individual data elements have been grouped into broader categories.

Figure 1
Number of Employee-Specific Data Elements by Category

Category	Number of Data Elements
Address	4
Compensation	27
Demographics	8
Identification	8
Paid Time	12
Withholding	3
Work Location	7
Work Relationship	14

Figures 2 and 3 below, display the data elements collected in multiple jurisdictions and those collected in single jurisdictions. Only two data elements are collected by all entities; many are collected by fewer than ten entities.

Figure 2
Employee-Specific Data Elements Collected in Multiple Jurisdictions

Data Element Title	Number of Jurisdictions Collecting
<ul style="list-style-type: none"> • Last Name • Social Security Number 	53
<ul style="list-style-type: none"> • Total Wages 	52
<ul style="list-style-type: none"> • First Name 	44
<ul style="list-style-type: none"> • Middle Initial 	39
<ul style="list-style-type: none"> • Employed in payroll period including 12th of month 1 • Employed in payroll period including 12th of month 2 • Employed in payroll period including 12th of month 3 • First Initial • Hours Worked 	9
<ul style="list-style-type: none"> • SOC Code/Job Title 	8
<ul style="list-style-type: none"> • Taxable Wages 	7
<ul style="list-style-type: none"> • Excess Wages 	6
<ul style="list-style-type: none"> • Owner/Officer Relationship to Firm • Unit/Division/Plant Code 	5
<ul style="list-style-type: none"> • Out-of-State Wages • State Personal Income Tax Withheld 	4
<ul style="list-style-type: none"> • Gender/Sex • Total Wages Paid in Season 	3
<ul style="list-style-type: none"> • Age • Employment Start Date • Out-of-State Wages Flag • Reporting Unit Number • Seasonal Work Indicator • Tips • Weeks Worked 	2

Figure 3
Employee-Specific Data Elements Collected in Single Jurisdictions

<ul style="list-style-type: none"> • City • State • Street • ZIP code • Corporate Officer/LLC Member Owner Total Wages • Corporate Officer/LLC Member Owner Workers' Compensation Average Wages • Educational Wages • Middle Name • Out-of-State Wages Year-to-Date • Paid Per (Hour, Week, Bi-Weekly, Semi-Monthly, Month, Year) • Pay Rate, Hourly • Pay Rate, Nominal Hourly • Pay Rate, Regular • Pay Rate, Hourly or Salary • Pay Type (Hourly, Salaried) • Reporting Period • State Taxable Wages (MA Wages Subject to Withholding) • Total PIT Wages 	<ul style="list-style-type: none"> • Total UI Covered Wages • Total Wages Paid Out of Season (For Seasonal Employers) • Total Wages, Excluding Tips • VISA Wages • Minor Indicator (Under 18 Years of Age) • Citizenship • Disability Status • Ethnicity/Race • Highest Education Completed • Veteran Status • Second Last Name • VISA Type • Hours Paid • Hours Paid, Including Leave Except Sick • Days Worked • Hours Worked, Excluding Leave Hours • Hours Worked, Including Payment In Lieu Of Hours That Would Have Been Worked • Base Weeks 	<ul style="list-style-type: none"> • Weeks Paid, Except Sick Leave • State and Local Taxes Withheld • Workers' Compensation Fees Withheld • Address of Primary Work Location • Geographic Code • Reporting Unit Number • Site Code • State Code • Zip Code of Primary Work Location • Benefit Coverage Code (UI, WC) • Employment Start Date in Current Job Title • Employment End Date • Date Of Resignation/ Separation/ Termination • Full Time, Part Time, Seasonal • NAICS/Class Code • New Date of Hire • Adjustment code • Adjustment description
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On the following two pages, Figure 4 displays the categories and data items collected by jurisdiction. It also indicates whether the jurisdiction responded to the request for study input and whether each data element is required or optional reporting, or if it is approved for future collection.

Figure 4
Employee-Specific Data Collected on UI Wage Records by Jurisdiction

[illegible]

Employee-Specific Data Collected on UI Wage Records by Jurisdiction

[illegible]

In the earlier WIC study, 13 jurisdictions were identified as collecting 16 data elements beyond the core. Some of this difference can be attributed to different methods used in the earlier study to identify data collected. However, several jurisdictions are collecting or planning to collect more than seven years ago (see Appendix G).

In Part 2 of the study, six jurisdictions reported that, in the past seven years, they had sought and received approval to add data elements to the wage records: Connecticut, Indiana, Nebraska, New Mexico, Texas, and Washington.

Three of these jurisdictions have already implemented the changes, adding these employee-specific data to their wage records:

- Indiana: employed in payroll period including 12th of each month indicator, Zip code of primary work location, employment start date, full-time/part-time/seasonal indicator, and SOC Code
- Nebraska: hours paid and primary job title
- New Mexico: employed in payroll period including 12th of each month indicator, reporting unit number, owner/officer relationship to firm indicator, state personal income tax withheld, and Workers' Compensation fees withheld

Two jurisdictions are in the planning phases and are still working out specifics of implementation:

- Connecticut: Address of primary work location, age, days worked, disability status, employment end date, employment start date in current job title, ethnicity/race, gender/sex, highest education completed, hourly or salary, hours worked, pay rate, SOC Code/job title, veteran status
- Washington: SOC Code/job title

Finally, Texas was authorized, but not required, by their legislature to collect occupational information. Since no funding was appropriated, a decision on implementation is still being considered.

Two of the other jurisdictions (Connecticut and Washington) also received authorization through legislation while the remaining three jurisdictions promulgated administrative rules based on existing authority.

Considerations bolstering the case for wage record enhancements in these states primarily included the importance of occupational trend analysis, education and job training evaluation, UI fraud prevention, and support of the governor.

The three states that have recently enhanced their wage records phased in implementation by updating reporting systems, and either making reporting voluntary or not immediately enforcing penalties for improper or incomplete reporting of newly required elements.

Finally, four states offered the following recommendations to other jurisdictions considering wage record enhancements.

- Keep the ask to a minimum and be consistent with data that the employer is likely already collecting.
- Meet with employer advocacy groups to better understand the needs of employers.
- Work closely with business and labor groups and the state legislature to assist in helping to understand the importance of the employment and wage records enhancements, and the value of the information in assisting in different types of analysis including educational analysis, labor market analyses, trend analysis and program evaluation.
- Eliminate non-essential or redundant reporting to maintain as light a burden on the employer as possible.
- Provide a lot of communication to employers and third-party representatives.
- Help the employers understand how the additional data benefits them.
- Avoid immediately punishing employers for non-compliance.
- Really think through the fields you are adding and how they will be used. For example, without a process to code the reported job titles, they are not as helpful as they could be. Hours paid can be useful, but without other information they have limitations.
- Strongly consider work/job location, not necessarily zip code
- Allow flexibility for employers to choose a unique/consistent identifier such as store number, location name, etc.).
- Job start/end dates (if applicable) would help identify new hires and job leavers.

For more details on responses from these jurisdictions, see Appendix H.

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Appendix A

Sample BLOC/LMI Institute Study Form 1

BLOC/LMI Institute Study to Determine/Verify Employee-Specific Data Collected on Unemployment Insurance Wage Records

Jurisdiction Name: Sample

Contact Name:		E-mail Address:	
Contact Title:		Phone Number:	

Data Category	Data Element	Current Status	Required/Optional	Percent Reporting	Reporting Start Year	Definition/Reporting Instructions Given to Employers	Overflow from Definition/Reporting Instructions
Identification	First Name	Currently collected	Required	100%	Before 1975		
Identification	Middle Initial	Currently collected	Optional		Before 1975		
Identification	Last Name	Currently collected	Required	100%	Before 1975		
Identification	Social Security Number	Currently collected	Required	100%	Before 1975		
Compensation	Gross Wages	Currently collected	Required	100%	Before 1975	Gross wages subject to UI paid to employee for employer/unit/reporting period. A "Wage" is payment or compensation earned by an employee for work performed under an employer's direction, or with the employer's knowledge or consent. Generally, wages are paid as currency (U.S. Dollars) representing a length of time worked, but may also include the following: Bonus. This could include a monetary reward for finishing a special project or completing a length of employment.	Commission. This is usually a portion of the sale price of some commodity or service which the employee has sold on behalf of the employer, or some promised amount of money as a reward for making the sale. Fringe Benefit. This could be many things, but often involves some accrued or accumulated compensation such as vacation ("annual") leave, sick leave, or other promised benefit. Overtime Any Other "Remuneration" (compensation) promised for work performed. Examples could include room and board, materials and inventory, etc."
Compensation	Out-Of-State Wages	Currently collected	Required	100%		Out of State taxable wages subject to UI paid to employee for the year.	
Paid Time	Hours Worked	Currently collected	Optional			The number of hours the employee worked in the reporting period.	
Paid Time	Worked In Payroll Period Including 12th, Each Month	Currently collected	Optional			Will contain whether the employee was paid for the payroll period that included on the 12th of the month for the first month of the quarter. 0=No 1=Yes	
Work Relationship	Owner/Officer Relationship To Firm	Currently collected	Required	100%		Put a 1 if the employee is an owner or officer of the business, otherwise use a zero (0)	

Appendix B
BLOC/LMI Institute Study Form 2
Questionnaire Regarding Recent Efforts to Enhance Wage Records
(Please Return Completed Forms 1 & 2 to: BLOCstudy@mycci.net)

Jurisdiction Name: [Sample](#)

Contact Person(s)

- Name(s):
- Phone Number(s):
- E-mail Address(es):

Section A. Process to Add Data Elements

1. In the past seven years, has your jurisdiction added, or attempted to add, data elements to the employee wage records collected for the Unemployment Insurance Program?

☐ Yes

If "yes" is checked, please continue to question #2

☐ No.

If "no" is checked:

- *If you wish to use this Word document to make needed modifications to the definitions on Study Form 1, please go to **Section D** below*
- *If no additional modifications are needed to the definitions on Study Form 1, please stop and send this document with Form 1 to: BLOCstudy@mycci.net*

2. Was your jurisdiction successful in adding data elements to the UI wage records?

☐ Yes

If yes, please continue to question #3

☐ No.

If no: a) Please briefly describe what prevented the efforts from being successful:

*b) Continue to **Section C. Advice for Other Jurisdictions** section below.*

3. By what authority did you implement enhanced wage records?

☐ Passed specific state legislation and issued related regulations.

If checked, please continue with question #4

☐ Promulgated administrative rules based on existing authority.

If checked, please continue with question #5

Appendix B
BLOC/LMI Institute Study Form 2
Questionnaire Regarding Recent Efforts to Enhance Wage Records
(Please Return Completed Forms 1 & 2 to: BLOCstudy@mycci.net)

4. If specific legislation was passed:

- a) When was the legislation passed?
- b) Please provide a chapter reference and/or web link to the legislation:
- c) What prompted the legislation—internal recommendation, recommendation from another agency or outside group, or independent legislative action, other?
- d) What were the most persuasive arguments for passage?

5. If rules were promulgated based on existing or new authority:

- a) Please attach a copy of or insert a web link to the rules.
- b) Which state official had the final authority to enhance the wage records?

6. What organizations were involved in or influenced the decision-making process to require enhanced wage record data elements?

7. Over what time period was the decision made to enhance the wage records?

Section B. Approach to New Data Collection

What was your approach to phasing-in collection of the new data collection elements?

Appendix B
BLOC/LMI Institute Study Form 2
Questionnaire Regarding Recent Efforts to Enhance Wage Records
(Please Return Completed Forms 1 & 2 to: BLOCstudy@mycci.net)

Section C. Advice for Other Jurisdictions

What recommendations would you make to other jurisdictions that are considering enhancement of the wage records and what could they do to make the transition to wage record enhancement easier and more effective?

Section D. Additions/Corrections/Explanatory Notes for Definitions on Study Form 1

(The space below may be used in addition to or instead of making any necessary edits to the definitions on Study Form 1. For some, editing text in this Word document will be easier.)

Data Element: <input type="text"/>
Modification: <input type="text"/>
Data Element: <input type="text"/>
Modification: <input type="text"/>
Data Element: <input type="text"/>
Modification: <input type="text"/>
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Appendix C

E-mail Introducing BLOC/LMI Institute Study and Study Consultant

Upcoming Study of UI Wage Records



Hello,

The [Bureau of Labor Statistics Labor Market Information Oversight Committee \(BLOC\)](#) and the [Labor Market Information Institute \(LMI Institute\)](#) are jointly conducting a study to better understand the nature of employee-specific data collected on wage records as part of the Unemployment Insurance (UI) Program. We are contacting all 53 jurisdictions that operate the UI Program. We are attempting to document what data are or have been collected, how they are defined, and the process used to augment those data in recent years. This information will be used to assess the variety of approaches among the jurisdictions and to assist entities that are considering enhancements to their UI wage records. We hope you will help us in this compilation.

To carry out this study, we have engaged Steve Saxton of Saxton Consulting. Steve has been working with the U.S. Chamber of Commerce Foundation to explore methods of collecting more comprehensive employment data at lower costs to employers. We wanted to advise you that, shortly, you will be receiving an e-mail from Steve (BLOCstudy@mycci.net) requesting your assistance. We understand the challenges you have faced during the pandemic and hope that what we are requesting can be completed relatively easily. Steve has reviewed available on-line information for your jurisdiction, which will be reflected in the documents he sends for your review.

We very much appreciate your assistance with this project. If you have any questions, please do not hesitate to contact Steve at the above e-mail address or Marty Romitti at the LMI Institute at: 703-504-2874 or mromitti@crec.net

Thank you,

**Amy Faulkner, LMI
Institute Board Chair,**

Deputy Director, Policy,
Accountability and
Compliance, State of
California Employment
Development Department

**Julie Hatch Maxfield,
BLOC Federal Co-chair,**

Associate Commissioner
for Employment and
Unemployment Statistics,
Bureau of Labor
Statistics

**Robert Uhlenkott,
BLOC State Co-chair,**

Division Director, Oregon
Employment Department,
Division of Workforce and
Economic Research

Appendix D
Sample E-mail from Study Consultant Requesting Study Participation

Dear Ms. Sample,

As mentioned in the e-mail below, sent to you on Tuesday, July 13, 2021, the [Bureau of Labor Statistics Labor Market Information Oversight Council \(BLOC\)](#) and the [Labor Market Information Institute \(LMI Institute\)](#) are jointly conducting a study to better understand the nature of employee-specific data collected on wage records as part of the Unemployment Insurance (UI) Program. They have asked me to contact you to determine/verify the data collected in your jurisdiction. I have reviewed available online information for your jurisdiction and included that in the attached documents to make your response easier to complete.

Attached are two documents: Study Forms 1 and 2:

- Study Form 1 (an Excel document) displays the data elements (with associated characteristics) I believe are collected in your jurisdiction based on my review of online documents. As I know you are aware, sometimes available online information is not the most current and may be contradictory. In other cases, current information is only available to employers when logged into their accounts with the jurisdiction. We are asking that you review the information presented and make whatever augmentations/corrections to accurately reflect the data you collect, and the instructions given to employers and their agents.
- Study Form 2 (a Word document) asks about any recent attempts to augment the UI wage records in your jurisdiction.

Each of the documents contains specific instructions. If you have any questions, do not hesitate to contact me. Please complete the documents and return them to me at the above e-mail: BLOCstudy@mycci.net at your earliest convenience. If possible, we would greatly appreciate a response by the end of July.

Thank you in advance,

Steve Saxton

Steve Saxton
Principal, Saxton Consulting

Appendix E
Jurisdictional Definitions and Instructions for
Collecting "Total Wages" on the UI Wage Records
(“Confirmed” Indicates Jurisdictions That Responded to the Study Questionnaire)

Alabama (Not Confirmed)

Total Wages. Title 25 - Industrial Relations and Labor. Chapter 4 - Unemployment Compensation. Article 1 - Definitions. Section 25-4-16 - Wages

"Wages," as used in this chapter, shall mean every form of remuneration paid or received for personal services, including the cash value of any remuneration paid in any medium other than cash. The reasonable cash value of remuneration paid in any medium other than cash shall be determined in accordance with rules prescribed by the director; except that effective on May 28, 1980, and for the purposes of reporting and computing the amount of contributions due, back pay awarded as the result of an agreement, arbitration, or order of a court of competent jurisdiction on a retroactive basis shall be considered "wages" during the calendar quarter in which such retroactive payments are made.

The term "wages," however, shall not include:

- (1) That part of remuneration, which after remuneration equal to \$8,000.00 (or such greater amount as may be or become subject to a tax under a federal law imposing a tax against which credit may be taken for contributions required to be paid into a state unemployment fund) has been paid in a calendar year to an individual by an employer or his predecessor employer or by a combination of both the employer and his predecessor employer with respect to employment during any calendar year, is paid to such individual by such employer during such calendar year except with respect to subdivisions (1) and (2) of subsection (a), subdivision (4) of subsection (b) and subsection (c) of Section 25-4-54 and Sections 25-4-71 through 25-4-75. For the purpose of this subdivision (1), the term "employment" shall include service constituting employment under any unemployment compensation law of another state or of this state.
- (2) The amount of any payments (including any amount paid by an employer for insurance or annuities, or into a fund to provide for any such payment) made to, or on behalf of an employee or any of his dependents under a plan or system established by an employer which makes provisions for his employees generally (or for his employees generally and their dependents) or for a class or classes of his employees (or for a class or classes of his employees and their dependents), on account of:
 - a. Retirement; or
 - b. Sickness or accident disability; or
 - c. Medical or hospitalization expenses in connection with sickness or accident disability; or

Appendix E
Jurisdictional Definitions and Instructions for
Collecting “Total Wages” on the UI Wage Records

(“Confirmed” Indicates Jurisdictions That Responded to the Study Questionnaire)

- d. Death; or
- e. Effective January 1, 1996, sick pay wages made by an employer to, or on behalf of, an employee after the expiration of six calendar months following the last calendar month in which the employee worked for such employer.
- (3) Any payment made to an employee (including any amount paid by an employer for insurance or annuities, or into a fund to provide for any such payment) on account of retirement.
- (4) Any payment made by an employer to, or on behalf of, any employee or his beneficiary:
 - a. From or to a trust which meets the requirements of Section 401(k) of the federal Internal Revenue Code, and which is exempt from tax under Section 501(a) of the federal Internal Revenue Code at the time of such payment unless such payment is made to an employee of the trust as remuneration for services rendered as such employee and not as a beneficiary of the trust; or
 - b. Under or to an annuity plan which, at the time of such payment, meets the requirements of Section 401(a) (3), (4), (5), and (6) of the federal Internal Revenue Code.
- (5) The payment by an employer (without deduction from the remuneration of the employee) of the tax imposed upon an employee under Article 3 of this chapter, or of the tax imposed upon an employee by Section 3101 of the federal Internal Revenue Code, as amended, with respect only to remuneration paid to an employee for domestic service in a private home or for agricultural labor.
- (6) Remuneration paid in any medium other than cash to an employee for agricultural or domestic services or for services not in the course of the employer's trade or business.
- (7) Any payment (other than vacation or sick pay) made to an employee after the month in which he attains the age of 65, if he did not work for the employer in the period for which such payment is made.
- (8) Dismissal or severance payments.
- (9) Payments made into a fund by an employer to provide for supplemental unemployment benefits under a plan established to provide such benefits to employees in general, or a group or class of employees, of such employer.
- (10) Payments made, or benefits furnished, to or for the benefit of an employee if, at the time of the payment or the furnishing of the benefit, it is reasonable to believe that the employee will be able to exclude the payment or benefit from income under Section 127 of the Internal Revenue Code.
- (11) Payments made in connection with services excluded from the definition of employment in Section 25-4-10(b)(21)c.2.(iii).

