



DEPARTMENT OF ECONOMIC SECURITY

Your Partner For A Stronger Arizona

Janice K. Brewer
Governor

4000 N. Central Ave., Ste. 500 • P.O. Box 6028 • Phoenix, Arizona 85005-6028
Phone (602) 771-6602 FAX (602) 532-5539

Clarence H. Carter
Director

Date:
Arizona Account Number:
Current Year UI Tax Rate:
Coverage Begins:

DETERMINATION OF UNEMPLOYMENT INSURANCE LIABILITY

You have been determined liable for Arizona Unemployment Insurance (UI) Taxes under Arizona Revised Statutes (A.R.S.) §§ 23-613 (see basis for liability below) and 23-614(D) (see reverse), and for related surcharges, if applicable (see reverse). Arizona law requires you to keep true and accurate records available for inspection by this Department, to submit quarterly reports of wages paid to your employees, and to pay taxes/surcharges from the date coverage began as shown above. When an employer becomes liable for UI at any time during a calendar year, coverage is retroactive to the calendar quarter or date wages were first paid in that year. You are also required by law to conspicuously display a *Notice to Employees* poster (POU-003) in the workplace, and to provide a *Take Care of Unemployment Business by the Internet or Telephone* pamphlet (UIB-1015A) to individuals who leave your employ for any reason or whose employment with you is reduced to less than full time through no fault of their own. Visit www.azuitax.com for copies of these and other materials relevant to employees and employers regarding unemployment claims and to employers regarding taxes.

BASIS FOR LIABILITY:

APPEAL RIGHTS - This determination becomes **FINAL** unless written request for reconsideration is filed within 60 days after the above date, as provided by A.R.S. § 23-724 (Arizona law affords no right to appeal the surcharges). If the 60th day falls on Saturday, Sunday, or a legal holiday, the filing period is extended to the next business day. The request should contain a statement of the reasons you consider this decision incorrect, and your Arizona Account Number. To avoid additional charges, reports and payments required under this determination should be filed when due. If this determination is reversed, payments made will be refunded. If an appeal is filed by mail, the postmark date is considered the appeal date.

FOR DEPARTMENT USE ONLY

Dept. Representative's Signature _____

Equal Opportunity Employer/Program • Under Titles VI and VII of the Civil Rights Act of 1964 (Title VI and 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. 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 at 602-771-6606; TTY/TTD Services: 7-1-1. • Free language assistance for DES services is available upon request. • Ayuda gratuita con traducciones relacionadas a los servicios de DES está disponible a solicitud del cliente.

A.R.S. § 23-614(D)

"Notwithstanding any other provision of this chapter, whether an individual or entity is the employer of specific employees shall be determined by section 23-613.01, except as provided in subsections E and G of this section with respect to a professional employer organization or a temporary services employer."

SURCHARGES - JOB TRAINING TAX and SPECIAL ASSESSMENT

These surcharges apply to UI taxpayers only and the law affords no right to appeal them. Reimbursement employers (certain non-profit organizations, government agencies, and Indian tribes who have elected to reimburse this Department for unemployment benefit payments in lieu of paying taxes) are exempt from both of these surcharges.

The 0.10% Job Training Tax (JTT) (A.R.S. § 23-769) funds the Arizona Job Training Program, administered by the Arizona Commerce Authority (www.azcommerce.com). All UI taxpayers are subject to JTT on taxable wages paid from July 1, 2011 through June 30, 2012. Some UI taxpayers are exempt from JTT on taxable wages paid prior to July 1, 2011 and/or after June 30, 2012. Go to www.azuitax.com, UI Tax Rates for Current and Prior Years link, to view the JTT-exempt UI Tax rates in the current and prior years.

All UI taxpayers are also subject to Special Assessments (A.R.S. § 23-730.01) of 0.40% on taxable wages paid in 2011 and 0.50% on taxable wages paid in 2012. Funds collected will repay federal loans that Arizona obtained to continue paying unemployment benefits to eligible claimants, as mandated by federal law, when the state's unemployment trust fund became insolvent during the economic recession.

These surcharges are not part of an employer's UI Tax experience rating or included in the UI Tax rate, and are not certifiable for Federal Unemployment Tax Act (FUTA) credit purposes.