

The Commonwealth of Kentucky

**Kentucky Unemployment
Insurance Portal (KUIP)**

Employer: Wage Filing Options

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 file 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 Wage Filing Options

Overview

Employers have multiple options for filing wage reports to include:

1. Manual Entry
2. Copy from Previous Quarter
3. Zero Payroll
4. File Upload

Employers can use any option, but **Manual Entry** may be better suited to smaller employers with a limited number of employees with wage details to enter as each employee's wage detail information is entered individually online.

Once a wage report has been submitted (*using any method*), **Copy from Previous Quarter** can be used to leverage previous wage report information.

The **Zero Payroll** option is used when the employer had no wages or no employees during the wage filing period.

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.

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 Filing: Manual Entry

Using the **Manual Entry** wage filing option, employers will enter wage details for each employee manually. This includes the **Employee Name, SSN, and UI Gross Wages**. In addition, employers will indicate whether the employee is also an owner/officer and whether the employee was employed on the 12th day of each month in the quarter.

1. Navigate to Wage Submission

There are **three ways** to navigate to **Wage Submission** and the **Reporting Period screen**.

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

Note: using this option will automatically pre-fill the Quarter and Year with the current filing period quarter/year.



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

Note: using this option will automatically pre-fill the Quarter and Year with the current filing period quarter/year.

Third, click the **Report Wages** button in the **Missing Report** table from the **Wage Reporting** section of the **Employer Home Page**.

Note: using this option will pre-fill the Quarter and Year to match the Year/Quarter selected from the table. For example, if the Q1 2026 Report Wages button is selected, the screen will automatically select Q1 as the quarter and 2026 as the year from the drop-down menus.

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	1	04/30/2026	Past Due	Report Wages
2026	2	07/31/2026	Past Due	Report Wages
2026	3	11/02/2026 11:59 PM EST	Available	Report Wages

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2. Select Reporting Period and Filing Method

Select the **Quarter** and **Year** of the wage report to be filed from the drop-down menus (or verify the pre-filled quarter and year match the wage filing period being submitted).

Select **Manual Entry** as the **Filing Method**, then click **Next**.

Reporting Period

Employment and Wages Paid for the Quarter:
July, August, September (Q3) ▼

Year:
2026 ▼

Filing Methods

If you have to report any changes to your account such as a change in ownership or change of address, please use the 'Account Maintenance' link using the navigation pane to perform these updates before you report employment and quarterly wages.

Select from the following Filing Methods:

- ☐ File Upload - Attach electronic wage file
- ☐ Copy from Previous Quarter - Modify previous quarter data
- ☒ Manual Entry - Enter individual wage records manually online
- ☐ Zero Payroll Quarterly Wage Report - No employment and zero wages paid in quarter

[Next](#)

Note: for this method, the employer will enter individual employee wage records manually online.

3. Enter Employee Wage Records

Verify the wage filing period quarter and year at the top of the **Reporting Information** screen. The **Submission Type** is **Original** when filing a first report for the quarter.

Enter the information for each employee who has wages in the wage filing period. The information includes **SSN**, **Last Name**, **First Name**, **Middle Initial**, **UI Gross Wages**, **Owner/Officer** indicator, **Employment Month** indicators.

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.

The **Owner/Officer** indicator identifies whether the employee is also an owner or officer. Select **Yes** or **No**.

Select **Yes** or **No** for **Employment Month 1**, **Employment Month 2**, and **Employment Month 3**. If the employee was employed on the 12th day of the month, select Yes.

Once the employee information is complete, click **Add**.

Reporting Information

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

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*	First Name*	MI
XXX-XX-XXXX			
Unit Number	UI Gross Wages*	Owner/ Officer	Employment Month 1* ⓘ
000		No	☐ Yes ☐ No
Employment Month 2* ⓘ	Employment Month 3* ⓘ		
☐ Yes ☐ No	☐ Yes ☐ No		

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Employer Wage Filing Options

Continue until all employees have been added and are visible in the employee table at the bottom of the screen.

Review the employee information. If updates are needed, make changes in the table or click the **Edit** icon.

Once correct, click **Next**.

