

Unemployment Insurance Agency

Out of State Wages



# Out Of State Wages

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Out of State (OOS) wages are utilized to off-set or reduce UI tax liability on subsequent Michigan wages up to Michigan's taxable wage limit of \$9,500.



# Reporting Out Of State Wages

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Year-to-date (YTD) out of state wages to off-set UI tax liability, is limited to the taxable wage limit for the state where the wages were reported.



# Reporting Out Of State Wages

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- Out of state wages are to be reported as a year to date (YTD) figure on the first quarter reported for the employee to Michigan.
- Out of state wages reported do not include Michigan wages.



# Reporting Out Of State Wages

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If you have an employee who routinely works in multiple states, the wages of the employee should be localized in one of the states for unemployment reporting/taxation purposes.



## OOS Wages: Example 1

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- John Doe's wages were reported and taxed in Ohio during the first 2 quarters of the year. His wages were \$4,000 for each quarter, for a YTD total of \$8,000.
- John Doe started working in Michigan on July 1<sup>st</sup> and his Michigan wages for the 3<sup>rd</sup> quarter were \$2,500. He was paid nothing in Ohio in the 3<sup>rd</sup> quarter.



# Entering OOS Wages





1 - 1 of 1 [Show Errors](#)

|   | SSN         | Last Name | First Name | Middle Init. | State | OoS Wages |
|---|-------------|-----------|------------|--------------|-------|-----------|
|   | ***-**-3456 | DOE       | JOHN       |              | OHIO  | 8,000.00  |
|   |             |           |            |              |       |           |

through the import functionality.






## WAGE DETAIL



|   | SSN         | Last Name | First Name | Middle Init. | Wages    | Family Emp               | In Error                 |
|---|-------------|-----------|------------|--------------|----------|--------------------------|--------------------------|
|   | ***-**-3456 | DOE       | JOHN       |              | 2,500.00 | <input type="checkbox"/> | <input type="checkbox"/> |
|   |             |           |            |              |          | <input type="checkbox"/> | <input type="checkbox"/> |



# Viewing Taxable Wage Calculation in MiWAM

|  |   |                   |
|--|---|-------------------|
| <b>Taxable Wage Limit:</b>                           |   | <b>\$9,500.00</b> |
| <b>Gross Wages:</b>                                  |   | <b>\$2,500.00</b> |
| <b>Excess Wages:</b>                                 |   | <b>\$0.00</b>     |
| <b>Out of State Wages:</b>                           |   | <b>\$1,000.00</b> |
| <b>Taxable Wages:</b>                                |   | <b>\$1,500.00</b> |
| <hr/>  |   |                   |
| <b>Calculated Tax Rate:</b>                          |   | <b>2.70%</b>      |
| <b>Calculated Tax Due (Rounded):</b>                 |   | <b>\$41.00</b>    |
| <b>Obligation Assessment and Other Rate Factors:</b> |   | <b>1.06%</b>      |
| <b>OA and Other Factors Tax Due:</b>                 |  | <b>\$15.90</b>    |
| <hr/>  |   |                   |
| <b>Total Tax Due:</b>                                |   | <b>\$56.90</b>    |





## OOS Wages: Example 2

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John Doe's wages were reported and taxed in Ohio during the first 2 quarters of the year. His wages were \$4,000 for each quarter, for a YTD total of \$8,000.

John Doe started working in Michigan on July 1<sup>st</sup> and his Michigan wages for the 3<sup>rd</sup> quarter were \$4,000. He was paid nothing in Ohio in the 3<sup>rd</sup> quarter.



# Viewing Taxable Wage Calculation in MiWAM

Taxable Wage Limit: \$9,500.00

Gross Wages: \$4,000.00

Excess Wages: \$0.00

Out of State Wages:    \$2,500.00

**Taxable Wages:** \$1,500.00

Calculated Tax Rate:  2.70%

Calculated Tax Due  
(Rounded):  \$41.00

Obligation Assessment  
and Other Rate Factors:  3.06%

OA and Other Factors  \$45.90  
Tax Due:



## OOS Wages: Example 3

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John Doe's wages were reported and taxed in Ohio during the first 2 quarters of the year. His wages were \$4,000 for each quarter, for a YTD total of \$8,000.

John Doe started working in Michigan on July 1<sup>st</sup> and his Michigan wages for the 3<sup>rd</sup> quarter were \$9,500. He was paid nothing in Ohio in the 3<sup>rd</sup> quarter.



# Viewing Taxable Wage Calculation in MiWAM

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|  |   |  |
|--|---|--|
| Taxable Wage Limit:                              |   | \$9,500.00   |
| Gross Wages:                                     |   | \$9,500.00   |
| Excess Wages:                                    |   | \$0.00   |
| Out of State Wages:                              |    |   \$8,000.00 |
| <b>Taxable Wages:</b>                            |   | <b>\$1,500.00</b>  |
| <hr/>  |   |  |
| Calculated Tax Rate:                             |    | 2.70%  |
| Calculated Tax Due<br>(Rounded):                 |    | \$41.00  |
| Obligation Assessment<br>and Other Rate Factors: |   | 3.06%  |
| OA and Other Factors<br>Tax Due:                 |  | \$45.90  |
| <hr/>  |   |  |



## **OOS Wages: Example 4**






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John Doe's wages were reported and taxed in Ohio during the first 2 quarters of the year. His wages were \$4,000 for each quarter, for a YTD total of \$8,000.