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- (12) Earnings for weekend or equivalent individual drill training services for National Guard and United States Armed Forces reservists.

Alaska (Confirmed)

Total Reportable Wages. Wages are defined by Sec. 23.20.530 of Alaska Statute as "all remuneration for service. There are exceptions to the definition of wages, and these should not be reported. The most common exceptions are:

- A. Dismissal payments the employer is not legally required to pay
- B. Reimbursement for expenses, such as moving expenses
- C. Employment agency fees
- D. Allowances, subsistence, or per diem payments when the employee is working away from home. The payment must be accounted for, and any portion not accounted for is considered wages.
- E. Room and board when required for employer's convenience
- F. Employer and employee payments for:
 - 1. Retirement Plans
 - 2. Medical Insurance
 - 3. Dental and Vision Insurance
 - 4. Life Insurance
 - 5. Disability Insurance

Arkansas (Not Confirmed)

Total Wages Excluding 125 Cafeteria Plan Wages. Wages include special payments given in return for services performed, i.e., commissions, bonuses, fees, prizes, and back pay awards are wages and reportable under Arkansas Department of Workforce Services Law. These payments (or dollar value) should be reported by the employer in the calendar quarter(s) in which they are given.

ITEM 2. Enter the total wages (excluding 125 Cafeteria Plan wages, but before any deductions) paid to all employees, including part-time and temporary, during this calendar quarter. Total wages should agree with the total wages listed in PART B. If the legal business is:

- (A) A corporation, the wages paid to all employees who performed services in Arkansas should be reported. Corporate officers are employees and their wages and/or draws are reportable.

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- (B) A partnership, the draws or payments made to general partners should not be reported.
- (C) A sole proprietorship, the draws or payments made to the legal owner of the business (the proprietor) should not be reported. Wages paid to minor (under the age of 21 years) children, spouse, or parents of the proprietor should not be reported. Special payments given in return for services performed, i.e., commissions, bonuses, fees, prizes, and back pay awards are wages and reportable under Arkansas Department of Workforce Services Law. These payments (or dollar value) should be reported by the employer in the calendar quarter(s) in which they are given.

Arizona (Confirmed)

Total Wages. All payments to your employees for services are wages and must be reported (before deductions) on your quarterly Unemployment Tax and Wage Report, unless specifically excluded by law. You must report salaries, commissions, bonuses, fees, fringe benefits, sick pay, deferred compensation, tips reported to you by your employees, and the cash value of payments in any medium other than cash (such as gifts). Employer contributions (to the extent elected by the employee) to 401(k) plans are also wages. Be aware of types of payments for which you do not have to pay taxes.

The following payments, excluded by law, should not be reported:

- Payments you make to a plan for insurance (or payments from a plan to employees or dependents) for workers compensation, medical or hospitalization expenses, or death.
- A domestic employee's share of FICA which you pay.
- Long term disability (after six months).
- Payments made to a retired employee under certain retirement plans, or payments made for an employee to a retirement plan.
- Moving expenses reimbursed to employees where there is an allowable corresponding deduction under the Internal Revenue Code.
- Payments you make to a group legal services plan, or the value of legal services for the employee or his dependents.
- Payments you make for dependent care assistance (such as childcare) to the extent excludable from the employee's federal income tax.
- Meals and lodging provided for the convenience of the employer.
- Survivor benefits.

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- Scholarships and fellowship grants provided by nonprofit or governmental employers to the extent allowed under the Internal Revenue Code.
- Tuition reduction to employees of educational institutions.
- Services provided to employees at no additional cost such as free stand-by flights to airline employees.
- Employee discounts up to 20%.
- Working condition fringe benefits which, if provided by the worker, would be deductible business expenses (e.g., the value of a company car used for business purposes).
- Fringe benefits of minimal or insignificant value such as complementary coffee and tea you provide for your employees.
- Athletic facilities provided for workers on your premises.
- Payments for agricultural labor in any medium other than cash.
- Payments for services not in the course of your trade or business in any medium other than cash.
- Amounts excluded from the definition of wages for purposes of the Federal Unemployment Tax Act (FUTA).

California (Confirmed)

Total Subject Wages. Generally, all wages, unless excluded under the California Unemployment Insurance Code (CUIC), are considered subject wages, and are used to determine the amount of Unemployment Insurance (UI), State Disability Insurance (SDI), and Paid Family Leave (PDF) benefits a claimant should receive. Subject wages are the full amount of wages, regardless of the UI and SDI taxable wage limits.

“Wages” are payments made to an employee for personal services and may be paid by cash, check, or the reasonable cash value of remuneration paid to an employee in any medium other than cash (for example, lodging and meals). Wages in any form other than cash are measured by the fair market value of the goods given as compensation for the employee’s services. The definition of wages includes hourly wages, salaries, commissions, bonuses, fees, piece rates, incentive payments, and certain fringe benefits. Cash tips are also considered wages under certain conditions even if tips are paid by the customer and not the employer. For reporting purposes, wages are taxable when paid, made available to the employee, or at the time the employee receives remuneration other than cash.

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Colorado (Not Confirmed)

Total UI Covered Wages. WAGES (subject to UI Premiums): Payments defined as wages under the Federal Unemployment Tax Act (FUTA) ; Tips; Employee contribution to 401(k) or IRC 408 simplified Retirement Plans; Disability payments paid in first 6 months after an employee worked for you; Employer contributions to a Medical Savings Account; Employee-matching contributions into IRC 219 simplified employee pension plan; Payments made by public school or 501(c)(3) into annuity contract or by governmental entity into deferred compensation plan because of a salary-reduction agreement; Payments for personal services, including anything other than cash that has cash value (except payments to agricultural or domestic workers, which must be cash to be wages); Employee contributions to a Salary Reduction Simplified Employee Pension Plan (SARSEP); 125 Cafeteria Plan if cash is chosen;

NOT WAGES (exempt from UI Premiums): Payments for moving expenses if deduction is allowed in the federal Internal Revenue Code (IRC); IRC 127; Group Term Life Insurance; Employer contribution to 401(k) or IRC 408 simplified Retirement Plans; all PERA contributions; Amounts paid or incurred for a dependent care plan (IRC 129) or an educational assistance program (IRC 127); Employee Contributions to a Medical Savings Account; Employer contributions into IRC 219 simplified employee pension plan; Payments into a deferred compensation plan if you are a government entity; Value of meals or lodging furnished by employer if such items are excluded from income as described in IRC 119; Employer contributions to a Salary Reduction Simplified Employee Pension Plan (SARSEP); 125 Cafeteria Plan if qualified benefit chosen

Connecticut (Confirmed)

Total Wages. “Wage” means compensation due to an employee by reason of his employment

Delaware (Not Confirmed)

Gross Covered Wages. Wages is defined as all remuneration for personal services including commissions, tips, bonuses (excluding any attendance bonus paid during or incident to any period of unemployment), dismissal payments holiday pay and the cash value of all remuneration in any medium other than cash.

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District of Columbia (Confirmed)

Total Gross Wages Paid (before deductions) including the cash value of all remuneration paid in any medium other than cash. Wages for an employee are to include all remuneration paid, such as tips received from customers, bonuses, commissions, severance pay, vacation pay, sick pay (unless paid under a third-party plan or system), and back pay awards resulting from reinstatement of employment as well as the value of meals and lodging. DC Code § 32–1301. Definitions. (3) “Wages” means all monetary compensation after lawful deductions, owed by an employer, whether the amount owed is determined on a time, task, piece, commission, or other basis of calculation. The term “wages” includes a:

- A. Bonus
- B. Commission
- C. Fringe benefits paid in cash
- D. Overtime premium; and
- E. Other remuneration promised or owed:
 - (i) Pursuant to a contract for employment, whether written or oral;
 - (ii) Pursuant to a contract between an employer and another person or entity; or
 - (iii) Pursuant to District or federal law.

Florida (Confirmed)

Total Wages: Line 12a – GROSS WAGES paid (before deductions), including salaries, commissions, bonuses, vacation, and sick pay, back pay awards, and the cash value of all remuneration paid in any medium other than cash. Tips and gratuities are wages when included by the employer to meet minimum wage requirements and/or when the employee receives and reports in writing to the employer \$20 or more per month. Gross wages should not include wage items specifically exempt per section 443.1217(2)(b)-(g), Florida Statutes.

Georgia (Confirmed)

Total Wages Excluding 125 Cafeteria Plan Wages. Reportable gross wages are the total gross wages (to include tip wages) minus 125 Cafeteria Plan deductions taken during the quarter. Wages include all remuneration for personal services, including commissions and bonuses, and the cash value of all remuneration paid in any medium other than cash. The reasonable cash value of remuneration in any medium other than cash shall be estimated and determined by the Commissioner in accordance with the Employment Security Law.

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Hawaii (Not Confirmed)

Total Wages. Wages means all remuneration for services from whatever source, including commissions, bonuses, and the cash value of all remuneration in any medium other than cash, such as meals, lodging, etc., and the amount of any gratuities or tips reported by each employee.

Idaho (Confirmed)

Total Wages. The term wages means all payments for services, including salaries, hourly pay, piecework pay, commissions, bonuses, and the cash value of any payment in any form other than cash as provided by Idaho Code §72-1328.

Illinois (Confirmed)

Total Wages. Wages include (a) salaries, commissions, and bonuses; tips reported to the employer; separation pay, vacation pay, prizes, sick pay, payments on account of retirement; (b) the reasonable cash value of remuneration paid other than cash, such as goods, meals, and lodging, and (c) any remuneration for services performed within the State which is considered wages under the Federal Unemployment Tax Act.

Indiana (Confirmed)

Gross Wages. Wages are defined as cash or non-cash compensation received for services performed. Wages include salaries, bonuses, commissions, vacation pay, retroactive pay increases, and any other payments made by an employer unless specifically excluded by the Act. An example of compensation that is excluded by the Act is the value of Cafeteria (Section 125) Benefit plans.

Iowa (Confirmed)

Total UI Covered Wages. Total wages paid by an employer to all employees for insured work.

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Kansas (Confirmed)

Total Wages. Total gross amount of Kansas wages paid during this quarter. Include tip income. Include dollars and cents with the decimal point assumed. The total amount of wages paid to each employee during this calendar quarter. Wages should be reported in the quarter they are paid, not the quarter they are earned.

Kentucky (Not Confirmed)

Gross Wages. A wage is any payment made for services performed. This includes salaries, commissions, and bonuses. It also includes the cash value of any payment in manners other than cash, unless paid in agricultural or domestic employment. Gross wages are reportable prior to any deductions or withholdings for other taxes or employee benefits.

There are certain exclusions, including:

TRAVEL REIMBURSEMENTS are not wages as long as they do not exceed the actual out-of-pocket cost of the worker. Any excesses over actual expenses are wages. The cash value of ROOM AND BOARD is not a wage if furnished on the employer’s property and for a legitimate business reason.

SICK PAY is ordinarily wages. HOWEVER, sick pay is not considered wages if the payment is received under a workers’ compensation law, or if the payment is made more than six (6) calendar months after the last calendar month of employment.

TIPS are wages only to the extent that they are reported by the worker to the employer in accordance with section 6053 (a) of the Internal Revenue Code.

RETIREMENT BENEFITS—KRS 341.030(4) (represents payment(s) received after separation from employment) -- Employers may establish plans making provision for workers in the event of retirement, sickness/accident disability or death. These include retirement plans, death benefits and insurance premiums paid to provide such coverage. Retirement pay is defined as payments made upon the employee’s termination due to retirement for disability, retirement after attaining an age specified in the plan established by the employer or in a pension plan of the employer as the age at which a person in the employee’s circumstances is eligible for retirement. Payments made by employers into such plans, or payments made to workers from such plans, are not considered wages PROVIDED:

A. The plan makes provision for all of the employer’s workers, OR for all of a class of workers (example; all salaried employees).

B. The employee cannot elect to receive any part of the payment made by the employer instead of having it paid into the plan.

INSURANCE PREMIUMS paid by the employer for coverage of a worker are NOT wages—

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if the following are true:

A. The plan makes provision for all of the employer’s workers, OR for all of a class of workers (example; all salaried employees).

B. The employee cannot elect to receive any part of the payment made by the employer instead of having it paid into the plan.

DEATH BENEFITS— the employer should consider Death benefits wages if the employee is entitled to withdraw all or part of those benefits upon his/her withdrawal from the plan or termination of the plan.

DISABILITY PAYMENTS are not considered wages.

CAFETERIA PLANS – Section 125 401(K) Plans and Deferred Compensation (represents plans into which payments are made during employment)—The Internal Revenue Code provides for employee benefit plans under which employees may elect to have employers divert a portion of their gross wages to purchase benefit coverage, in the process reducing their income subject to most federal and state payroll taxes. Contributions to any of these benefit plans resulting in employee salary reductions ARE wages pursuant to Kentucky statute, KRS Chapter 341. Matching or additional contributions made by an employer into such plans, on behalf of an employee, may or may not be considered wages. These contributions are considered wages ONLY if the employee may elect to receive payment prior to retirement or termination of employment because of age, sickness, accident, etc. Payments made by an agricultural or domestic employer of the employee’s share of FICA and MEDICAID taxes are not wages.

TERMINATION or SEVERANCE PAY—Severance pay is not UI Reportable, because it is not considered money paid for services. (Reference KRS 341.030(1)) The employer, based upon a formula, or a contractual agreement, pays severance pay, sometimes referred to as Termination Pay, as well as other employer-determined terminology, to a worker. An example would be many long-term employees receive severance pay based upon their length of service. Other employees may receive severance pay due to an agreement with the union or a clause of their employment contract, but it is not payment for services rendered.

Use of a COMPANY CAR is considered a wage to the extent reported to the IRS.

Louisiana (Not Confirmed)

Total Wages. All remuneration for services, including vacation pay, holiday pay, dismissal pay, commissions, bonuses, and the cash value of all remuneration in any medium other than cash. The reasonable cash value of remuneration in any medium other than cash shall be estimated and determined in accordance with rules prescribed by the Administrator.

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Maine (Confirmed)

Gross Wages. Enter the amount of UC Gross Wages Paid during the quarter covered by this report. Seasonal wages must be reported on a separate UC-1, refer to previous section “Quarterly Reporting Requirements” for more details. Do not report partners’ or sole proprietor’s wages or wages paid by a sole proprietor to a spouse, parent, or child under age 18.

Maryland (Confirmed)

Gross Wages Subject to UI paid to employee for employer/unit/reporting period. Do not use comma separator or decimal. The maximum value allows is 999,999,999.99

Massachusetts (Confirmed)

UI Gross Wages is the total amount of wages (both taxable and non-taxable) paid to the Reference Worker during the entire reference quarter that are subject to Unemployment Insurance taxes. The wages for all worksites should match the wages paid that are reported on that State’s Quarterly Contribution Report. Numeric (no \$ signs or commas), right justified, zero fill. If no wages were paid, zero fill. Round to the nearest dollar (omit cents).

Massachusetts law defines wages as:

- (A) "Wages", every form of remuneration of an employee subject to this chapter for employment by an employer, whether paid directly or indirectly, including salaries, commissions and bonuses, and reasonable cash value of board, rent, housing, lodging, payment in kind and all remuneration paid in any medium other than cash; provided, however, that such term shall not include:
- (1) The amount of any payment, including any amount paid by an employer for insurance or annuities, or into a fund, to provide for any such payment, made to, or on behalf of, an employee or any of the employee's dependents under a plan or system established by an employer which makes provision for the employees generally and their dependents or for a class or classes of the employees and their dependents, on account of (i) sickness or accident disability but, in the case of payment made to an employee or any of the employee's dependents, this paragraph shall exclude from the term "wages" only payments which are received

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- under a worker's compensation law; or (ii) medical or hospitalization expenses in connection with sickness or accident disability; or (iii) death.
- (2) Any payment on account of sickness or accident disability, or medical or hospitalization expenses in connection with sickness or accident disability, made by an employer to, or on behalf of, an employee after the expiration of six calendar months following the last calendar month in which the employee worked for such employer.
- (3) Any payment made to, or on behalf of, an employee or the employee's beneficiary
- (ii) from or to a trust described in section 401 (a) of Federal Internal Revenue Code and exempt from tax under section 501 (a) of the Code at the time of such payment unless such payment is made to an employee of the trust as remuneration for services rendered as such employee and not as a beneficiary of the trust; or
 - (iii) under or to an annuity plan which, at the time of such payment, is a plan described in section 403 (a) of the Federal Internal Revenue Code; or,
 - (iv) under a simplified employee pension plan if, at the time of the payment, it is reasonable to believe that the employee will be entitled to a deduction under section 219 (b) (2) of the Federal Internal Revenue Code for such payment; or
 - (v) under or to an annuity contract described in section 403 (b) of the Federal Internal Revenue Code other than payment for the purchase of such contract which is made by reason of a salary reduction agreement whether evidenced by a written instrument or otherwise; or (v) under or to an exempt governmental deferred compensation plan as defined in section 3121
 - (vi) (3) of the Federal Internal Revenue Code; or
 - (vii) to supplement pension benefits under a plan or trust described in any of the foregoing provisions of this paragraph to take into account some portion or all of the increase in the cost of living as determined by the United States Secretary of Labor since retirement but only if such supplemental payments are under a plan which is treated as a welfare plan under section 3 (2) (B) (ii) of the Employee Retirement Income Security Act of 1974.
- (4) The payment by an employer without deduction from the remuneration of the employee of the tax imposed upon an employee under section 3101 of the Federal Internal Revenue Code, or any acts in addition thereto and amendments thereof.
- (5) Remuneration paid in any medium other than cash to an employee for service not in the course of the employer's trade or business.
- (6) Tips paid in any medium other than cash. Cash tips received by an employee in any calendar month in the course of the employee's employment by an employer

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unless the amount of such cash tips is twenty dollars or more and then only in the amount reported by the employee to the employer pursuant to section 6053 (a) of the Federal Internal Revenue Code.

- (7) remuneration paid to or on behalf of an employee if at the time of the payment of such remuneration, and to the extent that, it is reasonable to believe that a corresponding deduction is allowable under section 217 of the Federal Internal Revenue Code, determined without regard to section 274(n) of said code.
- (8) any payment made, or benefit furnished, to or for the benefit of an employee if at the time of such payment or such furnishing it is reasonable to believe that the employee will be able to exclude such payment or benefit from income under section 127 or 129 of the Federal Internal Revenue Code.
- (B) The term "wages" shall include: (i) any employer contribution under a qualified cash or deferred arrangement as defined in section 401K of the Federal Internal Revenue Code, to the extent not included in gross income by reason of section 402 (1) (8) of the Code; (ii) any amount treated as an employer contribution under section 414 (h) (2) of the Code; and (iii) any employer contribution under a nonqualified deferred compensation plan. For the purposes of clause (iii) the term nonqualified deferred compensation plan shall mean any plan or other arrangement for deferral of compensation other than a plan described in subparagraph (3) of paragraph (A). Any amount deferred under a nonqualified deferred compensation plan shall be taken into account for purposes of this paragraph as of the date that the services are performed or the date that there is no substantial risk of forfeiture of the rights to such amount, whichever date is later.
- (C) Any amount taken into account as wages by reason of clause (iii) of paragraph (B) and the income attributable thereto shall not thereafter be treated as wages for purposes of this subsection.

