

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

Employer:
**Out-of-State Wage Credit
Job Aid**

TEAM 
KENTUCKY

UNEMPLOYMENT
INSURANCE PORTAL

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Introduction

The objective of this job aid is to guide end users through how to submit an Out-of-State (OOS) Wage Credit in KUIP, including:

- Claiming an Out-of-State Wage Credit
- Deleting an Out-of-State Wage Credit
- Viewing Out-of-State Wage Credit History

Claiming an Out-of-State Wage Credit

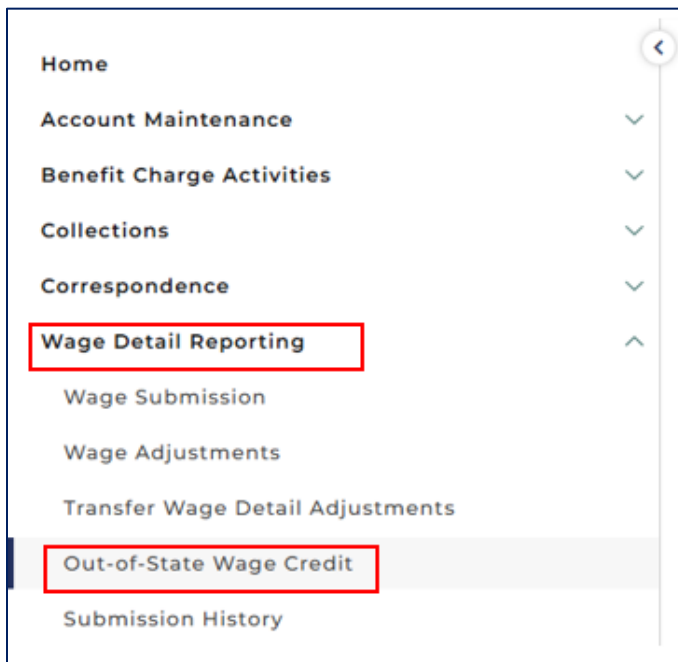
KUIP allows employers to claim an Out-of-State Wage Credit for employees from their Employer Home Page.

TPAs can claim Out-of-State Wage Credit for their associated employers by accessing the employer's Home Page from their TPA account and following the steps in this job aid. TPAs can also report OOS credit through their bulk file uploads.

Note: See the *[TPA Assigning Employers and TPA Authorized Employer Search Job Aids](#)*.

1. Out-of-State Wage Credit

From the Employer Home page, navigate to **Wage Detail Reporting > Out-of-State Wage Credit** screen.



Kentucky Unemployment Insurance Portal

Out-of-State Wage Credit

2. Prior Quarter Search

Use the provided drop-down menus to select the **quarter** and **year** to submit the out-of-state Wage Credit.

Click the **Select** hyperlink for the appropriate quarter/year from the **Search Results** table.

Prior Quarter Search

Quarter:

Year:

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	\$270,274.65	23	10/31/2025
Select	October, November, December (Q4)	2025	Original	Processed	\$237,057.72	23	01/30/2026

3. Reporting Information

On the **Reporting Information** screen, search for and select the **checkboxes** for the employees requiring the Out-of-State Wage Credit submission.

To select all the employees, click the **Select All** hyperlink.

Once all employees have been selected, click **Next**.

Reporting Information

Employment and Wages paid for Quarter: January, February, March (Q1)
Year: 2025
Submission Type: Adjustment #2

Employment and Wage Detail Records

- To adjust a current employee select the checkbox 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 N:

Select All	SSN	First Name	Last Name	MI	Unit Number
☐	712-36-5664	Elmer	Fudd		000
☐	232-37-6870	Alicia	Keyes	Z	000

4. Enter Out-of-State Wages

Enter the **Out-of-State Taxable Wages** for each employee, select the **state** from the drop-down menu, and provide the **reason** for the Wage Credit submission.

Once done, select **Next**.

Out-of-State Wage Credit

- To give credit(s) to an employer for UI contributions paid to another state, enter the amount of taxable wages paid for each employee.
- If the 'Delete' checkbox is selected when clicking 'Next', the record will remain, but the out-of-state taxable wages will be removed.
- When selections are complete, select 'Next'.
- Selecting 'Next' will take you to the 'Process and Calculate Contribution Due' page.

