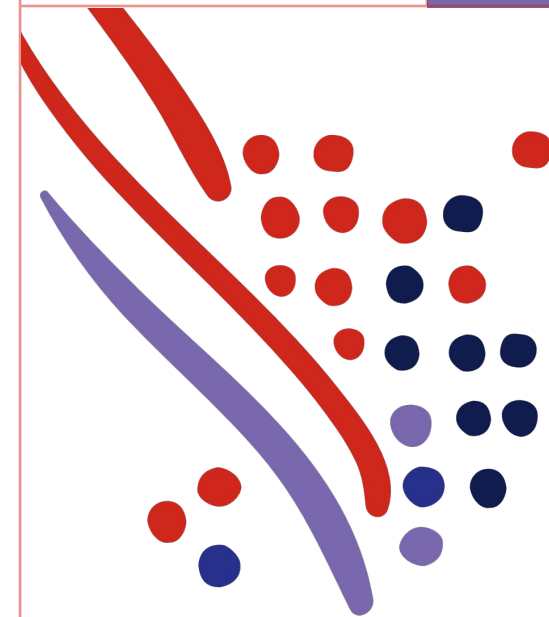


Enhanced Wage Reporting on UI Quarterly Wage Reports

June 29, 2023 | Memphis, Tennessee



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Payroll Reporting Sector



Basic Principals of Payroll Service Providers (PSP)

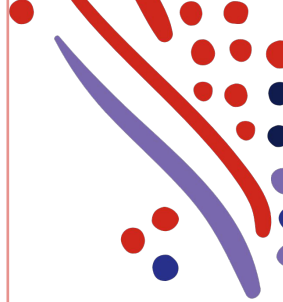
- No policy position on requirements
- Has positions on consequences of legislative / administrative changes
 - If XXX is done, then YYYY will likely result
 - Employer / client consequences
- Stress the importance of compliance
- Approximately 50% of a state's employers represented by a PSP that is a member of the National Payroll Reporting Consortium (NPRC)

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Reporting Requirements

- Since 1938 – report what is necessary to pay claims and collect tax
 - SSN, name, total wages paid during the quarter
- State-Specific UI benefit determination data
 - May also require reporting hours worked, weeks worked, etc.
- 2000's enhancement movement
 - Alaska – GEO codes for location of work, SOC code
 - Louisiana – Hours worked and SOC code or job description
 - Nebraska – voluntary request for hours paid and job title

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The newest wage enhancement efforts:

- Indiana
 - SOC code;
 - Start Date;
 - ZIP code of primary work location;
 - Full time/part time/seasonal indicator
- Washington State – fall 2022 – SOC code, zero hour reason code, out-of-state wages
 - If the employer knowingly failed to report SOC code, the penalty for: 2nd offense - \$75; 3rd offense \$150; 4th and more offenses - \$259

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The newest wage enhancement efforts:

- South Carolina – First Quarter 2024
 - SOC Code
 - Total Number of Hours Worked
- Connecticut – Effective 3rd Quarter 2026 - “May report”
 - SOC code
 - Hours Worked
 - “Business mailing address ZIP code of the employer”

Connecticut's Proposed Expansion

An Example of Employers Making a Difference



Connecticut - Section 304 of SB 1202, as ORIGINALLY proposed

- Beginning with the 3rd calendar quarter of 2024 . . ., employers **shall** include in the quarterly filing... the following data for each employee:
- Gender identity, age, race, ethnicity, veteran status, disability status, highest education completed, home address, address of primary work site, SOC code, hours worked, days worked, salary or hourly wage, employment start date in the current job title and, if applicable, employment end date
- Employers with > 100 employees in 2024, with the remaining employers required in 2026 and 2028

