

The Commonwealth of Kentucky
**Kentucky Unemployment
Insurance Portal (KUIP)**

Employer: Adjusting Wage Reports

Job Aid



UNEMPLOYMENT
INSURANCE PORTAL

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Introduction

The objective of this job aid is to outline the processes available for **Employers to adjust previously filed wage reports**.

This can be accomplished by the employer or TPAs authorized with the **Update and Submit Employer's Quarterly Unemployment Wage and Tax Report** assigned role.

Employer Adjusting Wage Reports

Overview

Employers have two options for adjusting previously filed wage reports to include:

1. Manual Entry
2. File Upload

Employers can use either option, but **Manual Entry** is useful if a limited number of employees with wage details require adjustment.

The **File Upload** option requires the upload of a wage file containing both employer and employee information in one of two accepted file formats – Delimited and ICESA. The information in this file would only reflect the adjustments to be made.

Note: to view details about the Wage File Formats (Delimited and ICESA), see the **Wage File Formats Job Aid** or access the **File Format Guides** from the KUIP Resources section of the [KUIP Modernization Web Page](#).

Note: to view Wage Filing History information, see the **Employer: View Wage Filing Histories Job Aid**.

Wage Adjustments: Manual Entry

Using the **Manual Entry** wage adjustment option, employers will update wage details for each employee manually. The employer can also remove or add employees to the quarter's report.

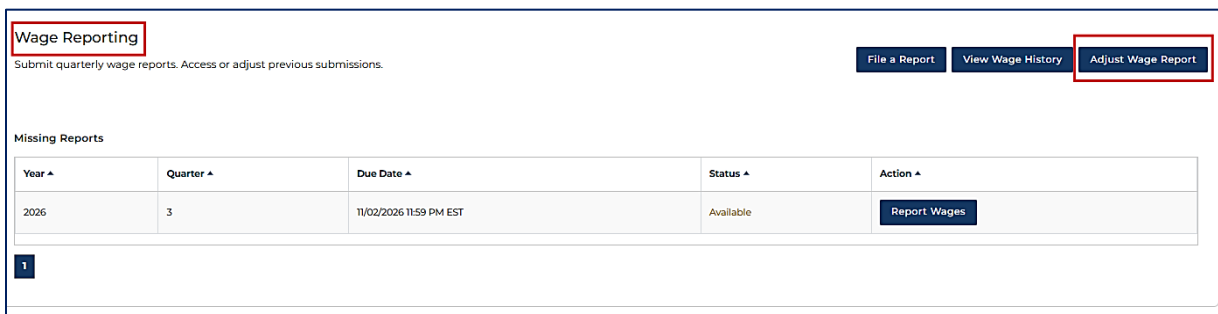
1. Navigate to Wage Adjustments

There are **two ways** to navigate to **Wage Adjustments** and the **Prior Quarter Search** screen.

First, use the Left Nav Menu from the **Employer Home Page** and select **Wage Detail Reporting > Wage Adjustments**.



Second, click the **Adjust Wage Report** button in the **Wage Reporting** section of the **Employer Home Page**.



2. Perform Prior Quarter Search

Select the **Quarter(s)** and **Year** to search from the **Prior Quarter Search** drop-down menus. For the quarters, select All to show all the quarters from the selected year or select a specific quarter.

Click **Search**.

Prior Quarter Search

Year*

Pick an option

Quarter*

Pick an option

Pick an option

All

January, February, March (Q1)

April, May, June (Q2)

July, August, September (Q3)

October, November, December (Q4)

Prior Quarter Search

Quarter

All

Year

2025

Reset Search

Search Results

Select	Quarter	Year	Last Submission Type	Status	Total UK Gross Wages	Number of Records	Transaction Date
Select	January, February, March (Q1)	2025	Original	Processed	\$233,831.62	22	04/30/2025
Select	April, May, June (Q2)	2025	Original	Processed	\$241,489.85	23	07/31/2025
Select	July, August, September (Q3)	2025	Original	Processed	\$293,254.65	23	10/31/2025
Select	October, November, December (Q4)	2025	Original	Processed	\$237,057.73	23	09/30/2026

Review the quarterly information shown in the **Search Results** table then select the **Quarter** to adjust by clicking the **Select** hyperlink in the **Select** column.