Minnesota (Confirmed)

Total Wages. All compensation for employment, including commissions; bonuses; severance payments; vacation and holiday pay; back pay; tips and gratuities; and the cash value of all compensation in any medium other than cash. All payments in cash, goods, or any other medium to employees for services performed in covered employment are wages and must be reported; however, not all wages are taxable. Reference the Taxable Wage Base section of this handbook for more information. The definition of wages includes, but is not limited to, the following types of compensation which must be reported on the quarterly wage detail report: Salary, Cash wages, Commissions, Bonuses, Tips and gratuities, Awards and prizes, Severance payments, Vacation and holiday pay,

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Standby pay, Reasonable value of meals, rent (including caretaker rent reductions), housing, or any similar advantage, Back pay as of the date of payment, Sick pay and accident disability payments, except as provided under Excluded Wages Payments made under a deferred compensation or cafeteria plan, discussed under Employee Benefit Plans

Michigan (Not Confirmed)

Gross Wages. Wage detail information should be provided for every covered employee to whom wages were paid during the calendar quarter. Do not report wages that were earned but not actually paid during the calendar quarter. Also, do not report wages of an employee whose services are excluded from coverage under Section 43 of the MES Act. Include wages paid either in cash or in a medium other than cash, such as the cash equivalent of meals furnished on the employer’s premises and the cash equivalent of lodging provided by the employer as a condition of employment. Also included as wages are commissions and bonuses, awards and prizes, severance pay, vacation and holiday pay, sick pay when paid to liquidate a worker’s balance of sick pay at the time of separation from employment, tips actually reported by the worker to the employer and the cash value of a cafeteria plan if the employee has the option under the plan to choose cash.

Mississippi (Confirmed)

Total Wages. Wages paid include all payments made in cash and the cash value of any type of payment other than cash. The term “wages” means payments or remuneration for services rendered, whether the payment is made in cash or any form of remuneration or compensation other than cash, including commissions and bonuses. Non-cash remuneration to domestic or agricultural employees is not considered wages. Payments not normally considered wages include:

1. Payments made into a:
 - a. retirement fund;
 - b. sickness or accident fund;
 - c. medical or hospitalization benefit fund; or
 - d. death benefit fund.
2. Dismissal payments that the employer is not legally required to make.
3. Payments by an employer, without deduction from the remuneration, of Social Security Tax.

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Missouri (Confirmed)

Total Wages. Enter the total gross wages paid to a worker in the quarter before deductions except federally allow deductions, such as a cafeteria plan. Total gross wages paid includes the reasonable cash value of in-kind remuneration (for example personal use of a company car). Only cash wages are reportable for domestic and agricultural workers.

Montana (Confirmed)

Total Wages. Wages means all remuneration payable for personal services, including the cash value of all remuneration payable in any medium other than cash. The reasonable cash value of remuneration payable in any medium other than cash must be estimated and determined pursuant to rules prescribed by the department.” So, if you pay with livestock, living quarters, material goods or other non-cash payments, you must report their market value as wages.

Nebraska (Confirmed)

Total Wages. The amount of gross wages paid to the employee and the period for which paid, showing separately:

1. Cash wages, including special payments
2. Reasonable cash value or remuneration in any medium other than cash

Nevada (Confirmed)

Total Wages. In general, all remuneration paid for personal services is considered “wages” and must be reported every quarter. Payments may be in the form of cash or any form other than cash, such as meals, lodging, or merchandise.

- Bonuses
- Cafeteria Plans--Employee salary reductions under a “Cafeteria Plan” (IRC Section 125) are wages
- Casual Labor
- Payments to part-time employees, temporary employees, and short-time workers. It makes no difference whether payment is on an hourly basis, daily basis, or piecework basis
- Commissions--advances against commissions are also wages and must be reported when paid

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- Corporate Officers--Salaries and other payments made to corporate officers for their services to the corporation are wages. This includes officers of subchapter “S” corporations, as well as regular corporations. NOTE: Dividends paid to a corporate officer in lieu of a reasonable salary for services performed are also considered wages
- Meals and Lodging--The value of meals and lodging provided to an employee are wages, regardless of whether or not such form of payment is “for the convenience of the employer”
- Profit Sharing--Payments to employees in the form of profit sharing are wages
- Severance Pay, dismissal pay, and wages in lieu of notice are wages and must be reported in the quarter in which the payment is actually made, regardless of what period they are intended to cover
- Tips reported by employees for Internal Revenue Service purposes, pursuant to 26 U.S.C. § 6053(a) are wages. NOTE: If a written agreement has been negotiated with the Internal Revenue Service, the amount reported pursuant to that agreement is the amount that should be reported as wages
- Vacation Pay
- 401k and Other Deferred Plans--Amounts deducted from the employee’s paycheck for 401k and other deferred income plans are wages.

Certain types of payments are often mistakenly considered exempt by employers, including:

- Auto, travel, and other business expenses are not wages if they are paid under an “accountable” plan. The employee must be able to substantiate the expenses
- Earned Income Credit payments are not wages
- Employer paid tuition or other educational expense is not wages, if it is job related
- Life insurance premiums paid by the employer, regardless of the amount of insurance, are not wages if paid pursuant to a plan or system established for all employees or certain classes of employees (such as salaried employees or officers)
- Loans to employees are not wages if they are not part of the salary structure and require a definite repayment schedule
- Moving expenses paid by the employer are not wages, if they are paid under an “accountable” plan. The employee must be able to substantiate the expenses
- Partners’ draws are not wages. They are considered a division of profits
- Per diem or subsistence is not wages if it is made to an employee in addition to his regular wages, and is paid to compensate the employee for expenses inherent in the performance of services while away from the regular base of operations of the employer and the employee

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- Payments by an employer to or on behalf of an employee or his dependents toward retirement are not wages, if paid pursuant to a plan or system established for all employees or classes of employees (such as salaried employees or officers)
- Payments by an employer to or on behalf of an employee or his dependents because of sickness or accident disability, or for medical or hospital expenses are not wages if paid pursuant to a plan or system established for all employees or certain classes of employees (such as salaried employees or officers). NOTE: If there is no established plan, and payment is at the discretion of the owner, it is wages. Payment to an employee for unused sick leave is wages
- Draws, salary, or profit of a sole proprietor are not wages
- Payment for tool and equipment rental is not wages if paid under an “accountable” plan. The employee must be able to substantiate the expenses
- The employer’s matching portion of a 401k plan is not wages.

New Hampshire (Not Confirmed)

Gross Wages. Enter the total of all wages, including commissions and bonuses, paid to every individual, including corporate officers who rendered services (as defined by the law) during the quarter. Include value of payment in kind, e.g., room and meals. Note: Report all wages paid to part-time and temporary employees. Tips received directly from a customer reported in writing to the employer must be reported as wages as must tips received and distributed by the employer.

New Jersey (Not Confirmed)

Gross Wages. The term “wages” as used in this section means every form of remuneration you pay to your employees, either directly or indirectly, including salaries (vacation pay, holiday pay, back pay awards), commissions, tips, and bonuses. Certain sick leave payments and continuation pay for family leave made by employers to employees for periods of disability are considered wages for both tax and benefit purposes under the Unemployment Compensation and Temporary Disability Benefits laws.

New Mexico (Confirmed)

Gross Wages. Wages includes all payments made for services, including commissions and bonuses, to workers that do not meet the exemptions of NMSA 1978, §51-1-42(F). Employers are responsible for reporting wages to the Department in the quarter the wages are paid, not when they are earned. Wages in lieu of notice are additional wages

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paid by an employer because of an advanced notice of wages in lieu or a written agreement that such wages would be paid out are reportable to the Department at the time the payment is made. Payments in lieu of dismissal, payments made for a notice period that the employer does not require the employee to work through, are also considered wages reportable upon payment. Severance pay or Voluntary Buyout payments and legal settlements which result in payments to an employee are not considered wages and are not reportable to the Department.

New York (Not Confirmed)

Gross Wages. The term “gross wages” has the same meaning as the term remuneration for UI purposes. Gross wages for purposes of wage reporting includes all remuneration before any allocation, apportionment, or deduction, and before considering any dollar limitation contained in any law that excludes from wages or compensation an amount paid in excess of a dollar limitation.

Remuneration – means every form of compensation paid by an employer to an employee for employment (whether paid directly or indirectly) and includes salaries, commissions, bonuses, and the reasonable monetary value of board, rent, housing, lodging, or similar advantage received. If gratuities are received by the employee in the course of employment from a person other than the employer, the value of the gratuities (as determined by the Department of Labor) must be included as part of the employee’s remuneration paid by the employer.

Other wages for purposes of wage reporting – Due to the provisions of the Federal Unemployment Tax Act (FUTA), special rules apply to certain types of payments. Employers who are liable under FUTA must report quarterly, on a separate Form NYS-45-ATT, payments of severance pay, the first six months of sick pay, and reimbursed moving expenses. The separate Form NYS-45-ATT should be identified by marking the “Other wages” box in the upper right-hand corner of the front of the return. Payments of gambling winnings, other than NYS Lottery winnings, are reported as if the payments are other wages paid by an employer to an employee for any period of time where a withholding agreement is in place. Payers of gambling winnings must complete Form NYS-45, Part B to report the withholding and Form NYS-45-ATT, columns a, b, d, and e (the amount of gambling winnings is reported in column d and the amount withheld in column e). Nonprofit organizations, governmental entities, Indian tribes, and other employers not liable under FUTA are not required to report severance pay, the first six months of sick pay, or reimbursed moving expenses. All employers (whether or not they are liable under

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FUTA) that pay wages to daytime students in elementary and secondary schools should report such wage payments quarterly as regular gross wages on Form NYS-45, Part C, or Form NYS-45-ATT (whichever is applicable).

North Carolina (Confirmed)

Total Wages. Chapter 95. Department of Labor and Labor Regulations. Article 1.

Department of Labor. § 95-25.2. Definitions.

"Wage" paid to an employee means compensation for labor or services rendered by an employee whether determined on a time, task, piece, job, day, commission, or other basis of calculation, and the reasonable cost as determined by the Commissioner of furnishing employees with board, lodging, or other facilities. For the purposes of G.S. 95-25.6 through G.S. 95-25.13 "wage" includes sick pay, vacation pay, severance pay, commissions, bonuses, and other amounts promised when the employer has a policy or a practice of making such payments.

Instructions on form NCUI 101: Enter all wages paid to all employees, including part-time and temporary, in this calendar quarter. If the legal business is:

- A. A CORPORATION, the wages paid to all employees who performed services in North Carolina should be reported. Corporate officers are employees and their wages and/or draws are reportable.
- B. A PARTNERSHIP, the draws or payments made to general partners should not be reported.
- C. A PROPRIETORSHIP, the draws or payments made to the legal owner of the business (the proprietor) should not be reported. Wage paid to the children of the proprietor under the age of 21 years, as well as wages paid to the spouse or parents of the proprietor, should not be reported.

Special payments given in return for services performed, i.e., commissions, bonuses, fees, prizes, are wages and reportable under the Employment Security Law of North Carolina. These payments (or dollar value of the gifts/prizes) are to be included in the payroll of each employee by the employer for the calendar quarter(s) in which they are given.

North Dakota (Not Confirmed)

Total Wages. Employee quarterly gross UI wages. This includes all payments made to employees for services rendered for part-time and temporary, as well as full-time work. This includes, but is not limited to: Commissions and bonuses; Payments to corporate

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officers (and all other employees of the corporation), and payments to certain managers of limited liability companies; Non-cash payments such as gifts and merchandise (report the actual value); Tips and gratuities; Severance pay; Vacation pay; Back pay awards; Deferred compensation, cafeteria plans and IRA payments (any portion deducted from employee’s gross wages); Holiday pay; Personal use of a company car; Education assistance under a qualified Educational Assistance Program.

The term “wages paid” includes wages actually received by the worker. An employer must report the wages for the quarter in which the wages are actually paid.

Ohio (Confirmed)

Total Wages. Section 4111.01 | Minimum fair wage standards definitions.
Ohio Revised Code /Title 41 Labor and Industry /Chapter 4111 Minimum Fair Wage Standards

"Wage" means compensation due to an employee by reason of employment, payable in legal tender of the United States or checks on banks convertible into cash on demand at full face value, subject to the deductions, charges, or allowances permitted by rules of the director of commerce under section 4111.05 of the Revised Code. "Wage" includes an employee's commissions of which the employee's employer keeps a record, but does not include gratuities, except as provided by rules issued under section 4111.05 of the Revised Code.

"Wage" also includes the reasonable cost to the employer of furnishing to an employee board, lodging, or other facilities, if the board, lodging, or other facilities are customarily furnished by the employer to the employer's employees. The cost of board, lodging, or other facilities shall not be included as part of wage to the extent excluded therefrom under the terms of a bona fide collective bargaining agreement applicable to the employee.

Oklahoma (Not Confirmed)

Total Wages. "Wages" means all remuneration for services from whatever source, including commissions and bonuses and the cash value of all remuneration in any medium other than cash, and includes dismissal payments which the employer is required by law or contract to make. Gratuities customarily received by an individual in the course of work from persons other than the employing unit shall be treated as “wages” received from the employing unit. The reasonable cash value of remuneration in any medium

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other than cash, and the reasonable amount of gratuities, shall be estimated and determined in accordance with rules prescribed by the Oklahoma Employment Security Commission. Total wages are equal to gross wages minus any exemptions listed below.

Wages do not include:

- the amount of any payment, with respect to services performed to or on behalf of an individual in its employ under a plan or system established by an employing unit which makes provision for individuals in its employ generally, or for a class or classes of such individuals, including any amount paid by an employing unit for insurance or annuities, or into a fund to provide for any such payment, on account of:
 - retirement, other than employee contributions or deferrals after December 31, 2002, under a qualified plan as described in 26 U.S.C., Section 401(k) and, after December 31, 2005, under a qualified plan as described in 26 U.S.C., Sections 403b, 408(k), 457 and 7701(j)
 - sickness or accident disability
 - medical and hospitalization expenses in connection with sickness or accident disability
 - death, provided the individual in its employ
 - a. has not the option to receive, instead of provision for such death benefit, any part of such payment, or if such death benefit is insured, any part of the premium or contributions to premiums paid by the employing unit, and
 - b. has not the right, under the provisions of the plan or system or policy of insurance providing for such death benefit, to assign such benefit, or to receive cash consideration in lieu of such benefit either upon withdrawal from the plan or system providing for such benefit or upon termination of such plan or system or policy of insurance or of the individual's services with such employing unit
 - a bona fide thrift or savings fund, providing
 - a. such payment is conditioned upon a payment of a substantial sum by such individuals in its employ, and
 - b. that such sum paid by the employing unit cannot under the provisions of such plan be withdrawn by an individual more frequently than once in any twelvemonth period, except upon an individual's separation from that employment
- any payment made to, or on behalf of, an employee or his or her beneficiary under a cafeteria plan of the type described in 26 U.S.C., Section 125 and referred to in 26 U.S.C., Section 3306(b)(5)(G)
- any payment made, or benefit furnished, to or for the benefit of an employee if at the time of such payment or such furnishing it is reasonable to believe that the employee

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will be able to exclude such payment or benefit from income under an educational assistance program as described in 26 U.S.C., Section 127 or a dependent care assistance program as described in 26 U.S.C., Section 129 and as referred to in 26 U.S.C., Section 3306(b) (13)

- the payment by an employing unit, without deduction from the remuneration of the individual in its employ, of the tax imposed upon such individual in its employ under 26 U.S.C., Section 3101 with respect to domestic services in a private home of the employer or for agricultural labor
- dismissal payments which the employer is not required by law or contract to make
- the value of any meals and lodging furnished by or on behalf of an employer to an individual in its employ; provided the meals and lodging are furnished on the business premises of the employer for the convenience of the employer
- payments made under an approved supplemental unemployment benefit plan

Oregon (Confirmed)

Total Wages. Enter the total subject wages paid to employees during the quarter. If you use more than one page of Form 132, enter the total from all pages on page 1 only. This figure must equal the amount in box 1A, Form OQ.

Pennsylvania (Confirmed)

Total Wages. Wages means all remuneration, (including the cash value of mediums of payment other than cash) paid by an employer to an individual with respect to his/her employment unless specifically excluded under Section 4(x) of the UC Law. Gross wages are the total amount of wages paid to an employee. This includes salaries, wages, commission, bonuses, overtime pay, incentive awards and tips; basically, all remuneration defined as wages in the PA UC Law.

Puerto Rico (Not Confirmed)

Total Wages. No specific definition or instructions provided

Rhode Island (Confirmed)

Total Wages. All remuneration paid within the Base Period dates including vacation pay, holiday pay, bonuses, other paid leave, and remuneration other than cash such as: meals, room, and board, etc. Exception: Do not include sick leave pay when paid under an

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established plan or system. Enter all wages paid in this calendar quarter whether in money or in kind, such as meals and lodging. DO NOT include wages paid to employees who performed services which are exempt under the Rhode Island Employment Security law.

South Carolina (Not Confirmed)

Total Wages. The following are examples of wages that should be included in your report:

- All payments made for personal service, including bonuses and commissions paid to all workers of all ranks, including corporate officers.
- The cash value of all payments in any medium other than cash.
- All tips.
- Reasonable compensation for services provided, including K-1 distributions.
- Monies paid for time lost due to sickness or accident, unless paid out of benefit funds or other special accounts.
- Expense allowances, which are not regularly and reasonably segregated.
- Dismissal wages, which do not represent the worker’s interest in a pension fund.
- All monies paid before any deductions for such items as lodging, union dues, employee payments to pension or benefit funds, Social Security tax and approved IRS premiums on group insurance.

South Dakota (Not Confirmed)

Total Wages. Wages paid include money wages paid for employment, commissions paid, any special cash payment (such as cash gifts, cash prizes or cash bonuses), reasonable cash value of remuneration for services paid in a medium other than cash (such as lodging, meals, free or paid rent, etc.), and special payments made in any medium (such as gifts and prizes). Tips are also reportable in most instances. Employee contributions to tax deferred wages under an income-tax-deferred retirement plan or cafeteria (Sec. 125) plan are taxable. Employer contributions to retirement or pension plans established under USC 26: 401(k), 403(b), 408(k), 457 or 408(p) are not reportable wages.

