

UNEMPLOYMENT INSURANCE REPORT OF WORKERS WAGES

The required information must be typed on a typewriter or printed using a personal computer (PC). Please return the original report that will be scanned by an optical character reader. Carbon copies, photocopies, and handwritten reports do not scan accurately. PC printers may be used for the wage detail portion of the report if printed in an approved format on 8½" x 11" white paper. If an error is made, please use white correction fluid or erase completely.

For assistance with the completion of this form, to request additional wage reports, for information about filing online, or to file employee wage information by magnetic media or diskette, please call Unemployment Insurance (UI) Operations at one of the telephone numbers shown at the end of these instructions.

Filing Requirements: According to the *Colorado Employment Security Act*, tax and wage reports must be filed quarterly. You may file these reports at www.coloradoworkforce.com. Click on **eServices** to file online. You may also file paper reports on Form UETR-1, Unemployment Insurance Tax Report, Form UETR-1a, Unemployment Insurance Report of Workers Wages, and Form UETR-1c, Unemployment Insurance Report of Workers Wages for Seasonal Employees. Reports are due by the last day of the month immediately following the quarter being reported (see **Item 3** below).

Monetary Amounts: When entering monetary amounts for the following items, you must **enter cents, including zeros**, in the appropriate column.

1. **Colorado Employer Account Number:** If not preprinted, enter your account number. This number is your most currently active account number for reporting UI tax and wages.
2. **Reporting QTR YR:** If not preprinted, enter the quarter and year for which you are reporting. Unless otherwise noted in **Report and Payment Due By**, the tax and wage reports must be filed by:

Reporting Quarter	Months Within the Reporting Quarter	Delinquent if Not Filed By
1st Quarter	January, February, March	April 30th
2nd Quarter	April, May, June	July 31st
3rd Quarter	July, August, September	October 31st
4th Quarter	October, November, December	January 31st

3. **Report and Payment Due By:** This date is the last date the report can be postmarked and accepted without charges of interest or penalty. If the due date falls on a Saturday, Sunday, or legal holiday, the report and its payment will be considered timely if postmarked or received on the following date that is not a Saturday, Sunday, or legal holiday.
4. **Federal Employer Identification Number (FEIN):** If not preprinted, enter your FEIN. This is the 9-digit FEIN that you provided when you registered for UI purposes.
5. **Employee Social Security Number:** Enter the social security number for each employee listed on the report. Do not use dashes, commas, or periods between numbers.
6. **Name of Employee:** Enter the employee's last name first followed by the first name and middle initial. Do not use dashes, commas, or periods.

7. **Total Wages Paid This Quarter to Each Worker:** Enter the gross wages that have actually been paid, but do not include wages for which you are still liable (earned by not yet paid).

NOTE: Tips reported by the employee to the employer in writing are taxable wages. Meals or lodging furnished for the convenience of the employer are not taxable wages. For a complete explanation of reportable wages, please call one of the telephone numbers shown at the end of these instructions.

Required Information: In order to properly report workers wages, each page of the report must include the following information:

- * The correct Colorado employer account number.
- * The employer name and address.
- * The quarter and year of the report.
- * A social security number for each employee.
- * The name of each employee.
- * Only one column of total gross wages before deductions.
- * The total of all wages on each page.

Seasonal and Nonseasonal Employees: If the employer has both seasonal and nonseasonal employees:

- * Seasonal wages must be reported on Form UETR-1c, Unemployment Insurance Report of Worker Wages for Seasonal Employees. In order to report seasonal wages, you must have been granted seasonal status by UI Operations.
- * The wage report for seasonal employees includes only those workers who have performed services in occupations that have been granted seasonal status.
- * The wage report for seasonal employees includes only the wages paid to employees working during the seasonal period.
- * All wages for nonseasonal work must be reported on Form UETR-1a, Unemployment Insurance Report of Workers Wages.
- * The total of all wages, both seasonal and nonseasonal, must equal the total wages listed on **Item 9** of Form UETR-1, Unemployment Insurance Tax Report.

Adjustments: Do not adjust an error or errors made in prior quarters on this report. Call UI Operations for adjustment forms at one of the telephone numbers shown below, or visit www.coloradoworkforce.com to download the adjustment forms.

Unemployment Insurance Operations
303-318-9100 (Denver metro area) or
1 800-480-8299 (outside Denver metro area)