3. Select the Adjustment Filing Method

Verify the wage filing period quarter and year at the top of the **Reporting Information** screen. The **Submission Type** is **Adjustment** when adjusting a previously filed wage report for the quarter. The adjustment # will increase as additional adjusted reports are filed.

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Employer Adjusting Wage Reports

Select **Manual Entry** as the **Filing Method**. Click **Next**.

Reporting Information

Employment and Wages paid for the Quarter
Year
Submission Type

October, November, December (Q4)
2025
Adjustment #1

Filing Methods

Select from the following Filing Methods:

☐ File Upload - Attach electronic wage file

☒ Manual Entry - Enter individual wage records manually online

PreviousNext

4. Select the Employee Records to Adjust

Review the employees listed in the **Employer's Quarterly Unemployment Wage and Tax Report Records** table.

To select an employee to adjust, click the **checkbox** for that employee. To adjust all employees, click the **Select All** hyperlink.

Click **Next**.

Reporting Information

Employment and Wages paid for the Quarter
Year
Submission Type

October, November, December (Q4)
2025
Adjustment #1

Employer's Quarterly Unemployment Wage and Tax Report Records

- To adjust a current employee, select the check box for that employee, then select Next.
- Please type in the search box provided to search for the data in the table below.

Enter First Name, Last NameResetSearch

Select All	SSN *	First Name *	Last Name *	HI *	Unit Number *
☐	498-71-8028	Lisa	Rodriguez		000
☒	609-13-7159	William	Tomas		000
☐	706-53-5044	Linda	Lewis	Y	000
☐	742-73-3068	Daniel	Flores		000

PreviousNext

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Employer Adjusting Wage Reports

3. Edit Employee Wage Information

Review the employee information in the **Employee Table** at the bottom of the **Reporting Information** screen.

Update **UI Gross Wages**, the **Employment Month** indicators, and **Owner/Officer** indicator as needed for each employee in the **Employee Table**.

Select the **Reason** for the adjustment from the drop-down menu.

Note: for each employee listed on the wage adjustment, a **Reason** must be selected.

Please type in the search box provided to search the data in the table below.

SSN ^	Last Name ^	First Name ^	MI ^	Unit Number ^	UI Gross Wages ^	Month 1 ^	Month 2 ^	Month 3 ^	Owner/Officer ^	Reason	Edit	Delete
609-19-7169	Torres	William	R	000	\$7,000.00	Yes	No	Yes	No	SSN or Name Change v	Edit	Delete
498-11-8028	Rodriguez	Lisa		000	\$11,550.00	Yes	Yes	Yes	No	Select v	Edit	Delete

To **Edit** basic employee information (SSN or Name):

- Click the **Edit** icon and edit the information in the **data entry section** at the top of the screen.
- Select the **Reason** from the drop-down menu.
 - Reasons for an adjustment include **Clerical Error**, **SSN or Name Changed** or **Reported to Wrong State**.
- Click the **Update** button.
- Updated information will now be reflected in the Employee Table.

Employer's Quarterly Unemployment Wage and Tax Report Records

- To add new employee information, enter employee details in the fields provided and select 'Add'.
- To update an existing record, you can select the edit icon and edit the information above. Click 'Update' to add the adjusted record.
- To remove an employee record from the employment and wage report check the 'Delete' checkbox.
- Click 'Next' after you have entered all of your quarterly employee information.

