

## ADJUSTMENTS

### Introduction

This section describes how to adjust previously submitted employment and wage detail records. The adjustment function allows the user to modify/add/delete records as many times as required. There are 2 methods available to perform adjustments: **Upload a file** of adjustments, or select and **modify specific records online**. All completed adjustments can be viewed in employment and wage detail history. In some cases, an Employer-submitted adjustment may require staff review. A workflow item will be initiated and staff will approve or deny the adjustment, based on their review.

**IMPORTANT NOTE:** This link applies to adjustments to reports filed for Q1 2010 and forward. For instructions on adjusting reports filed for earlier quarters, see the section, *Submit Employment and Wage Detail for Quarters Prior to 2010*.

The reasons that an Employment and Wage Detail Report can be adjusted are as follows:

- Employment adjusted
- Employment and Wages adjusted because the workers performed services for a different business
- Employment and Wages adjusted because they were not taxable
- Employment and Wages adjusted because they were reported to the wrong state
- Employment and Wages adjusted for a non subject Employer
- Employment and Wages adjusted to correct computer system, data entry or accounting errors
- Other
- Wages adjusted because worker(s) were hired/terminated
- Name change
- SSN change

### Manual Entry Method for Adjustments

1. Click **Employment and Wage Detail Reporting**.
2. Click **Adjustments**. The following page will appear. Select the prior quarter that needs an adjustment of wage details using the dropdown menu. Click **Search**.

**Employer Information**

Employer Account Number:  Employer Name:

Employment and Wage Detail Adjustment Process

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graph LR
    1((1)) --> 2((2))
    2 --> 3((3))
    3 --> 4((4))
    4 --> COMPLETE[COMPLETE]
            
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**Prior Quarter Search**

Year:  Quarter:

3. The **Search Results** appear below the search grid. Select the quarter of your choice and click **Next**.

Search Results						
Year	Quarter	Last Submission Type	Status	Total Gross Wages	Number of Records	Transaction Date
<input type="radio"/> 2011	January, February, March (Q1)	Original	Submitted	\$158,316.35	30	7/6/2011

4. The **Filing Method** page appears. Select **Manual Entry** and click **Next**.

**Employer Information**

Employer Account Number: [REDACTED]    Employer Name: [REDACTED]

Employment and Wage Detail Adjustment Process

1 → 
 2 → 
 3 → 
 4 → COMPLETE

Select Report    Adjust Records    Confirm Adjustment    Process and Calculate

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**Reporting Information**

Employment and Wages Paid for the Quarter: **January, February, March (Q1)**  
 Year: **2011**  
 Submission Type: **Adjustment #1**

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**Filing Methods**

File Upload - Attach electronic wage adjustment file  
 Manual Entry - Adjust individual wage records manually online

**NOTE:** If you have to adjust more than 100 records, the file upload method should be used.

5. The **Employment and Wage Detail Records Adjustment** page appears. Do one of the following:
- Click the **Adjust** box for a record requiring adjustment. (See onscreen instructions for details).
  - Click **New** if you have no other adjustments to make and wish to add a new employee.

Then click **Next**.

**Employment and Wage Detail Records Adjustment**

- Select the individual wage records that require adjustments below and select 'Next'
- To add additional employees, select 'Next'
- **Note: Only 100 records may be adjusted at one time. If more than 100 adjustments are needed a file upload is recommended.**

Record Number	Adjust	SSN	Last Name	First Name	MI	Owner/Officer	Unit Number
1	<input type="checkbox"/>	[REDACTED]	[REDACTED]	[REDACTED]		N	0
2	<input type="checkbox"/>	[REDACTED]	[REDACTED]	[REDACTED]	X	N	0
3	<input type="checkbox"/>	[REDACTED]	[REDACTED]	[REDACTED]	X	N	0
4	<input type="checkbox"/>	[REDACTED]	[REDACTED]	[REDACTED]	X	N	0

  

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**Sort Criteria**

- To view a specific Sort of Report, Last Name enter the appropriate data and select 'Search' to continue.

SSN:     Last Name:

Click Adjust box to change that record

Search for a specific employee record to adjust

Click Next without checking a box to add a new employee

- The **Wage Detail Records** page appears. Modify the wages details for each record that requires adjustment. Add or delete new employees. When all modifications are complete, click **Next**.

