

INSTRUCTIONS - EMPLOYER'S QUARTERLY CONTRIBUTION AND WAGE REPORT

ITEM 3 - Total Gross Wages - Enter the total amount of **all** gross wages and reported tips paid this calendar quarter. This amount will be the sum of all wages and tips listed in Item 16.

ITEM 4 - Nontaxable Wages - The amount shown is the taxable wage limit for the calendar year of this report. If you have paid more than this amount to an individual employee during the calendar year, the excess wages are nontaxable. Enter the total nontaxable wages paid this calendar quarter. If you have acquired a business during the calendar year, wages paid your employees by the predecessor should be included in computing nontaxable wages.

ITEM 11 - Compute and add interest to the past due UI Contributions in Item 6. Do not compute interest on CEP amount.

ITEM 13 - Social Security numbers for all employees must be entered. Accuracy of Social Security numbers will ensure proper wage crediting to your employer account thereby avoiding costly delays in the event an unemployment claim is filed.

ITEM 14 - Employee's Name -List full name, including middle initial. If more than 7 employees are being reported, use form NUCS-4073, Continuation Sheet. The Continuation Sheet may be used to report the entire list of employees or it can be used to list only those that will not fit on the report. The Continuation Sheet is available at www.DETRjoblink.org or contact the Contributions Section of the Employment Security Division as listed on the top of the report.

ITEM 15 - Tips - Enter amount of tips reported by employees for Internal Revenue purposes by the 10th day of the month of receipt.

ITEM 16 - Total Gross Wages - Report all gross wages paid, taxable plus nontaxable, WITH all reported tips included that were received by each employee in this calendar quarter. The total of wages in Item 16 should equal Item 3.

ITEM 18 - Number of Covered Workers - For each month of this calendar quarter, enter the number of all part-time and full-time workers who worked during or received pay subject to the Nevada Unemployment Law for the payroll period which includes the 12th of the month.

GENERAL INFORMATION

WHO MUST FILE - Every employer who is subject to the Nevada Unemployment Compensation Law must file an Employer's Quarterly Contribution and Wage Report for each calendar quarter. An employer becomes subject to the law from the beginning of the calendar quarter in which he first pays wages of \$225 or more to workers in employment covered by the law, or on the date he takes over the business or a part of the business of a subject employer. After an employer becomes subject to the law, even though wages paid in a quarter are less than \$225, he must continue to file quarterly reports until his account has been closed by the Division.

PAYMENTS TO BE REPORTED AS WAGES - Wages for employment subject to the law include, but are not limited to:

1. Wages paid to all regular, part-time, temporary or casual employees, without regard to age.
2. Wages paid for services performed for a partnership by the wife, husband, child, or other relative of a partner.
3. Wages paid by an individual owner to a son or daughter who is 18 or more years of age.
4. Salaries and other payments made to corporate officers for their services to the corporation (including Subchapter S corporations).
5. Tips reported by employees for Internal Revenue purposes by the 10th day of the month of receipt, pursuant to 26 U.S.C. 6053(a).
6. The reasonable cash value of meals, lodging, merchandise, and other types of remuneration furnished for services.
7. Commissions and bonuses paid to employees.
8. Vacation payments.
9. Dismissal pay, severance pay, or wages in lieu of notice.
10. Salary reductions pursuant to IRC Section 125 (Cafeteria Plans) or 401K plans.

PAYMENTS NOT TO BE REPORTED AS WAGES - Payments not subject to the law include, but are not limited to:

1. Salaries drawn by a partner or by an individual owner of a business.
2. Wages paid by an individual owner for services of his parent, spouse, or child under the age of 18 years.
3. Payments made by an employer under a plan to provide his employees with retirement benefits, sickness or accident and disability benefits, hospital expenses, or life insurance.
4. Payments to an employee, which are in addition to his regular pay, but which are solely to reimburse him for expenses incurred because he is away from his regular place of employment (subsistence payments).

