

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

**TPA Wage Filing and Adjustment
Options**

Job Aid

TEAM 
KENTUCKY

UNEMPLOYMENT
INSURANCE PORTAL

Table of Contents

Introduction	3
TPA Wage Filing and Adjustment Options	3
Overview	3
Wage Submission and Adjustment: File Upload	4
Wage Submission and Adjustment: Zero Payroll	12

Introduction

The objective of this job aid is to outline the processes available for **TPAs to file and adjust wage reports**.

TPA Wage Filing and Adjustment Options

Overview

TPAs can file original wage reports *and* adjust reports using the **File Upload** method. TPAs can upload files containing wage details for one employer or multiple employers (Bulk File Upload).

TPAs can also file **Zero Payroll Quarterly Reports** for one or more employers via file upload.

The **File Upload** option for TPAs 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, ICESA, and Zero Payroll), 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: in addition to the TPA Wage Filing and Adjustment options, TPAs can navigate to an Employer Home Page and submit/adjust wage reports for that employer individually. See the **Employer: Wage Filing Options** and **Employer: Adjusting Wage Reports Job Aids** for steps to file/adjust as the employer.

Wage Submission and Adjustment: File Upload

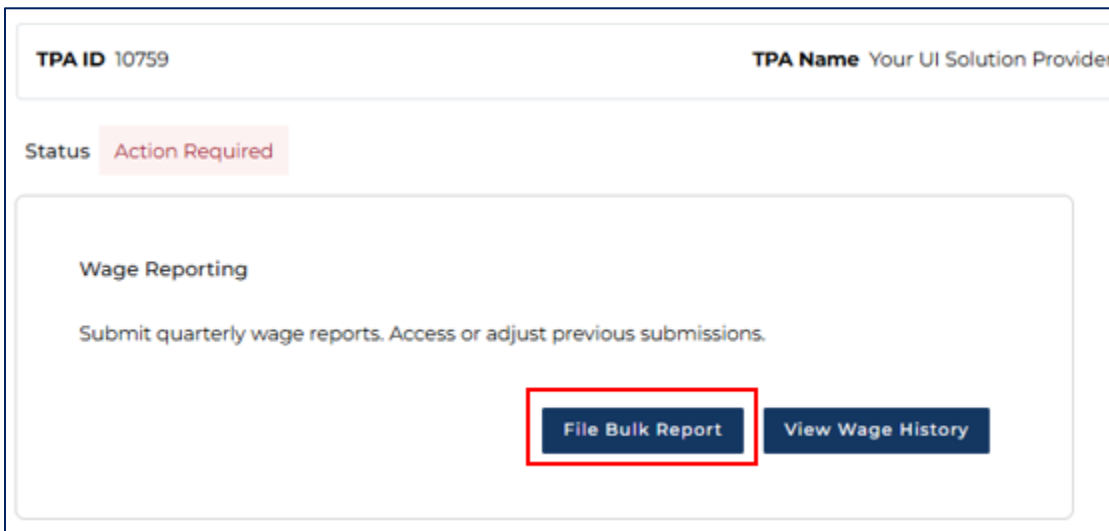
1. Navigate to Wage Submission and Adjustment

There are **two ways** to navigate to **Wage Submission and Adjustment** and the **Filing Methods** screen.

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



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



2. Select the Filing Method

To file a wage report for one or more employers or to adjust wage reports, select **File Upload** as the **Filing Method** by clicking the **radio button**.

Click **Next**.

Filing Methods
Filing Method*
☒ File Upload - Attach electronic wage file
☐ Zero Payroll Quarterly Wage Report - No employment and zero wages paid in quarter

Previous

Next

3. File Format Options

There are two file format options for an uploaded wage file: **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](#).

As a TPA, the file can contain wage detail records for one or more employers.

The file can contain a mix of original wage reports and adjustment reports; however, the file *cannot* contain both original *and* adjustment records for an employer KEIN with the same year/quarter.

Kentucky Unemployment Insurance Portal

TPA Wage Filing and Adjustment Options

In this **Bulk Report example**, KEIN xxxxx1952 has an original wage report for Q4/2025 and adjustment for Q3/2024, while KEIN xxxxx1886 has an adjustment for Q2/2025.

