

## UNEMPLOYMENT TAX AND WAGE REPORT

FILE ONLINE AT [WWW.AZUITAX.GOV](http://WWW.AZUITAX.GOV)

Please type or clearly print your full address of record in the area above the report title. It is important to provide the information requested in Section A (name the months of the calendar quarter being reported on the left and enter the number of employees for each of those months on the right) and to include your assigned tax rate in Section C-4. Use the Wage Listing Continuation form (UC-020) for reporting additional employees. Your completed (original) form should be mailed or faxed to the address or fax number shown below.

Questions about completing the Unemployment Tax and Wage Report may be directed to:

Arizona Department of Economic Security  
P.O. Box 52027 • Mail Drop 5881  
Phoenix, AZ 85072-2027  
Telephone: (602) 771-6601  
Fax: (602) 532-5562

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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, the Age Discrimination Act of 1975, and Title II of the Genetic Information Nondiscrimination Act (GINA) of 2008; the Department prohibits discrimination in admissions, programs, services, activities, or employment based on race, color, religion, sex, national origin, age, disability, genetics and retaliation. The Department must make a reasonable accommodation to allow a person with a disability to take part in a program, service, or activity. Auxiliary aids and services are available upon request to individuals with disabilities. To request this document in alternative format or for further information about this policy, Contact the UI Tax Office at 602-771-6606; TTY/TDD Services: 7-1-1. • Free language assistance for DES services is available upon request.

**ADDITIONAL INSTRUCTIONS FOR COMPLETING UNEMPLOYMENT TAX AND WAGE REPORT*****Failure to Submit a Report or Include a Wage Listing May Result in Penalties***

This report must be completed and returned or filed online whether or not wages were not paid in the quarter. If no wages were paid in the quarter, leave Part B blank, enter "0" on Line 1 of Part C, and sign and return the report. If your business has changed, such as closed, ceased paying wages, changed ownership, name, address, phone number, etc., file your changes online using the Tax and Wage System.

If wages were paid in the quarter, complete, sign and return the report, including the required listing of employees, their Social Security Numbers and amount of wages paid to each entered in Part B. WAGES, and/or on separate plain white paper in the same format or form UC-020. Wages include salaries, commissions, bonuses, tips and the cash value of other remuneration such as gifts. *Do not adjust prior quarter wages on this report.*

**PART C. WAGE SUMMARY** – Line-by-line explanation of how to calculate the payment due:

- TOTAL WAGES PAID IN QUARTER** – Enter the total wages (*before deductions*) you paid in the quarter (*from the total entered in Part B, WAGES*).
- SUBTRACT EXCESS WAGES** – Calculate for each employee how much, if any, of the total wages paid to that employee in the quarter are in excess of the first \$7,000 paid to that employee in the same calendar year (*such "excess wages" must be reported in the quarter earned, but are not taxable*). Add together all excess wages paid to all your employees in the quarter and enter the combined total on Line 2. The following example shows how excess wages are calculated for an employee who is paid \$5,000 per quarter.

Section C. Wage Summary	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	YEAR END TOTAL
(Line 1) TOTAL WAGES	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 20,000.00
(Line 2) EXCESS WAGES	0.00	\$ 3,000.00	\$ 5,000.00	\$ 5,000.00	\$ 13,000.00
(Line 3) TAXABLE WAGES	\$ 5,000.00	\$ 2,000.00	0.00	0.00	\$ 7,000.00

Taxable wages were paid to this worker in the first two quarters, with \$3,000 (\$10,000 - \$7,000) excess wages paid in the second quarter. All wages paid in the third and fourth quarters are excess wages.