SSN

Last Name

Unit Number

First Name

UI Gross Wages

MI

Owner/Officer

Reason

Employment Month 1: ☒ Yes ☐ No

Employment Month 2: ☐ Yes ☒ No

Employment Month 3: ☒ Yes ☐ No

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Employer Adjusting Wage Reports

To **Add** an employee to the previously filed wage report:

- Enter the employee information into the **data entry section** at the top of the screen.
- Select the **Reason** for the Adjustment
- Click **Add**.
- The added employee will now be reflected in the Employee Table.

Note: typing in the UI Gross wages, only enters whole dollars. To enter wages with cents (e.g., \$12,000.67), type in the entire wage amount to include the decimal point.

SSN 407-23-6874	Last Name Solo	First Name Han	MI
Unit Number 000	UI Gross Wages \$ 25,325.00	Owner/ Officer No	Reason Clerical Error
Employment Month 1 ☒ Yes ☐ No	Employment Month 2 ☒ Yes ☐ No	Employment Month 3 ☒ Yes ☐ No	
			Reset Add

To **Remove** an employee from the quarter's wage report, select the **checkbox** in the **Delete** column for that employee.

Please type in the search box provided to search the data in the table below.

SSN	Last Name	First Name	MI	Unit Number	UI Gross Wages	Month 1	Month 2	Month 3	Owner/ Officer	Reason	Edit	Delete
609-19-7169	Torres	William	R	000	\$ 7,000.00	Yes	No	Yes	No	SSN or Name Change		☐
498-11-8028	Rodriguez	Lisa		000	\$ 11,550.00	Yes	Yes	Yes	No	Select		☐

1

Previous Next

Once all adjustments have been made, click **Next**.

4. Review Adjusted Wage Details

Review the adjusted wage details. The **Adjustment Preview** reflects:

- Previous and Adjusted Details for information that was updated.
- Added employees.
- Deleted employees.

Kentucky Unemployment Insurance Portal

Employer Adjusting Wage Reports

Verify the accuracy of the adjustments. Once verified, click **Next**.

Reporting Information

Employment and Wages paid for the Quarter
Year
Submission Type

October, November, December (Q4)
2025
Adjustment #1

Adjustment Preview

If the adjustment(s) is/are correct, select 'Next' to continue. If not, select 'Previous' to correct.

Format *	SSN *	Last Name *	First Name *	MI *	UI Gross Wages *	Month 1 *	Month 2 *	Month 3 *	Owned/ Officer *
Adjusted	609-19-7969	Tones	William	D	\$ 70,000.00	Y	N	Y	N
Previous	609-19-7969	Tones	William	D	\$ 70,000.00	Y	N	Y	N

1

Added Employee

Format *	SSN *	Last Name *	First Name *	MI *	UI Gross Wages *	Month 1 *	Month 2 *	Month 3 *	Owned/ Officer *
Adjusted	407-23-6974	Solo	Han		\$ 25,325.00	Y	Y	Y	N

1

Deleted Employee

Format *	SSN *	Last Name *	First Name *	MI *	UI Gross Wages *	Month 1 *	Month 2 *	Month 3 *	Owned/ Officer *
Adjusted	498-11-0020	Rodriguez	Lisa		\$ 11,550.00	Y	Y	Y	N

1

Previous

Next

5. Review Adjustment Calculations

Review the information at the top of the **Reporting Information** screen to include the **Reporting Quarter and Year**, the **Submission Type** (Adjustment), **Taxable Wage Base**, **UI Contribution Rate**, **SCUF Rate**, and **Total Rate**.

Reporting Information

Employment and Wages paid for the Quarter
Year
Submission Type
Taxable Wage Base
UI Contribution Rate
SCUF Rate
Total Rate

October, November, December (Q4)
2025
Adjustment #1
\$ 11,700.00
9.000%
0.000%
9.000%

Review the breakout of the **Adjustment Calculations** in the **Quarterly Wages** table. Each line in the table illustrates the adjustment's total effect by quarter, the originally **Submitted** amount, the **Adjusted** amount, and the **Difference**.