Search

SSN ▲	Last Name ▲	First Name ▲	MI ▲	Out-of-State Taxable Wages ▲	State ▲	Reason ▲	Delete ▲
666-24-9780	Daniel	Stephen			Pick an o ▼		☐

5. Review the Wage Detail Adjustment Calculations

On the **Reporting Information** screen, review **Out-of-State Wages** section of the **Employment and Wage Detail Adjustment Calculations** table containing the **Submitted** OOS wages, **Adjusted** OOS wages, and the **Difference**.

Verify the correct OOS wages are reflected.

Review the other sections of the Calculations table for any changes due to the added OOS wages.

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Out-of-State Wage Credit

Note: adding OOS wages can affect Total Excess Wages, Total Taxable Wages, UI Contributions, and Amount Due.

Reporting Information

Employment and Wages paid for Quarter	July, August, September (Q3)
Year	2024
Submission Type	Adjustment #4
Taxable Wage Base	\$ 11,400.00
Calculated Rate	2.625%
Total Rate	0.075%
	2.700%

Employment and Wage Detail 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.
- Calculations DO NOT include records pending UI staff review.
- Your information has NOT been submitted. Please click on submit below in order to successfully complete the wage detail and/or adjustment, failure to do so will result in report delinquency and could result in the assessment of penalties.

Quarterly Wages	Submission Type	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount
Total UI Gross Wages ⓘ	Submitted	\$ 101,000.00	\$ 106,000.00	\$ 133,001.66	\$ 111,000.00	\$ 451,001.66
	Adjusted	\$ 101,000.00	\$ 106,000.00	\$ 133,001.66	\$ 111,000.00	\$ 451,001.66
	Difference	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Excess Wages ⓘ	Submitted	\$ 55,800.00	\$ 103,600.00	\$ 115,100.67	\$ 110,000.00	\$ 384,500.67
	Adjusted	\$ 55,800.00	\$ 103,600.00	\$ 115,100.67	\$ 110,000.00	\$ 384,500.67
	Difference	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Out of State Wages						
Out of State Wages ⓘ	Submitted	\$ 0.00	\$ 5,000.00	\$ 5,000.00	\$ 9,000.00	\$ 19,000.00
	Adjusted	\$ 0.00	\$ 5,000.00	\$ 10,000.00	\$ 9,000.00	\$ 24,000.00
	Difference	\$ 0.00	\$ 0.00	\$ 5,000.00	\$ 0.00	\$ 5,000.00

After confirming the Out-of-State Wage Credit has been accurately applied to the correct quarter, select the ***"I certify under penalties of perjury, that all information provided in this filing is complete and true to the best of my knowledge and belief"*** checkbox.

Click **Submit**.

Amount Due

Quarterly Amount Due ⓘ	Submitted	\$ 1,528.94	\$ 2,602.71	\$ 2,701.35	\$ 3,973.03	\$ 10,806.03
	Adjusted	\$ 1,547.43	\$ 2,635.38	\$ 2,736.59	\$ 4,026.96	\$ 10,946.36
	Difference	\$ 18.49	\$ 32.67	\$ 35.24	\$ 53.93	\$ 140.33

Employment and Wage Detail Certification

You are asked to certify that all of the information provided in this filing is complete, true and accurate. Kentucky law provides for civil fines and criminal penalties for misrepresentation, evasion, willful nondisclosure, and failure or refusal to furnish reports or requested information to this agency.

☐ I certify, under penalties of perjury, that all information provided in this filing is complete and true to the best of my knowledge and belief.*

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

6. OOS Wage Adjustment Confirmation

Review the **Employer's Quarterly Unemployment Wage and Tax Report Adjustment Confirmation** screen and **confirmation number**.

Employer's Quarterly Unemployment Wage and Tax Report Adjustment Confirmation

You have successfully adjusted the Employer's Quarterly Unemployment Wage and Tax Report for Quarter 1 of Year 2025.

Your confirmation number is **200001952_090126094646**.

If this is your final Employment and Wage Detail Report because of closure or sale of your business, [Click Here](#).

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

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

Click **Print** to print the confirmation page.

Click **Make Payment** to pay any amount due.

Click **Home** to navigate back to the Employer Home Page.

Deleting an Out-of-State Wage Credit

KUIP allows TPAs and employers to **edit** or **delete** OOS wages if entered erroneously.

Navigate to the **Out-of-State Wage Credit** screen by following [Steps 1-3](#) from the **Claiming an Out-of-State Wage Credit section** of this job aid.

When selecting the Quarter, Year, and employees, ensure the correct quarter with existing OOS wages is selected to edit/delete.

1. Edit or Delete OOS Wages

To **edit** existing OOS Wages for an employee on **Out of State Wage Credit History** screen, update the necessary information in the fields provided (Taxable Wages, State).

