

**EDUCATION AND LABOR CABINET**  
**Office of Unemployment Insurance**  
**(Amended at ARRS Committee)**

**787 KAR 1:010. Application for employer account; reports.**

RELATES TO: KRS 336.248, 341.070, 341.190, 341.243, 341.250, 341.262

STATUTORY AUTHORITY: KRS 341.115

CERTIFICATION STATEMENT:

NECESSITY, FUNCTION, AND CONFORMITY: KRS 341.115(1) authorizes the secretary to promulgate administrative regulations for the proper administration of KRS Chapter 341. KRS 341.190(2) requires each employing unit to keep specified work records and authorizes the secretary to require additional reports. This administrative regulation establishes the application requirements for an employer account and the requirements for other additional reports required by the office.

Section 1. Each employing unit that has met one (1) or more of the requirements for coverage set forth in KRS 341.070 or KRS 336.248 shall use the Unemployment Insurance Self-Service Web Portal located at <https://kewes.ky.gov> to complete and electronically file with the Office of Unemployment Insurance an Application for Unemployment Insurance Employer Reserve Account UI-1 no later than the last day of the calendar quarter in which the coverage requirements are first met.

Section 2. Each employing unit shall use the Unemployment Insurance Self-Service Web Portal located at <https://kewes.ky.gov> to complete and electronically file with the Office of Unemployment Insurance the following electronic reports as required in accordance with the instructions contained on Unemployment Insurance Self-Service Web Portal:

- (1) UI-1P, Professional Employer Organization Application for Unemployment Insurance Employer Reserve Account;
- (2) UI-1S, Supplemental Application for Unemployment Insurance Employer Reserve Account;
- (3) UI-3.2, Account Status Information; and
- (4) UI-21, Report of Change in Ownership or Discontinuance of Business in Whole or Part.

Section 3. Each employing unit shall complete and file with the Office of Unemployment Insurance the following reports as required in accordance with the instructions contained on the forms:

- (1) UI-3, Employer's Quarterly Unemployment Wage and Tax Report;
- (2) UI-74, Application for Partial Payment Agreement;
- (3) UI-203, Overpayment and Fraud Detection; and
- (4) UI-412A, Notice to Employer of Claim for Unemployment Insurance Benefits.

Section 4. If an employing unit elects to submit the information required in any report listed in Section 3 of this administrative regulation through the Web site at <https://kewes.ky.gov> provided by the Office of Unemployment Insurance for that purpose, the requirement for the filing of that report shall have been satisfied.

Section 5. Incorporation by Reference.

- (1) The following material is incorporated by reference:
  - (a) UI-1, "Application for Unemployment Insurance Employer Reserve Account", Rev. 2021;
  - (b) UI-1P, "Professional Employer Organization Application for Unemployment Insurance Employer Reserve Account", Rev. 2024;

- (c) UI-1S, "Supplemental Application for Unemployment Insurance Employer Reserve Account", Rev. 2021;
- (d) UI-3, "Employer's Quarterly Unemployment Wage and Tax Report", Rev. 11/20;
- (e) UI-3.2, "Account Status Information", Rev. 2021;
- (f) UI-21, "Report of Change in Ownership or Discontinuance of Business in Whole or Part", Rev. 2021;
- (g) UI-74, "Application for Partial Payment Agreement", Rev. 5/11;
- (h) UI-203, "Overpayment and Fraud Detection", Rev. 01/2021; and
- (i) UI-412A, "Notice to Employer of Claim for Unemployment Insurance Benefits", Rev. 09/18.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Office of the Director of Unemployment Insurance, Mayo-Underwood Building, 500 Mero Street, Frankfort, Kentucky 40601, Monday through Friday, 8 a.m. to 4:30 p.m. and is also available on the office's Web site at <https://kcc.ky.gov/Pages/Reports-and-forms.aspx>.

(22 Ky.R. 452; eff. 11-6-1995; 26 Ky.R. 1856; 2240; eff. 6-12-2000; 31 Ky.R. 1898; 32 Ky.R. 77; eff. 8-5-2005; 38 Ky.R. 323; 763; eff. 11-4-2011; 39 Ky.R. 2400; eff. 9-6-2013; 45 Ky.R. 1087, 1528; eff. 1-4-2019; 48 Ky.R. 578, 1531; eff. 2-1-2022; 51 Ky.R. 994, 1453; eff. 5-6-2025.)

FILED WITH LRC: January 13, 2025

CONTACT PERSON: Charles Wheatley, Deputy General Counsel, Education and Labor Cabinet, 500 Mero St., 3rd Floor, Frankfort, Kentucky, 502-782-0555, email [Charles.wheatley@ky.gov](mailto:Charles.wheatley@ky.gov).