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Employer Adjusting Wage Reports

Note: Adjustments made in one quarter will cause a recalculation for that quarter and subsequent quarters in the same calendar year. Changes made in one quarter and wage category can affect wages in other quarters and the quarterly amount due.

Employer's Quarterly Unemployment Wage and Tax Report Adjustment Calculations

- Each line in the table below illustrates the adjustment's total effect by quarter, the originally submitted amount, the adjusted amount, and the difference.
- NOTE: Adjustments recalculate the quarter adjusted and any subsequent quarters within the same calendar year.
- Calculations DO NOT include records pending UI staff review.
- Your information has NOT been submitted. Please click on submit button below in order to successfully complete the wage detail adjustment.

Quarterly Wages	Submission Type	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount
Quarterly Wages						
Total UI Gross Wages ①	Submitted	\$ 27,500.00	\$ 68,500.00	\$ 101,500.62	\$ 47,624.96	\$ 245,125.58
	Adjusted	\$ 27,500.00	\$ 68,500.00	\$ 101,500.62	\$ 61,339.96	\$ 360,900.58
	Difference	\$ 0.00	\$ 0.00	\$ 0.00	\$ 13,715.00	\$ 15,775.00
Total Excess Wages ①	Submitted	\$ 13,800.00	\$ 44,300.00	\$ 75,400.62	\$ 7,674.96	\$ 141,175.58
	Adjusted	\$ 13,800.00	\$ 44,300.00	\$ 75,400.62	\$ 21,299.96	\$ 154,800.58
	Difference	\$ 0.00	\$ 0.00	\$ 0.00	\$ 13,625.00	\$ 13,625.00
Out of State Wages						
Out of State Wages ①	Submitted	\$ 0.00	\$ 2,500.00	\$ 0.00	\$ 0.00	\$ 2,500.00
	Adjusted	\$ 0.00	\$ 2,500.00	\$ 0.00	\$ 0.00	\$ 2,500.00
	Difference	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Taxable Wages ②	Submitted	\$ 13,700.00	\$ 24,200.00	\$ 26,100.00	\$ 39,950.00	\$ 103,950.00
	Adjusted	\$ 13,700.00	\$ 24,200.00	\$ 26,100.00	\$ 42,100.00	\$ 106,100.00
	Difference	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,150.00	\$ 2,150.00
Contributions						
UI Contribution ①	Submitted	\$ 1,222.73	\$ 2,178.00	\$ 2,349.00	\$ 3,095.50	\$ 9,345.23
	Adjusted	\$ 1,222.73	\$ 2,178.00	\$ 2,349.00	\$ 3,789.00	\$ 9,538.73
	Difference	\$ 0.00	\$ 0.00	\$ 0.00	\$ 693.50	\$ 193.50
SCUF ②	Submitted	\$ 10.28	\$ 0.00	\$ 0.00	\$ 0.00	\$ 10.28
	Adjusted	\$ 10.28	\$ 0.00	\$ 0.00	\$ 0.00	\$ 10.28
	Difference	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest						
Interest ①	Submitted	\$ 314.42	\$ 407.38	\$ 387.59	\$ 471.46	\$ 1,580.85
	Adjusted	\$ 314.42	\$ 407.38	\$ 387.59	\$ 454.68	\$ 1,604.07
	Difference	\$ 0.00	\$ 0.00	\$ 0.00	\$ 23.22	\$ 23.22
Penalties						
Late Filing Penalty ①	Submitted	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
	Adjusted	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
	Difference	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Amount Due						
Quarterly Amount Due ①	Submitted	\$ 1,547.43	\$ 2,635.38	\$ 2,736.59	\$ 4,026.96	\$ 10,946.36
	Adjusted	\$ 1,547.43	\$ 2,635.38	\$ 2,736.59	\$ 4,243.68	\$ 11,163.08
	Difference	\$ 0.00	\$ 0.00	\$ 0.00	\$ 216.72	\$ 216.72

[Previous](#)
[Submit](#)

Once the information is reviewed, click **Submit** to successfully complete the wage adjustment report for the quarter.

