

**FORM UC-B6****INSTRUCTIONS**

Employers liable under the Hawaii Employment Security Law are required to submit this report on or before the last day of the month following the close of each calendar quarter. Active employers with no payroll must continue to submit this form. Non-profit reimbursable employers, approved to participate in self-financing program, are required to complete items 1 through 6. A \$30.00 penalty will be assessed for failing to file a timely or sufficient quarterly wage report.

**SPECIAL INSTRUCTIONS FOR COMPLETING FORM**

Separate the employee's last and first name with a comma and one space. Omit any \$ sign and comma in the wage field. Show cent amounts. Use a decimal point to separate dollars from cents. Do not leave cents area blank. Use upper case or capital letters. Type in 10 pitch or Pica.

- (1) Enter the social security number of each employee paid during the calendar quarter.
- (2) Enter the name of each employee paid during the calendar quarter.
- (3) Enter the gross wages paid to each employee during the calendar quarter. (Use a decimal point and do not leave cent fields blank.  
 "Wages" means all remuneration for services from whatever source, including commissions, bonuses and the cash value of all remuneration in any medium other than cash, such as meals, lodging, etc., and the amount of any gratuities or tips reported by each employee.
- (4) Enter the total wages paid. (Sum of column 3)
- (5) Enter the combined total wages from Form UC-B6a. "Employer's Quarterly Report of Wages". (continuation sheet)
- (6) Enter the grand total of all wages paid. (Sum of item 4 and 5) Do not include prior quarter adjustments.
- (7) Enter total wages and values of other remuneration in excess of the tax base paid in the quarter to each worker during the calendar year. An employer who succeeded to the business of another employer during the calendar year may include the wages paid by the predecessor in computing the tax base for the successor employer's employees. Wages paid by an employer to an employee reported to another state during the calendar year may be combined with Hawaii wages when computing the taxable wages limit.
- (8) Enter your net taxable wages. (Subtract item 7 from item 6)
- (9) Enter your contributions due. (Multiply item 8 by your rate)
- (10) Enter your employment and training assessment (Multiply item 8 by your rate).
- (11) Enter the amount due (Sum of items 9 and 10).
- (12) Enter the amount overpaid from your "NOTIFICATION OF CREDIT".
- (13) Enter your adjusted contributions due. (Subtract item 12 from item 11)
- (14) Compute penalty at 10% but not less than \$10 of the adjusted contributions due (item 11) if the payment is after the delinquent date. Any delinquent contributions and penalty remaining unpaid fifteen days after the date of delinquency shall bear interest at the rate of 2/3 of 1% for each month or fraction of month until paid.
- (15) Enter your total payment due (sum of items 13 and 14).
- (16) Enter your total remittance.
- (17) Enter the count of all full-time and part-time workers in covered employment who worked during the payroll period which includes the twelfth month. If no employment in the payroll period, enter zero.

Report changes to your business status, reporting method or for more information, contact the Employer Services Section in your area.

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