Unofficial Summary of UI Wage Reporting Elements

Unofficial Summary of State UI wage Reporting Requirements with Connecticut's Projected Requirements Beginning in 2024																									
	SSN	Name	Qtr Total Wage	Out of State Wages	OOS Wage State	Owner/Officer Code	Monthly Employment	Probation Code & Date	Weeks Worked	Gender identity	Age	Race	Ethnicity	Veteran status	Disability status	Highest education completed	Home address	Work site address	Occupation code (SOC)	Hours worked	Days worked	Salary or hourly wage (pay rate?)	Employment start date in the current job title	Employment end date	
Total Count	53	53	53	6	4	5	13	1	4	2	1	1	1	1	1	1	1	5	6	9	1	2	1	1	
Alaska	X	X	X															Code	X						
Alabama	X	X	X																						
Arkansas	X	X	X																						
Arizona	X	X	X																						
California	X	X	X															Code							
Colorado	X	X	X																						
Connecticut	X	X	X							X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
Dist of Columbia	X	X	X	X														X			X				
Delaware	Still Paper Filing	X	X																		X				
Florida	X	X	X	X	X																				
Georgia	X	X	X																						
Hawaii	X	X	X	X	X		X																		
Iowa	X	X	X																						
Idaho	X	X	X																						
Illinois	X	X	X																						
Indiana	X	X	X				X												ZIP	X					
Kansas	X	X	X				X																		
Kentucky	X	X	X																						
Louisiana	X	X	X																						
Massachusetts	X	X	X																	OR DESCRIP	RATE	X			
Maryland	X	X	X	X		X	X															X			
Maine	X	X	X																						
Michigan	X	X	X			Family																			
Minnesota	X	X	X				X		X													X			
Missouri	X	X	X					X																	
Mississippi	X	X	X																						
Montana	X	X	X				X																		
North Carolina	X	X	X																						
North Dakota	X	X	X																						
Nebraska	X	X	X																						
New Hampshire	X	X	X																						
New Jersey	X	X	X																						
New Mexico	X	X	X																						
Nevada	X	X	X																						
New York	X	X	X																						
Ohio	X	X	X	X	X	X	X		X																
Oklahoma	X	X	X																						
Oregon	X	X	X																			X			
Pennsylvania	X	X	X						X																
Puerto Rico	X	X	X																						
Rhode Island	X	X	X																			X			
South Carolina	X	X	X	X	X	X	X															X			
South Dakota	X	X	X																						
Tennessee	X	X	X				X																		
Texas	X	X	X																						
Utah	X	X	X																						
Virginia	X	X	X																						
Virgin Islands	X	X	X																						
Vermont	X	X	X							X													S/H Flag		
Washington	X	X	X			X	X													X					
Wisconsin	X	X	X																						
West Virginia	X	X	X															County	Job Title						
Wyoming	X	X	X																						

AS
PROPOSED

Unofficial UI Wage Reporting Data Element Summary

#	Element Description	Unique to CT (proposed)	Used in Other States	States Collecting Data Elements
1	Gender identity			Vt
2	Age			
3	Race			
4	Ethnicity			
5	Veteran status			
6	Disability status			
7	Highest education completed			
8	Home address			
9	Work site address			AK, CO, IN, WV
10	Occupation code (SOC)			AK, IN, LA, WA, WV
11	Hours worked			DC, KY, LA, MA, MN, OR, RI, SC, WA, WY
12	Days worked			
13	Salary or hourly wage (pay rate?)			VT
14	Employment start date in the current job title			
15	Employment end date			

Paid Leave Reporting Requirements

Paid Family and Medical Leave (PFML) often use UI as the reporting vehicle

- When that happens, additional reporting may impact normal UI reporting
- States that have recently or will soon begin PFML with UI
 - OR, DC,
- New PFML programs that are not using UI wages include:
 - CO, DE

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Question – should states require enhanced data collections?

- Fines and penalties?
- Reject wage reports that report missing or invalid data?

What actions would make enhanced wage reporting easier?

- Common data fields
- Common data definitions

Biggest challenges to expanding wage reporting?

- State legislative requirements