



ARIZONA DEPARTMENT OF ECONOMIC SECURITY
EXPERIENCE RATING UNIT-911B • PO BOX 6028 PHOENIX ARIZONA 85005-6028

FAX 602-532-5564
TELEPHONE 602-771-6603

DETERMINATION OF UNEMPLOYMENT TAX RATE FOR CALENDAR YEAR

EMPLOYER ACCOUNT NO:
MAILING DATE:

TAX RATE _____ %

*** You may also be liable to pay the Job Training Tax - See enclosure for instructions.**

IT IS YOUR RESPONSIBILITY TO NOTIFY YOUR ACCOUNTANT OR COMPUTER PAYROLL SERVICE OF YOUR NEW RATE.

RESERVE BALANCE ALL TAXES PREVIOUSLY PAID LESS BENEFITS CHARGED AS OF		UI TAXES PAID THRU	UI CHARGES YOUR SHARE OF CHARGES FOR BENEFITS PAID THRU	RESERVE BALANCE PRIOR RESERVE BALANCE PLUS TAXES PAID MINUS CHARGES AS OF	<table border="1"> <tr> <td>RESERVE RATIO</td> </tr> <tr> <td>_____ %</td> </tr> </table>	RESERVE RATIO	_____ %
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TAXABLE PAYROLL (1ST \$7000 PAID TO EACH EMPLOYEE IN A CALENDAR YEAR)			AVERAGE TAXABLE PAYROLL
1ST. YEAR TO	2ND. YEAR TO	3RD. YEAR TO	

THIS IS NOT A BILL. *** NO PAYMENT IS REQUIRED.**

This determination becomes final unless a written request for review is filed within 15 days of the mailing date as provided in Section 23-732, Arizona Revised Statutes. The request should include your employer account number and a statement setting forth the reason(s) you consider this determination incorrect.

SEE ADDITIONAL INFORMATION ON REVERSE

Pursuant to state and federal law, wage and other confidential Unemployment Insurance information may be requested by other government entities and utilized for other governmental purposes, including, but not limited to, verification of an individual's eligibility for other government programs.

Equal Opportunity Employer/Program • Under Titles VI and VII of the Civil Rights Act of 1964 (Title VI & VII), and the Americans with Disabilities Act of 1990 (ADA), Section 504 of the Rehabilitation Act of 1973, and the Age Discrimination Act of 1975, the Department prohibits discrimination in admissions, programs, services, activities, or employment based on race, color, religion, sex, national origin, age, and disability. The Department must make a reasonable accommodation to allow a person with a disability to take part in a program, service or activity. For example, this means if necessary, the Department must provide sign language interpreters for people who are deaf, a wheelchair accessible location, or enlarged print materials. It also means that the Department will take any other reasonable action that allows you to take part in and understand a program or activity, including making reasonable changes to an activity. If you believe that you will not be able to understand or take part in a program or activity because of your disability, please let us know of your disability needs in advance if at all possible. To request this document in alternative format or for further information about this policy, contact the UI Tax Office; TTY/TDD Services: 7-1-1.

Empleador/Programa con Igualdad de Oportunidades • Bajo los Títulos VI y VII de la Ley de Derechos Civiles del año 1964 (Título VI y VII) y la Ley de Estadounidenses con Incapacidades del año 1990 (Americans with Disabilities Act: ADA), Sección 504 de la Ley de Rehabilitación de 1973, y la Ley de Discriminación a Edad de 1975, el Departamento prohíbe discriminar en los programas, entradas, servicios, actividades o el empleo basado en raza, color de piel, religión, sexo, origen nacional, edad, e incapacidad. El Departamento tiene que hacer arreglos razonables para permitir a una persona con una incapacidad participar en un programa, servicio o actividad. Esto significa, por ejemplo, que si es necesario el Departamento debe proporcionar intérpretes de lenguaje en señas para personas sordas, un establecimiento accesible para sillas de ruedas, o materiales con letras grandes. También significa que el Departamento tomará cualquier otra medida razonable que le permita a usted entender y participar en un programa o una actividad, incluso efectuar cambios razonables en la actividad. Si usted cree que su incapacidad le impedirá entender o participar en un programa o actividad, por favor infórmenos lo antes posible qué necesita para acomodar su incapacidad. Para obtener este documento en otro formato u obtener información adicional sobre esta política, comuníquese con el oficina de UI Tax; Servicios de TTY/TDD: 7-1-1.

Equal Opportunity Employer/Program
For alternative format/accommodations, contact the Unemployment Tax Office

TAX RATE ADJUSTMENT

Your tax rate is determined by comparing your reserve ratio to an annually adjusted reserve ratio table as provided by A.R.S. 23-730. This statute requires the adjustment of tax rates in order to produce only the net required tax yield each year. Your rate may increase if your payroll has grown, or your reserve balance had decreased (benefit charges exceeded taxes paid).

VOLUNTARY PAYMENTS

If you meet the requirements, the amount of the voluntary payment necessary to obtain the new lower rate is provided. If you do not have the experience to qualify for other than the "New Employer" rate of 2.00% or if your reserve ratio is 13.0 or higher (which determines the lowest rate) you do not meet the requirements.

If the account is a member of a Multiple, Joint, or Combined account, the Voluntary Payment will only be accepted and applied to one active account in the group.

Before submitting a voluntary payment, determine if making the payment will be beneficial for you. A simple way to do this is:

- A. Estimate your taxable payroll for this year (first \$7,000 paid to each employee in a calendar year).
- B. Multiply your estimated taxable payroll by your new rate shown.
- C. Then, multiply your estimated taxable payroll by the next lower rate, which you would obtain with the voluntary payment.
- D. Subtract "C" from "B". This is the estimated amount your taxes would be reduced by making the voluntary payment. Compare this figure with the amount of the voluntary payment to determine if making the voluntary payment will be beneficial.
- E. Job Training Tax (JTT) consideration. If you are in a **negative reserve ratio** group, you **ARE NOT** subject to the JTT. Making a voluntary payment could bring you into a **positive reserve ratio** group of less than 12% and **NOW** make you liable for the JTT.

If you need help determining whether your Voluntary Payment is cost effective contact the Experience Rating Unit at 602-771-6603 or by e-mail at UIT.Experience@azdes.gov. A Voluntary Payment, once accepted, is not refundable, in accordance with A.R.S. 23-726.C. **Voluntary payment remittance must be postmarked no later than January 31, of this year.** Make it payable to: "DES-UI Tax" and identify it with your employer account number and "Voluntary Payment". **Do not combine the voluntary payment with any other payment.** Mail to Arizona Department of Economic Security, Experience Rating Unit, 911B, PO Box 6028, Phoenix, AZ 85005-6028.

A voluntary payment submitted to reduce your tax rate is not in lieu of any taxes due.

JOB TRAINING TAX

Effective January 1, 2001, a 0.10% Job Training Tax is imposed on taxable wages. The Job Training Tax is not part of an employer's experience rating or included in the Unemployment Tax rate.

The following employer groups are exempt from and **DO NOT** pay the JTT:

- Employers assigned the New Employer tax rate
- Employers with a positive reserve ratio of 12% or more
- Employers with a negative reserve ratio