SSN ^	Last Name ^	First Name ^	MI ^	Unit Number ^	UI Gross Wages ^	Month 1 ^	Month 2 ^	Month 3 ^	Owner/ Officer ^	Edit	Delete
232-37-8867	Doe	John		000	\$ 10,000.99	Yes ▾	Yes ▾	Yes ▾	No ▾		☐
712-36-6664	Doe	Jane	A	000	\$ 50,000.00	Yes ▾	No ▾	Yes ▾	No ▾		☐
407-01-2932	James	Smith	J	000	\$ 11,550.56	No ▾	Yes ▾	No ▾	No ▾		☐
407-32-8932	Jones	Mary		000	\$ 12,000.67	Yes ▾	Yes ▾	No ▾	No ▾		☐

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PreviousNext

4. Review the Wage Detail Report Summary

Review the information in the **Summary of Units Reported** table.

Click **Next**.

Reporting Information

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

Employment and Quarterly Wage Detail Report Summary

Number of Records 4
Total UI Gross Wages \$ 83,552.22

Summary of Units Reported

Search

Unit Number ^	Business Name ^	Number of Records ^	Total UI Gross Wages ^	12th of the Month January ^	12th of the Month February ^	12th of the Month March ^
000	WE BUILD FOR VETS	4	\$ 83,552.22	3	3	2

PreviousNext

5. Submit the Wage Detail Report

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

Reporting Information	
Employment and Wages paid for the Quarter	January, February, March (Q1)
Year	2026
Submission Type	Original
Taxable Wage Base	\$ 12,000.00
UI Contribution Rate	9.000%
Total Rate	9.000%

Review the breakout of the **Quarterly Calculations** in the **Quarterly Wages** table. The table shows the amounts for:

- **Total UI Gross Wages:** sum of all wages paid to all employees as reported in the quarterly wage report. Wages include payments in cash, goods, or any other medium, whether paid directly or indirectly, to compensate an employee for services performed.
- **Total Excess Wages:** the amount paid to each worker in a calendar year over the taxable wage limit.
- **Total Taxable Wages:** portion of Total Wages paid to an employee over a calendar year subject to UI Contributions. Primary factor used when calculating the quarterly contributions due by the employer.
- **UI Contributions:** amount of unemployment contributions due to KY for the quarter being reported.
- **UI Interest:** interest owned on unpaid contributions, SCUF or surcharge at a rate of 1.5% per month.
- **Late Filing Penalty:** penalty for filing the wage report after the due date. The due date for a quarter is 30 days after the last day of the quarter (e.g., For Quarter 1, due date is 4/30). If a report is filed less than 30 days late, the penalty is \$25. If the report is more than 30 days late, the penalty is \$75. If another report with a due date in the same calendar year was previously filed late, add an additional \$100.
- **Quarterly Amount Due:** total quarterly amount due to include UI contributions, interest, and late filing penalties.

Note: to see descriptions of each Quarterly Wage category, hover over the tool tip ("i" in the circle).

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Employer Wage Filing Options

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

Note: *failure to click Submit will result in report delinquency and could result in the assessment of penalties.*

Quarterly Calculations

Your information has NOT been submitted. Please click on submit button 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 ▲	Amount ▲
Total UI Gross Wages ⓘ	\$ 83,552.22
Total Excess Wages ⓘ	\$ 38,000.67
Total Taxable Wages ⓘ	\$ 45,551.55
UI Contributions ⓘ	\$ 4,099.64
UI Interest ⓘ	\$ 307.47
Late Filing Penalty ⓘ	\$ 75.00
Amount Due:	
Quarterly Amount Due ⓘ	\$ 4,482.11

PreviousSubmit

6. Submission Confirmation

Review the Wage Report **Submission 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 Submission Confirmation

You have successfully submitted an Employer's Quarterly Unemployment Wage and Tax Report for Quarter 2 of Year 2026.

Your confirmation number is **200001952_091726084750**.

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'.

HomePrintMake Payment

Wage Filing: Copy from Previous Quarter

When using the **Copy from Previous Quarter** wage filing option, information for each employee will be automatically populated in the wage table. Employers will be required to enter current wages for each employee and indicate whether the employee was employed on the 12th day of each month in the quarter.

Employers can also edit basic employee information or add/remove employees to the quarter's wage report.

1. Select Reporting Period and Wage Filing Method

Navigate to **Wage Submission** using one of the **three ways** described in #1 of the *Wage Filing: Manual Entry* section.

Select the **Quarter** and **Year** of the wage report to be filed from the drop-down menus (or verify the pre-filled quarter and year match the wage filing period being submitted).