The screenshot shows the 'Wage Detail Records' interface. It features a table with columns: SSN, Last Name, First Name, MI, Unit Number, UI Gross Wages, MA Wages Subject to Withholding, MA Income Tax Amount Withheld, and a Delete checkbox. The first row contains data: SSN [redacted], Last Name [redacted], First Name [redacted], MI [redacted], Unit Number 0, UI Gross Wages \$15,000.00, MA Wages Subject to Withholding \$15,000.00, MA Income Tax Amount Withheld \$1,500.00, and a checked Delete checkbox. Below the table are buttons for Previous, Save, Add, and Next. A 'Sort Criteria' section contains a search box for SSN and Last Name with Search and Reset buttons. Callout boxes provide instructions: 'To add a new record, fill in the next blank row', 'Read detailed onscreen instructions before proceeding', 'To delete record, check box before clicking Next', 'Click Save anytime; save frequently with large data sets', 'Click Add to add a page with more rows', and 'Click Next when all changes are complete'.

**NOTE:** Last Name, First Name, and Middle Initial are adjustable fields. If you need to correct the **SSN**, check the delete box, enter "0" wages, and, on the next row, enter the correct employee record and wage information.

- You will be asked to provide information on 12th of the month employment data for each wage detail record on the next page. Upon completion, click **Next** to continue.

The screenshot shows the '12th of the month employment data' page. It features a table with columns: SSN, Last Name, First Name, MI, Unit Number, Employment Month#1, Employment Month#2, Employment Month#3, Hours Worked, and Owner/Officer. The first row contains data: SSN [redacted], Last Name [redacted], First Name [redacted], MI [redacted], Unit Number 0, Employment Month#1 Yes, Employment Month#2 Yes, Employment Month#3 Yes, Hours Worked 450, and Owner/Officer No. Below the table are buttons for Previous, Save, and Next.

**NOTE:** If required, please refer to the 'HOURS WORKED GUIDELINE' in the Addendum.

- The **Adjustment Confirmation Summary** page appears with the adjustment information. Review the page and click **Next**.

**Adjustment Confirmation Summary**

- Compare the previous Employment and Wage Detail Record with the adjusted records and/or verify new or deleted employee(s).
- If the adjustment is correct select 'Next' to continue. If not select 'Previous' to correct.

**Employee Adjustment**

	SSN	Last Name	First Name	MI	UI Gross Wages	MA Wages Subject to Withholding	MA Income Tax Amount Withheld	Month 1	Month 2	Month 3	Hours Worked	Owner/Officer
Adjusted	████	████	████		\$13,000.00	\$13,000.00	\$1,500.00	Y	Y	Y	450	N
Previous	████	████	████		\$15,000.00	\$15,000.00	\$1,500.00	Y	Y	Y	450	N

- To continue processing your wage detail records, select 'Next'.

Previous
Next

- The **Wage Detail Adjustment Reason Verification** page appears. Select a reason for each adjustment. Click **Save** at any time. Click **Next** to continue to the next page.

**NOTE:** Save frequently if you are making numerous data additions or changes.

**Wage Detail Adjustment Reason Verification**

- An adjustment reason is required for each individual record. Select the appropriate reason from the drop down box below.
- If the adjustment(s) is/are correct select 'Next' to continue. If not select 'Previous' to correct.
- NOTE: do NOT select 'Next' until all page(s) have been completed.

**Employee Adjustment**

	SSN	Last Name	First Name	MI	UI Gross Wages	DOR Withholding Wages	DOR Amount Withheld	Hours Worked	Owner/Officer
Adjusted	████	████	████		\$11,000.00	\$11,000.00	\$550.00	480	N
Previous	████	████	████		\$10,000.00	\$10,000.00	\$500.00	480	N

Reason:  \* Explain:

Previous
Save
Next

10. The following page will appear displaying the recalculated contributions due after the adjustment. Click **Submit** to complete the wage details adjustment.