INDEPENDENT CONTRACTORS - Payments to individuals who are considered by the employer to be "independent contractors" may in fact be employees, subject to the law. If in doubt, contact the Contributions Section of the Employment Security Division.

DELINQUENT REPORTS AND PAYMENTS - The completed report, together with payment due, must be received by the Employment Security Division, not later than the last day of the first month following the close of the quarter covered by the report. The law provides for penalty and interest charges for failure to make returns and payments within the time allowed. (See Items 9, 10, and 11 on the report.)

ADJUSTMENTS TO WAGES - Do not use the Employer's Quarterly Contribution and Wage Report to make adjustments to wages for prior quarters. If an adjustment is required, use form NUCS-4075, Statement to Correct. The Statement to Correct is available at www.DETRjoblink.org or contact the Contributions Section of the Employment Security Division as listed on the top of the report.

PLEASE REFERENCE YOUR EMPLOYER ACCOUNT NUMBER WHEN CALLING OR WRITING THIS DIVISION.

INSTRUCTIONS FOR CONTINUATION SHEET

The Continuation Sheet-Employer's Quarterly List of Wages Paid (form NUCS-4073) is to be used when additional space is needed to report wage items. The Employer's Quarterly Contribution and Wage Report (form NUCS-4072) has room for only 8 employees. You may prepare your entire list of wages on continuation sheets if you prefer.

The continuation sheets (form NUCS-4073) are to be enclosed with the related quarterly report (form NUCS-4072).

Wages are to be reported in the quarter in which they are paid, not the quarter in which they are earned.

Each continuation sheet should be totaled and a grand total is necessary on the final page. The grand total should equal the amount reported on line # 3 of the quarterly report (form NUCS-4072).

Please pay special attention to accuracy of Social Security numbers.

QUARTERLY REPORT

The Employer's Quarterly Contribution and Wage Report (form NUCS-4072), must be filed each quarter by every employer who is subject to Nevada Unemployment Compensation Law. After an employer becomes subject to the law, reports must continue to be filed quarterly until the account is closed by the Division. Quarterly reports are sent to each registered employer, preprinted with specific account information, prior to the end of each quarter. If for some reason you do not receive a preprinted form by the last day of any quarter, contact the Division immediately at (775) 687-4540.

MAGNETIC MEDIA

Nevada encourages employers to submit wage lists on magnetic media. The preferred media is a cartridge or a diskette. Magnetic media is for wage information only and does not replace the quarterly report (form NUCS-4072). To obtain specifications for magnetic media, please contact the Magnetic Media Coordinator at (775) 687-4487, or visit our web site at www.DETRjoblink.org

ADDITIONAL COPIES OF CONTINUATION SHEET

To request additional copies of this form:

- * TELEPHONE (775) 687-4540. Please have your Employer Account Number available to identify your Nevada Unemployment Insurance Account, or
- * WRITE as indicated below, or
- * DOWNLOAD from our web site at www.DETRjoblink.org, or
- * PRODUCE YOUR OWN, as long as the following requirements are met:
 1. Paper is to be 8-1/2" x 11" submitted with no perforated strips attached.
 2. Paper should not be less than 16 pound weight.
 3. Limit employee information to the required items: Social Security numbers, names, total tips, and total wages (gross wages including tips).
 4. Employer information should include: employer account number, name and address, date quarter ending, and page number.
 5. Column headings are not required, but should be included for clarity if any additional information is included.
 6. Column dimensions should be large enough to adequately contain eight digit figures.
 7. All forms are microfilmed or imaged, so clarity and contrast are important.

If you would like to order continuation sheets by mail, please complete the information below and send to:

Nevada Employment Security Division, UI Contributions Section, 500 East Third Street, Carson City, NV 89713-0030

Employer Account Number: _____
Name: _____
Address: _____

Approximate number of continuation sheets
needed each quarter _____