Select **Copy from Previous Quarter** as the **Filing Method** to modify previous quarter filing data.

Click **Next**.

Reporting Period

Employment and Wages Paid for the Quarter*

April, May, June (Q2) ▼

Year*

2026 ▼

Filing Methods

If you have to report any changes to your account such as a change in ownership or change of address, please use the 'Account Maintenance' link using the navigation pane to perform these updates before you report employment and quarterly wages.

Select from the following Filing Methods*

☐ File Upload - Attach electronic wage file

☒ Copy from Previous Quarter - Modify previous quarter data

☐ Manual Entry - Enter individual wage records manually online

☐ Zero Payroll Quarterly Wage Report - No employment and zero wages paid in quarter

Next

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 from the drop-down menu.

Click **Search**.

Reporting Information

Employment and Wages paid for the Quarter

Year

Submission Type

April, May, June (Q2)

2026

Original

Prior Quarter Search

Employment and Wages Paid for the Quarter

Year

All

Pick an option

All

January, February, March (Q1)

April, May, June (Q2)

July, August, September (Q3)

October, November, December (Q4)

2026

Reset

Search

Review the quarterly information shown in the **Submitted Reports** table then select the **Quarter** to copy from by clicking the **radio button** in the **Select** column.

Once selected, click **Next**.

Submitted Reports

Select quarter and year to copy from and then select 'Next' to continue

Select *	Year *	Quarter *	Total Gross Wages *	Number of Records *	Transaction Date *
☐	2025	1	\$ 25,500.00	1	09/01/2025
☐	2025	2	\$ 68,500.00	4	08/20/2026
☐	2025	3	\$ 50,500.62	2	08/20/2026
☐	2025	4	\$ 47,624.96	4	08/20/2026

Previous

Next

3. Enter Employee Wage Information

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

Enter **UI Gross Wages** and select the **Employment Month** indicators for each employee.

To **update** an existing employee record, select the **Edit** icon and edit the information. The employee's information will automatically populate in the data entry section at the top of the screen. Once the information is updated, click the **Update** button.

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Employer Wage Filing Options

To **remove** an employee from the quarter's wage report, check the **checkbox** in the **Delete** column.

SSN *	Last Name *	First Name *	MI *	Unit Number *	UI Gross Wages *	Month 1 *	Month 2 *	Month 3 *	Owner/ Officer *	Edit	Delete
232-37-8967	Doe	John		000		Select ▾	Select ▾	Select ▾	No ▾		☐
497-01-2532	James	Smith	J	000		Select ▾	Select ▾	Select ▾	No ▾		☐
497-32-8932	Jones	Mary		000		Select ▾	Select ▾	Select ▾	No ▾		☐
712-36-6664	Doe	Jane	A	000		Select ▾	Select ▾	Select ▾	No ▾		☐

1

Previous Next

To **Add** an employee, enter the information in the data entry section at the top of the screen. The information includes **SSN**, **Last Name**, **First Name**, **Middle Initial**, **UI Gross Wages**, **Owner/Officer** indicator, **Employment Month** indicators.

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.

Once the employee information is complete, click **Add**. The added employee's information will now be included in the employee table at the bottom of the screen.

SSN:	Last Name:	First Name:	MI:
XXXX-XX-XXXX			
Unit Number:	UI Gross Wages:	Owner/ Officer:	Employment Month 1: ①
000		No ▾	☐ Yes ☐ No
Employment Month 2: ②	Employment Month 3: ③		
☐ Yes ☐ No	☐ Yes ☐ No		
Reset Add			

Once all employee information has been entered/updated, click the **Next** button below the Employee Table.

4. Review the Wage Detail Report Summary

Review the information in the **Summary of Units Reported** table.
Click **Next**.

Reporting Information
Employment and Wages paid for the Quarter April, May, June (Q2)
Year 2026
Submission Type Original
Employment and Quarterly Wage Detail Report Summary
Number of Records 4
Total UI Gross Wages \$ 68,580.68
Summary of Units Reported

Search

Unit Number ^	Business Name ^	Number of Records ^	Total UI Gross Wages ^	12th of the Month April ^	12th of the Month May ^	12th of the Month June ^
000	WE BUILD FOR VETS	4	\$ 68,580.68	4	4	4

Previous Next

5. Submit the Wage Detail Report

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

Reporting Information
Employment and Wages paid for the Quarter January, February, March (Q1)
Year 2026
Submission Type Original
Taxable Wage Base \$ 12,000.00
UI Contribution Rate 9.000%
Total Rate 9.000%

Review the breakout of the **Quarterly Calculations** in the **Quarterly Wages** table.