Employment and Wage Detail Adjustment Calculations						
<ul style="list-style-type: none"> <li>The table below illustrates the adjustment's total affect by quarter</li> <li>Each line lists the most recently submitted amount, the adjusted submission amount and the difference</li> <li>IMPORTANT NOTE: The adjustment process recalculates the quarter adjusted and any subsequent quarters</li> <li>Calculations DO NOT include records pending UI staff review. These will be included in a new account statement</li> </ul>						
	Submission Type	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount
<b>Quarterly Wages</b>						
<a href="#">Total UI Gross Wages</a> <sup>?</sup>	Submitted	\$0.00	\$95,000.00			\$95,000.00
	Adjusted	\$0.00	\$93,000.00			\$93,000.00
	Difference	\$0.00	(\$2,000.00)			(\$2,000.00)
<a href="#">UI Taxable Wages</a> <sup>?</sup>	Submitted	\$0.00	\$90,000.00			\$90,000.00
	Adjusted	\$0.00	\$89,000.00			\$89,000.00
	Difference	\$0.00	(\$1,000.00)			(\$1,000.00)
<a href="#">UHI Taxable Wages</a> <sup>?</sup>	Submitted	\$0.00	\$90,000.00			\$90,000.00
	Adjusted	\$0.00	\$89,000.00			\$89,000.00
	Difference	\$0.00	(\$1,000.00)			(\$1,000.00)
<b>Contributions</b>						
<a href="#">UI Contribution</a> <sup>?</sup>	Submitted	\$0.00	\$1,278.00			\$1,278.00
	Adjusted	\$0.00	\$1,263.80			\$1,263.80
	Difference	\$0.00	(\$14.20)			(\$14.20)
<a href="#">UHI Contribution</a> <sup>?</sup>	Submitted	\$0.00	\$0.00			\$0.00
	Adjusted	\$0.00	\$0.00			\$0.00
	Difference	\$0.00	\$0.00			\$0.00
<a href="#">Workforce Training Fund</a> <sup>?</sup>	Submitted	\$0.00	\$54.00			\$54.00
	Adjusted	\$0.00	\$53.40			\$53.40
	Difference	\$0.00	(\$0.60)			(\$0.60)
<a href="#">Secondary Uniform Adjustment</a> <sup>?</sup>	Submitted	\$0.00	\$0.00			\$0.00
	Adjusted	\$0.00	\$0.00			\$0.00
	Difference	\$0.00	\$0.00			\$0.00
<b>Amount Due</b>						
<a href="#">Quarterly Amount Due</a> <sup>?</sup>	Submitted	\$0.00	\$1,332.00			\$1,332.00
	Adjusted	\$0.00	\$1,317.20			\$1,317.20
	Difference	\$0.00	(\$14.80)			(\$14.80)
<input type="button" value="Previous"/> <input type="button" value="Submit"/>						

11. A **Certification** page appears. Check the box and click **Next**.

The screenshot shows the 'Employment and Wage Detail Adjustment Process' with a progress bar indicating four steps: 1. Select Report, 2. Adjust Records, 3. Confirm Adjustment, and 4. Process and Calculate. The 'Confirm Adjustment' step is currently active. Below the progress bar, the 'Reporting Information' section shows 'Employment and Wages Paid for the Quarter: April, May, June (Q2)', 'Year: 2011', and 'Submission Type: Adjustment #2'. The 'Employment and Wage Detail Certification' section contains a paragraph of legal text and a checkbox with the text: '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.\*'. The checkbox is checked. At the bottom, there are 'Previous' and 'Next' buttons.

12. A **Confirmation** page appears, indicating that the process is complete. A confirmation number appears on the page.

The screenshot shows the 'Employment and Wage Detail Report Adjustment Confirmation' page. It features the same progress bar as the previous page, but now all four steps (1. Select Report, 2. Adjust Records, 3. Confirm Adjustment, 4. Process and Calculate) are completed, and the word 'COMPLETE' is shown at the end of the bar. Below the progress bar, the 'Employment and Wage Detail Report Adjustment Confirmation' section contains a list of bullet points: 'Thank you for using our online Employment and Wage Detail Adjustment process. You have successfully adjusted an Employment and Wage Detail report for Quarter: April, May, June (Q2) of Year 2011.', 'Your confirmation number is: 090 [redacted] 07191109551. For future reference, this number is in View Submission History.', 'If you would like to make a payment for amounts due select 'Make Payment' at the bottom of this page.', and 'If you are closing your business and this is your final Employment and Wage Detail Report Select 'Account Maintenance' then 'Suspend Account' from the left navigation and proceed with the prompts.'. A 'Make Payment' button is located at the bottom of the page.

## File Upload Method for Adjustments

The file upload method should be used whenever there are more than 100 records to adjust. Using the file upload method, 3 options are available: ICESA, EFW2 and Delimited. This section describes the process for uploading a Delimited file, but the procedure is identical for ICESA and EFW2. For details on file formats, see the *Addendum*.

1. Follow the first 3 steps in the section, *Manual Entry Method for Adjustments*.
2. Choose **File Upload** as your method of adjustment. Click **Next**.