- TAXABLE WAGES PAID** – Subtract Line 2 from Line 1 and enter the result.
- TAX DUE** – Multiply Line 3 by your assigned tax rate printed on the form and enter the result, the amount of Unemployment Tax due for the calendar quarter. Example: 2.0% (*or .020*) x \$5,000 = \$100 TAX DUE.
- ADD INTEREST DUE** – Enter the amount due if you paid your Unemployment Tax after the due date indicated at the upper right of the report. Interest accrues at the rate of 1% of Line 4 for every month or part of a month payment is late. Example: Interest on \$200 in tax paid 1-1/2 months late = \$200 x 2% = \$4.
- ADD PENALTY FOR LATE REPORT** – Enter the amount due for submitting a report after the due date indicated at the upper right of the report. The penalty is 0.10% (*or .001*) of Line 1, with a **\$35 minimum and a \$200 maximum**.
- ADD SURCHARGE DUE (NOT applicable to Reimbursable employers) – FOR YEARS 2015 and PRIOR:** Includes a 0.10% Job Training Tax (*JTT*) unless your assigned Unemployment Tax rate is exempt from JTT (*view exempt rates at [www.azuitax.gov](http://www.azuitax.gov)*). If your report is for a 2011 and 2012 quarter, it also includes a Special Assessment (*SA*) applicable to all tax-rated employers in those years (*view SA rates at [www.azuitax.gov](http://www.azuitax.gov)*). Multiply Line 3 by the applicable percentage and enter the result (*if the JTT and SA both apply, multiply Line 3 by the combined percentage rate*).
- TOTAL PAYMENT DUE** – Enter the sum of Lines 4, 5, 6 and 7. If the combined amount of Unemployment Tax and Surcharge due is equal to or less than \$9.99 for the quarter, payment of the tax and surcharge due is not required.
- SUBTRACT ANY CREDIT BALANCE** – If an amount is printed on Line 9, it represents a previous overpayment. Subtract it from Line 8; the result is the amount of payment you still owe for the quarter. Note that any excess amount paid this quarter will be printed on Line 9 of your next quarterly report form.
- AMOUNT PAID** – Enter the amount of your payment. **Make checks payable to DES Unemployment Tax.** Be sure to write your Arizona Account Number on your check.

**SIGNATURE** – This report must be signed and dated by an owner, partner, corporate officer or authorized representative. Enter the report preparer's name and phone number in the spaces provided.

Pursuant to state and federal law, information on this report may be disclosed to public entities and public employees for use in the performance of their official duties.

ARIZONA DEPARTMENT OF ECONOMIC SECURITY

P.O. BOX 52027 • MD 5881

PHOENIX, AZ 85072-2027

Telephone (602) 771-6601

Arizona Account Number: \_\_\_\_\_

Calendar Quarter Ending: \_\_\_\_\_

To Avoid Penalty Mail By: \_\_\_\_\_

Federal ID NO.: \_\_\_\_\_

**MAKE SURE FEDERAL ID NO. IS CORRECT!**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

FILE ONLINE AT [WWW.AZUITAX.GOV](http://WWW.AZUITAX.GOV)

**UNEMPLOYMENT TAX AND WAGE REPORT**

**A. NUMBER OF EMPLOYEES –**

Report for each month the number of full- and part-time covered workers who worked during or received pay subject to UI Taxes for the payroll period which includes the 12th of the month.

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**B. WAGES –** List all employees in Social Security Number order, or alphabetically by last name. For additional employees, use white paper in the same format, or form UC-020.

Filing via the internet at [www.azuitax.gov](http://www.azuitax.gov) is preferred.

**C. WAGE SUMMARY –** See reverse for instructions

- 1. **TOTAL WAGES PAID IN QUARTER** \_\_\_\_\_  
From Section B. Wage Listing
- 2. **SUBTRACT EXCESS WAGES** \_\_\_\_\_  
Cannot exceed Line 1 – see instructions
- 3. **TAXABLE WAGES PAID** \_\_\_\_\_  
Up to \$7,000 per Employee – Line 1 minus Line 2
- 4. **TAX DUE** \_\_\_\_\_  
Line 3 X Tax Rate of the decimal equivalent =
- 5. **ADD INTEREST DUE** \_\_\_\_\_  
1% of Tax Due for each month payment is late
- 6. **ADD PENALTY FOR LATE REPORT** \_\_\_\_\_  
0.10% of Line 1 (\$35 min / \$200 max)
- 7. **ADD SURCHARGE DUE** \_\_\_\_\_  
Applicable percentage of Line 3 – see instructions
- 8. **TOTAL PAYMENT DUE** \_\_\_\_\_  
For amounts equaling \$9.99 or less – see instructions
- 9. **SUBTRACT ANY CREDIT BALANCE** \_\_\_\_\_  
If balance is listed, subtract from Line 8
- 10. **AMOUNT PAID** \_\_\_\_\_  
Make check payable to DES Unemployment Tax

**LIEN MAY BE FILED WITHOUT FURTHER NOTICE ON DELINQUENT TAXES.**

PLEASE RETURN ORIGINAL

1. EMPLOYEE'S SOCIAL SECURITY NUMBER	2. EMPLOYEE'S NAME (LAST, FIRST)	3. TOTAL WAGES PAID IN QUARTER
<b>TOTAL WAGES THIS PAGE</b>		
<b>TOTAL WAGES ALL PAGES</b>		

Signature \_\_\_\_\_

Title: \_\_\_\_\_ Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_ Telephone: \_\_\_\_\_