Note: to see descriptions of each Quarterly Wage category, hover over the tool tip ("I" in the circle).

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Employer Wage Filing Options

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

Note: failure to click Submit will result in report delinquency and could result in the assessment of penalties.

Quarterly Calculations

Your information has NOT been submitted. Please click on submit button 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 ▲	Amount ▲
Total UI Gross Wages ⓘ	\$ 83,552.22
Total Excess Wages ⓘ	\$ 38,000.67
Total Taxable Wages ⓘ	\$ 45,551.55
UI Contributions ⓘ	\$ 4,099.64
UI Interest ⓘ	\$ 307.47
Late Filing Penalty ⓘ	\$ 75.00
Amount Due:	
Quarterly Amount Due ⓘ	\$ 4,482.11

PreviousSubmit

6. Submission Confirmation

Review the Wage Report **Submission 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 Submission Confirmation

You have successfully submitted an Employer's Quarterly Unemployment Wage and Tax Report for Quarter 2 of Year 2026.

Your confirmation number is **200001952_091726084750**.

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'.

HomePrintMake Payment

Wage Filing: Zero Payroll Quarterly Wage Report

This method is selected when the employer has no employees and paid zero wages in the quarter.

1. Select Reporting Period and Wage Filing Method

Navigate to **Wage Submission** using one of the **three ways** described in #1 of the *Wage Filing: Manual Entry* section.

Select the **Quarter** and **Year** of the wage report to be filed from the drop-down menus (or verify the pre-filled quarter and year match the wage filing period being submitted).

Select **Zero Payroll Quarterly Wage Report** as the **Filing Method**.

Click **Next**.

The screenshot shows a web form titled "Reporting Period". It contains two dropdown menus: "Employment and Wages Paid for the Quarter" (set to "April, May, June (Q2)") and "Year" (set to "2025"). Below these is a section titled "Filing Methods" with a disclaimer: "If you have to report any changes to your account such as a change in ownership or change of address, please use the 'Account Maintenance' link using the navigation pane to perform these updates before you report employment and quarterly wages." Underneath, it says "Select from the following Filing Methods:" and lists four options with radio buttons. The first three are "File Upload - Attach electronic wage file", "Copy from Previous Quarter - Modify previous quarter data", and "Manual Entry - Enter individual wage records manually online". The fourth option, "Zero Payroll Quarterly Wage Report - No employment and zero wages paid in quarter", is selected and highlighted with a red box. A "Next" button is also highlighted with a red box in the bottom right corner.

2. Submit Zero Payroll Wage Report

Read the disclaimer for this report stating this selection indicates the employer had **Zero Employees** and paid **Zero Wages** during the selected quarter.

If this is not correct, click **Previous** to navigate back and select a different **Filing Method**.

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Employer Wage Filing Options

If this is correct, click **Submit**.

Reporting Information

Employment and Wages paid for the Quarter	April, May, June (Q2)
Year	2025
Submission Type	Original

Wage Summary

Your selection of **Zero Payroll Quarterly Wage Report** indicates you had **Zero Employees** and paid **Zero Wages** during Quarter 2 of Year 2025. If this is correct, please confirm by selecting 'Submit'. If this is not correct, select 'Previous' to return to the Select Filing Method screen.

Previous

Submit

3. Submission Confirmation

Review the Wage Report **Submission 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 Submission Confirmation

You have successfully submitted an Employer's Quarterly Unemployment Wage and Tax Report for Quarter 2 of Year 2026.

Your confirmation number is **200001952_091726084750**.

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 Filing: File Upload

1. Select Reporting Period and Wage Filing Method

Navigate to **Wage Submission** using one of the **three ways** described in #1 of the *Wage Filing: Manual Entry* section.

Select the **Quarter** and **Year** of the wage report to be filed from the drop-down menus (or verify the pre-filled quarter and year match the wage filing period being submitted).

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

Click **Next**.

Reporting Period

Employment and Wages Paid for the Quarter*

January, February, March (Q1) ▼

Year*

2025 ▼

Filing Methods

If you have to report any changes to your account such as a change in ownership or change of address, please use the 'Account Maintenance' link using the navigation pane to perform these updates before you report employment and quarterly wages.