**Employer Information**  
Employer Account Number: [REDACTED] Employer Name: [REDACTED]

Employment and Wage Detail Adjustment Process

1 → 2 → 3 → 4 → COMPLETE  
Select Report Adjust Records Confirm Adjustment Process and Calculate

**Reporting Information**  
Employment and Wages Paid for the Quarter: **January, February, March (Q1)**  
Year: **2011**  
Submission Type: **Adjustment #1**

**Filing Methods**  
 File Upload - Attach electronic wage adjustment file  
 Manual Entry - Adjust individual wage records manually online

Previous Next

3. The **File Format** page appears. Select **Delimited** and click **Next**.

**File Format**

- For details related to the most current file formats, select the appropriate link below.
- For details related to multiple file submissions or third party administrators (TPA) filings, click [here](#) <sup>?</sup>

File Type	Record Length	File Extension
<input checked="" type="radio"/> <b>Delimited</b> <sup>?</sup> (i.e., export from Excel with a comma delimiter)	Variable	.bt or .csv
<input type="radio"/> <b>ICESA</b> <sup>?</sup> (NASWA Standard File Format)	275	.bt
<input type="radio"/> <b>EFW2</b> <sup>?</sup> (Formally MMREF-SSA)	512	.bt

Previous Next

4. In the **Select Wage Detail File** area, click **Browse**.

**Select Wage Detail File**  
Choose file by selecting the 'Browse' button. Once the file is selected, click 'Next'.

[Browse...]

Previous Next

5. In the dialog box, choose a file, and click **Open**.
6. The file name displays in the **Select Wage Detail File** field. Click **Next**.

7. In the **File Preview** area, preview the uploaded information and click **Next**.

**NOTE:** Typically files with 300 or more records are processed during off-peak hours in a batch. In this case, the following message will appear:

*Due to the size of the file **Your\_file.csv**, the employment and wage detail will be processed in an overnight batch. Please check back tomorrow in View Submission History for results (634).*

**NOTE:** If errors are found in the file, the errors will be displayed. You can either correct the errors or ignore them. If you ignore the errors and a record contains a fatal error (e.g., a missing SSN), the system will reject the specific record. The system will accept records with non fatal errors (e.g., hours worked missing). See the *Addendum* for a list of error messages.

**File Preview**

The following are the first ten (10) records accepted from your file. If one of the first ten records in the file submitted has a fatal error, it will not appear. For example, if record "1" has a fatal error and record "2" is clean, "2" will be the first number that appears in the record number column. If there is a problem with the file, please select "Previous" to resubmit a file online.

Record Number	SSN	Last Name	First Name	MI	UI Gross Wages	MA Wages Subject to Withholding	MA Income Tax Amount Withheld	Hours Worked	Owner/Officer	Unit Number
1	██████	██████	██████	X	\$3,000.00	\$10,000.00	\$100.48	520	No	0
2	██████	██████	██████	X	\$5,000.00	\$10,000.00	\$100.48	521	No	0
3	██████	██████	██████	X	\$7,000.00	\$10,000.00	\$100.48	522	No	0
4	██████	██████	██████	X	\$9,000.00	\$10,000.00	\$100.48	523	No	0
5	██████	██████	██████	X	\$11,000.00	\$10,000.00	\$100.48	524	No	0
6	██████	██████	██████	8	\$13,000.00	\$10,000.00	\$100.48	525	No	0
7	██████	██████	██████	X	\$15,000.00	\$10,000.00	\$100.48	0	No	0

**File Errors**

- Click [here](#) for detail error descriptions

Record Number	Error Message	Error Type
6	Employee Middle Initial 8 is Invalid	Non Fatal Error
7	Employee Hours Worked ** is Invalid	Non Fatal Error
8	Adjustment Reason Code is Missing	Fatal Error

**Please Select an Action**

Ignore Errors and Continue \*  
 Make the corrections and resubmit

Previous
Next

8. Review the summary information about the upload and click **Next**.

**Employer Information** Change Employer Leave Employer

Employer Account Number: ██████ Employer Name: ██████

Employment and Wage Detail Submission Process

**Reporting Information**

Employment and Wages Paid for the Quarter: **July, August, September (Q3)**  
 Year: **2010**  
 Submission Type: **Original**

**Employment and Wage Detail Report Summary**

Number of Records: **8**  
 Total UI Gross Wages: **\$44,835.95**

**Summary of Units Reported**

Unit Number	Business Name	Number of Records	Total UI Gross Wages	MA Wages Subject to Withholding	DOR Withheld Amount
0	Heart Candies	8	\$44,835.95	\$43,155.35	\$2,483.71

• To continue processing your Employment and Wage Detail records, select 'Next'.