6. Adjustment Confirmation

Review the **Wage and Tax Report Adjustment Confirmation** page. Document the **Confirmation Number**.

From this page, the employer can:

- Print the page by clicking the **Print** button.
- Report out-of-state wages by selecting the **Click Here hyperlink**.
- Make a payment by clicking the **Make Payment** button.
- Click **Home** to navigate to the **Employer Home Page**.

Employer's Quarterly Unemployment Wage and Tax Report Adjustment Confirmation

You have successfully adjusted an Employer's Quarterly Unemployment Wage and Tax Report for Quarter 4 of Year 2025.

Your confirmation number is **200001952_091726165319**.

If you have out-of-state wages to report, [Click Here](#).

If this is your final Employer's Quarterly Unemployment Wage and Tax Report due to the closure or sale of your business, [Click Here](#).

If you are ready to make a payment now, or to schedule a payment, click on 'Make Payment'.

[Home](#) [Print](#) [Make Payment](#)

Wage Adjustments: File Upload

1. Navigate to Wage Adjustments

There are **two ways** to navigate to **Wage Adjustments** and the **Prior Quarter Search screen**.

First, use the Left Nav Menu from the **Employer Home Page** and select **Wage Detail Reporting > Wage Adjustments**.

[Home](#)
[SIDES Registration](#)
[Account Maintenance](#)
[Benefit Charge Activities](#)
[Collections](#)
[Correspondence](#)
[Wage Detail Reporting](#)
[Wage Submission](#)
[Wage Adjustments](#)
[Transfer Wage Detail Adjustments](#)
[Out-of-State Wage Credit](#)
[Submission History](#)
[Wage Detail History](#)

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Employer Adjusting Wage Reports

Second, click the **Adjust Wage Report** button in the **Wage Reporting** section of the **Employer Home Page**.

Wage Reporting

Submit quarterly wage reports. Access or adjust previous submissions.

File a Report

View Wage History

Adjust Wage Report

Missing Reports

Year ▲	Quarter ▲	Due Date ▲	Status ▲	Action ▲
2026	3	11/02/2026 11:59 PM EST	Available	Report Wages

1

2. Perform Prior Quarter Search

Select the **Quarter(s)** and **Year** to search from the **Prior Quarter Search** drop-down menus. For the quarters, select All to show all the quarters from the selected year or select a specific quarter.

Click **Search**.

Prior Quarter Search

Year*

Pick an option

Quarter*

Pick an option

Pick an option

All

January, February, March (Q1)

April, May, June (Q2)

July, August, September (Q3)

October, November, December (Q4)

Prior Quarter Search

Quarter*

All

Year*

2025

Reset

Search

Search Results

Select *	Quarter *	Year *	Last Submission Type *	Status *	Total UI Gross Wages *	Number of Records *	Transaction Date *
Select	January, February, March (Q1)	2025	Original	Processed	\$220,831.61	22	04/30/2025
Select	April, May, June (Q2)	2025	Original	Processed	\$241,483.85	23	07/31/2025
Select	July, August, September (Q3)	2025	Original	Processed	\$278,214.65	23	10/31/2025
Select	October, November, December (Q4)	2025	Original	Processed	\$227,017.73	23	01/30/2026

1

Review the quarterly information shown in the **Search Results** table then select the **Quarter** to adjust by clicking the **Select hyperlink** in the **Select** column.

3. Select the Adjustment Filing Method

Verify the wage filing period quarter and year at the top of the **Reporting Information** screen. The **Submission Type** is **Adjustment** when adjusting a previously filed wage report for the quarter. The adjustment # will increase as additional adjusted reports are filed.

Select **File Upload** as the **Filing Method**. Click **Next**.

