

INSTRUCTIONS FOR QUARTERLY CONTRIBUTION REPORT, FORM WVUC-A-154

Every employer who is liable for the payment of contributions under West Virginia Unemployment Compensation Law is required to fill out and return this report with a remittance on or before the due date of the quarter covered by the report.

Employers must furnish detailed wage reports by employee. Total wages (Item 9) on the Wage Report (WVUC-A-154A) must balance with the total wages (Line 6) of the Contribution Report (WVUC-A-154). Photocopy all reports and all of your worksheets to facilitate verification by authorized representatives of the Bureau of Employment Programs should you be selected for a random audit.

During periods of no employment in West Virginia, Form WVUC-A-154 must be signed and returned with the notation "NO WAGES". If such period shall be of long or indeterminate duration, write a letter asking that your account be placed in an inactive status.

DUE DATE:

Your report must be mailed on or before the last day of the month following the close of the quarter to avoid being classified as delinquent, in which case interest and penalty shall be charged. **Interest and/or penalty can not be waived.**

January - February - March	First Quarter	Due April 30
April - May - June	Second Quarter	Due July 31
July - August - September	Third Quarter	Due October 31
October - November - December	Fourth Quarter	Due January 31

READ CAREFULLY THE FOLLOWING INSTRUCTIONS ON SPECIFIC LINES ON THIS REPORT FORM

LINES 1,2,3,4,5 Enter the employer's name and address, West Virginia Unemployment Compensation Account Number, calendar quarter, FEIN, and due date if not preprinted on the form.

LINE 6 Enter total amount of all gross wages paid for employment subject to the law including the reasonable cash value of all remuneration in any medium other than cash such as board and lodging, goods and services, gifts, prizes, commissions, or bonuses. The amount of wages on Line 6 must agree with the total wages on Line 9 of the Wage Report. **Do not make adjustments for prior quarters; file amended reports instead.**

LINE 7 Enter excess wages. Enter here for deduction the total amounts paid during the quarter in excess of the first \$8,000.00 paid to each individual employee by you since January 1 of the subject calendar year. **Wages in excess of \$8,000.00 paid to an employee during a calendar year are not taxable.**

LINE 8 Subtract the amount shown on Line 7 from the amount shown on Line 6, and enter the net taxable wages on Line 8.

As an example of how to complete Lines 6, 7, and 8, if you had one employee, being paid \$5,000.00 per quarter, you would report as follows:

Line	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
6. Total Wages	5,000.00	5,000.00	5,000.00	5,000.00
7. Excess Wages	0.00	2,000.00	5,000.00	5,000.00
8. Taxable Wages	5,000.00	3,000.00	0.00	0.00

LINE 9 Your tax rate for this quarter.

LINE 10 Enter the amount of the employer's contribution by multiplying the amount of taxable wages shown on Line 8 by the rate shown on Line 9. This is the contribution required to be paid.

LINE 11 If your report is submitted after the due date, enter the penalty due. The law provides in Section 21A-5-17 that the Unemployment Compensation Division shall assess a penalty of the greater of fifty dollars or ten percent (10%) of the contributions due, not to exceed five hundred dollars. This penalty is in addition to the contributions and interest payable with respect to that report. Include this amount in your remittance.

LINE 12 If your report is submitted after the due date, enter the interest due. Interest is computed at the rate of 0.033% of the sum of Lines 10 and 11 per day, for each day after the due date. Include this amount in your remittance.

LINE 13 Enter the amount of credit being applied from a previous overpayment. Attach a copy of Form WVUC-A-94B, Credit Memorandum. Do not combine Credit Memorandums: each one issued includes previous overpayments.

LINE 14 Enter the Payment Due. Total payment due is equal to the sum of Lines 10, 11, and 12, reduced by Line 13.

LINE 15 **If an amount appears on this line, your account is in arrears with the Unemployment Compensation Division. To arrange payment of this amount, please contact the ACCOUNTS RECEIVABLE SECTION at (304) 558-3067.**

LINE 16 The monthly employment data reported on the Quarterly Contribution Report (QCR) should be a count of all full-time and part-time workers who worked during or received pay (subject to this State's Unemployment Compensation Law) for the payroll period which includes the 12th of the month.

LINE 17 Enter the date that the report is signed.

LINE 18 Enter the title of the person signing this report. Each return shall be signed by the proprietor if the employer is a proprietor; the president, treasurer, or other principal officer, if the employer is a corporation; or a responsible and duly authorized member having knowledge of the firm's affairs, if the employer is a partnership or other unincorporated organization.

LINE 19 Enter the Preparer's telephone number.

LINE 20 Signature of one of the individuals listed in the instructions for Line 18.