Previous
Next

9. The **Employment and Wage Detail Certification** page appears. Check the box and click **Next**.

**Employer Information**  
Employer Account Number: [REDACTED] Employer Name: [REDACTED]

Employment and Wage Detail Submission Process

1 → 2 → 3 → 4 → COMPLETE  
Select Filing Method    Submit Wage Information    Confirm Submission    Process and Calculate

**Reporting Information**  
Employment and Wages Paid for the Quarter: **April, May, June (Q2)**  
Year: **2011**  
Submission Type: **Original**

**Employment and Wage Detail Certification**  
You are asked to certify that all of the information provided in this filing is complete, true and accurate. Massachusetts 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    Next

10. Review the Quarterly Calculations and Amount Due.

**IMPORTANT NOTE:** If the data uploaded so far is incorrect, the file can be corrected and uploaded again without having to perform an Adjustment as long as you/the Employer **do not click Submit** at this point. See *Performing a Merge or Overwrite*.

Employment and Wage Detail Adjustment Calculations						
<ul style="list-style-type: none"> <li>The table below illustrates the adjustment's total affect by quarter</li> <li>Each line lists the most recently submitted amount, the adjusted submission amount and the difference</li> <li>IMPORTANT NOTE: The adjustment process recalculates the quarter adjusted and any subsequent quarters</li> <li>Calculations DO NOT include records pending UI staff review. These will be included in a new account statement</li> </ul>						
	Submission Type	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount
<b>Quarterly Wages</b>						
Total UI Gross Wages <sup>®</sup>	Submitted	\$0.00	\$15,000.00			\$15,000.00
	Adjusted	\$0.00	\$95,000.00			\$95,000.00
	Difference	\$0.00	\$80,000.00			\$80,000.00
UI Taxable Wages <sup>®</sup>	Submitted	\$0.00	\$14,000.00			\$14,000.00
	Adjusted	\$0.00	\$90,000.00			\$90,000.00
	Difference	\$0.00	\$76,000.00			\$76,000.00
UHI Taxable Wages <sup>®</sup>	Submitted	\$0.00	\$0.00			\$0.00
	Adjusted	\$0.00	\$90,000.00			\$90,000.00
	Difference	\$0.00	\$90,000.00			\$90,000.00
<b>Contributions</b>						
UI Contribution <sup>®</sup>	Submitted	\$0.00	\$198.80			\$198.80
	Adjusted	\$0.00	\$1,278.00			\$1,278.00
	Difference	\$0.00	\$1,079.20			\$1,079.20
UHI Contribution <sup>®</sup>	Submitted	\$0.00	\$0.00			\$0.00
	Adjusted	\$0.00	\$0.00			\$0.00
	Difference	\$0.00	\$0.00			\$0.00
Workforce Training Fund <sup>®</sup>	Submitted	\$0.00	\$8.40			\$8.40
	Adjusted	\$0.00	\$54.00			\$54.00
	Difference	\$0.00	\$45.60			\$45.60
Secondary Uniform Adjustment <sup>®</sup>	Submitted	\$0.00	\$0.00			\$0.00
	Adjusted	\$0.00	\$0.00			\$0.00
	Difference	\$0.00	\$0.00			\$0.00
<b>Amount Due</b>						
Quarterly Amount Due <sup>®</sup>	Submitted	\$0.00	\$207.20			\$207.20
	Adjusted	\$0.00	\$1,332.00			\$1,332.00
	Difference	\$0.00	\$1,124.80			\$1,124.80
<input type="button" value="Previous"/> <input type="button" value="Submit"/>						

11. Click **Submit**. If the file upload is successful, a confirmation will be displayed along with the first 10 rows of data from the uploaded file.

**Employer Information**

Employer Account Number: [REDACTED]    Employer Name: [REDACTED]

Employment and Wage Detail Adjustment Process

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graph LR
    1((1)) --> 2((2))
    2 --> 3((3))
    3 --> 4((4))
    4 --> COMPLETE[COMPLETE]
            
```

**Employment and Wage Detail Report Adjustment Confirmation**

- Thank you for using our online Employment and Wage Detail Adjustment process. You have successfully adjusted an Employment and Wage Detail report for Quarters April, May, June (Q2) of Year 2011.
- Your confirmation number is: 090 [REDACTED] 07191109551. For future reference, this number is in View Submission History.
- If you would like to make a payment for amounts due select 'Make Payment' at the bottom of this page.
- If you are closing your business and this is your final Employment and Wage Detail Report Select 'Account Maintenance' then 'Suspend Account' from the left navigation and proceed with the prompts.