Reporting Information

Employment and Wages paid for the Quarter	January, February, March (Q1)
Year	2026
Submission Type	Adjustment #1

Filing Methods

Select from the following Filing Methods:

☒ File Upload - Attach electronic wage file

☐ Manual Entry - Enter individual wage records manually online

Previous Next

4. Select File Format

Verify the wage filing period quarter and year at the top of the Reporting Information screen. The **Submission Type** is **Adjustment**.

Select the **File Format** to use for the wage adjustment by clicking the **radio button** in the **Select** column.

There are two options: **Delimited** or **ICESA** (*Interstate Conference of Employment Security Agencies*).

- The **Delimited** file format has a variable length for each row and has a .txt or .csv file extension.
- The **ICESA** file format requires each row to be 275 characters in length (no more and no less) and has a .txt file extension.

To view samples of each file format type, click the **Download hyperlink**.

Note: to view a detailed description of each file format, see the **Wage Report File Format Job Aid** or access the **File Format Guides** from the KUIP Resources section of the [KUIP Modernization Web Page](#).

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Employer Adjusting Wage Reports

To **upload** the adjustment wage file, click the **Choose File** button. Navigate to the file save location on your computer and select the appropriate wage file.

Note: ensure the file is in the selected file format and that the year and quarter matches the wage adjustment period shown on the Reporting Information screen. If the year and quarter in the file do not match, the file will fail validations with a fatal error.

Note: Only include adjusted employee information with proper adjustment codes in the wage file; delete any additional employee information rows. See the **Wage Report File Formats Job Aid** for additional details.

Reporting Information

Employment and Wages paid for the Quarter
Year
Submission Type

January, February, March (Q1)
2026
Adjustment #1

File Format

- For details related to the most current file formats, select the appropriate link below.
- For details related to filing multiple reporting units or Third-Party Administrator (TPA) filings click [here](#).
- Your adjustment file should include only records that need corrections or were omitted from your original submission. Do not include records from the original submission that do not require adjustment.

Select	File Type	File Format Sample	Record Length	File Extension
☒	Delimited (i.e. CSV comma delimited)	Download	Variable length	.txt or .csv
☐	ICESA (NASWA Standard File Format)	Download	275	.txt

Select Employment and Wage Detail File

Choose file by selecting the 'Choose File' button. Once the file is selected, click 'Next'. If you have problems uploading a file, contact Office of Unemployment Insurance.

[Choose File](#) Delimited File Format wage adjustment job aid.txt * 0.11 KB

[Previous](#) [Next](#)

Once the wage adjustment file is uploaded, click **Next**.

5. File Preview

Verify that all adjusted employee records are listed in the **File Preview** table. When all records are included and correct, click **Next**.

Reporting Information

Employment and Wages paid for the Quarter
Year
Submission Type

January, February, March (Q1)
2026
Adjustment #1

File Preview

The following are all of the accepted S records from your file. If a record has an error, it will be displayed in the 'File Error' section below. If there is a problem with the file, please select 'Previous' to resubmit a new file.

Record Number	SSN	Last Name	First Name	MI	Unit Number	UI Gross Wages	Owner/ Officer	Month 1	Month 2	Month 3
2	232-37-8867	Doe	John	J	000	\$ 10,000.99	No	Y	Y	Y
3	407-32-8932	Jones	Mary		000	\$ 15,000.00	No	Y	Y	N

[Click here](#) for detailed Error description.

[Home](#) [Previous](#) [Next](#)

6. File Errors

If a record has an error, it will be displayed in the **File Error** section. *If there are no errors, the File Error section and the Action Type selections will not be displayed.*

Errors will be identified as either **Fatal** or **Non-Fatal**. To view the description of fatal and non-fatal errors, click the **“here”** hyperlink.

- Records with **Non-Fatal errors** will be included in the quarter’s wage report.
- Records with **Fatal errors** will not be included in the quarter’s wage report.

If there are errors in the file, there are **two options for proceeding**.

