

## UNEMPLOYMENT TAX AND WAGE REPORT

Bar-coded Unemployment Tax and Wage Reports are mailed to liable employers to report their taxes and wages for the specific period indicated on the report. The bar codes contain the Arizona Employer Account Number, Calendar Quarter and the Year to be reported.

### **BE SURE TO USE THE BAR-CODED FORM TO ENSURE ACCURATE POSTING OF YOUR TAX AND WAGE INFORMATION**

If you did not receive a bar-coded Tax and Wage Report, you may complete the downloadable form (UC-018) to report the number of full and part-time covered workers for a quarterly period, the wages paid to these employees, and the unemployment tax due.

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.

**FILING VIA THE INTERNET IS PREFERRED FOR REPORTING UP TO 999 EMPLOYEES, MAGNETIC MEDIA FILING VIA COMPACT DISK IS PREFERRED FOR REPORTING 1000 OR MORE EMPLOYEES; FOR MAGNETIC MEDIA SPECIFICATIONS AND APPLICATION INSTRUCTIONS, VIEW OR DOWNLOAD OUR ONLINE PUBLICATION ON ARIZONA MAGNETIC MEDIA REPORTING FORM (PAU-430). THE LINKS TO FORM PAU-430 AND TO THE INTERNET TAX AND WAGE REPORTING SYSTEM ARE ON OUR HOME PAGE.**

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

Arizona Department of Economic Security  
Unemployment Tax – 911B  
PO Box 6028  
Phoenix, AZ 85005-6028  
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. 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/TDD Services: 7-1-1. • Free language translations for DES services are available upon request. • Traducción gratuita relacionada a los servicios de DES, está disponible a solicitud del cliente.

**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 even if wages were not paid in the quarter and/or tax is not due. If your business has changed, such as closed, ceased paying wages, changed ownership, name, address, phone number, etc., complete and return the REPORT OF CHANGES ([www.azuitax.com](http://www.azuitax.com)) or phone the Unemployment Tax Office Employer Registration Unit at 602-771-6602.

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, or on separate plain white paper in the same format. 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	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> 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)** – Includes a 0.10% Job Training Tax (JTT) unless your assigned Unemployment Tax rate is exempt from JTT ([view exempt rates](#)). If your report is for a 2011 or 2012 quarter, it also includes a Special Assessment (SA) applicable to all tax-rated employers in those years ([view SA rates](#)). 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. **NOTE: 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.