John Doe started working in Michigan on July 1<sup>st</sup> and his Michigan wages for the 3<sup>rd</sup> quarter were \$12,000. He was paid nothing in Ohio in the 3<sup>rd</sup> quarter.



# Viewing Taxable Wage Calculation in MiWAM

|  |   |                   |
|--|---|-------------------|
| Taxable Wage Limit:                              |   | \$9,500.00        |
| Gross Wages:                                     |   | \$12,000.00       |
| Excess Wages:                                    |   | \$2,500.00        |
| Out of State Wages:                              |    | \$8,000.00        |
| <b>Taxable Wages:</b>                            |   | <b>\$1,500.00</b> |
| <hr/>  |   |                   |
| Calculated Tax Rate:                             |    | 2.70%             |
| Calculated Tax Due<br>(Rounded):                 |    | \$41.00           |
| Obligation Assessment<br>and Other Rate Factors: |  | 3.06%             |
| OA and Other Factors                             |  | \$45.90           |
| Tax Due:   |   |                   |
| <hr/>  |   |                   |



## **OOS Wages: Example 5**

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John Doe's wages were reported and taxed in Mississippi during the first 2 quarters of the year. His wages were \$15,000 for each quarter, for a YTD total of \$30,000.

John Doe started working in Michigan on July 1<sup>st</sup> and his Michigan wages for the 3<sup>rd</sup> quarter were \$15,000. He was paid nothing in Mississippi in the 3<sup>rd</sup> quarter.



# Entering OOS Wages

Enter \$15,000 for John's Michigan Wages and \$30,000 for John's OOS wages



|  | SSN         | Last Name | First Name | Middle Init. | State       | OoS Wages |
|--|-------------|-----------|------------|--------------|-------------|-----------|
|  | ***-**-1111 | DOE       | JOHN       |              | MISSISSIPPI | 30,000.00 |
|  |             |           |            |              |             |           |

OK Cancel

WAGE DETAIL






|  | SSN         | Last Name | First Name | Middle Init. | Wages     | Family Emp               | In Error                            |
|--|-------------|-----------|------------|--------------|-----------|--------------------------|-------------------------------------|
|  | ***-**-1111 | DOE       | JOHN       |              | 15,000.00 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|  |             |           |            |              |           | <input type="checkbox"/> | <input type="checkbox"/>            |

Out of State Wages Filter





# Viewing Taxable Wage Calculation in MiWAM

|  |  |               |
|--|--|---------------|
| Taxable Wage Limit:                              |  | \$9,500.00    |
| Gross Wages:                                     |  | \$15,000.00   |
| Excess Wages:                                    |  | \$5,500.00    |
| Out of State Wages:                              |    | \$9,500.00    |
| <b>Taxable Wages:</b>                            |  | <b>\$0.00</b> |
| Calculated Tax Rate:                             |    | 2.70%         |
| Calculated Tax Due<br>(Rounded):                 |    | \$0.00        |
| Obligation Assessment<br>and Other Rate Factors: |    | 1.06%         |
| OA and Other Factors<br>Tax Due:                 |  | \$0.00        |
| <b>Total Tax Due:</b>                            |  | <b>\$0.00</b> |



## **OOS Wages: Example 6**

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John Doe's wages of \$7,000 were reported and taxed in Mississippi during the first quarter of the year. During the second quarter of the year his wages of \$7,000 were reported and taxed in Ohio.

John Doe started working in Michigan on July 1<sup>st</sup> and his Michigan wages for the 3<sup>rd</sup> quarter were \$12,000. He was paid nothing in Mississippi in the 3<sup>rd</sup> quarter.

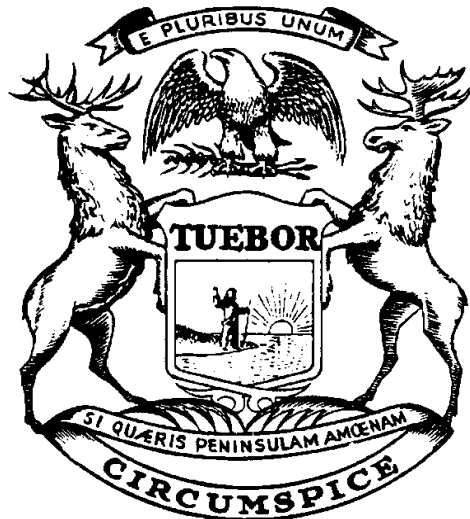
# Unemployment Insurance Agency MiWAM Support

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Phone: 313-456-2188

Monday through Friday 8 am to 5 pm



**LARA**  
LICENSING AND REGULATORY AFFAIRS  
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