- Ignore errors and continue.** If this option is selected, the records with fatal errors **will not be processed** or included in the wage filing.
 - If this option is selected, employers can add the missing record later by filing a wage adjustment. *Follow the processes in this job aid to file another wage adjustment.*
- Make corrections and resubmit.** This option will navigate back to the file upload screen so the corrected wage file can be uploaded.

Reporting Information

Employment and Wages paid for the Quarter

Year: 2025

Submission Type: Original

January, February, March (Q1)

File Preview

The following are all of the accepted 5 records from your file. If a record has an error, it will be displayed in the 'File Error' section below. If there is a problem with the file, please select 'Previous' to resubmit a new file.

Record Number	SSN	Last Name	First Name	MI	Unit Number	UI Gross Wages	Owner/ Officer	Month 1	Month 2	Month 3
3	712 36 6664	Doe	Jane	A	000	\$ 50,000.00	No	Y	N	Y
4	407 01 2932	Smith	James	J	000	\$ 11,550.56	No	N	Y	N
5	409 32 4932	Jones	Mary		000	\$ 12,000.67	No	Y	Y	N
6	407 32 5348	Sato	Han		000	\$ 15,000.00	No	Y	Y	N

File Errors

Click [here](#) for detailed Error descriptions.

Record Number	Error Message	Error Type
2	Missing/Invalid Adjustment Reason Code	Fatal Error

By continuing, you are accepting that the wage detail report will be processed with errors, and records containing fatal errors will be removed from the submission.

Please Select an Action Type:

☐ Ignore errors and continue (RECORDS WITH FATAL ERRORS WILL NOT BE PROCESSED)
☐ Make the corrections and resubmit.

[Home](#)
[Previous](#)
[Next](#)

Once all corrections have been made or the Ignore option is selected, click **Next** to proceed.

Note: If the uploaded file has 20% or more fatal errors, the file cannot be processed and must be corrected to proceed.

 The file cannot be processed as it contains more than or equal to 20 percent fatal error messages. Please make the necessary corrections and re-submit.

Note: to view correct layouts for each file format and common errors, see the [Wage Report File Format Job Aid](#).

7. Review Adjustment Calculations

Review the information at the top of the **Reporting Information** screen to include the **Reporting Quarter and Year**, the **Submission Type** (Adjustment), **Taxable Wage Base**, **UI Contribution Rate**, **SCUF Rate**, and **Total Rate**.

Reporting Information	
Employment and Wages paid for the Quarter	October, November, December (Q4)
Year	2025
Submission Type	Adjustment #1
Taxable Wage Base	\$ 11,700.00
UI Contribution Rate	9.000%
SCUF Rate	0.000%
Total Rate	9.000%

Review the breakout of the **Adjustment Calculations** in the **Quarterly Wages** table. Each line in the table illustrates the adjustment's total effect by quarter, the originally **Submitted** amount, the **Adjusted** amount, and the **Difference**.

Kentucky Unemployment Insurance Portal

Employer Adjusting Wage Reports

Note: Adjustments made in one quarter will cause a recalculation for that quarter and subsequent quarters in the same calendar year. Changes made in one quarter and wage category can affect wages in other quarters and the quarterly amount due.

Employer's Quarterly Unemployment Wage and Tax Report Adjustment Calculations

- Each line in the table below illustrates the adjustment's total effect by quarter, the originally submitted amount, the adjusted amount, and the difference.
- NOTE: Adjustments recalculate the quarter adjusted and any subsequent quarters within the same calendar year.
- Calculations DO NOT include records pending UI staff review.
- Your information has NOT been submitted. Please click on submit button below in order to successfully complete the wage detail adjustment.