To **delete** OOS wages for an employee, select the **checkbox** in the **Delete** column for the employee.

Note: clicking Next will remove the OOS wages from the record. The record for the individual will remain in the wage report.

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Out-of-State Wage Credit

Enter a **Reason** for the change or deletion of the OOS credit. Once changes are made, click **Next**.

Reporting Information

Employment and Wages paid for Quarter: January, February, March (Q1)
Year: 2025
Submission Type: Adjustment #3

Out-of-State Wage Credit

- To give credit(s) to an employer for UI contributions paid to another state, enter the amount of taxable wages paid for each employee.
- If the 'Delete' checkbox is selected when clicking 'Next', the record will remain, but the out-of-state taxable wages will be removed.
- When selections are complete, select 'Next'.
- Selecting 'Next' will take you to the 'Process and Calculate Contribution Due' page.

SSN ^	Last Name ^	First Name ^	MI ^	Out-of-State Taxable Wages ^	State ^	Reason ^	Delete ^
712-36-5664	Fudd	Elmer		\$ 2,500.00	Indiana		☐

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2. Review the Wage Detail Adjustment Calculations

Review **Out-of-State Wages** section of the **Adjustment Calculations** table containing the **Submitted** OOS wages, **Adjusted** OOS wages, and the **Difference**.

Verify the edited/deleted OOS wages are reflected. **Review** the other sections of the Calculations table for any changes due to the added OOS wages.

Note: adjusting OOS wages can affect Total Excess Wages, Total Taxable Wages, UI Contributions, and Amount Due.

Quarterly Wages	Submission Type	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount
Total UI Gross Wages ⓘ	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	\$ 47,624.96	\$ 245,125.58
	Difference	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Excess Wages ⓘ	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	\$ 7,674.96	\$ 141,175.58
	Difference	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Out of State Wages						
Out of State Wages ⓘ	Submitted	\$ 2,500.00	\$ 2,500.00	\$ 0.00	\$ 0.00	\$ 5,000.00
	Adjusted	\$ 0.00	\$ 2,500.00	\$ 0.00	\$ 0.00	\$ 2,500.00
	Difference	\$ -2,500.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ -2,500.00

After confirming the Out-of-State Wage Credit updates have been accurately applied to the correct quarter, click **Submit**.

Amount Due						
Quarterly Amount Due ⓘ	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	\$ 4,026.96	\$ 10,946.36
	Difference	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Previous Submit

3. OOS Wage Adjustment Confirmation

Review the **Employer's Quarterly Unemployment Wage and Tax Report Adjustment Confirmation** screen and **confirmation number**.

Employer's Quarterly Unemployment Wage and Tax Report Adjustment Confirmation

You have successfully adjusted the Employer's Quarterly Unemployment Wage and Tax Report for Quarter 1 of Year 2025.

Your confirmation number is **200001952_090126094646**.

If this is your final Employment and Wage Detail Report because of closure or sale of your business, [Click Here](#).

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

Home Print Make Payment

Click **Print** to print the confirmation page.

Click **Make Payment** to pay any amount due.

Click **Home** to navigate back to the Employer Home Page.

Viewing Out-of-State Wage Credit History

KUIP allows TPAs and employers to view the history of previously submitted wage reports.

1. View the Out-of-State Wage Credit History

From the Employer's Home Page, navigate to **Wage Detail Reporting > Out of State Wage Credit History**.



2. OOS Wage Credit History Search

Use the provided **drop-down menus** and **search fields** to search for the employee(s) **Out-of-State Wage Credit History**.

A screenshot of the 'Out of State Wage Credit History' search interface. At the top, the title 'Out of State Wage Credit History' is displayed. Below the title are several input fields: 'SSN' (with a placeholder '1000-00-1000'), 'First Name', 'Last Name', 'Quarter' (a drop-down menu with 'All' selected), and 'Year' (a drop-down menu with 'All' selected). To the right of these fields are 'Reset' and 'Search' buttons. Below the search fields, a red-bordered box contains the text: 'If you have already met the taxable wage base in KY you will not see the tax credit.' Below this is a 'Search Results' section with a search input field. The search results are displayed in a table with the following columns: Transaction Date, Year, Quarter, State, Out of State Wage Credit, SSN, Active, Last Name, First Name, and MI. The table contains two rows of data.