Tennessee (Confirmed)

Total Wages. Tennessee Code Title 50. Employer and Employee § 50-7-213

“Wages” means all remuneration paid for personal services from whatever source, including commissions, bonuses, tips that are both paid to an employee while performing

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services that constitute employment and included in a written statement furnished by the employee to the employer pursuant to § 6053(a) of the Internal Revenue Code of 1954 , compiled in 26 U.S.C. § 6053(a) , tips allocated by the employer pursuant to § 6053(c)(3) of the Internal Revenue Code of 1954 , compiled in 26 U.S.C. § 6053(c)(3) , employee salary reduction contributions to cash or deferred plans pursuant to §§ 401(k), 403(b), 457, compiled in 26 U.S.C. §§ 401(k) , 403(b) and 457 , respectively, or any similar plan contained in the Internal Revenue Code, employee salary reduction contributions to cafeteria plans pursuant to § 125 of the Internal Revenue Code , compiled in 26 U.S.C. § 125 , and the cash value of all remuneration in any medium other than cash. The reasonable cash value of any remuneration in any medium other than cash shall be determined in accordance with rules prescribed by the commissioner; provided, that "wages" does not include that part of the remuneration that, after remuneration equal to the taxable wage base, as defined in subsection (e), with respect to employment has been paid to an individual by an employer during any calendar year, is paid to the individual by the employer during the calendar year.

Texas (Confirmed)

Total Wages. Texas wages paid to each employee for the quarter. Wages are the compensation provided to someone in exchange for services or labor. Wages include hourly or salary income earned, back pay, tips, taxable reimbursements, severance pay and commissions.

Utah (Confirmed)

Total Wages. All gross wages for each individual who worked for you during the calendar quarter must be reported each quarter. For the purpose of these reporting requirements, wages include:

- Hourly wages, salaries, and commissions
- Meals, lodging and other payments in kind
- Tips and gratuities
- Remuneration for services of an employee with equipment
- Vacation and sick pay
- Separation and dismissal pay
- Bonuses and gifts
- Payments in stock
- Contributions (taxes) to deferred compensation plans, including 401(k) plans

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Vermont (Confirmed)

Total Wages. Wages include all remuneration for services such as: Salaries, draws, commissions, profit sharing draws, employees’ shares of Social Security, or any other term, paid in money or something other than money, on the basis of piece rates, hour rates, day rates or fixed weekly, monthly or annual stipends; payments into pension funds, union dues, insurance, etc.; meals and lodging provided by an employer to an employee even when used to meet minimum wage requirement; severance pay, wages in lieu of notice, vacation, advances to employees for expenses (including travel) for which no accounting or reporting to the employer by the employee is required; tips which are reported pursuant to Section 6053 of the Internal Revenue Code; sick pay payments made under an employer’s plan through the first six months; sick payments provided from a third-party insurer financed by employee-paid premiums are taxable to the employer if the employer is notified by the insurer of said payment. Otherwise the insurer is responsible for reporting the taxable wage; employee contributions to a 401K deferred-compensation plan; cash value of benefits provided under a Cafeteria Plan as described in Section 125 of the Internal Revenue Service Code.

Wages do not include: Facilities or other privileges (entertainment, restaurant meals, medical services, “courtesy discounts” on purchases) furnished or offered by an employer merely as a convenience to the work or as a means of promoting the value or efficiency of work; director’s fees; payments paid by the employer to or on behalf of an employee for sickness or accidental disability after six months; contributions paid by the employer to an employee pension plan; payments made by Workers’ Compensation.

Virginia (Confirmed)

Total Wages. Wages paid for each quarter including:

- a) tips,
- b) cash value of other forms of remuneration,
- c) special payments such as annual bonuses, gifts, prizes, severance pay, and
- d) payments of advancement or reimbursement for business expenses.

Regulation 16 VAC 5-32-10.A § 60.2-229. Wages.

- A. "Wages" means all remuneration paid, or which should have been paid, for personal services, including commissions, bonuses, tips, back pay, dismissal pay, severance pay, and any other payments made by an employer to an employee during his employment and thereafter and the cash value of all remuneration payable in any medium other than cash. Notwithstanding the other provisions of

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this subsection, wages paid in back pay awards shall be allocated to, and reported as being paid during, the calendar quarter or quarters in which such back pay would have been earned. Severance pay paid at the time of, or subsequent to, separation from employment shall be allocated to the last day of work unless otherwise allocated by the employer. If otherwise allocated, severance pay shall be allocated at a rate not less than the average weekly wage of such employee during the last calendar quarter, and reported as such. Severance pay shall be deducted from any benefits payable after the Commission's receipt of notification of severance pay by the employer pursuant to § 60.2-603. The reasonable cash value of remuneration payable in any medium other than cash shall be estimated and determined in accordance with rules prescribed by the Commission.

- B. The term "wages" shall not include:
1. Subsequent to December 31, 1990, for purposes of taxes only, that part of the remuneration, other than remuneration referred to in the succeeding subdivisions of this subsection, that is greater than \$8,000 and is payable during any calendar year to an individual by any employer with respect to employment in this Commonwealth or any other state. If an employer, hereinafter referred to as "successor employer," during any calendar year acquires substantially all of the property used in a trade or business of another employer, hereinafter referred to as a "predecessor," or used in a separate unit of a trade or business of a predecessor, and immediately after the acquisition employs in his trade or business an individual who immediately prior to the acquisition was employed in the trade or business of such predecessor, then, for the purpose of determining whether remuneration, other than remuneration referred to in the succeeding subdivisions of this subsection, with respect to employment equal to \$8,000 is payable by the successor to such individual during such calendar year, any remuneration, other than remuneration referred to in the succeeding subdivisions of this subsection, with respect to employment payable, or considered under this subdivision as payable, to such individual by such predecessor during such calendar year and prior to such acquisition shall be considered as payable by such successor employer;
 2. The amount of any payment, including any amount paid by an employer for insurance or annuities, or into a fund, to provide for any such payment, made to, or on behalf of, an employee or any of his dependents under a plan or system established by an employer which makes provisions for (i) his employees generally, (ii) for his employees generally and their dependents, (iii)

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for a class or classes of his employees, or (iv) for a class or classes of his employees and their dependents, on account of:

- a. Retirement.
 - b. Sickness or accident disability payments which are received under a workers' compensation law.
 - c. Medical or hospitalization expenses in connection with sickness or accident disability.
 - d. Death; or
 - e. Unemployment benefits under any private plan financed in whole or in part by an employer.
3. The payment by an employer, without deduction from the remuneration of the employee, of the tax imposed upon an employer under § 3101 of the Federal Internal Revenue Code;
 4. Any payment on account of sickness or accident disability, or medical or hospitalization expenses in connection with the sickness or accident disability, made by an employer to, or on behalf of, an employee after the expiration of six calendar months following the last calendar month in which the employee worked for such employer;
 5. Remuneration paid in any medium other than cash to an employee for service not in the course of the employer's trade or business;
 6. Any payment, other than vacation or sick pay, made to an employee after the month in which he attains the age of sixty-five, if he did not work for the employer in the period for which such payment is made; or
 7. Any payment made to, or on behalf of, an employee or his beneficiary under a cafeteria plan, as defined in § 125 of the Internal Revenue Code, if such payment would not be treated as wages under the Internal Revenue Code.

Virgin Islands (Not Confirmed)

Total Wages. "Total Wages" must include commissions, bonuses, special cash payments and gratuities if reported to the employer by the employee. Wages paid for casual labor are taxable under the V.I. Code, Title 24.

Washington (Confirmed)

Total Wages. CHAPTER: RCW 49.46.010(7)

Wage means compensation due to an employee as a result of employment. A wage must be paid in legal tender of the United States or by checks on banks, convertible into cash

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on demand at full face value. Wages may be paid by an alternative method, i.e., direct deposit, as long as there is no cost to the employee. When there is a fee or cost associated with the alternative payment method, the employee must be offered a choice of the alternative method or a payroll check.

Other items of potential value, i.e., meals and lodging, are not wages and cannot be considered part of the wages earned. This does not mean that an employer is legally restrained from deducting such items from the employee's gross wage. However, in order to be valid, such deductions must meet the requirements of RCW 49.52.060 (authorized by the employee, in writing, in advance, and accruing to the benefit of the employee).

West Virginia (Not Confirmed)

Total Wages. Gross wages paid for employment subject to the law including the reasonable cash value of all remuneration in any medium other than cash such as board and lodging, goods and services, gifts, prizes, commissions, or bonuses. The term wages includes all remuneration for employment, whether designated as wages, salary, tips, commission, bonus, or any other term; and whether paid on the basis of piece rate, hourly rate, daily rate, or fixed weekly, monthly or annual salary. Wages include the remuneration of all workers of all ranks, including officers of a corporation, provided the workers are in employment covered by the law. Wages paid to Limited Liability Company (LLC) members are not reportable if the LLC files as a sole proprietorship or partnership for federal tax purposes. Wages paid to LLC members are reportable if the LLC files as a corporation for federal tax purposes. All wages paid to employees of a Limited Liability Company are to be reported in the same manner as any other business entity. The term wages also includes the reasonable cash value of remuneration paid in a medium other than cash, unless paid for domestic service or agricultural labor. Wages means the amount paid to a worker before any deductions for such items as (1) house rent, electricity and water; (2) board and lodging; (3) purchases at the company store; (4) union dues; (5) fines; (6) payments by an employee into pension or benefit funds; (7) employee's tax under Section 1400 of the federal Internal Revenue Code; (8) premiums on group insurance; and (9) contributions to a 401K plan or an IRS Section 125 cafeteria plan. Wages reported must include all payments for time worked and also such other payments as those for (1) time lost due to sickness or accident, unless paid under an approved state workers' compensation law; (2) expense allowances which are not regularly and reasonably segregated; (3) gratuities customarily received in the course of employment from persons other than the employer when the gratuities exceed \$20 per

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month and which are required to be reported to the employer by the employee; (4) vacation pay.

Payments not ordinarily considered wages include (1) travel and other expenses of the worker if a separate, reasonable account of them is kept; (2) the value of any special discount or markdown allowed a worker on goods or services purchased from or supplied by the employer if the purchase is optional with the worker and does not constitute regular or systematic remuneration for services; (3) facilities or privileges such as cafeterias, restaurants, medical services or so-called ‘courtesy discounts’ on purchases furnished or offered by an employer merely as a convenience to workers or as a means of promoting their health, goodwill or efficiency; (4) discounts on property or security purchases; (5) directors’ fees if customary and reasonable; (6) remuneration in a medium other than cash for services not in the course of the employer’s trade or business; (7) payments by the employer for insurance or annuities on behalf of employees; (8) retirement pay or payments made to a fund for this purpose; (9) payments made to an employee for sickness or accident disability or medical or hospital expenses after the expiration of six months following the last month in which the individual worked for the employer; (10) payments on behalf of employees to or from a trust exempt from tax under Section 165(a) of the federal Internal Revenue Code; (11) payments to an individual after 65 if the individual is no longer working; (12) supper money given a worker to compensate for the additional cost of a meal made necessary by working overtime; (13) payments, not required under any contract of hire, under Section 3101 of the federal Internal Revenue Code with respect to remuneration paid to an employee for domestic service in the employer’s private home or agricultural labor; (15) severance pay; and (16) savings plan proceeds.

Wisconsin (Confirmed)

Total UI Covered Wages. Enter total covered wages paid to the employee during the calendar quarter. Wages include salaries; commissions; bonuses; tips; sick or disability; termination; holiday and vacation pay; value of room, meals, and payments in kind to all full time, part time and temporary employees for services “localized” in Wisconsin. Include agricultural and domestic service wages if you have been determined covered for either employment. Do not include wages paid for employment excluded under s. 108.02(15)(k) unless such wages are subject to the Federal Unemployment Tax Act.

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Wyoming (Confirmed)

Total Wages, Excluding Tips: Enter the total of all wages, excluding tips, earned by each employee during this quarter. Enter the subtotal of wages at the bottom of this column (A4a)

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Supplemental (Non-core) Employee-Specific Data
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Alaska (Confirmed)

- Geographic Code: Enter the two-digit geographic code of the last location where the employee worked.
- SOC Code/Job Title: Full Occupational Title or Code – Enter the complete occupational title or six-digit code for the position held by each employee. If an employee works in more than one occupation, report the job that requires the highest level of skill or education. If the skill levels are the same, report the occupation in which the employee spends the most time.

Arkansas (Not Confirmed)

- Total Wages Paid in Season (For Seasonal Employers): Wages paid for employment within a seasonal period.
- Total Wages Paid Out of Season (For Seasonal Employers): Wages paid for employment outside a seasonal period.

California (Confirmed)

- Total PIT Wages. Personal Income Tax (PIT) wages are cash and noncash payments subject to state income tax and must be reported on an individual’s California income tax return. Most payments for employees’ services are reportable as PIT wages. An employee’s PIT wages calendar year total should agree with the amount reported on the employee’s federal Wage and Tax Statement (Form W-2) in Box 16 (state wages, tips, etc.). NOTE: Some wages excluded from PIT withholding are still considered PIT wages and must be reported to the EDD; for example, wages paid to agricultural workers.
- State Personal Income Tax Withheld: Most wages require California PIT withholding. To determine which wages require PIT withholding, refer to Information Sheet: Types of Employment (DE 231TE) and Information Sheet: Types of Payments (DE 231TP). These information sheets identify special classes of employment and special types of payments and their treatment for Unemployment Insurance (UI), Employment

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Training Tax (ETT), State Disability Insurance (SD), and California PIT wages and withholding.

Colorado (Not Confirmed)

- Total Wages Paid in Season (For Seasonal Employers): No specific definition or instructions provided
- Out-Of-State Wages Flag: No specific definition or instructions provided
- Unit/Division/Plant Code: Enter a 3-digit identification number to identify wages by worksite, left justify, and leave the remainder of the field blank.
- Seasonal Work Indicator: Enter S for seasonal (uppercase), left justify, and leave the remainder of the field blank; leave the entire field blank for nonseasonal. The Seasonal? indicator is only available for selection if your business has been granted seasonal status by the UI Division.

Connecticut (Confirmed)

- Street: STREET address of Employee
- City: CITY address of Employee
- State: Postal Abbreviation of STATE
- ZIP code: No specific definition or instructions provided
- Pay Rate, Hourly or Salary: To be determined by the administrator
- Taxable Wages: Quarterly earnings subject to CT Unemployment Tax
- Age: To be determined by the administrator
- Disability Status: To be determined by the administrator
- Ethnicity/Race: To be determined by the administrator

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- Gender/Sex: To be determined by the administrator
- Highest Education Completed: To be determined by the administrator
- Veteran Status: To be determined by the administrator
- Days Worked: To be determined by the administrator
- Hours Worked: To be determined by the administrator
- Address of Primary Work Location: To be determined by the administrator
- Employment End Date: To be determined by the administrator
- Employment Start Date in Current Job Title: To be determined by the administrator
- SOC Code/Job Title: To be determined by the administrator

District of Columbia (Confirmed)

- Hours Worked: Total hours worked in the quarter. The District of Columbia defines working time to include all time employees are required to be on the employer’s premises, on duty, or at a prescribed place; are permitted to work; are required to travel in connection with the business of the employer; or wait on the employer’s premises for work.

Florida (Confirmed)

- Out-of-State Wages Year-To-Date: Line 12c – Employer’s Quarterly Report for Out-of-State Taxable Wages. Enter each employee’s out-of-state taxable wages paid year-to-date including current reporting quarter, if applicable. Line 12c must include 100% of out-of-state taxable wages, including this quarter, paid for the calendar year.
- Educational Wages: Line 12c –Employer’s Quarterly Report for Employees Contracted to Governmental or Nonprofit Educational Institutions. This option is provided for employers to report employee wages for services to an educational institution while

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in the employment of a private employer holding a contractual relationship with such educational institution. Enter each employee’s wages paid this quarter for services performed under a contract with a governmental or non-profit educational institution.

- Employed in Payroll Period Including 12th of Month 1: Enter the total number of full-time and part-time covered workers who performed services during or received pay for the payroll period including the 12th of the month.
- Employed in Payroll Period Including 12th of Month 2: Enter the total number of full-time and part-time covered workers who performed services during or received pay for the payroll period including the 12th of the month.
- Employed in Payroll Period Including 12th of Month 3: Enter the total number of full-time and part-time covered workers who performed services during or received pay for the payroll period including the 12th of the month.
- Excess Wages: Line 3 – Enter the amount of EXCESS WAGES for this quarter. Excess wages are wages exceeding \$7,000 paid to each employee in a calendar year. The following should be considered when determining excess wages: (1) Wages reported to another state by the same employer for an employee. See Employer’s Quarterly Report for Out-of-State Taxable Wages (RT-6NF); (2) Wages paid by your predecessor during the calendar year, if you are the legal successor.
- Taxable Wages: Line 12b – Enter each employee’s taxable wages paid this quarter as defined in Line 4. Only the first \$7,000 paid to each employee per calendar year is subject to the Florida reemployment tax

Georgia (Confirmed)

- Minor Indicator (Under 18 Years of Age): Enter “Y” if the employee is under 18 years old. Enter “N” if the employee is older than 18

Idaho (Confirmed)

- Hours Worked: In Idaho, hours worked does not include:

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- time to be spent by an employee travelling to and from the workplace, in productive work preparation, changing clothes prior to and after a work shift, taking showers, attaining and returning work tools and equipment, when a business, industry, plant, mine, factory or workplace has a custom or practice of treating such time as non-compensable time,
- time spent traveling to or from the workplace,
- preparation for productive work,
- time used after a regular shift to prepare for leaving work,
- time used to check in prior to shift start,
- time used for leaving and returning from lunch,
- time used in a changing room or changing clothing and taking showers,
- time used for collecting or securing work tools and equipment,
- time used receiving instructions prior to shift start,
- time spent on the employer’s premises following the end of a shift,
- time used to return work tools and equipment, receiving or handing out orders, and creating reports after shift end,
- time used while waiting in line to receive wage pay or salaries,
- time used during incidental activities prior to or after work, which can include activities that are excluded from compensable work time by industry practice, custom or agreement.

Indiana (Confirmed)

- Employed in Payroll Period Including 12th of Month 1: If employee worked during the pay period including the 12th day of the month, enter "Y." If not, enter "N." If the worker is performing services or is being compensated during a pay period containing the 12th day, then the worker is employed on the twelfth (12th) day of the month. This includes both full-time and part-time workers who worked or received wages subject to unemployment during the pay period. The count should be unduplicated, so if the worker is being reported under the same SUTA but for multiple locations, be sure to indicate “Yes” only one time per worker.
- Employed in Payroll Period Including 12th of Month 2: If employee worked during the pay period including the 12th day of the month, enter "Y." If not, enter "N." If the worker is performing services or is being compensated during a pay period containing the 12th day, then the worker is employed on the twelfth (12th) day of the month. This includes both full-time and part-time workers who worked or received wages

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subject to unemployment during the pay period. The count should be unduplicated, so if the worker is being reported under the same SUTA but for multiple locations, be sure to indicate “Yes” only one time per worker.

