

How to fill out the Employer's Contribution & Payroll Report (65-5300)

(Revised 06/10)

Save time and file your report online at www.myiowauui.org.

Note: This report must be printed, completed, and mailed to Iowa Workforce Development (IWD) at the address shown on the report. This report must be submitted even if no wages were paid. It may take 3-6 weeks to process your paper report before it will show on your account.

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Employer Information:

Enter your employer information for your company. You must also enter your unemployment insurance (UI) account number, filing quarter, and filing year in the boxes in the upper right hand corner of each page.

Payment Calculation:

1. Enter the "total wages paid" for all pages. If no wages were paid during this quarter, enter 0.00.
 2. Enter the "taxable wages paid" for all pages. If no taxable wages were paid this quarter, enter 0.00.
 3. Multiply the "Taxable Wages" total by your state experience rate. The rate must be a decimal.
 4. Multiply the "Taxable Wages" total by your reserve fund rate. The rate must be a decimal.
 5. Multiply the "Taxable Wages" total by your surcharge fund rate. The rate must be a decimal.
 6. Total lines 3, 4 and 5.
 7. If this report is being filed late, interest will be assessed on the amount of tax due from line 6.
How to calculate interest: Multiply line 6 by the number of days the report is late. Then multiply that figure by the interest rate decimal of 0.0003333.
Example: If total tax due on line 6 is \$44.00 and you are filing your report 20 days late: $\$44.00 \times 20 = \880.00 ; $\$880.00 \times 0.0003333 = \0.29
 8. Penalty will be assessed on reports that are filed late. The penalty is either the minimum penalty amount of \$35 or the computed penalty amount, whichever is greater.
How to calculate computed penalty amount: Use the due date to figure the number of days your report is late. Use the table below to find the penalty rate. Multiply the penalty rate by the "Total Wages" on line 1.
- | Days Delinquent | 1-60 | 61-120 | 121-180 | 181-240 | 241+ |
|-----------------|-------|--------|---------|---------|-------|
| Penalty Rate | 0.001 | 0.002 | 0.003 | 0.004 | 0.005 |
9. Total lines 6, 7 and 8.
 10. Enter any amount of money due from previous quarters that you are paying with this report. Attach documentation to explain the payment.
 11. If you were notified that you have a credit on your account, enter the credit amount.
 12. Total lines 9, 10, and 11.
 13. Enter the total amount you are paying. Make your check or money order payable to Iowa Workforce Development. Write your UI account number on your check or money order. If an account number has not been assigned, please use your FEIN. You must submit a Payment Voucher (form # 68-0434) along with your payment. If no remittance is due, enter 0.00. If you owe \$1 or less, no payment is required; however, your paper report is still due.
 12. The paper reporting process only allows payment options of paper check, money order, or none.

Employer Certification:

This section needs to be completed before the report is mailed. The report must be signed by an authorized representative of the company. Number all pages consecutively.

Note: Iowa Workforce Development uses the postmark date as the received date for your report.

Reporting Unit Information:

A reporting unit is the location where work is performed in Iowa by your business. All accounts have at least one reporting unit. If your business has multiple locations, a new reporting unit must be added for each location. For example, a business that operates a restaurant that has three different locations must have at least three reporting units.

You may also choose to add multiple reporting units that have the same physical address. For example, some businesses create reporting units for each division of their company (i.e. Manufacturing vs Sales).

Note: Each reporting unit **must** be on a separate page. Copy this page for each reporting unit or if you need more lines to enter wages for a reporting unit.

- Enter the reporting unit number, where the work was performed, as assigned by IWD.
- Enter the total wages paid to employees who worked at this reporting unit. If an employee worked at multiple reporting units, their wages for each reporting unit **must** be reported separately.
- Enter the physical location where the work was performed for this reporting unit.

Wage Information:

This section is used to list employees for each reporting unit and the amount of wages they were paid. See definition of "employee" below to determine who is an employee. To receive credit for taxable wages paid in another state, you must file your report online at www.myiowauai.org.

- Enter the social security number for the employee.
- Enter the employee's name. (last name, first name, & middle initial)
- Enter the total wages paid to the employee while they worked at this reporting unit.
- Enter the taxable wages paid to the employee while they worked at this reporting unit.
- Enter the totals for both total wages and taxable wages at the bottom of the table.

Labor Market Information:

1. For the 1st, 2nd, and 3rd months of the filing quarter, enter the number of employees who worked during or received wages for the pay period which includes the 12th of each month. Include only employees who worked at this specific reporting unit.
2. Enter total amount of pay that exceeds regular and recurring payments to employees. This may include bonuses, executive pay, severance pay, profit sharing, etc.
3. If the number of employees increased or decreased during this quarter for any of the reasons listed, please check all that apply.

Definitions:

"Employee" is an individual who performs service for an employing unit which is considered liable for state unemployment insurance taxes. A worker is classified as an employee and not an independent contractor when the entity for which services are being performed has the right to direct and control the worker, not only to the result to be accomplished, but by the details and means to which the result is accomplished. Decisions on disputed employee versus independent contractor issues will be rendered by the Tax Bureau.

Length of service does not affect whether or not a worker is an employee. Employees may be full-time, part-time, casual, temporary, intermittent, probationary, or on-call.

Definitions (continued):

Certain workers are not considered "employees" for unemployment insurance purposes. These exempt workers should not be included on the report. The following is a list of the more commonly exempt workers:

- A. Individual owner of a business (sole proprietor).
- B. Partners of a partnership.
- C. Father or mother working for a son or daughter; a child under 18 years of age in the employ of their father or mother (sole proprietorship). Children under 18 years of age in the employ of a partnership consisting of father and mother. Family exemptions do not apply when business ownership is incorporated.
- D. Husband or wife working for his or her spouse (sole proprietorship).
- E. Service performed by a student for an employer as a formal and accredited part of the school curriculum.
- F. Independent Contractor as defined by Administrative Rule 871-23.19(1)-(7).

Other services or workers may be exempt. If you have questions about exemptions, contact your field auditor. Visit www.iowaworkforce.org/ui/uiemployers.htm to find the office near you.

"Total Wages" for unemployment insurance purposes means all compensation paid during the calendar quarter to an employee for services performed for the employer. Wages include commissions, bonuses, tips, and the cash value of some fringe benefits, including some employer portions of cafeteria plans.

Deductions from an employee's wages (employee's contribution) such as deferred compensation, pre-tax insurance plans, retirement plans, and many cafeteria plan benefits are considered wages for unemployment insurance purposes. If the employee can choose cash instead of a benefit, the cost of the benefit is considered wages for unemployment insurance purposes.

Benefits specifically exempted from the definition of "Wages" include:

- A. Payments made by the employer under a specific plan (each employer's established procedures):
 - Sick pay
 - Accident disability
 - Medical and hospital expense
 - Death benefits
- B. Retirement benefit payments made by an employer with or without a specific plan.
- C. Payments made by an employer without a specific plan:
 - Sick pay after six months
 - Medical and hospitalization expense after six months
 - Accident disability after six months

"Taxable Wages" means the same as total wages until the "taxable wage base", in effect for the particular calendar year, is reached on each employee. Taxes are not owed on wages paid over the taxable wage base for the year.