Quarterly Wages	Submission Type	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount
Quarterly Wages						
Total UI Gross Wages ①	Submitted	\$ 27,500.00	\$ 68,500.00	\$ 101,500.62	\$ 47,624.96	\$ 245,125.58
	Adjusted	\$ 27,500.00	\$ 68,500.00	\$ 101,500.62	\$ 61,339.96	\$ 360,900.58
	Difference	\$ 0.00	\$ 0.00	\$ 0.00	\$ 13,775.00	\$ 15,775.00
Total Excess Wages ①	Submitted	\$ 13,800.00	\$ 44,300.00	\$ 75,400.62	\$ 7,674.96	\$ 141,775.58
	Adjusted	\$ 13,800.00	\$ 44,300.00	\$ 75,400.62	\$ 21,299.96	\$ 154,800.58
	Difference	\$ 0.00	\$ 0.00	\$ 0.00	\$ 13,625.00	\$ 13,025.00
Out of State Wages						
Out of State Wages ①	Submitted	\$ 0.00	\$ 2,500.00	\$ 0.00	\$ 0.00	\$ 2,500.00
	Adjusted	\$ 0.00	\$ 2,500.00	\$ 0.00	\$ 0.00	\$ 2,500.00
	Difference	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Taxable Wages ②	Submitted	\$ 13,700.00	\$ 24,200.00	\$ 26,100.00	\$ 39,950.00	\$ 103,950.00
	Adjusted	\$ 13,700.00	\$ 24,200.00	\$ 26,100.00	\$ 42,300.00	\$ 106,300.00
	Difference	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,350.00	\$ 2,350.00
Contributions						
UI Contribution ①	Submitted	\$ 1,222.73	\$ 2,778.00	\$ 2,349.00	\$ 3,095.50	\$ 9,345.23
	Adjusted	\$ 1,222.73	\$ 2,778.00	\$ 2,349.00	\$ 3,789.00	\$ 9,938.73
	Difference	\$ 0.00	\$ 0.00	\$ 0.00	\$ 693.50	\$ 593.50
SCUF ②	Submitted	\$ 10.28	\$ 0.00	\$ 0.00	\$ 0.00	\$ 10.28
	Adjusted	\$ 10.28	\$ 0.00	\$ 0.00	\$ 0.00	\$ 10.28
	Difference	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest						
Interest ③	Submitted	\$ 314.42	\$ 407.38	\$ 387.59	\$ 471.46	\$ 1,580.85
	Adjusted	\$ 314.42	\$ 407.38	\$ 387.59	\$ 454.68	\$ 1,604.07
	Difference	\$ 0.00	\$ 0.00	\$ 0.00	\$ 23.22	\$ 23.22
Penalties						
Late Filing Penalty ④	Submitted	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
	Adjusted	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
	Difference	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Amount Due						
Quarterly Amount Due ⑤	Submitted	\$ 1,547.43	\$ 2,635.38	\$ 2,736.59	\$ 4,026.96	\$ 10,946.36
	Adjusted	\$ 1,547.43	\$ 2,635.38	\$ 2,736.59	\$ 4,243.68	\$ 11,163.08
	Difference	\$ 0.00	\$ 0.00	\$ 0.00	\$ 216.72	\$ 216.72

Previous
Submit

Once the information is reviewed, click **Submit** to successfully complete the wage adjustment report for the quarter.

8. Adjustment Confirmation

Review the **Wage and Tax Report Adjustment Confirmation** page. Document the **Confirmation Number**.

From this page, the employer can:

- Print the page by clicking the **Print** button.
- Report out-of-state wages by selecting the **Click Here hyperlink**.
- Make a payment by clicking the **Make Payment** button.
- Click **Home** to navigate to the **Employer Home Page**.

Employer's Quarterly Unemployment Wage and Tax Report Adjustment Confirmation

You have successfully adjusted an Employer's Quarterly Unemployment Wage and Tax Report for Quarter 4 of Year 2025.

Your confirmation number is **200001952_091726165319**.

If you have out-of-state wages to report, [Click Here](#).

If this is your final Employer's Quarterly Unemployment Wage and Tax Report due to the closure or sale of your business, [Click Here](#).

If you are ready to make a payment now, or to schedule a payment, click on 'Make Payment'.

[Home](#) [Print](#) [Make Payment](#)