- **Employed in Payroll Period Including 12th of Month 3:** If employee worked during the pay period including the 12th day of the month, enter "Y." If not, enter "N." If the worker is performing services or is being compensated during a pay period containing the 12th day, then the worker is employed on the twelfth (12th) day of the month. This includes both full-time and part-time workers who worked or received wages subject to unemployment during the pay period. The count should be unduplicated, so if the worker is being reported under the same SUTA but for multiple locations, be sure to indicate “Yes” only one time per worker.
- **Zip Code of Primary Work Location:** In general, this is the zip code where the worker spends the majority of their time. If the worker routinely travels as a part of their job, it is either where the worker starts from, if they have a base of operations, or where the worker is directed from – like a central office, as long as it is in Indiana. If none of these apply, it can be the zip code where the worker resides if the worker sometimes works in the same state where they live. If none of those locations is in Indiana, the employer may need to report the person to a state or jurisdiction other than Indiana.
- **Employment Start Date:** This is when the worker began their current employment with the employer. If the worker has a gap in employment of sixty (60) days or more, the start date is the date on which the worker returned.
- **Full Time, Part Time, Seasonal:** The worker’s status as a full-time, part-time, or seasonal worker. If the employer has a seasonal code approved by DWD for the person being reported, then use that 2-digit code (01 – 99). See the employer handbook for information on applying for seasonal status if the business operates less than 26 weeks each calendar year or has functionally distinct operations less than 26 weeks total each calendar year. Seasonal codes are for a specific range of dates provided by the employer on the seasonal application. If the employee is not seasonal, use Full Time (FT) or Part Time (PT) as defined by your industry standards (if any). There is no DWD definition of Full or Part time – this is an employer defined designation.

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- **SOC Code/Job Title:** The worker’s Standard Occupational Classification (SOC) code, which is a six-digit representation of the worker’s job title or assigned duties usually shown as XX-XXXX (if the code contains a decimal followed by two additional digits, the additional information is not required / reported). The SOC Code system is a federal statistical standard used to classify workers into occupational categories for the purpose of collecting, calculating or disseminating data. Employers can use a job title to find the SOC Code online using this website. Report only the first six digits (XX-XXXX) any additional information after the first six digits is not required / reported.

Iowa (Confirmed)

- **Taxable Wages:** The taxable wage base is the part of an employee’s wage upon which the employer must pay UI taxes. The taxable wage base in Iowa is the greater of these two formulas: two-thirds of the statewide average weekly wage multiplied by 52 or the taxable wage base for the Federal Unemployment Tax Act (FUTA). Employers pay UI tax on each employee's wages up to the taxable wage base (they do not pay tax on wages exceeding the taxable wage base). The taxable wage base in 2020 is \$31,600.00; the taxable wage base in 2021 is \$32,400.00.
- **Reporting Unit Number:** The Reporting Unit Number (RUN) is a 4-digit number that is used in conjunction with the UI account number to uniquely identify a reported establishment at its address. Employers can opt-out if they select an option to file this information through another source, such as MWRweb or a paper MWR.

Kansas (Confirmed)

- **Excess Wages:** Quarterly wages in excess of \$14,000 a year. Include dollar and cents with the decimal point assumed. Unemployment taxes are paid on the first \$14,000 of wages paid to each employee in a calendar year. Item 7 is the wages THIS QUARTER that are over the \$1,000 taxable wage base. This amount cannot be larger than the quarterly wages paid in item 6. For example, an employee who is paid \$7,500 each quarter would have no excess wages in the 1st quarter, \$1,000 in excess wages in the 2nd quarter and \$7,500 in both the 3rd and 4th quarters.
- **Employed in Payroll Period Including 12th of Month 1:** Tell us your mid-month employment. This is a count of all full-time and part-time workers who worked or were paid for the payroll period that includes the 12th of the month.

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- Employed in Payroll Period Including 12th of Month 2: Tell us your mid-month employment. This is a count of all full-time and part-time workers who worked or were paid for the payroll period that includes the 12th of the month.
- Employed in Payroll Period Including 12th of Month 3: Tell us your mid-month employment. This is a count of all full-time and part-time workers who worked or were paid for the payroll period that includes the 12th of the month.

Kentucky (Not Confirmed)

- Excess Wages: EXCESS WAGES are the total of those wages paid to each individual worker in excess of the taxable wage base in a calendar year. Click on <https://kewes.ky.gov/Contact/contacts.aspx?strid=2> for the applicable taxable wage base.

Louisiana (Not Confirmed)

- Excess Wages: OPTIONAL – Enter only numeric characters. Enter the amount of wages (round cents to the nearest dollar amount; i.e., \$1081.49 is rounded to \$1081 and \$1081.50 is rounded to \$1082) which are in excess of the Louisiana taxable wage base as specified on annual rate notice or quarterly report.
- Pay Rate, Nominal Hourly:
 1. Hourly Pay rate determination for salaried workers
For salaried workers, employers must report the hourly pay rate by dividing the salary (annual / nine month / quarterly / monthly / biweekly / weekly) by the respective number of standard hours (Annual = 2080, Nine Month = 1560, Quarterly = 520, Monthly = 160, Biweekly = 80, weekly = 40). Additional tips, overtime pay, bonuses and extra hours worked need not be used to determine the pay rate of salaried employees. In case the employee started in the middle of the quarter but has been employed at a pre-determined salary (Annual / nine month / quarterly / monthly / biweekly / weekly) the hourly pay rate should be determined based on the standard hours defined above irrespective of the actual number of hours worked for the specific quarter.
 2. Hourly Pay rate determination for hourly workers
For hourly workers, employers must report the standard hourly pay rate excluding

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overtime pay, bonuses and tips. Hourly pay rate must be determined by dividing the total wages earned by the worker by the total number of hours worked by the worker. In case the employer is unable to determine the total number of hours worked, they may use standard number of hours as outlined in 1.

3. Hourly Pay rate determination for commission workers

For commission workers, employers will report the hourly pay rate by dividing the total earnings of the workers for the pay period by the total number of hours worked in that period. In case the total number of hours is unavailable or not able to be determined the employer should use standard hours as defined in 1 and use according to the number of weeks / months / quarters needed to complete the work.

4. Hourly Pay rate for salary + commission workers

If an employee is paid a salary and commission the employer does not have to report the commission as part of nominal pay rate only when the following two conditions are met

A. Less than 50 percent of employee’s total earnings in a representative period consist of commission and

B. The employee’s regular rate of pay exceeds one and one-half times the applicable minimum wage for every hour worked in a reporting period.

To determine if an employer has met the “exceed one and one-half times the applicable minimum wage” condition, the employer may divide the employee’s total earnings attributed to the quarter by the employee’s total hours worked during the quarter. If the result is more than time and one-half the minimum wage, then commissions need not be included as part of calculating nominal pay rate. If the number of hours worked during the quarter is not available or cannot be determined, then the total earnings need to be divided by 520 (one quarter) or 2080 (one year for yearly filers).

5. Hourly Pay rate for part-time salaried workers

For part-time salaried workers, employers must calculate hourly pay rate by dividing the total earnings of the employee (except tips, bonus and commission only if it does not meet point 4 above) by the total number of actual hours worked by the worker in the quarter. In case the employer does not have the total number of hours worked by the worker for the quarter, total number of hours worked by the worker for a quarter can be determined by taking the number of hours worked for a typical week in the quarter and multiplying it with 13 (number of weeks in the quarter).

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- Employed in Payroll Period Including 12th of Month 1: REQUIRED - Enter “1” if the employee worked during or received pay for the pay period including the 12th data of the first month in the quarter. Or enter “0” if the employee did not work and received no pay for the pay period including the 12th day of the first month of the quarter.
- Employed in Payroll Period Including 12th of Month 2: REQUIRED - Enter “1” if the employee worked during or received pay for the pay period including the 12th data of the second month in the quarter. Or enter “0” if the employee did not work and received no pay for the pay period including the 12th day of the second month of the quarter.
- Employed in Payroll Period Including 12th of Month 3: REQUIRED - Enter “1” if the employee worked during or received pay for the pay period including the 12th data of the third month in the quarter. Or enter “0” if the employee did not work and received no pay for the pay period including the 12th day of the third month of the quarter.
- SOC Code/Job Title: SOC code - Enter actual code if it is readily available to you; otherwise please freehand the descriptive job title and LWC will assign the proper code. This code is six digits; do not enter dashes or dots.

Maine (Confirmed)

- Total Wages Paid in Season (For Seasonal Employers): If you have received a notice from the Bureau of Unemployment Compensation, Tax Division indicating that you have been determined as a seasonal employer, you will have been assigned two Employer Account Numbers (EANs): one Seasonal EAN and one Non-Seasonal EAN. Using the EANs mentioned above, businesses are required to file separate seasonal and non-seasonal Quarterly Tax and Wage Reports every quarter. Tax rate for both accounts will be the same. Seasonal businesses must file reports indicating zero wages for quarters in which they have no activity under both the Seasonal and Non-Seasonal EAN.

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Maryland (Confirmed)

- Out-Of-State Wages: Out of State taxable wages subject to UI paid to employee for the year. Do not use comma separator or decimal. The maximum value allows is 999,999,999.99
- Hours Worked: Include hours worked during the quarter for the employee.
- Employed in Payroll Period Including 12th of Month 1: Enter in a 1 if the Employee worked for the employer during the payroll period that included the 12th of the month for the first month in the quarter.
- Employed in Payroll Period Including 12th of Month 2: Enter in a 1 if the Employee worked for the employer during the payroll period that included the 12th of the month for the second month in the quarter.
- Employed in Payroll Period Including 12th of Month 3: Enter in a 1 if the Employee worked for the employer during the payroll period that included the 12th of the month for the third month in the quarter.
- Owner/Officer Relationship to Firm: Include the owner/officer relationship of the worker. Put a 1 if the employee is an owner or officer of the business, otherwise use a zero (0)
- Reporting Period: This field will contain the last month of the quarter and the year.
- Adjustment Code: Numeric - Reason code for adjustment to employee wages. 0 means original filing. If submitting an amendment put a value 1-10. No leading zero is necessary. 10 is other and a description is required
- Adjustment Description: Description only if adjustment code = 10.

Massachusetts (Not Confirmed)

- State Taxable Wages (MA Wages Subject to Withholding): Wages subject to MA personal income tax withholding earned by the employee during the reporting period.

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- **State Personal Income Tax Withheld:** State Income Tax Withheld (MA Income Tax Amount Withheld) for the employee during the reporting period. No commas or decimals. Right justify zero and fill. Withholding is calculated based on: The employee's taxable wages; the number of exemptions claimed; and any additional withholding amounts requested on the Massachusetts Employee's Withholding Exemption Certificate (Form M-4).
- **Unit/Division/Plant Code:** State Employment Security Agency Identification number for the employer (U-I account). Right justify, zero fill. For your convenience the UI Online Employer Self Service System allows an employer with multiple worksites to set up, file and track each site separately. These can be based on physical location, financial centers, division of labor (union vs. management, etc.) or by user security requirements. The Reporting Unit Number is a system assigned identifier given to each specified site within the employer's account.
- **Hours Worked:** Hours worked during the reporting period. Right justify and zero fill. No decimal allowed. How do I report hours worked? General Rule
 1. If the employer knows the actual number of hours worked, the employer should report that figure.
 2. If the employer does not know the actual number of hours worked, the employer should:
 - A. for full-time employees use 40 hours per week.
 - B. for part-time employees, employer should estimate the number of hours.
 - C. for full-time plus, employer should use 40 hours per week plus an estimate.
 - **Overtime:** The employer should report the number of hours actually worked for which overtime pay or compensatory time is paid without regard for the overtime pay rate. Compensatory time should be reported when taken, not when earned.
 - **Fractions of hours:** If the employee's total number of hours in a quarter result in a fractional amount, the total figure should be rounded to the nearest whole hour. If the fraction is "1/2 hour" or more it should be rounded up to the next whole hour, and if it's less than a 1/2 hour, it should be rounded down.
 - **Vacation/sick/holiday pay:** The actual number of hours for which an employee receives vacation, sick or holiday pay should be reported. Vacations, sick days and Holidays without pay should not be counted as hours worked.
 - **On call:** Hours in which the employee is carrying a pager, or is otherwise "on call", should not be included in the "hours worked" calculation.

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- Employees not paid by the hour: These include salaried workers and those paid by commission. Also included are workers who are paid by the mile, by piecework, by the acre, by the payload, by reductions in rent, or other non-hourly rates. When the actual number of hours worked is available, it should be reported. In the absence of reliable figures, full-time employees should be reported at the rate of 40 hours per week; hours worked by part-time employees and those who work more than full-time should be estimated.
 - Wages paid less than once per quarter: This will occur most often with corporate officers who are paid only once or twice a year. The employer should report the number of hours worked in any quarter in which no wages were paid, along with \$0 wages. Then, when wages or salaries are finally paid, only the hours worked in that specific quarter should be reported. If the actual number of hours worked is available, it should be reported. In the absence of reliable figures, full-time employees should be reported at 40 hours per week; hours worked by part-time employees and those who work more than full-time should be estimated.
 - Faculty members of colleges and universities (includes technical and community colleges): if the faculty member is considered to be a full-time employee, 40 hours per week paid should be reported. If the faculty member is considered to be part-time, an estimate of the actual hours worked should be made.
 - School teachers: When teachers or other staff work nine months but are paid over 12 months, their hours should be reported in the quarters that they actually work. For part-time faculty, coaches, etc., if hours are not known, employers may establish an hourly rate of pay and divide that into quarterly gross wages to obtain an estimate of hours.
 - Volunteer Firefighters: Employers can establish an hourly rate of pay and divide that amount into the quarterly gross wages to obtain an estimate of hours.
 - Wages paid less than once per quarter: This will occur most often with corporate officers who are paid only once or twice a year. The employer should report the number of hours worked in any quarter in which no wages were paid, along with \$0 wages. Then, when wages or salaries are finally paid, only the hours worked in that specific quarter should be reported. If the actual number of hours worked is available, it should be reported. In the absence of reliable figures, full-time employees should be reported at 40 hours per week; hours worked by part-time employees and those who work more
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- Employed in Payroll Period Including 12th of Month 1: 12th of the Month
Employment – indicates whether or not the employee worked on the 12th day of

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each month during the reporting period. Enter "1" if employee covered by U.I. worked during or received pay for the pay period including the 12th day of the 1st month of the reporting period. Enter "0" if employee covered by U.I. did not work and received no pay for the period including the 12th day of the 1st month of the reporting period.

- **Employed in Payroll Period Including 12th of Month 2: 12th of the Month**
Employment – indicates whether or not the employee worked on the 12th day of each month during the reporting period. Enter "1" if employee covered by U.I. worked during or received pay for the pay period including the 12th day of the 1st month of the reporting period. Enter "0" if employee covered by U.I. did not work and received no pay for the period including the 12th day of the 2nd month of the reporting period.
- **Employed in Payroll Period Including 12th of Month 3: 12th of the Month**
Employment – indicates whether or not the employee worked on the 12th day of each month during the reporting period. Enter "1" if employee covered by U.I. worked during or received pay for the pay period including the 12th day of the 1st month of the reporting period. Enter "0" if employee covered by U.I. did not work and received no pay for the period including the 12th day of the 3rd month of the reporting period.
- **Owner/Officer Relationship to Firm: Owner or Officer indicator** – indicates whether or not the employee is an owner or officer of the organization. "1" if Yes. Default Value = "0".

Michigan (Not Confirmed)

- **VISA Type:** Enter 01 for an employee with a J-1 visa. Enter 02 for an employee with a H-2B visa. Cannot be zero filled.
- **Out-of-State Wages:** Out-of-State (OOS) wages are utilized to off-set UI tax liability on subsequent Michigan wages up to Michigan’s taxable wage limit of \$9,500. This is to acknowledge the payment of UI taxes in another state for the same calendar year. Wages should be reported in both categories (OOS and in-state) only on the quarter where the employee first had earnings in Michigan.
 - The YTD OOS wages used will be limited to the Taxable Wage Limit for the state where the OOS wages were reported.
 - The sum of the Out of State field for all quarters will not exceed the YTD OOS field amount.

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- The sum of the Out of State fields plus the Taxable fields will not exceed Michigan’s Taxable Wage Limit of \$9,500.
 - If taxable OOS wages meet or exceed \$9,500, no Michigan wages are taxable.
 - If taxable OOS wages are lower than \$9,500, Michigan wages are taxed to reach the taxable wage limit.
 - OOS are to be reported as a year-to-date figure on the same quarter when Michigan wages are first being reported. This should only occur once. The OOS wages should not include Michigan wages.
 - The taxable wage limits for all the states are in the system, allowing us to ensure that Michigan’s taxable wage limit of \$9,500 is reached.
 - Localization of employment rules still apply to employees who perform services in more than one state throughout the year.
-
- **State in Which Out-of-State Wages Earned:** Identifies the state/region the wages were earned previous to Michigan. (Includes District of Columbia, Virgin Islands, and Puerto Rico.) Cannot be blank.
 - **Visa Wages:** Public Act 241 of 2014 provides new exclusions from unemployment benefits for services performed by certain categories of workers. This amendment became effective August 26, 2014. Beginning (retroactively) January 1, 2014, unemployment benefits will no longer be payable to: (1) a holder of an “H-2B” visa, which covers workers admitted to the United States temporarily to perform non-agricultural services, and (2) a holder of a “J-1” visa, which covers workers admitted under the “exchange visitor program.” However, only the following categories of “J-1” visa holder are excluded: international visitors, government visitors, camp counselors, and au pairs. When services are excluded, the employer is not required to pay state unemployment taxes on those services. However, the employer is still required to report the wages as Visa Wages since obligation assessment is still due on those wages.
 - **Reporting Unit Number:** UIA Location/Multi Unit number. May be all zeros. Must match the multi- unit/location number on the header detail record. A location number is assigned for each business location or employment type upon the employer’s request. If an employer wants wage and benefit charge data recorded separately by business location or by employment type (i.e., hourly, salary or executive), you may submit a request online through your MiWAM account by submitting a web notice.

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- **Family Status:** This field should contain one of two values: a blank or an "F" for family employment. Leave blank unless you are a family-owned business in which the majority interest is owned by the employee, their spouse, child, or parent (if the employee is under the age of 18 at the time the work is performed). If so, place an "F" in this field. Refer to Sections 46(g) and (h) of the MES Act for more information on family employment.

Minnesota (Confirmed)

- **Hours Worked:** Number of hours worked. Right justified and zero fill. No decimal allowed. (0 to 999 only). For employees exempt from the definition of employee in section 177.23, subdivision 7, clause (6), the employer must report 40 hours worked for each week any duties were performed by a full-time employee and must report a reasonable estimate of the hours worked for each week duties were performed by a part-time employee.
- **Employed in Payroll Period Including 12th of Month 1:** Enter "1" if employee covered by U.I. worked during or received pay for the pay period including the 12th day of the 1st month of the reporting period. Enter "0" if employee covered by U.I. did not work and received no pay for the period including the 12th day of the 1st month of the reporting period.
- **Employed in Payroll Period Including 12th of Month 2:** Enter "1" if employee covered by U.I. worked during or received pay for the pay period including the 12th day of the 1st month of the reporting period. Enter "0" if employee covered by U.I. did not work and received no pay for the period including the 12th day of the 1st month of the reporting period.
- **Employed in Payroll Period Including 12th of Month 3:** Enter "1" if employee covered by U.I. worked during or received pay for the pay period including the 12th day of the 1st month of the reporting period. Enter "0" if employee covered by U.I. did not work and received no pay for the period including the 12th day of the 1st month of the reporting period.
- **Unit/Division/Plant Code:** A physical business location, financial center, division of labor (union vs. management etc.) or user security requirement. The number assigned

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to each specific reporting unit within an employer account. 4-digit unit location number. If you have been assigned a separate unit number for each location, please make every attempt to file wage detail information under the specific unit number of the location where services are performed. Right justify and zero fill.