Select from the following Filing Methods:

☒ File Upload - Attach electronic wage file

☐ Copy from Previous Quarter - Modify previous quarter data

☐ Manual Entry - Enter individual wage records manually online

☐ Zero Payroll Quarterly Wage Report - No employment and zero wages paid in quarter

Next

2. Select File Format

Verify the wage filing period quarter and year at the top of the **Reporting Information** screen. The **Submission Type** is **Original** when filing a first report for the quarter.

Select the **File Format** to use for the wage report 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 Formats Job Aid** or access the **File Format Guides** from the **KUIP Resources section** of the [KUIP Modernization Web Page](#).

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Employer Wage Filing Options

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

Note: ensure the file is in the selected file format and that the year and quarter matches the wage filing 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.

Reporting Information

Employment and Wages paid for the Quarter: January, February, March (Q1)
Year: 2025
Submission Type: Original

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](#).

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	.dat

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 Employer wage filing job-audit * 0.21 kb

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

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

3. File Preview

Verify that all 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: January, February, March (Q1)
Year: 2025
Submission Type: Original

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	GR Gross Wages	Owner/Officer	Month 1	Month 2	Month 3
2	232-37-8867	Doe	John		000	\$10,000.00	No	Y	Y	Y
3	712-36-6664	Doe	Jane	A	000	\$10,000.00	No	Y	N	Y
4	407-08-2532	Smith	James	J	000	\$1,000.00	No	N	Y	N
5	407-32-8832	Jones	Mary		000	\$12,000.00	No	Y	Y	N
6	407-32-5349	Solo	Mark		000	\$15,000.00	No	Y	Y	N

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

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

Note: If a record has an error, it will be displayed in the **File Error** section.

4. 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. **Note:** *to view processes for adjusting wages, see the [Employer: Adjusting Wage Reports Job Aid](#).*
- 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	HI	Unit Number	LA 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	407-01-2332	Smith	James	3	000	\$11,330.36	No	N	Y	N
5	407-32-8932	Jones	Mary		000	\$12,000.67	No	Y	Y	N
6	407-32-5363	Sato	Rian		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

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](#).

5. Review the Wage Detail Report Summary

Review the information in the **Summary of Units Reported** table.
Click **Next**.

Reporting Information

Employment and Wages paid for the Quarter	April, May, June (Q2)
Year	2026
Submission Type	Original

Employment and Quarterly Wage Detail Report Summary

Number of Records	4
Total UI Gross Wages	\$ 68,580.68

Summary of Units Reported

Unit Number ^	Business Name ^	Number of Records ^	Total UI Gross Wages ^	12th of the Month April ^	12th of the Month May ^	12th of the Month June ^
000	WE BUILD FOR VETS	4	\$ 68,580.68	4	4	4

6. Submit the Wage Detail Report

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

Reporting Information

Employment and Wages paid for the Quarter	January, February, March (Q1)
Year	2026
Submission Type	Original
Taxable Wage Base	\$ 12,000.00
UI Contribution Rate	9.000%
Total Rate	9.000%

Kentucky Unemployment Insurance Portal

Employer Wage Filing Options

Review the breakout of the **Quarterly Calculations** in the **Quarterly Wages** table.

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

Note: failure to click *Submit* will result in report delinquency and could result in the assessment of penalties.

Note: to see descriptions of each *Quarterly Wage* category, hover over the tool tip ("i" in the circle).

Quarterly Calculations

Your information has NOT been submitted. Please click on submit button 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 ▲	Amount ▲
Total UI Gross Wages ⓘ	\$ 83,552.22
Total Excess Wages ⓘ	\$ 38,000.67
Total Taxable Wages ⓘ	\$ 45,551.55
UI Contributions ⓘ	\$ 4,099.64
UI Interest ⓘ	\$ 307.47
Late Filing Penalty ⓘ	\$ 75.00
Amount Due:	
Quarterly Amount Due ⓘ	\$ 4,482.11

Previous Submit

7. Submission Confirmation

Review the Wage Report **Submission Confirmation** page. Document the **Confirmation Number**.

Employer's Quarterly Unemployment Wage and Tax Report Submission Confirmation

You have successfully submitted an Employer's Quarterly Unemployment Wage and Tax Report for Quarter 2 of Year 2026.

Your confirmation number is **200001952_091726084750**.

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

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**.