



VOLUNTARY PAYMENT INFORMATION AND WORK SHEET

All employers who are eligible for a rate calculation have the right to make voluntary payments in order to reduce their 2010 contribution rates, as stated in Section 288.125 of the Missouri Employment Security Law. **This payment is optional and may not be used for subsequent contributions which may become due, nor can it be refunded in whole or in part.** The work sheet on the reverse side provides simple formulas for determining the amount required to attain the desired rate.

If you would like to make a voluntary payment, complete the work sheet and **return it with your payment** (for the amount calculated on **line 5**) to: Division of Employment Security, ATTN: Deposits Subunit, P.O. Box 59, Jefferson City, MO 65104-0059. A voluntary payment cannot be used to amend your rate for 2010 unless it is received or postmarked on or before **January 15, 2010**. If you do not wish to make a voluntary payment, do not return this form.

Table of Rates

The rate shown on the Employers Experience Rating Statement and Notice of Contribution Rate for the Calendar Year 2010 (MODES-527) is determined under Section 288.120.1 based on the ratio arrived at by dividing an employer's account balance by its average annual taxable payroll. The Table of Rates below includes a contribution rate adjustment of 30 percent in accordance with Section 288.121, as well as a reduction of five one-hundredths of one percent (0.05%) in accordance with Section 288.131. (Select the desired rate and insert on line 6 of the work sheet.)

Maximum

Percentage Excess equals or exceeds:

--- but less than	-12.0% ... the rate is 7.750% <i>*Surcharge may apply</i>	6.0% but less than	6.5% ... the rate is 2.680%
-12.0% but less than	-11.0% ... the rate is 7.490%	6.5% but less than	7.0% ... the rate is 2.550%
-11.0% but less than	-10.0% ... the rate is 7.230%	7.0% but less than	7.5% ... the rate is 2.420%
-10.0% but less than	-9.0% ... the rate is 6.970%	7.5% but less than	8.0% ... the rate is 2.290%
-9.0% but less than	-8.0% ... the rate is 6.710%	8.0% but less than	8.5% ... the rate is 2.160%
-8.0% but less than	-7.0% ... the rate is 6.450%	8.5% but less than	9.0% ... the rate is 2.030%
-7.0% but less than	-6.0% ... the rate is 6.190%	9.0% but less than	9.5% ... the rate is 1.900%
-6.0% but less than	-5.0% ... the rate is 5.930%	9.5% but less than	10.0% ... the rate is 1.770%
-5.0% but less than	-4.0% ... the rate is 5.670%	10.0% but less than	10.5% ... the rate is 1.640%
-4.0% but less than	-3.0% ... the rate is 5.410%	10.5% but less than	11.0% ... the rate is 1.510%
-3.0% but less than	-2.0% ... the rate is 5.150%	11.0% but less than	11.5% ... the rate is 1.380%
-2.0% but less than	-1.0% ... the rate is 4.890%	11.5% but less than	12.0% ... the rate is 1.250%
-1.0% but less than	0.0% ... the rate is 4.630%	12.0% but less than	12.5% ... the rate is 1.120%
0.0% but less than	2.5% ... the rate is 3.460%	12.5% but less than	13.0% ... the rate is 0.990%
2.5% but less than	3.5% ... the rate is 3.330%	13.0% but less than	13.5% ... the rate is 0.730%
3.5% but less than	4.5% ... the rate is 3.200%	13.5% but less than	14.0% ... the rate is 0.470%
4.5% but less than	5.0% ... the rate is 3.070%	14.0% but less than	14.5% ... the rate is 0.340%
5.0% but less than	5.5% ... the rate is 2.940%	14.5% but less than	15.0% ... the rate is 0.210%
5.5% but less than	6.0% ... the rate is 2.810%	15.0% or over	--- ... the rate is 0.000%

Minimum

***NOTE: If your rate has been at the maximum rate for more than two consecutive years, an additional surcharge may apply to your rate.**

For more information on Missouri Employment Security Law, visit <http://www.moga.mo.gov/statutes/c288.htm> and read Chapter 288 of the Missouri Revised Statutes. For more information about the Division of Employment Security, visit www.labor.mo.gov/es.

Please complete work sheet on reverse side.

USE ONLY ONE OF THE FOLLOWING FORMULAS

Formula No. 1	
Use this formula if you have a credit account balance and your rate is 3.460% or less. <i>(Instructions Below)</i>	
1. Average annual payroll*	\$ _____
2. Experience percentage necessary for desired base rate <i>(Reverse Side)</i>	_____ %
3. Account balance necessary* <i>(Line 1 times Line 2)</i>	\$ _____
4. Present account balance*	\$ _____
5. Amount of voluntary payment* <i>(Subtract Line 4 from Line 3)</i>	\$ _____
6. Desired rate _____%	

Formula No. 2	
Use this formula if you have a deficit account balance and your rate is 4.630% or greater. <i>(Instructions Below)</i>	
1. Average annual payroll*	\$ _____
2. Experience percentage necessary for desired base rate <i>(Reverse Side)</i>	_____ %
3. Present debit account balance*	\$ _____ DR
4. Reduced debit account balance necessary to achieve desired rate* <i>(Line 1 times Line 2)</i>	\$ _____ DR
5. Amount of voluntary payment* <i>(Subtract Line 4 from Line 3)</i>	\$ _____
6. Desired rate _____%	

***DO NOT OMIT CENTS; ROUND FRACTIONS TO NEXT HIGHER CENT.**

Instructions – Formula No. 1 Credit Account Balance
This formula may be used for determining the amount of voluntary payment necessary to increase your experience percentage and achieve the desired reduced rate.
1. Average annual payroll shown on the Employers Experience Rating Statement and Notice of Contribution Rate for the Calendar Year 2010 (MODES-527).
2. Experience percentage necessary for desired rate - taken from the "Table of Rates" on reverse side. Enter percentage for the rate you desire to obtain. For example, if the desired rate is 1.900%, the percentage must be AT LEAST 9.000%.
3. Account balance necessary for desired rate - Multiply Line 1 by Line 2.
4. Credit account balance - Shown on the form MODES-527.
5. Amount of voluntary payment necessary for desired rate - Subtract Line 4 from Line 3.
6. Desired rate (from "Table of Rates" on reverse side).

Instructions – Formula No. 2 Debit Account Balance
This formula may be used for determining the amount of voluntary payment necessary to decrease your deficit percentage and achieve the desired reduced rate.
1. See step 1 above in Formula 1 instructions.
2. Experience percentage necessary for desired rate - taken from the "Table of Rates" on reverse side. Enter deficit percentage for the rate you desire to obtain. For example, if the desired rate is 6.190%, the percentage must be AT LEAST -7.000%.
3. Debit account balance - Shown on the form MODES-527.
4. Debit account balance necessary for desired rate - Multiply Line 1 by Line 2.
5. And 6. See steps 5 and 6 above in Formula 1 instructions.

Employer Account Number (14 digit) _____

Employer Name _____

Telephone Number _____

Amount of Payment \$ _____

Signed _____

Date _____

DO NOT WRITE IN THIS SPACE	
Entry Code _____ 17 _____	Memo No. _____ <i>(Consecutive 4 Digits)</i>
Val. Amt. \$ _____	Contribution Rate _____ % <i>(This includes any applicable surcharge.)</i>
Period Covered _____ 2-09 _____	Effective Date <u>01-01-2010</u>
Accepted <input type="checkbox"/> Denied <input type="checkbox"/>	