- Owner/Officer Relationship to Firm: "Y" if affirmative. Otherwise, blank.

Missouri (Confirmed)

- Out-Of-State Wages Flag: Place an X if the worker had wages reported to another employment security agency in another state during the calendar year. Wages earned in another state may be used to compute wages paid in excess of the taxable wage base.
- Probationary Employee: If the worker was employed in a probationary (test or trial) status for 28 consecutive days or less, check the box.
- Probationary Status Started/Ended: If the worker was employed in a probationary (test or trial) status for 28 consecutive days or less, enter the dates of the first and last days worked.

Montana (Confirmed)

- Excess Wages: The taxable wage base for 2020 is \$34,100. Any wages you pay an employee over the taxable wage base are considered excess wages. We do not accept out of state wages paid by the employer towards the taxable wage base in Montana (Rule change in 2014).

Nebraska (Confirmed)

- Hours Paid: Hours paid in this quarter.
- SOC Code/Job Title: Primary job title

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Nevada (Confirmed)

- **Taxable Wages:** Employers are taxed on wages paid to each employee up to the taxable wage base in effect during a calendar year. The tax base is calculated annually and is equal to 66 2/3 percent of the average annual wage for Nevada employees.
- **Tips:** Enter amount of tips reported by employees for Internal Revenue purposes by the 10th day of the month of receipt. EFW2 filing instructions: Enter total tip income. Includes dollars and cents with decimal assumed. Left zero fill. (Note: Amount cannot exceed total gross wages in location 203-213). If no tips to report, zero fill.
- **Site Code:** Leave the Location field blank. It is not being used at this time.

New Jersey (Not Confirmed)

- **Base Weeks:** A base week is any calendar week (Sunday through Saturday) in the reporting quarter during which the employee earned in employment remuneration equal to or more than 20 times the state hourly minimum wage (\$169.00 in 2018 and \$172.00 in 2019).

Payments made to employees for vacation, sick, or other paid leave during the quarter are to be reported as part of wages paid during that quarter. Earnings and, therefore, base weeks are credited when the leave is actually taken, which may or may not occur within the same quarter as the payment.

Termination or separation payments made to an employee in lieu of notice continue the employment relationship and should be reported as a base week. In such an instance, the actual base week would occur in the week or weeks following the last day that was worked. Severance payments made under contractual obligations, custom or company policy do not extend the employment relationship and are not counted as a base week. These payments are reported on Form WR-30, and the entry for number of base weeks is zero.

Commissions or bonuses are reported as part of wages for the quarter when they are actually paid. These earnings may be used in base week calculations if (1) the payments can be directly attributable to earnings of a specific calendar week, or specific calendar weeks, and (2) such additional earnings would only then increase the

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existing earnings for affected calendar week(s) above the minimum amount required to constitute a base week

New Mexico (Confirmed)

- Employed in Payroll Period Including 12th of Month 1: Numeric - 12th of the Month Employment – indicates whether or not the employee worked during the pay period that included the 12th day of the first month of the reporting period (i.e., January, April, July, and October). A “1” means the employee worked during the period and a “0” means the employee did not work during the period. Must be a 0 or 1.
- Employed in Payroll Period Including 12th of Month 2: Numeric - 12th of the Month Employment – indicates whether or not the employee worked during the pay period that included the 12th day of the first month of the reporting period (i.e., January, April, July, and October). A “1” means the employee worked during the period and a “0” means the employee did not work during the period. Must be a 0 or 1.
- Employed in Payroll Period Including 12th of Month 3: Numeric - 12th of the Month Employment – indicates whether or not the employee worked during the pay period that included the 12th day of the first month of the reporting period (i.e., January, April, July, and October). A “1” means the employee worked during the period and a “0” means the employee did not work during the period. Must be a 0 or 1.
- Unit/Division/Plant Code: Numeric - Reporting Unit Number. Numeric, for single unit employers will be 00001.
- Owner/Officer Relationship to Firm: Indicate if the worker is an owner or officer of the business. Y or N. If the indicator is blank the System will assume a N and the System will record a non-fatal error. The System will record a fatal error if the character is invalid. Must be either a Y or N
- State Personal Income Tax Withheld: Alpha Numeric - NM Income Tax Withheld from that employee’s wages during the period. This data will be reported to the New Mexico Taxation and Revenue Department (NMTRD). Cents must be included with decimal,

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- Workers' Compensation Fees Withheld: Numeric - Workers' Compensation Fees. See the New Mexico Workers Compensation Administration (NMWCA) website: <http://www.workerscomp.state.nm.us/partners/employers.php> for more information. This data will be supplied to the NMWCA.

New York (Not Confirmed)

- Total UI Covered Wages: Total UI remuneration paid to each employee this quarter. Other wages for purposes of wage reporting – Due to the provisions of the Federal Unemployment Tax Act (FUTA), special rules apply to certain types of payments. Employers who are liable under FUTA must report quarterly, on a separate Form NYS-45-ATT, payments of severance pay, the first six months of sick pay, and reimbursed moving expenses. The separate Form NYS-45-ATT should be identified by marking the “Other wages” box in the upper right-hand corner of the front of the return. Payments of gambling winnings, other than NYS Lottery winnings, are reported as if the payments are other wages paid by an employer to an employee for any period of time where a withholding agreement is in place. Payers of gambling winnings must complete Form NYS-45, Part B to report the withholding and Form NYS-45-ATT, columns a, b, d, and e (the amount of gambling winnings is reported in column d and the amount withheld in column e). Nonprofit organizations, governmental entities, Indian tribes, and other employers not liable under FUTA are not required to report severance pay, the first six months of sick pay, or reimbursed moving expenses. All employers (whether or not they are liable under FUTA) that pay wages to daytime students in elementary and secondary schools should report such wage payments quarterly as regular gross wages on Form NYS-45, Part C, or Form NYS-45-ATT (whichever is applicable).
- State and Local Taxes Withheld: Total amount of New York State, New York City, and Yonkers tax withheld for every individual employed at any time during the quarter. In the case of other payments, enter the total amount of New York State, New York City, and Yonkers tax withheld from the distribution or payment made in that quarter

North Carolina (Confirmed)

- Seasonal Work Indicator: Instructions on MMREF (EFW2) and ICESA Formats:
ENTER "N" IF:
- you have not been deemed a seasonal employer.

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- you are a seasonal employer, but the worker is not a seasonal employee.
 - you are reporting wages for a seasonal worker during your non-seasonal period.
- ENTER "S" IF:
- you are reporting wages for a seasonal employee during your designated seasonal period.

Instructions on form NCUI 101: Enter an 'S' in this space if the wages reported are seasonal, otherwise leave this space blank. To report seasonal wages, you must have been determined a seasonal pursuant by this agency.

Ohio (Confirmed)

- Weeks Worked: No specific definition or instructions provided

Oklahoma (Not Confirmed)

- Taxable Wages: Beginning January 1, 2000, "taxable wages" means the wages paid to an individual with respect to employment during a calendar year for services covered by the Employment Security Act of 1980 or other state unemployment compensation which shall equal the applicable percentage of the state's average annual wage for the second preceding calendar year as determined by the Oklahoma Employment Security Commission, rounded to the nearest, multiple of \$100. The application percentage is determined by the conditional factor in place during the calendar year for which the taxable wage is being calculated. The conditional factor is determined pursuant to the provisions of Section 3-113 of the Oklahoma Employment Security Act. The applicable percentages are as follows.
 - 40 percent during any calendar year which the balance in the Unemployment Insurance trust fund is in excess of the amount required to initiate conditional contribution rates, pursuant to the provisions of Section 3-113 of the Oklahoma Employment Security Act
 - 42.5 percent during calendar years in which condition "a" exists
 - 45 percent during calendar years in which condition "b" exists
 - 47.5 percent during calendar years in which condition "c" exists
 - 50 percent during calendar years in which condition "d" exists

Once an employer has determined their total wages as defined by Section 1-218 of the Oklahoma Employment Security Act, the employer can determine how much of its

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total wages are taxable up to the Taxable Limitation for each employee. This amount is computed per employee per year.

Oregon (Confirmed)

- **Hours Worked, Excluding Leave Hours:** Enter the number of hours each employee worked in the quarter. If you don’t track hours for a fulltime employee, use 520 hours for the report. For fractions or portions of an hour worked by an employee, round up any portion of an hour to the nearest whole hour. Report the actual number of hours worked, both straight time and overtime. Don’t report hours paid for sick leave, vacation leave, or any other hours paid where no work was performed. Even though these hours aren’t reported in column 4, wages paid are still included in the subject wages in column 5. Although you report wages in the quarter they are paid, report hours in the quarter they are worked.
- **State Personal Income Tax Withheld:** Enter the amount of withholding tax for employees who are subject to UI law. Report whole dollars only.

Pennsylvania (Confirmed)

- **Taxable Wages:** Taxable wages are the portion of gross wages that is subject to the taxable wage limit determined for each year. (Refer to the taxable wage base chart.)
- **Weeks Worked:** Currently, a credit week is any calendar week (Sunday through Saturday) in which an individual earns wages of at least \$116 in covered employment, as defined in Section 4(g.1) of the PA UC Law.
- **State Code:** No definition/instructions found

Puerto Rico (Not Confirmed)

- **Second Last Name:** Employee's maternal second last name

Rhode Island (Confirmed)

- **Hours Paid, Including Leave Except Sick:** Enter the number of hours for which this employee was paid during the quarter. Include hours paid for vacation or holiday

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leave, jury duty, severance or other personal leave but not sick leave. Please round to closest number. Do not enter fractions or partial hours.

- Weeks Paid, Except Sick Leave: Enter the number of weeks for which this employee was paid during the quarter: Include weeks paid for vacation or holiday leave, jury duty, severance or other personal leave but not sick leave. Any part of a week should be counted as a whole week. Please do not enter fractions or partial weeks.

South Carolina (Not Confirmed)

- Out-of-State Wages: Employee’s Out of State UI taxable wages
- Hours Worked: The number of hours the employee worked in the reporting period.
- Employed in Payroll Period Including 12th of Month 1: Will contain whether the employee was included on the payroll that included on the 12th of the month for the first month of the quarter
0=No
1=Yes
- Employed in Payroll Period Including 12th of Month 2: Will contain whether the employee was included on the payroll that included on the 12th of the month for the second month of the quarter
0=No
1=Yes
- Employed in Payroll Period Including 12th of Month 3: Will contain whether the employee was included on the payroll that included on the 12th of the month for the third month of the quarter
0=No
1=Yes
- Unit/Division/Plant Code: Employer location/Unit. Right justify and fill with spaces. If blank, defaulted to primary location
- Employment Start Date: The month and year when the employee was first employed, e.g., "031997"

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- Date Of Resignation/ Separation/Termination: The month and year when the employee was separated, e.g., "031997"
- Owner/Officer Relationship to Firm: Include the owner/officer relationship of the worker. Zero (0) for Employee. One (1) for Officer
- SOC Code/Job Title: SOC code of the employee Ex. 11-0000

South Dakota (Not Confirmed)

- Excess Wages: EXCESS WAGES PAID THIS QUARTER. The portion of Gross Wages paid to each individual during this quarter that exceeds the annual taxable wage base for the calendar year. This will include only the wages paid this quarter in excess of the annual taxable wage base for the individual. Employers must report all wages paid to each employee in each quarter on their quarterly reports; however, tax is only assessed on each employee's wages up to the annual taxable wage base per calendar year. Individual employee wages greater than the annual taxable wage base are considered "excess wages" (i.e., wages in excess of the employee's annual base wage).

Texas (Confirmed)

- Out-of-State Wages: Wages paid to each employee and reported to a state other than Texas, if applicable

Vermont (Confirmed)

- Gender/Sex: Enter “F” for Female or “M” for Male.
- Pay Rate, Hourly: Enter hourly rate. If employee is receiving multiple rates, enter the predominant rate. (Ex. If an employee works 15 hours at \$10.00 an hour and 25 hours at \$11.00 an hour, enter \$11.00). Bonuses, which are considered part of the regular rate as remuneration for employment (paid in lieu of wages) are included in determining the regular hourly rate of an employee for purposes of computing the proper overtime compensation.

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- Pay Type (Hourly, Salaried): Enter “H” if hourly worker or “S” if salaried worker.

Virgin Islands (Not Confirmed)

- Age: Enter approximate age.
- Citizenship: Enter one of the following code numbers: (1) U.S. Citizen; (2) Noncitizen with Permanent Residence I.D. Card issued by U.S.I.N.S.; (3) Alien holding temporary or indefinite work permit.
- Gender/Sex: Enter (1) for male or (2) for female.
- Taxable Wages: Enter taxable wages paid to each employee during the quarter. This is the same as the amount in Item 3 (Total Wages) until the taxable wage limit has been reported for the calendar year for each employee.
- Paid Per (Hour, Week, Bi-Weekly, Semi-Monthly, Month, Year): Enter one of the following code numbers: (1) per hour; (2) per week; (3) bi-weekly; (4) semi-monthly; (5) per month; (6) per year.
- Pay Rate, Regular: Enter regular rate of pay, exclusive of overtime.
- Hours Worked: Enter total hours worked for which pay was received during the quarter
- SOC Code/Job Title: Enter specific job title (e.g., security guard; hotel clerk; tax attorney; etc.).

Washington (Confirmed)

- Hours Worked, Including Payment In Lieu Of Hours That Would Have Been Worked:
How to report hours: Round up to the next whole number. We don't accept any fractions of hours.
 1. Salaried employees - Report actual hours worked. If hours are not tracked, report 40 hours per week for full-time employees.
 2. Commissioned employees – Report actual hours worked. If hours are not tracked, report 40 hours per week for full-time employees.

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3. Overtime – Report actual hours worked.
4. Vacation pay – Report the number of hours for leave with pay.
5. Payment in kind – Report actual hours worked.
6. Pay in lieu of notice – Report the hours that would have been worked.
7. Severance pay, bonuses, tips, and gratuities – Report zero (0) hours. Read about reporting zero hours (../../employer-taxes/zero-hour reports).

- SOC Code/Job Title: To be determined. A new section of Chapter 192-310 WAC will need to be created to define “Standard occupational classifications or job titles “

Wyoming (Confirmed)

- Tips: Enter the amount of tips each employee earned during this quarter. NOTE: Tips are included as wages for UI tax computations but not included as wages for WC tax computations. Enter the Tips subtotal at the bottom of this column (A3)
- Corporate Officer/LLC Member Owner Workers' Compensation Average Wages: Enter the Workers' Compensation Corporate Officer/LLC Member/Owner average wage only if Workers' Compensation Corporate Officer/LLC Member/Owner coverage has been elected and a class code ending in the letter “C” has been assigned to the account (see 9A of the Quarterly UI/WC Summary report). Do not use actual wages in this field (to report actual wages see A4 instructions below). Enter the subtotal at the bottom of this column (A9). Workers Compensation Corporate Officer Average Wage for 2021 is \$12,502.74
- Corporate Officer/LLC Member Owner Total Wages: Enter the actual wages, including tips, earned by each Corporate Officer (required for UI) or LLC Member (optional for UI) during the quarter. Enter the subtotal at the bottom of this column (A4b)
- New Date of Hire: Enter the date of hire for each employee hired during this quarter
- NAICS/Class Code: Enter the NAICS/Class Code for each employee as assigned by WC (see 9A of the Quarterly UI/WC Summary report).
- Benefit Coverage Code (UI, WC): Enter the appropriate type for each employee:
 - B if covered by both UI and WC

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- U if covered only by UI
- W if covered only by WC
- Hours Worked: Enter the hours each employee worked during this quarter, rounded to the nearest hour. Do not use fractions or decimals (Salary use 522 hrs.)

Appendix G
Comparison of Supplemental Data Collected in 2015 and 2021

Jurisdiction	Supplemental Data Elements Identified in 2015 WIC Study	Supplemental Data Elements Identified in 2021 BLOC/LMI Institute Study
Alaska	<ul style="list-style-type: none"> Geographic code (county equivalent) of principal worksite SOC Code/Job Title 	<ul style="list-style-type: none"> Geographic code (county equivalent) of principal worksite SOC Code/Job Title
Arkansas		<ul style="list-style-type: none"> Total Wages Paid in Season Total Wages Paid Out of Season
California		<ul style="list-style-type: none"> Total PIT Wages State Personal Income Tax Withheld
Colorado		<ul style="list-style-type: none"> Total Wages Paid in Season Out-Of-State Wages Flag Unit/Division/Plant Code Seasonal Work Indicator
Connecticut		<ul style="list-style-type: none"> Street Address City State ZIP code Pay Rate, Hourly or Salary Taxable Wages Age Disability Status Ethnicity/Race Gender/Sex Highest Education Completed Veteran Status Days Worked Hours Worked Address of Primary Work Location Employment End Date Employment Start Date in Current Job Title SOC Code/Job Title
District of Columbia		<ul style="list-style-type: none"> Hours Worked
Florida		<ul style="list-style-type: none"> Out-of-State Wages Year-To-Date Educational Wages Employed in Payroll Period Including 12th of Each Month Excess Wages Taxable Wages
Georgia		<ul style="list-style-type: none"> Minor Indicator (Under 18 Years of Age):
Idaho		<ul style="list-style-type: none"> Hours Worked
Indiana		<ul style="list-style-type: none"> Employed in Payroll Period Including 12th of Each Month Zip Code of Primary Work Location Employment Start Date Full Time, Part Time, Seasonal SOC Code/Job Title
Iowa	<ul style="list-style-type: none"> Bonuses Reporting unit 	<ul style="list-style-type: none"> Taxable Wages Reporting Unit Number
Kansas		<ul style="list-style-type: none"> Excess Wages Employed in Payroll Period Including 12th of Each Month

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Comparison of Supplemental Data Collected in 2015 and 2021

Jurisdiction	Supplemental Data Elements Identified in 2015 WIC Study	Supplemental Data Elements Identified in 2021 BLOC/LMI Institute Study
Kentucky		<ul style="list-style-type: none"> Excess Wages
Louisiana	<ul style="list-style-type: none"> Hourly pay rate SOC code or job title 	<ul style="list-style-type: none"> Hourly pay rate SOC code or job title Excess Wages Employed in Payroll Period Including 12th of Each Month
Maine		<ul style="list-style-type: none"> Total Wages Paid in Season
Maryland		<ul style="list-style-type: none"> Out-Of-State Wages Hours Worked Employed in Payroll Period Including 12th of Each Month Owner/Officer Relationship to Firm Reporting Period Adjustment Code Adjustment Description
Massachusetts		<ul style="list-style-type: none"> State Taxable Wages State Personal Income Tax Withheld Unit/Division/Plant Code Hours Worked Employed in Payroll Period Including 12th of Each Month Owner/Officer Relationship to Firm
Michigan		<ul style="list-style-type: none"> VISA Type Visa Wages Out-of-State Wages State in Which Out-of-State Wages Earned Reporting Unit Number Family Status
Minnesota	<ul style="list-style-type: none"> Hours worked Principal worksite number 	<ul style="list-style-type: none"> Hours Worked Unit/Division/Plant Code Employed in Payroll Period Including 12th of Each Month Owner/Officer Relationship to Firm
Missouri		<ul style="list-style-type: none"> Out-Of-State Wages Flag Probationary Employee Probationary Status Started/Ended
Montana		<ul style="list-style-type: none"> Excess Wages
Nebraska		<ul style="list-style-type: none"> Hours Paid SOC Code/Job Title
Nevada		<ul style="list-style-type: none"> Taxable Wages Tips Site Code
New Jersey	<ul style="list-style-type: none"> Base weeks 	<ul style="list-style-type: none"> Base weeks
New Mexico		<ul style="list-style-type: none"> Employed in Payroll Period Including 12th of Each Month Unit/Division/Plant Code Owner/Officer Relationship to Firm State Personal Income Tax Withheld Workers' Compensation Fees Withheld