E,202512,200001952	Original Report
S,0000,1,0,1,609197169,Torres,William,,500000,0,0,,	
S,0000,1,1,1,742733081,Flores,Daniel,,1905029,0,0,,	
S,0000,1,1,1,498118028,Rodriquez,Lisa,,1155000,0,0,,	
S,0000,1,1,1,706535044,Lewis,Linda,T,1202467,0,0,,	
E,202506,200001886	Adjustment
S,0000,1,1,1,818108561,Rodriquez,Christopher,,1000000,0,2,,	
S,0000,1,1,1,404259654,Johnson,Kelley,J,1327200,0,4,,	
E,202409,200001952	Adjustment
S,0000,1,0,1,609197169,Torres,William,,550000,0,2,,	
S,0000,1,1,1,742733081,Flores,Daniel,M,1905029,0,4,,	

Note: data portrayed in examples is “dummy” data and does not reflect real employers.

4. Upload Wage File

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

To **upload** the wage file, click the **Choose File** button, then navigate to the appropriate location on your computer and select the bulk wage file.

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

File Format

• For details related to 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	.txt

Select Employer's Quarterly Unemployment Wage and Tax Report File

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

[Choose File](#) Bulk TPA Upload Delimited File Format_Lempl web 3.txt 0.47 KB

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

If the file contains **adjustments** to previously filed wage reports, select whether to **Overwrite** existing files or to **Merge Records**.

Overwriting the existing files will delete and replace all stored records and only the records from the most recent filing will be used for the calculation.

Merging the records:

- Replaces common records (present in the existing and new submission) with information from the new submission.
- Retains existing records that only exist in the existing submission.
- Adds any new records from the new submission.

If this submission is only adjusting a subset of the records included in the original submission, select **Merge Records**. If the original report needs to be totally replaced, select **Overwrite**.

Once the selection is made, click **Next**.

Select Action

Please select an action.

☐ Overwrite existing file and Replace with a new file

- All stored records will be deleted and replaced.
- The records from the most recent filing will be used for the calculation.

☐ Merge Records in the existing file with records in the new file

- Common records (present in existing and new submissions) will be replaced with information from this submission.
- Existing records (present only in existing submission) will be retained.
- New records (present only in new submission) will be added.
- For more information regarding merge rules, Click [here](#)

If you would like to view your previously saved wage information, select 'Wage Detail Reporting' on the navigation menu and click 'Submission History' to view report level details or 'Wage Detail History' to view employee level details.

CloseNext

5. File with Errors

If a record has an error, it will be displayed on the **Reporting Information** screen in the error table.

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, the missing records can be added later by filing a 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

Click [here](#) for detail error descriptions

Record Number *	Kentucky Employer Identification Number *	Error Message *	Error Type *
10	200001952	Missing/Invalid Adjustment Season Code	Fatal Error

1

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:

☐ 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 Formats Job Aid](#).

6. Review the Wage Detail Report Summary

Review the information at the top of the screen indicating the **Number of Records** included in the file and the **Total UI Gross Wages**. *The number of records equals the number of employee ("S") records included in the wage file and gross wages equals the associated wages for those employees.*

Kentucky Unemployment Insurance Portal

TPA Wage Filing and Adjustment Options

Review the information in the **Summary of Units Reported** table. The table will present a row for each employer record in the wage file showing the **KEIN, Unit Number, Business Name, Year, Quarter, Total UI Gross Wages, Number of Records**, and number of employees **employed** on the 12th day of the month.

Once the information has been reviewed and verified, click **Next**.

Employment and Quarterly Wage Detail Report Summary

Number of Records 8
Total UI Gross Wages \$ 93,396.96

Summary of Units Reported

Kentucky Employer Identification Number ^	Unit Number ^	Business Name ^	Year ^	Quarter ^	Total UI Gross Wages ^	Number of Records ^	Month 1 ^	Month 2 ^	Month 3 ^
200001886	000	PURRFECTLY HAPPY CATS	2025	April, May, June (Q2)	\$ 23,272.00	2	2	2	2
200001952	000	WE BUILD FOR VETS	2024	July, August, September (Q3)	\$ 22,500.00	2	2	1	2
200001952	000	WE BUILD FOR VETS	2026	July, August, September (Q3)	\$ 47,624.96	4	4	3	4

1

To continue processing your Employer's Quarterly Unemployment Wage and Tax Report records, select 'Next'

Previous Next

7. Submit the Wage Detail Report

Review the information in the **Quarterly Calculations** table.

