



INSTRUCTIONS FOR COMPLETING THE MISSOURI QUARTERLY CONTRIBUTION AND WAGE REPORT

Important Information

If you are an employer subject to the Missouri Employment Security Law, you are required to file a Missouri Quarterly Contribution and Wage (CW) Report each quarter, **even if you paid no wages during the quarter or your contribution rate is zero percent (0.0%)**. Penalties and interest will be assessed against any employer that does not file a timely report.



For easy Internet filing, try USTAR at: www.ustar.labor.mo.gov. USTAR is secure, convenient, and trouble-free. All workers' names and social security numbers are entered automatically, and all calculations are done for you. You can even pay online! For assistance, call 573-751-1995.

If your business has had any change in business operations, including discontinuance, sale, address change and the like, please also complete the enclosed "Report on Change of Business Operations" (MODES-9) form. Please forward the completed form to: Division of Employment Security (DES), P.O. Box 59, Jefferson City, MO 65104-0059

Instructions with Tips for Selected Items

Please type or print clearly. Complete items in the order shown below.

Complete/verify Items 1 - 3, and 15.

Complete 16 - 17 for all employees, including casual, temporary, and part-time workers. Use a "Continuation Sheet(s)" (MODES-10B) form if you have additional employees. Enter no more than 30 wage items on a page. Enter a wage total at the bottom of each page.

18. Enter total *gross* wages paid to a worker in the quarter before deductions except federally allowed deductions, such as a cafeteria plan. Total gross wages paid includes the reasonable cash value of in-kind remuneration (for example, personal use of a company car). Only cash wages are reportable for domestic and agricultural workers.
19. If the worker was employed in a probationary (test or trial) status for 28 consecutive days or less, enter the dates of the first and last days worked and the letter "P." For example: if the employee worked from March 1 through March 21, enter "3/1-3/21 P."
20. Enter the total number of pages, including the CW Report and any Continuation Sheets. Number all pages.

Go to 4.

4. Enter the total of all wages indicated in 18 from the Quarterly CW Report and any Continuation Sheets. If you paid no wages, enter "No Wages Paid."
5. Enter total excess wages for the reporting quarter. This is the sum of wages you paid each individual worker during this calendar quarter that are over the yearly taxable wage base. There is a limit (taxable wage base) on the amount of wages paid to an individual worker in a calendar year (CY) on which each employer must pay a tax. When a worker's wages exceed the taxable wage base for a CY, the portion of the earnings over the wage base is not taxable. Once a worker exceeds the yearly taxable wage base, all wages reported for that worker in subsequent quarters in the year are excess wages. DO NOT include excess wage amounts reported in previous quarters. In computing the wages paid in excess of the taxable wage base,

take into account (1) the wages paid to the same worker by your predecessor from whom you acquired a business; and (2) the wages paid by you to the same worker and reported as taxable wages to the unemployment insurance (UI) agency of any other state. Such items should be indicated by an asterisk (*) after the worker's name on the CW Report and explained at the bottom of the page.

Sample Computation of Excess Wages (Using a \$12,500 Taxable Wage Base)

Worker Name	FIRST QUARTER			SECOND QUARTER			THIRD QUARTER			FOURTH QUARTER		
	Total Wages for Quarter	Excess of \$12,500	Taxable Wages	Total Wages for Quarter	Excess of \$12,500	Taxable Wages	Total Wages for Quarter	Excess of \$12,500	Taxable Wages	Total Wages for Quarter	Excess of \$12,500	Taxable Wages
John Doe	13,000	500	12,500	14,000	14,000	-0-	13,000	13,000	-0-	13,000	13,000	-0-
Mary Doe	5,000	-0-	5,000	5,000	-0-	5,000	5,000	2,500	2,500	5,000	5,000	-0-
Totals for Quarter	18,000	500	17,500	19,000	14,000	5,000	18,000	15,500	2,500	18,000	18,000	-0-
Enter on Line:	(4)	(5)	(6)	(4)	(5)	(6)	(4)	(5)	(6)	(4)	(5)	(6)

The taxable wage base for CY 2010 is \$13,000. The taxable wage base for CY 2009 is \$12,500; CY 2008 is \$12,000; CYs 2007 and 2006 is \$11,000.

Complete 6 and 7.

8. Leave this blank. The DES will notify you if a Federal Interest Assessment is due.
9. Enter your interest amount due in this space, if applicable. If the quarterly CW Report is not filed by the due date, interest accrues on the delinquent contributions (taxes) for each month or part of a month from the due date to the date it is paid. For help with interest or an interest rate, call 573-751-3441.
10. Enter your penalty amount due in this space, if applicable. A penalty of 10 percent of contributions (taxes) due or \$100, whichever is greater, is imposed if the CW Report is filed after the last day of the month after the due date but before the last day of the second month after the due date. A penalty of 20 percent of contributions (taxes) due or \$200, whichever is greater, is imposed if this report is filed after the last day of the second month after the due date.
11. Enter any outstanding amount due or credit in your account. Add any amount due. Subtract any credit.
12. Leave this blank. The DES will notify you if an Automation Surcharge is due.
13. Enter the amount of 7 plus or minus the amount in 8, 9, 10, 11, and 12. This is the amount you should pay.
14. Enter the number of full- and part-time workers for each month during the quarter who worked or received pay during the pay period, which includes the 12th day of the month. Workers on strike during the week of the 12th should not be included. If you had no workers earning wages during the pay period, enter a "0" (zero).

Sending the Completed Form

Send the completed form, any attachments, and payment to:

Division of Employment Security
P.O. Box 888
Jefferson City, MO 65102-0888.

Make checks payable to "Division of Employment Security."