Appendix G
Comparison of Supplemental Data Collected in 2015 and 2021

Jurisdiction	Supplemental Data Elements Identified in 2015 WIC Study	Supplemental Data Elements Identified in 2021 BLOC/LMI Institute Study
New York		<ul style="list-style-type: none"> • Total UI Covered Wages • State and Local Taxes Withheld
North Carolina		<ul style="list-style-type: none"> • Seasonal Work Indicator
Ohio	<ul style="list-style-type: none"> • Hours worked 	<ul style="list-style-type: none"> • Weeks Worked
Oklahoma		<ul style="list-style-type: none"> • Taxable Wages
Oregon	<ul style="list-style-type: none"> • Hours worked, Excluding Leave Hours 	<ul style="list-style-type: none"> • Hours worked, Excluding Leave Hours • State Personal Income Tax Withheld
Pennsylvania	<ul style="list-style-type: none"> • Weeks worked 	<ul style="list-style-type: none"> • Weeks Worked • Taxable Wages • State Code
Puerto Rico		<ul style="list-style-type: none"> • Second Last Name
Rhode Island	<ul style="list-style-type: none"> • Hours worked • Weeks worked 	<ul style="list-style-type: none"> • Hours Paid • Weeks Paid
South Carolina		<ul style="list-style-type: none"> • Out-of-State Wages • Hours Worked • Employed in Payroll Period Including 12th of Each Month • Unit/Division/Plant Code • Employment Start Date • Date Of Resignation/ Separation/Termination • Owner/Officer Relationship to Firm • SOC Code/Job Title
South Dakota		<ul style="list-style-type: none"> • Excess Wages
Texas		<ul style="list-style-type: none"> • Out-of-State Wages
Vermont	<ul style="list-style-type: none"> • Pay type: salary or hourly • Hourly pay rate • Gender 	<ul style="list-style-type: none"> • Pay type: salary or hourly • Hourly pay rate • Gender
Virgin Islands	<ul style="list-style-type: none"> • Job title • Rate of pay • Hours worked • Worksite street address, ZIP, and county • Gender • Age 	<ul style="list-style-type: none"> • Job title • Rate of pay • Hours worked • Worksite street address, ZIP, and county • Gender • Age • Citizenship • Taxable Wages
Washington	<ul style="list-style-type: none"> • Total hours worked in quarter 	<ul style="list-style-type: none"> • Total hours worked in quarter • SOC Code/Job Title
Wyoming	<ul style="list-style-type: none"> • Hours worked • Tips • Date of hire (collected as part of joint efforts with the Workers' Compensation Program) 	<ul style="list-style-type: none"> • Hours worked • Tips • New Date of hire • Corporate Officer/LLC Member Owner Workers' Compensation Average Wages • Corporate Officer/LLC Member Owner Total Wages • NAICS/Class Code • Benefit Coverage Code (UI, WC)

Appendix H

Recent Jurisdictional Efforts to Enhance Wage Records

Section A. Process to Add Data Elements

1. In the past seven years, has your jurisdiction added, or attempted to add, data elements to the employee wage records collected for the Unemployment Insurance Program?

☒ Yes

- Connecticut
- Indiana
- Nebraska
- New Mexico
- Texas
- Washington

2. Was your jurisdiction successful in adding data elements to the UI wage records?

☒ Yes

- Connecticut
- Indiana
- Nebraska
- New Mexico
- Washington

3. If specific legislation was passed:

- a) When was the legislation passed?

- Connecticut: June 2021
- Washington: House Bill 2308, signed into law by the Governor on April 3, 2020, passed during the 2020 legislative session.

- b) Please provide a chapter reference and/or web link to the legislation:

- Connecticut: Public Act 21-2, Section 270, pages 383 to 386, <https://cga.ct.gov/2021/PA/PDF/2021PA-00002-R00SB-01202SS1-PA.PDF>
- Washington: HB 2308: <https://apps.leg.wa.gov/billsummary/?BillNumber=2308&Year=2020&Initiative=false>

- c) What prompted the legislation—internal recommendation, recommendation from another agency or outside group, or independent legislative action, other?

- Connecticut: Governor's proposal
- Washington: The Workforce Training and Education Board and the Washington Future of Work Task Force had recommended this change in employer reporting requirements.

- d) What prompted the legislation—internal recommendation, recommendation from another agency or outside group, or independent legislative action, other?

- Connecticut: Governor's proposal

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- Washington: The Workforce Training and Education Board and the Washington Future of Work Task Force had recommended this change in employer reporting requirements.
- e) What were the most persuasive arguments for passage?
 - Connecticut: Governor supported
 - Washington: Occupational information is essential in evaluating the effectiveness of job training programs by allowing for more accurate occupational trend analyses, and more effective evaluation of education and training programs and whether or not they lead to particular occupations. It will give a more accurate understanding of the outcomes of educational programs, more tools to know the demand for occupations, information to inform education providers so that they can adapt their offerings more quickly and with greater relevance.
- 4. If rules were promulgated based on existing or new authority:
 - a) Please attach a copy of or insert a web link to the rules.
 - Indiana: http://iac.iga.in.gov/iac/iac_title?iact=646
 - Nebraska: The wage record file layout was modified due to some system enhancements; voluntary new fields were added when these changes were implemented
 - New Mexico: NMAC 11.3.400.404 (A) – <https://www.srca.nm.gov/parts/title11/11.003.0400.html>
 - Washington: This bill amends RCW 50.12.070(2)(a) by adding a requirement that employers include standard occupational classifications or job titles for all employees on their quarterly unemployment insurance reports. The following sections of the Washington Administrative Code (WAC) dealing with reporting requirements for employers will need to be amended to implement this bill:
 - WAC 192-310-010(3) - Quarterly Tax and Wage Reports
 - WAC 192-310-030 - Report and Tax Payment Penalties and Charges
 - WAC 192-310-050 - Records Every Employer Must Keep Requiring employers to periodically report standard occupational classification
 - A new section of Chapter 192-310 WAC will also need to be created to define “Standard occupational classifications or job titles”
 - b) Which state official had the final authority to enhance the wage records?
 - Indiana: Per IC 4-22-2-34, the Governor has final approval authority for any approval of Rules.
 - Nebraska: Commissioner of Labor
 - New Mexico: NMDWS Cabinet Secretary
 - Washington: The Governor

Appendix H

Recent Jurisdictional Efforts to Enhance Wage Records

5. What organizations were involved in or influenced the decision-making process to require enhanced wage record data elements?

- Connecticut: Governor's office
- Indiana: There were two primary reasons for the enhanced collection - Next Level Jobs and UI fraud prevention.

To meet the requirements of our Next Level Jobs initiatives, the State needed better data on training program efficacy, employee retention, individual career paths, employment by industry, employment by geographic area, etc.

Through the addition of key fields on the quarterly wage and employment report, Indiana would be able to build data sets to greatly increase the ability to evaluate our efforts and to better serve the citizens - both individual and corporate - of Indiana.

Collection of the additional data was additionally intended to improve our fraud prevention efforts, especially regarding claimant reporting and fictitious employers as root causes of improper payments.

- Nebraska: Nebraska's expanded wage record fields are voluntary. LMI and UI Tax consulted with employers, payroll processing companies (and others that bulk file wage record data), accountants/bookkeepers, etc. to determine what fields are maintained and could be easily reported.
- New Mexico: U.S. Department of Labor
- Washington: Washington Future of Work Task Force, Workforce Training Board, and the Washington Education and Research Data Center.

6. Over what time period was the decision made to enhance the wage records?

- Connecticut: Legislative session 2021
- Indiana: 2017 – 2019
- Nebraska: Efforts to expand the wage records were ongoing for several years. The decision to include additional fields was made when the file layout was being changed.
- New Mexico: 2013
- Washington: Employers must include the SOC code of each worker in their quarterly Unemployment Insurance tax reports. Reporting the SOC code of each worker is optional for employers beginning October 1, 2021 and becomes mandatory October 1, 2022.

Appendix H

Recent Jurisdictional Efforts to Enhance Wage Records

Section B. Approach to New Data Collection

What was your approach to phasing-in collection of the new data collection elements?

- Connecticut: We are in pre-planning phase
- Indiana: All elements are required, but the Agency is not fining employers for non-compliance at this time. The employer gets a specific warning that they are submitting records that do not meet the requirements.
- Nebraska: New fields are voluntary and could be provided starting with the quarter when the full file layout was changed.
- New Mexico: The NMDWS received Federal funding to modernize the Tax and Claims system to improve timeliness, first payment and quality standards for employer wage reporting. We wanted to provide a modernized portal for NM employers to report quarterly wages and respond to Fact Finding questionnaires for unemployment insurance claims.
- Washington: A phase-in approach was included as part of the legislation to assist in the updating of software and systems used in the collection and processing of the new requirements of the quarterly Unemployment Insurance tax information, and to allow time to communicate with employers and train staff to assist employers with the new occupational reporting requirements.

Section C. Advice for Other Jurisdictions

What recommendations would you make to other jurisdictions that are considering enhancement of the wage records and what could they do to make the transition to wage record enhancement easier and more effective?

- Connecticut: None
- Indiana: Keep the ask to a minimum and be consistent with data that the employer is likely already collecting for another purpose. If possible, eliminate non-essential or redundant reporting to maintain as light a burden on the employer as possible. Provide a lot of communication to employers and third-party representatives. Help the employers understand how the additional ask benefits them. Avoid immediately punishing employers for non-compliance.
- Nebraska: Really think through the fields you are adding and how they will be used. Nebraska added job title and hours paid - while helpful, other additional fields (or different fields) would have been much more effective. For example, without a process to code the reported job titles, they are not as helpful as they could be. Hours paid can be useful, but without other information they have limitations.

Appendix H

Recent Jurisdictional Efforts to Enhance Wage Records

Recommendations would be to strongly consider work/job location (not necessarily zip code as that would have additional issues; allow flexibility for employers to choose a unique/consistent identifier such as store number, location name, etc.). Also, job start/end dates (if applicable) would help identify new hires and job leavers; this could be blank if an individual was continuously employed during the quarter.

- New Mexico: Meet with employer advocacy groups to better understand the needs of employers.
- Texas: Because House Bill 3767 does not take effect until September 1, 2021; TWC has no advice to offer at this time, because TWC decisions regarding bill implementation are still pending.

Washington: Work closely with business and labor groups and the state legislature to assist in helping to understand the importance of the employment and wage records enhancements, and the value of the information in assisting in different types of analysis including; educational analysis, labor market analyses, trend analysis and in program evaluation.

Appendix I

Sources of On-line Information

Alabama

- Reporting file formats: <https://labor.alabama.gov/uc/FileSPec/>
- Internet Filing Instructions: https://labor.alabama.gov/docs/guides/uc_internet%20filing%20instructions%20for%20employers.pdf
- Statutory definition of wages, 27-4-201: <https://law.justia.com/codes/alabama/2006/19360/25-4-16.html>

Alaska

- Quarterly Contribution Report: <https://labor.alaska.gov/estax/forms/TQ01C-21.pdf>
- Report instructions: <https://labor.alaska.gov/estax/forms/TQ01B-20.pdf>
- Employment Security Tax Handbook: <https://labor.alaska.gov/estax/documents/taxbook.pdf>
- Employment Security Tax Website: <https://labor.alaska.gov/estax/home.htm>
- Employment Security Act: <http://www.legis.state.ak.us/basis/statutes.asp?media=print&secStart=23.20&secEnd=23.20.535>

Arizona

- Unemployment Tax Wage Report (UC-018) and Instructions: <https://des.az.gov/sites/default/files/dl/UC-018.pdf?time=1628367565851>
- Employer Handbook on Unemployment Insurance Tax: <https://des.az.gov/services/employment/unemployment-employer/employer-handbook-unemployment-insurance-tax>
- Statutory definition of wages: <https://www.azleg.gov/ars/23/00622.htm>

Arkansas

- Report Form DWS-ARK-209B: <https://www.dws.arkansas.gov/src/files/DWS-ARK-209B-Interactive.pdf>
- Employer Handbook: <https://www.dws.arkansas.gov/src/files/UI-Employer-Handbook-20170824.pdf>
- Seasonal Form DWS-ARK-209BS: <https://www.dws.arkansas.gov/src/files/DWS-ARK-209BS-Interactive.pdf>
- Seasonal Employer's Instructions: <https://www.dws.arkansas.gov/src/files/DWS-ARK-209-BSI-Seasonal.pdf>
- Statutory definition of wages: <https://advance.lexis.com/documentpage/?pdmfid=1000516&crid=07978834->

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Sources of On-line Information

[9704-4692-b57b-49980804c9e5&nodeid=AALAAKAADAAQ&nodepath=%2FROOT%2FAAL%2FAALA
AK%2FAALAAKAAD%2FAALAAKAADAAQ&level=4&haschildren=&populated=false
&title=11-10](https://edd.ca.gov/pdf_pub_ctr/de231te.pdf)

California

- Information Sheet: Types of Employment, DE 231TE:
https://edd.ca.gov/pdf_pub_ctr/de231te.pdf
- Information Sheet: Types of Payments, DE 231TP:
https://edd.ca.gov/pdf_pub_ctr/de231tp.pdf
- Quarterly Contribution Return and Report of Wages, DE-9:
https://www.dir.ca.gov/dlse/regulation_detail/DE9rev1.pdf
- 2021 Employer's Guide: https://edd.ca.gov/pdf_pub_ctr/de44.pdf
- Federal/State Employment Taxes Implementation Guide:
https://edd.ca.gov/pdf_pub_ctr/de545.pdf
- Personal Income Tax Wages Reported on the Quarterly Contribution Return and Report of Wages: https://www.edd.ca.gov/pdf_pub_ctr/de231pit.pdf
- Statutory definition of wages:
[https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=LAB
§ionNum=200](https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=LAB§ionNum=200)

Colorado

- Employer Handbook:
https://cdle.colorado.gov/sites/cdle/files/Employer_Guide_0.pdf
- MyUI Employer User Guide:
<https://myuiemployer.coworkforce.com/Files/MyUiEmployerUserGuide.pdf>
- Secure File Transfer Protocol Guide for Quarterly Wage Reports:
<https://cdle.colorado.gov/sites/cdle/files/documents/WageFTPInstructions.pdf>
- Statutory definition of wages:
[https://cdle.colorado.gov/sites/cdle/files/Colorado%20Wage%20Act%20Revised%
20September%207%2C%202021.pdf](https://cdle.colorado.gov/sites/cdle/files/Colorado%20Wage%20Act%20Revised%20September%207%2C%202021.pdf)

Connecticut

- Most employers report by electronic file. Instructions here:
<http://www.ctdol.state.ct.us/uitax/magnetic.htm>
- Definitions provided on website. File format for employee `S' record:
[http://www.ctdol.state.ct.us/uitax/magnetic.htm#IV.%20RECORD%20FORMAT%20
OTABLE](http://www.ctdol.state.ct.us/uitax/magnetic.htm#IV.%20RECORD%20FORMAT%20TABLE)

Appendix I

Sources of On-line Information

- Summary of Wage Payment Laws (2013):
<https://www.ctdol.state.ct.us/wgwkstnd/laws-regs/DOL-74.pdf>
- Approved new variables, Public Act 21-2 Section 270 pages 383 to 386:
<https://cga.ct.gov/2021/ACT/PA/PDF/2021PA-00002-R00SB-01202SS1-PA.PDF>
- Statutory definition of wages:
https://www.cga.ct.gov/current/pub/chap_558.htm#sec_31-58

Delaware

- Reporting forms:
<https://laborfiles.delaware.gov/main/dui/forms/Quarterly%20Tax%20Report%20-%202019.pdf>
- Employer Handbook:
<https://laborfiles.delaware.gov/main/dui/handbook/UI%20Employer%20Handbook.pdf>
- Statutory definition of wages:
<https://delcode.delaware.gov/title19/c011/index.html>

District of Columbia

- Employer's Contribution and Wage Report:
https://does.dc.gov/sites/default/files/dc/sites/does/page_content/attachments/Form%20DOES%20-%20UC30%20Employer%27s%20Quarterly%20Contribution%20and%20Wage%20Report%20%28Fillable%20PDF%29.pdf
- Employer Guide to Unemployment Taxes and Compensation:
<https://essp.does.dc.gov/UI%20Tax%20Employer%20Handbook.pdf>
- Statutory definition of wages:
<https://code.dccouncil.us/dc/council/code/sections/32-1301.html>

Florida

- Florida Department of Revenue Employer's Quarterly Report:
https://floridarevenue.com/Forms_library/current/rt6.pdf
- Employer's Quarterly Report Instructions:
https://floridarevenue.com/forms_library/current/rt6n.pdf
- Employer Guide to Reemployment Tax:
https://floridarevenue.com/forms_library/current/rt800002.pdf
- Statutory definition of wages:
http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0400-0499/0443/Sections/0443.1217.html

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Sources of On-line Information

Georgia

- Form DOL-4A and Instructions download:
<https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&ved=2ahUKEwixiPaxrqfyAhXM454KHYGYA4EQFnoECAQQAQ&url=https%3A%2F%2Fdol.georgia.gov%2Fdocument%2Funemployment-tax%2Fannual-tax-and-wage-report-domestic-employemen>
- Tax Reporting and Liability Flyer download:
<https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&ved=2ahUKEwj2Y2Ur6fyAhXDs54KHRSHDdUQFnoECAIQAQ&url=https%3A%2F%2Fdol.georgia.gov%2Fdocument%2Funemployment-tax%2Funemployment-insurance-tax>
- Requirements for Electronic Filing of Quarterly Tax and Wage Reports download:
https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&ved=2ahUKEwjGz_Lhr6fyAhWE4J4KHxusC2gQFnoECAMQAQ&url=https%3A%2F%2Fdol.georgia.gov%2Fdocument%2Fpublication%2Frequirements-
- Statutory definition of wages:
<https://advance.lexis.com/documentpage/?pdmfid=1000516&crid=07935f55-bdd1-48c1-bcbf-97e9f7d74ca2&nodeid=ABIAAKAADAB>

Hawaii

- Employer Handbook: <https://labor.hawaii.gov/ui/test-handbook-for-employers/>
- Statutory definition of wage:
https://www.capitol.hawaii.gov/hrscurrent/Vol07_Ch0346-0398/HRS0383/HRS_0383-0010.htm