The table includes the **KEIN, Year, Quarter, Submission Type, Total UI Gross Wages**, and **Quarterly Amount Due** for each record included in the wage file.

Quarterly Calculations

Employer Account Number ^	Year ^	Quarter ^	Submission Type ^	Total UI Gross Wages ^	Quarterly Amount Due ^
200001886	2025	April, May, June (Q2)	Adjustment #1	\$ 23,272.00	\$ 708.94
200001952	2024	July, August, September (Q3)	Adjustment #2	\$ 22,500.00	\$ 2,759.94
200001952	2026	July, August, September (Q3)	Original	\$ 47,624.96	\$ 3,649.50

Employer's Quarterly Unemployment Wage and Tax Report Certification

You are asked to certify that all of the information provided in this filing is complete, true and accurate. State 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 the provided information in this filing is complete and true to the best of my knowledge and belief.

Previous Submit

Click on the **Quarterly Amount hyperlink** for the row to view the **details** of the quarterly calculations on the **Reporting Information** screen.

Kentucky Unemployment Insurance Portal

TPA Wage Filing and Adjustment Options

- For **Original Reports**, the **Quarterly Wage table** reflects the breakout of Total UI Gross Wages, Total Excess Wages, Total Taxable Wages, UI Contributions, Interest, Late Filing Penalty, and Quarterly Amount Due.

Reporting Information

Employment and Wages paid for Quarter

Year	2026
Submission Type	Original
Taxable Wage Base	\$ 12,000.00
UI Contribution Rate	9.000%
Total Rate	9.000%

Quarterly Calculations

Your information has NOT been submitted. Please click on submit below in order to successfully complete this 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	\$ 47,624.96
Total Excess Wages	\$ 7,074.96
Total Taxable Wages	\$ 40,550.00
UI Contributions	\$ 3,649.50
Interest	\$ 0.00
Late Filing Penalty	\$ 0.00
Amount Due	\$ 3,649.50
Quarterly Amount Due	\$ 3,649.50

Previous

- For **Adjustments**, each line in the table illustrates the adjustment's total effect by quarter, the originally **Submitted** amount, the **Adjusted** amount, and the **Difference**.

Reporting Information

Employment and Wages paid for Quarter

Year	2025
Submission Type	Adjustment #1
Taxable Wage Base	\$ 11,700.00
UI Contribution Rate	2.700%
SCUF Rate	0.000%
Total Rate	2.700%

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
Total UI Gross Wages	Submitted	\$ 37,000.00	\$ 45,401.00	\$ 100,832.00	\$ 23,272.00	\$ 206,505.00
	Adjusted	\$ 37,000.00	\$ 23,272.00	\$ 100,832.00	\$ 23,272.00	\$ 184,376.00
	Difference	\$ 0.00	(\$ 22,129.00)	\$ 0.00	\$ 0.00	(\$ 22,129.00)
Total Excess Wages	Submitted	\$ 13,600.00	\$ 22,001.00	\$ 89,132.00	\$ 1,572.00	\$ 126,305.00
	Adjusted	\$ 13,600.00	\$ 1,572.00	\$ 87,432.00	\$ 1,572.00	\$ 104,176.00
	Difference	\$ 0.00	(\$ 20,429.00)	(\$ 1,700.00)	\$ 0.00	(\$ 22,129.00)

Once reviewed, click the **Previous** button to navigate back to the **Quarterly Calculations screen** to **review** additional details and **submit** the wage report.

Note: it is very important to navigate back to the Quarterly Calculation screen to submit the report. The wage report is not submitted until Submit is selected.

Kentucky Unemployment Insurance Portal

TPA Wage Filing and Adjustment Options

Once the information is reviewed, select the **"I certify" checkbox** then click **Submit** to successfully submit the wage detail report.