Transaction Date	Year	Quarter	State	Out of State Wage Credit	SSN	Active	Last Name	First Name	MI
06/30/2005	2005	2	Ohio	\$ 2,500.00	832 35 6862	Y	Smith	Melissa	
06/30/2006	2006	2	Indiana	\$ 2,500.00	442 25 6485	Y	Doe	John	

Note: the search results table shows the current reported OOS Wages. If the employee has already met the taxable wage base in KY, the tax credit will not be displayed.

Note: To **see all employees** with OOS wages, leave the SSN, First Name, and Last Name search fields blank and select the Year and Quarter to review. To **see all years and quarters**, select All in the Year and Quarter drop-down menus.

Note: if **OOS wages were deleted** from an employee, the transaction **will not be shown** in the Out-of-State Wage History search table. To **see deleted OOS wages**, navigate to **Wage Detail History**, select the appropriate Year/Quarter, and review the transactions for the employee. To review the details of the adjustment, click the Adjustment link.

3. Additional OOS Wage Credit Transaction History

To identify wage reports with Out-of-State Wage Credit Adjustments, navigate to **Wage Detail Reporting > Submission History** and search for the **Quarter/Years** to be reviewed.

Click **Search** and review the **Method** column in the Search Results. If there was an OOS wage adjustment, the Method will be listed as **“Out Of State Wage Credit.”**

Employment and Wage Detail Submission History Search

From: MM/DD/YYYY To: MM/DD/YYYY

Confirmation Number: Submission Type: All

Quarter: All Year: All

Reset Search

Search Results

Submission Date	Year	Quarter	Filing	Method	Confirmation Number	SSN	Total UI Credit Wages	Month 1	Month 2	Month 3	Status	Excess Wages	Out Of State Credit	Taxable Wages	Record Error	Submitter
09/01/2026	2025	1	Adjusted	Out Of State Wage Credit	20000952.0900022008	1	\$ 25,500.00	1	1	1	Processed	\$ 3,800.00	\$ 0.00	\$ 3,700.00	N/A	Staff/Use/IS
09/01/2026	2025	1	Adjusted	Out Of State Wage Credit	20000952.0900000466	1	\$ 25,500.00	1	1	1	Processed	\$ 3,800.00	\$ 2,800.00	\$ 3,700.00	N/A	Kimberly Hoyer

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Out-of-State Wage Credit

To view the **details** of each quarter/year Out-of-State Wage Credit adjustment identified in the Submission History search, navigate to **Wage Detail Reporting > Wage Detail History** and search for the **Quarter/Years** identified with the OOS wage credit.

Click **Search** and select the **Adjustment hyperlink** in the **Submission Type** column. Review the details of the transaction on the **View Adjustment Reason** pop-up window.

Employer's Quarterly Unemployment Wage and Tax Report History Search

Submission Type
All

SSN
XXX-XX-XXXX

Last Name

First Name

Year
All

Quarter
All

Unit Number
Pick an option

Wage Reconsideration
All

Reset

Search

Search Results

Submission Date	Trans Summary	Submission Type	Year	Quarter	SSN	Last Name	First Name	MI	Unit	UI Gross Wages	Month 1	Month 2	Month 3	Excess Wages	Out of State Credit
09/01/2026	View	Adjustment #3	2025	1	712-36-5664	Fudd	Elmer		000	\$ 2,000.00	Y	Y	Y	\$ 0.00	\$ 0.00
09/01/2026	View	Adjustment #2	2025	1	712-36-5664	Fudd	Elmer		000	\$ 2,000.00	Y	Y	Y	\$ 0.00	\$ 2,500.00
08/20/2026	View	Original	2025	4	498-11-8028	Rodriguez	Lisa		000	\$ 11,550.00	Y	Y	Y	\$ 0.00	\$ 0.00
08/20/2026	View	Original	2025	4	609-19-7169	Torres	William		000	\$ 5,000.00	Y	N	Y	\$ 0.00	\$ 0.00
08/20/2026	View	Original	2025	4	706-53-5044	Lewis	Linda	T	000	\$ 12,024.67	Y	Y	Y	\$ 324.67	\$ 0.00

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View Adjustment Reason

Adjusted	SSN	Reason	Last Name	First Name	MI	UI Gross Wages	Out-of-State Credit	Total Excess Wages	Month 1	Month 2	Month 3
Previous	712-36-5664		Fudd	Elmer		\$ 2,000.00	\$ 2,500.00	\$ 0.00	Y	Y	Y
Adjusted	712-36-5664		Fudd	Elmer		\$ 2,000.00	\$ 0.00	\$ 0.00	Y	Y	Y

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Close