Idaho

- Quick Guide to Online Unemployment Reporting 2015:
https://labor.idaho.gov/publications/EmployerPortal_ReportingGuide.pdf
- Unemployment Insurance Tax Information 2021:
https://labor.idaho.gov/dnn/Portals/0/Publications/UI_TAX_Information.pdf
- Statutory definition of wages:
<https://legislature.idaho.gov/statutesrules/idstat/Title72/T72CH13/SECT72-1328/>

Illinois

- UI 3/40 Employer's Contribution and Wage Reporting: <https://il-doit-qa-ides.adobecqms.net/content/dam/soi/en/web/ides/documents/forms/ui-340.pdf>
- Monthly Wage Reporting: <https://ides.illinois.gov/employer-resources/taxes-reporting/monthly-wages.html>

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Sources of On-line Information

- File Format Guide for Employer Monthly Reporting:
https://ides.illinois.gov/content/dam/soi/en/web/ides/ides_forms_and_publications/taxnet-implement.pdf
- Statutory definition of wages:
<https://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=2402&ChapterID=68>

Indiana

- Wage Reporting Guide:
https://www.in.gov/dwd/files/Wage_Reporting_Guide.pdf
- File specifications: <https://www.in.gov/dwd/indiana-unemployment/employers/faqs/ess-enhancement-faq/file-specifications/>
- UI Employer Handbook: https://www.in.gov/dwd/files/Employer_Handbook.pdf
- Statutory Definition of Wages:
<https://statecodesfiles.justia.com/indiana/2015/title-22/article-4/chapter-4/chapter-4.pdf>

Iowa

- Unemployment Insurance Employer Handbook:
<https://www.iowaworkforcedevelopment.gov/book/export/html/38396>
- Wage Payment Collection Law:
<https://www.legis.iowa.gov/docs/ico/chapter/91A.pdf>
- Statutory definition of wages:
<https://www.legis.iowa.gov/docs/ico/chapter/91A.pdf>

Kansas

- Quarterly Wage Report & Unemployment Tax Return:
<https://www.dol.ks.gov/documents/20121/53157/Quarterly+Wage+Report+and+Unemployment+Tax+Return.pdf/46e02007-d78e-bab3-1176-a33bdf75404f?t=1612331059387>
- How to File Quarterly Wage Reports: <https://www.dol.ks.gov/employers/how-to-file-your-quarterly-wage-reports>
- Statutory definition of wages:
http://kslegislature.org/li_2014/b2013_14/statute/044_000_0000_chapter/044_003_0000_article/044_003_0013_section/044_003_0013_k/

Kentucky

- Reporting Instructions:
https://kewes.ky.gov/Documents/ELECTRONIC_WAGE_AND_TAX_REPORTING.pdf
- Employer Guide: https://kewes.ky.gov/Documents/EMPLOYER_GUIDE.pdf

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Sources of On-line Information

- Statutory definition of wages:
<https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=51335>

Louisiana

- Reporting instructions: <https://www2.laworks.net/Downloads/UI/LAWATS.pdf>
- Employer Guide:
https://www.laworks.net/Downloads/UI/WTS/UI_Employer_Tax_Guide.pdf
- Excel file transmission instructions:
<https://www2.laworks.net/Downloads/UI/LaWatsExcelTemplateGuide.pdf>
- Statutory definition of wages: <http://legis.la.gov/legis/Law.aspx?d=101090>

Maine

- Unemployment Contributions Quarterly Report 2021, Form ME UC-1:
https://www.maine.gov/unemployment/docs/2021/taxpubs/21_form_me_uc1_ff.pdf
- Unemployment Contributions Quarterly Report, 2021 Instructions:
https://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/2021_ME_UC1_instructions.pdf
- Statutory definition of wages:
<https://www.mainelegislature.org/legis/statutes/26/title26sec1043.html>

Maryland

- Employer Wage File Interface Specifications:
<https://www.dllr.state.md.us/uim/employer/uimempfileformat.pdf>
- UI Employers Quick Reference Guide:
<https://www.dllr.state.md.us/employment/empguide/empguide.pdf>
- Guide to Wage Payment and Employment Standards:
<https://www.dllr.state.md.us/labor/wagepay/wpwhatiswage.shtml>
- Statutory definition of wages:
<https://mgaleg.maryland.gov/mgaweb/Laws/StatuteText?article=gle§ion=3-501&enactments=False&archived=False>

Massachusetts

- Employer UI Online User Guide: <https://www.mass.gov/lists/employer-ui-online-user-guide#addendum->
- QUEST - Employer User Guide, Submit Employment and Wage Detail:
<https://www.mass.gov/doc/quest-employer-user-guide-submit-employment-and-wage-detail/download>

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Sources of On-line Information

- QUEST Employer User Guide Addendum B: Employment And Wage Data Submission Guidelines And Information: <https://www.mass.gov/doc/quest-employer-user-guide-submit-employment-and-wage-detail/download>
- Employment and Wage Detail Electronic Filing, ICESA file specification: <https://www.mass.gov/doc/quest-employer-user-guide-addendum-c-icesa-file-format-specifications/download>
- Statutory definition of wages: <https://malegislature.gov/Laws/GeneralLaws/PartI/TitleXXI/Chapter151a/Section1>

Michigan

- Web Account Manager MiWAM Toolkit for Employers: [https://www.michigan.gov/documents/uia/MiWAM Toolkit for Employers 473402_7.pdf](https://www.michigan.gov/documents/uia/MiWAM_Toolkit_for_Employers_473402_7.pdf)
- Statutory definition of wages: <http://www.legislature.mi.gov/documents/mcl/pdf/mcl-act-390-of-1978.pdf>

Minnesota

- Unemployment Insurance Employer Handbook: <https://www.uimn.org/employers/help-and-support/emp-hbook/index.jsp>
- File Upload Methods: <https://uimn.org/employers/help-and-support/employer-user-guide/file-upload-method.jsp>
- State Record Format: https://uimn.org/assets/MN-format-7-1-2005_tcm1068-192538.pdf
- EFW2 Format: https://mn.gov/uimn/assets/MMREF-format-7-1-2005_tcm1068-192537.pdf
- Statutory definition of wages: <https://www.revisor.mn.gov/statutes/2014/cite/181.66>

Mississippi

- Form UI-3: [https://mdes.ms.gov/media/20439/Form UI 2 3.pdf](https://mdes.ms.gov/media/20439/Form_UI_2_3.pdf)
- Employer Reference Guide: https://mdes.ms.gov/media/61189/employerreferenceguide020816_updaterev1.pdf

Missouri

- UI Quarterly Contribution and Wage Report, MODES-4 (01-19): https://labor.mo.gov/sites/labor/files/pubs_forms/MODES-4-AI.pdf

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Sources of On-line Information

- UI Quarterly Contribution and Wage Report Instructions:
https://labor.mo.gov/sites/labor/files/pubs_forms/MODES-4-5-AI.pdf
- Employers' Rights and Responsibilities:
https://labor.mo.gov/sites/labor/files/pubs_forms/M-INF-151-AI.pdf
- Statutory definition of wages:
<https://revisor.mo.gov/main/OneSection.aspx?section=288.036>

Montana

- UI Contributions E-Filing Handbook:
<https://uid.dli.mt.gov/docs/eServices/efiling-handbook.pdf>
- Employer Handbook: <https://uid.dli.mt.gov/docs/contributions-bureau/employer-handbook.pdf>
- UI eServices for Employers UI-5 Instructions:
<https://uid.dli.mt.gov/Portals/55/Documents/eServices/dli-uid-es020.pdf>
- Statutory definition of wages:
https://leg.mt.gov/bills/mca/title_0390/chapter_0510/part_0020/section_0010/0390-0510-0020-0010.html

Nebraska

- [Download Nebraska Wage Report UI - 11W](#)
- UI Connect Tutorial:
<https://uiconnect.ne.gov/uiconnect/pdf/UIConnectTutorialUpdate.pdf>
- Employer's Guide to Unemployment Insurance:
<https://dol.nebraska.gov/webdocs/Resources/Items/Employer%20Guide%20to%20Unemployment%20Insurance.pdf>
- Statutory definition of wages:
<https://nebraskalegislature.gov/laws/statutes.php?statute=48-1229>

Nevada

- Unemployment Insurance Tax Guide to Online Employer Self Service:
https://ui.nv.gov/PDFS/UINV-ESS_Employer-RS_Guide.pdf
- Employer Handbook:
https://ui.nv.gov/ESSHTML/Handbook/Employer_Handbook.pdf
- EFW2 filing instructions: https://ui.nv.gov/ESSHTML/electronic_specs.htm
- Statutory definition of wages: <https://www.leg.state.nv.us/nrs/nrs-608.html#NRS608Sec012>

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Sources of On-line Information

New Hampshire

- Employer Handbook: <https://www.nhes.nh.gov/forms/documents/emp-handbook.pdf>
- Employer Quarterly Tax and Wage Report: <https://www.nhes.nh.gov/forms/documents/quarterly-tax-wage-report.pdf>
- Statutory definition of wages: <http://www.gencourt.state.nh.us/rsa/html/xxiii/275/275-42.htm>

New Jersey

- Employer Handbook: <https://nj.gov/labor/handbook/content/contents.html>
- Wage Reporting Overview: <https://www.nj.gov/labor/handbook/chap1/chap1sec2WageReporting.html#9>
- Statutory definition of wages: <https://www.nj.gov/labor/wageandhour/tools-resources/laws/selectedstatelaborlaws.shtml#11-4.5>

New Mexico

- Employment and Wage Detail Delimited File Specification: https://www.dws.state.nm.us/Portals/0/DM/Business/Wage_Reports_Delimited_File_Formatv21.pdf
- Unemployment Insurance Employer Handbook: https://www.dws.state.nm.us/Portals/0/NM_UI_Employer_Handbook.pdf?ver=2019-08-02-170353-330
- Statutory definition of wages: <https://www.srca.nm.gov/parts/title11/11.001.0004.html>

New York

- Form NYS-45: https://www.tax.ny.gov/pdf/current_forms/wt/nys45_fill_in.pdf
- Instructions: https://www.tax.ny.gov/pdf/current_forms/wt/nys45i.pdf
- Electronic reporting of quarterly combined wage and withholding tax information: <https://www.tax.ny.gov/bus/wt/publication-69-web.htm>
- Employer's Guide: <https://dol.ny.gov/system/files/documents/2021/02/nys50.pdf>
- Statutory definition of wages: <https://www.nysenate.gov/legislation/laws/LAB/190>

North Carolina

- File, Adjust or Review Quarterly Tax & Wage Report: <https://des.nc.gov/employers/file-adjust-or-review-quarterly-tax-wage-report>
- Specifications and Record Layouts for Electronic Filing: <https://files.nc.gov/des/documents/Downloads/wagereportingspecs.pdf>

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Sources of On-line Information

- Employer's Quarterly Tax and Wage Report:
<https://files.nc.gov/des/documents/Downloads/ncui101.pdf>
- Statutory definition of wages:
https://ncleg.gov/EnactedLegislation/Statutes/PDF/ByChapter/Chapter_95.pdf

North Dakota

- Filing Instructions: <https://www.jobsnd.com/sites/www/files/documents/jsnd-documents/uielectronictaxreportfilingguide.pdf>
- Employer Handbook:
<http://www.library.nd.gov/statedocs/JobService/jsnd4036.pdf>
- Statutory definition of wages: <https://www.legis.nd.gov/cencode/t34c06.pdf>

Ohio

- Employer's Guide to Unemployment Insurance:
<http://www.odifs.state.oh.us/forms/num/JFS08201/pdf/>
- Unemployment Compensation Quarterly Tax Return:
<http://www.odifs.state.oh.us/forms/num/JFS20125>
- Statutory definition of wages: <https://codes.ohio.gov/ohio-revised-code/section-4111.01>

Oklahoma

- EZ Tax Express Instruction Guide:
https://eztaxexpress.oesc.state.ok.us/Help/UserGuides/UserGuide_Full.pdf
- Report format: <https://oklahoma.gov/oesc/employers/employer-resources-and-forms/oklahoma-employers-quarterly-contribution-report.html>
- Employer's Guide:
<https://oklahoma.gov/content/dam/ok/en/oesc/documents/forms/oes-forms/OES-175.pdf>
- Statutory definition of wages:
<https://www.oscn.net/applications/oscn/DeliverDocument.asp?CiteID=77152>

Oregon

- 2021 Combined Payroll Tax Report:
<https://www.oregon.gov/employ/Documents/2021%20Combined%20Payroll%20Instructions.pdf>
- 2021 Plain Paper Specifications, Employee Detail Report:
<https://www.oregon.gov/employ/Documents/2021%20Plain%20Paper%20Specs.pdf>
- Wage Law Definitions: https://oregon.public.law/statutes/ors_652.210

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Sources of On-line Information

Pennsylvania

- File Layouts and Formats for Electronic Reporting of Quarterly Unemployment Compensation Wage and Tax Data:
https://www.uc.pa.gov/Documents/UC_Forms/UC-2010.pdf
- Credit Weeks FAQs: <https://www.uc.pa.gov/faq/Employer/Pages/Credit-Weeks.aspx>
- Statutory definition of wages:
<https://www.legis.state.pa.us/WU01/LI/LI/US/PDF/1961/0/0329..PDF>

Puerto Rico

- Electronic PIT Filing Requirements:
http://www.hacienda.pr.gov/sites/default/files/publicaciones/2019/10/publicacion_19-02.pdf
- Statutory definition of wages: <https://casetext.com/statute/laws-of-puerto-rico/title-twenty-nine-labor/part-i-labor-provisions-generally/chapter-13-working-hours-and-days/288-working-hours-definitions>

Rhode Island

- Form TX-17: <http://www.uitax.ri.gov/docs/TX-Forms/2021/TX-17-2021.pdf>
- Employers Guide to Electronic Reporting of Quarterly Wage Reports:
<http://www.uitax.ri.gov/docs/Employers%20Guide%20to%20Electronic%20Filing%202017.pdf>
- Employer Handbook:
<https://dlt.ri.gov/sites/g/files/xkgbur571/files/documents/pdf/wrs/laws.pdf>
- Statutory definition of wages:
<http://webserver.rilin.state.ri.us/Statutes/TITLE28/28-14/28-14-1.HTM>

South Carolina

- Wage Report and Payment File Specifications:
<https://www.dew.sc.gov/sites/default/files/Documents/interface-specifications---wage-report-and-payment-file-specifications-with-links-3-19.pdf>
- Filing a Wage Report: <https://www.dew.sc.gov/unemployment-tax-information/file-wage-report>
- Reporting video: <https://www.youtube.com/watch?v=tEvAylM7Rp8&t=6s>
- Statutory definition of wages: <https://www.scstatehouse.gov/code/t41c010.php>

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Sources of On-line Information

South Dakota

- Form 21: <https://dlr.sd.gov/ra/forms/form21.pdf>
- Employer Handbook: <https://dlr.sd.gov/ra/businesses/documents/rahandbookforemployers.pdf>
- Statutory definition of wages: none

Tennessee

- Wage report submittal formats: <https://tnpaws.tn.gov/StaticPages/FileUploadHelp.aspx>
- Employer Handbook: <https://www.tn.gov/content/dam/tn/workforce/documents/employers/HandbookforEmployers6-13-19.pdf>
- Form LB-0851: https://www.tn.gov/content/dam/tn/workforce/documents/employers/Wage_and_Premium_Reports.pdf
- Statutory definition of wages: <https://advance.lexis.com/documentpage/?pdmfid=1000516&crid=d59c73e0-ba80-48d5-b3f6-f9b59b85eede&config=025054JABIOTJjNmIyNi0wYjI0LTRjZGEtYW55ZC0zNGFhOWNhMjFINDgKAFBvZENhdGFsb2cDFQ14bX2GfyBTaI9WcPX5&pddocfullpath=/share/d/doc>

Texas

- Online wage reporting instructions: <https://www.twc.texas.gov/unemployment-tax-services-online-wage-reporting>
- Statutory definition of wages: <https://statutes.capitol.texas.gov/docs/LA/htm/LA.61.htm>

Utah

- Quarterly reporting requirements: <https://jobs.utah.gov/UI/Employer/Public/Questions/QuarterlyReporting.aspx>
- Employer Handbook: https://jobs.utah.gov/ui/employer/Public/Handbook/0403%20Employer%20Handbook_Final.pdf
- Old form: <https://jobs.utah.gov/UI/Employer/Public/Form33H.pdf>
- Statutory definition of wages: https://le.utah.gov/xcode/Title34/Chapter28/C34-28_1800010118000101.pdf

Appendix I

Sources of On-line Information

Vermont

- Employer Information Manual 2019 (updated 1-31-2020):
https://labor.vermont.gov/sites/labor/files/doc_library/Employer%20Information%20Manual%202019%20%28updated%201-31-2020%29.pdf
- Form and instructions: https://labor.vermont.gov/sites/labor/files/doc_library/C-147-Employer-Quarterly-Wage-Report-Instructions.pdf
- Statutory definition of wages:
<https://legislature.vermont.gov/statutes/fullchapter/21/005>

Virgin Islands

- Report form and instructions: <https://www.vidol.gov/forms/>
- Employer Handbook: http://www.vidol.gov/wp-content/doluploads/16_141.pdf
- Statutory definition of wages:
[file:///Users/Steve/Work%20Stuff/Wage%20Record%20Projects/T3%20Innovation%20Network/Data%20Collection%20Systems/Collection%20Instruments/UI/UI--Virgin%20Islands/UI--Virgin%20Islands%20Code%20Title%2024,%20%25%20302%20\(2019\)%20](file:///Users/Steve/Work%20Stuff/Wage%20Record%20Projects/T3%20Innovation%20Network/Data%20Collection%20Systems/Collection%20Instruments/UI/UI--Virgin%20Islands/UI--Virgin%20Islands%20Code%20Title%2024,%20%25%20302%20(2019)%20)

Virginia

- Employer Handbook:
<https://www.vec.virginia.gov/sites/default/files/documents/employerhandbook20160103.pdf>
- Statutory definition of wages:
<https://law.lis.virginia.gov/vacode/title60.2/chapter2/section60.2-229/>

Washington

- General reporting instructions for employers: <https://www.esd.wa.gov/employer-taxes/reporting-requirements>
- Directions for importing wage files: <https://esd.wa.gov/employer-taxes/importing-wage-files>
- Statutory definition of wages:
<https://apps.leg.wa.gov/rcw/default.aspx?cite=49.46.010>

West Virginia

- Employer Handbook:
https://workforcewv.org/images/files/employers/Employer_Handbook.pdf
- UC Wage Reporter Version 3.0:
<https://workforcewv.org/unemployment/employers/wage-reporter>
- Statutory definition of wages:
<http://www.wvlegislature.gov/wvcode/code.cfm?chap=21&art=5>

Appendix I

Sources of On-line Information

Wisconsin

- Quarterly Wage Report:
https://dwd.wisconsin.gov/dwd/forms/ui/PDF/uc_7823_e.pdf
- Employer Handbook: <https://dwd.wisconsin.gov/ui201/>
- Statutory definition of wages:
<https://docs.legis.wisconsin.gov/statutes/statutes/108/02/26>

Wyoming

- Quarterly Report Instructions: <http://www.wyomingworkforce.org/docs/wc-ui/Quarterly-Report-Instructions.pdf>
- Statutory definition of wages, 27-4-201:
<https://wyoleg.gov/statutes/compress/title27.pdf>
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