Quarterly Calculations

Employer Account Number *	Year *	Quarter *	Submission Type *	Total UI Gross Wages *	Quarterly Amount Due *
200001886	2025	April, May, June (Q2)	Adjustment #1	\$ 23,772.00	\$ 708.94
200001952	2024	July, August, September (Q3)	Adjustment #2	\$ 22,500.00	\$ 2,759.94
200001952	2026	July, August, September (Q3)	Original	\$ 47,624.96	\$ 3,649.50

Employer's Quarterly Unemployment Wage and Tax Report Certification

You are asked to certify that all of the information provided in this filing is complete, true and accurate. State 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 the provided information in this filing is complete and true to the best of my knowledge and belief.

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

Note: failure to click Submit will result in report delinquency and could result in the assessment of penalties for Original wage reports and incorrect calculations for adjustments.

8. Submission Confirmation

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

From this page, the TPA can:

- Print the page by clicking the **Print** button.
- Make a payment by clicking the **Make Payment** button.
- Click **Home** to navigate to the **TPA Home Page**.

Employer's Quarterly Unemployment Wage and Tax Report Adjustment Confirmation

- You have successfully submitted the Employer's Quarterly Unemployment Wage and Tax Report File.
- Your confirmation number is **10759_09182026133517**
- If you are ready to make a payment you can do so by clicking the 'Make Payment' button below.

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

Wage Submission and Adjustment: Zero Payroll

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

1. Select Wage Filing Method

Navigate to **Wage Submission and Adjustment** using one of the **two ways** described in #1 of the *Wage Submission and Adjustment: File Upload* section.

Select **Zero Payroll Quarterly Wage Report** as the **Filing Method** to modify previous quarter filing data.

Click **Next**.

Filing Methods

Filing Method*

☐ File Upload - Attach electronic wage file

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

Previous

Next

2. Upload Wage File

Select the **radio button** in the **Select** column for the **Delimited File Format**. The Zero Payroll file upload only uses the Delimited File Format.

To view a Zero Payroll file format sample, click the **Download hyperlink**.

```
123456789,2026,03
987654321,2026,03
987654321,2026,06|
```

The **Zero Payroll file format** includes the **KEIN**, **Year**, and **Quarter** of the filing period with zero employees and zero wages. The .txt file will separate the elements by commas, while the .csv file will have each element in its own column.

Note: *there is no need to include wages or employee information since no wages were paid and there were zero employees.*

Kentucky Unemployment Insurance Portal

TPA Wage Filing and Adjustment Options

To **upload** the wage file, click the **Choose File** button, then navigate to the appropriate location on your computer and select the bulk wage file.

File Format

- For details related to 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

Select Employer's Quarterly Unemployment Wage and Tax Report File

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

[Choose File](#) [Delimited File Format Sample TPA No Payroll \(3\)int X](#) [0.05 KB](#)

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

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

Note: if there are errors in the file, see #4 of the Wage Submission and Adjustment: File Upload section for screens and actions.

3. Submit the Zero Payroll Wage and Tax Report

Review the information in the **Summary** table.

The table includes the **KEIN**, **Year**, **Quarter**, **Submission Type**, and **Total UI Gross Wages** for each record included in the wage file. *The Total UI Gross Wages displayed in the table should be \$0.00.*

Once reviewed and verified, click **Submit**.

Zero Payroll Employer's Quarterly Unemployment Wage and Tax Report Summary

Kentucky Employer Identification Number *	Year *	Quarter *	Total UI Gross Wages *
200001541	2024	April, May, June (Q2)	\$0.00
200001540	2025	July, August, September (Q3)	\$0.00
200001540	2025	April, May, June (Q2)	\$0.00

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

4. Submission Confirmation

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

From this page, the TPA can:

- Print the page by clicking the **Print** button.
- Make a payment by clicking the **Make Payment** button.
- Click **Home** to navigate to the **TPA Home Page**.

Employer's Quarterly Unemployment Wage and Tax Report Adjustment Confirmation

- You have successfully submitted the Employer's Quarterly Unemployment Wage and Tax Report File.
- Your confirmation number is **10759_09182026133517**
- If you are ready to make a payment you can do so by clicking the 'Make Payment' button below.

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