

Instructions for Preparation of Form UC-1 Quarterly Contribution Report

1. Employer's name, address, quarter, applied rate, SUTA account number, and FEIN are inserted by the Department. Do not make changes to this form.
2. Total gross wages: All remuneration paid to covered workers during this quarter. Per IC 22-4-8, If a worker is not:
 - 1) Free from direction and control;
 - 2) Performing services outside of the due course of the business, and
 - 3) Independently established in the trade or business for the service provided – then the worker is an employee and must be reported on the UC1.
3. Total excess wages: Employers pay premiums on the first \$9,500 per worker per year. Each quarter is reported separately. Excess wages cannot exceed gross wages. Example:

John makes \$6000 in the first quarter, \$3000 in the second quarter, \$6000 in the third quarter, and \$6000 in the 4th quarter. You report Gross wages of \$6000 and \$0 excess wages in the first quarter. You report \$3000 in gross wages and \$0 excess wages in the second quarter. You report \$6000 in gross and \$5500 in excess wages in the third quarter. You report \$6000 in gross and \$6000 in excess in the fourth quarter.

Calculate each employee separately and then add them together for the report.

4. Total Taxable Wage: Total Gross Wages less total Excess Wages. Must be \$0 or greater.
5. Total Premium Due: Applied rate per notice times total taxable wage. Use only the rate provided to you by the department. Failure to use the correct applied rate will result in interest, penalties, and fines.
6. Interest: One percent (1%) of premiums due per month for every month or portion of a month after the due date. The due date does not change for postal service availability. Please always postmark your report, or file on line, on or before the due date. Late reports are assessed interest.
7. Penalty: Ten percent (10%) of the premium due if payment in full is not received on or before the due date.
8. Employee count: the number of workers as of the 12th day of the month for each month in the quarter.
9. Return the UC1 and remittance in the provided envelope. Do not include additional correspondence or UC5 reporting.

File only one original UC1 per quarter. To correct a report, use the Employer Contribution Adjustment Report (SF44954). If you no longer have covered employment in Indiana, update your status to inactive via ESS. Report any business transfer or reorganization promptly to the Department.

TEAR ON PERF BEFORE MAILING

<p>State Form 250 (R9 / 3-11) / Form UC1</p> <p>ACCOUNT NO. Q YR FEDERAL ID NO</p> <p>PERIOD COVERED FROM TO</p> <p>I CERTIFY, UNDER PENALTY OF PERJURY, THAT THIS REPORT IS TRUE AND COMPLETE</p> <p>_____ SIGNATURE OF EMPLOYER</p> <p>_____ TITLE</p> <p>_____ TELEPHONE NUMBER DATE FAX NUMBER</p> <p><small>CONFIDENTIAL RECORD PURSUANT TO IC-22-4-19-6, IC 4-1-6</small></p>	<p>EMPLOYEE COUNT <i>(SEE INSTRUCTIONS)</i></p> <p style="font-size: 2em; font-weight: bold;">UC</p>	<p>1ST MO <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/></p> <p>2ND MO <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/></p> <p>3RD MO <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/></p>	<p>2. TOTAL GROSS WAGES PAID THIS QTR <input style="width: 100%; height: 20px;" type="text"/></p> <p>3. TOTAL EXCESS WAGES <input style="width: 100%; height: 20px;" type="text"/> <small>(SEE INSTRUCTIONS)</small></p> <p>4. NET TAXABLE WAGES <input style="width: 100%; height: 20px;" type="text"/> <small>(LINE 2 MINUS LINE 3)</small></p> <p>5. TOTAL PREMIUMS DUE <input style="width: 100%; height: 20px;" type="text"/> <small>LINE 4 X APPLIED RATE</small></p> <p>6. INTEREST <small>(SEE INSTRUCTIONS)</small> <input style="width: 100%; height: 20px;" type="text"/></p> <p>7. PENALTY <small>(SEE INSTRUCTIONS)</small> <input style="width: 100%; height: 20px;" type="text"/></p>
<p>INDIANA DEPT OF WORKFORCE DEVELOPMENT P.O. BOX 7054 INDIANAPOLIS IN 46207-7054</p>		<p>AMOUNT DUE <input style="width: 100%; height: 20px;" type="text"/></p>	



INDIANA DEPARTMENT OF WORKFORCE DEVELOPMENT
EMPLOYER ACCOUNT MAINTENANCE
10 N SENATE AVE
INDIANAPOLIS IN 46204

Manage your account on-line at <https://uplink.in.gov/ESS/ESSLogon.htm>

UC5 (Individual wage reports) should be filed via ESS or electronic media. If you cannot report electronically, a paper report can be downloaded from <http://www.in.gov/dwd/2406.htm>. Mail UC5 Information only to:

INDIANA DEPARTMENT OF WORKFORCE DEVELOPMENT
ATTN: WAGE RECORDS
10 N SENATE AVE RM SE003
INDIANAPOLIS IN 46204-2277

TEAR ON LINE BEFORE MAILING

INDIANA DEPARTMENT OF WORKFOCE DEVELOPMENT CODES

1. Adams
2. Allen
3. Bartholomew
4. Benton
5. Blackford
6. Boone
7. Brown
8. Carroll
9. Cass
10. Clark
11. Clay
12. Clinton
13. Crawford
14. Daviess
15. Dearborn
16. Decatur
17. DeKalb
18. Delaware
19. Dubois
20. Elkhart
21. Fayette
22. Floyd
23. Fountain
24. Franklin
25. Fulton
26. Gibson
27. Grant
28. Greene
29. Hamilton
30. Hancock
31. Harrison
32. Hendrick
33. Henry
34. Howard
35. Huntington
36. Jackson
37. Jasper
38. Jay
39. Jefferson
40. Jennings
41. Johnson
42. Knox
43. Kosciusko
44. Lagrange
45. Lake
46. Laporte
47. Lawrence
48. Madison
49. Marion
50. Marshall
51. Martin
52. Miami
53. Monroe
54. Montgomery
55. Morgan
56. Newton
57. Noble
58. Ohio
59. Orange
60. Owen
61. Parke
62. Perry
63. Pike
64. Porter
65. Posey
66. Pulaski
67. Putnam
68. Randolph
69. Ripley
70. Rush
71. Scott
72. Shelby
73. Spencer
74. Starke
75. Steuben
76. St. Joseph
77. Sullivan
78. Switzerland
79. Tippecanoe
80. Tipton
81. Union
82. Vanderburgh
83. Vermillion
84. Vigo
85. Wabash
86. Warren
87. Warrick
88. Washington
89. Wayne
90. Wells
91. White
92. Whitley
- 93. Outside Indiana**

Frequently Asked Questions Regarding the
UC-1 Unemployment Compensation Insurance Payment Voucher

Indiana Department of Workforce Development

Q: I received approval for my UC-1 submission last year. Do I need to resubmit samples this year?

A: Yes. In order to gain approval to print Indiana form UC-1, you must submit samples for approval each season. So, even if you have gained approval in the past, you must submit samples with current dates for approval for the **2nd quarter of 2016 through the 1st quarter of 2017.**

Q: I'm not sure what applied rate to use on line five of the UC-1. Where can I find or calculate it?

A: The rate is available on the rate notice sent to the employer or it may be accessed online through the employer self service application.

Q: How can I determine whether or not the UC-1 form I am using is an approved version?

A: Email forms@dor.IN.gov with questions regarding the form only. If you can scan a form and attach it, that would be helpful. Please indicate what software you are using.

Q: Where can I call with questions about DWD procedures and requirements?

A: Employers and preparers with questions should call 800-437-9136.

Q: I am a preparer and my clients frequently forget to send me the UC-1 forms that were mailed to them. Is a blank approved form available?

A: A substitute UC1 form is available in the forms and downloads section of IDWD's website (<http://www.in.gov/dwd/2406.htm>). Please read and follow the directions on the substitute form carefully.

There are also several software products that are approved to print the UC-1.

Additionally, employers have the option to set their preparer up as a "correspondence agent" via the Employer Self Service (ESS) website. This results in the forms being mailed directly to the preparer.

Clients who do not provide the original forms or set the preparer up as a correspondence agent should be made aware that incomplete or unapproved forms must be transported from the processing center to DWD for manual processing. The employer's account can be charged for any penalty, interest, or fines associated with late posting if the prescribed forms are not used or if the documentation submitted does not contain valid account and premium information.

Q: I don't have an account number for my (my client's) business. I'm told the UC-1 can't be processed without an account number. How can I resolve this?

A: Employers can get the correct account number through DWD's employer self service registration application (ESS). If you have questions, please call 800-437-9136.

Frequently Asked Questions Regarding the
UC-1 Unemployment Compensation Insurance Payment Voucher

Indiana Department of Workforce Development

Q: I prepare UC-1s for a large number of clients. How do they need to be assembled for shipping?

A: Proper preparation of the forms before shipping will speed processing. The mail in P.O. Box 7054 goes to the Indiana Department of Revenue. IDOR is only authorized to process UC-1s and checks. All other documents will be shipped to DWD for handling. Again, this could result in delays, interest, penalties and/or fines. Please:

- Cut the UC-1s from the page.
- Separate the forms into two stacks. One stack would be only UC-1s without payments. The other stack would be UC-1s and checks. Each UC-1 should be followed by the corresponding check.
- Do not include check stubs or any other forms or correspondence.
- Do not use staples or paper clips.

Q: I have (or my client has) a credit from a previous quarter. The new UC-1 doesn't have a line for this. How should I fill out the UC-1 when I take this credit?

A: Employers should verify on ESS that a credit exists. They then have the option of requesting a refund of that credit directly or they can adjust their remittance to include the previously remitted credit memo. The UC-1 should reflect accurate quarter data, without reference to a credit. The system will resolve the difference between the Amount Due on the UC-1 and the amount paid.

Q: When a business is closed, can I just write "business closed" on the UC-1 to let you know?

A: The UC-1 forms are opened and read by machine at high speed. Notes written on the forms are unlikely to be seen. State form 46800 is required to close an account. It is on the DWD website www.in.gov/dwd/2406.htm.