Form UC-018
Form UC-020

Unemployment Tax and Wage Report

Bar-coded Unemployment Tax and Wage Reports are mailed to liable employers to report their taxes and wages for the specific period indicated on the report. The bar-codes contain the Arizona Employer Account Number, Calendar Quarter and the Year to be reported.

BE SURE TO USE THE BAR-CODED FORM TO ENSURE ACCURATE POSTING OF YOUR TAX AND WAGE INFORMATION

If you did not receive a bar-coded Tax and Wage Report, you may compete the downloadable form UC-018 to report the number of full and part-time covered workers for a quarterly period, the wages paid to these employees, and the unemployment tax due. Please type or clearly print your full address of record in the area above the report title. It is important to provide the information requested in Section A and to include your assigned tax rate in Section C-4. Use the Wage Listing Continuation form (UC-020) for reporting additional employees. Your completed (original) form should be mailed or faxed to the address or fax number shown below:

IF YOU HAVE 25 OR MORE EMPLOYEES, CONSIDER REPORTING BY

MAGNETIC MEDIA. WE SUPPORT DISKETTE, TAPE AND CARTRIDGE MEDIA. FOR

ADDITIONAL INFORMATION, YOU MAY VIEW OR DOWNLOAD OUR PUBLICATION

"ARIZONA MAGNETIC MEDIA REPORTING" (PAU-430). THE LINK TO THIS INFORMATION

CAN BE FOUND ON OUR HOME PAGE.

Questions about completing the Unemployment Tax and Wage Report may be directed to:

Arizona Department of Economic Security
Unemployment Tax - 911B
P.O. Box 6028
Phoenix, AZ 85005-6028

Telephone: (602) 248-9354

FAX: (602) 650-1451

ADDITIONAL INSTRUCTIONS FOR COMPLETING UNEMPLOYMENT TAX AND WAGE REPORT

Failure to Submit a Report or Include a Wage Listing May Result in Penalties

This report must be completed and returned whether or not wages were paid in the quarter. If no wages were paid in the quarter, leave Part B blank, enter "0" on Line 1 of Part C, and sign and return the report. If your business has changed, such as closed, ceased paying wages, changed ownership, name, address, phone number, etc., complete and return the REPORT OF CHANGES, available online (www.azui.com) or phone the Unemployment Tax Office Employer Status Unit at 602-248-9396.

If wages were paid in the quarter, complete, sign and return the report, including the required listing of employees, their Social Security Numbers and amount of wages paid to each entered in Part B. WAGES, or on separate plain white paper in the same format. Wages include salaries, commissions, bonuses, tips and the cash value of other remuneration such as gifts. DO NOT ADJUST PRIOR QUARTER WAGES ON THIS REPORT.

PART C. WAGE SUMMARY – Line-by-line explanation of how to calculate the payment due:

1. **TOTAL WAGES PAID IN QUARTER** – Enter the total wages (before deductions) you paid in the quarter (from the total entered in Part B, WAGES).

2. **SUBTRACT EXCESS WAGES** – Calculate for each employee how much, if any, of the total wages paid to that employee in the quarter are in excess of the first $7,000 paid to that employee in the same calendar year (such "excess wages" must be reported in the quarter earned, but are not taxable). Add together all excess wages paid to all your employees in the quarter and enter the combined total on Line 2. The following example shows how excess wages are calculated for an employee who is paid $5,000 per quarter:

Section C. Wage Summary	1ST Quarter	2nd Quarter	3rd Quarter	4th Quarter	YEAR END TOTAL
(Line 1) TOTAL WAGES	$5,000.00	$5,000.00	$5,000.00	$5,000.00	$20,000.00
(Line 2) EXCESS WAGES	0.00	$3,000.00	$5,000.00	$5,000.00	$13,000.00
(Line 3) TAXABLE WAGES	$5,000.00	$2,000.00	0.00	0.00	$ 7,000.00

  Taxable wages were paid to this worker in the first two quarters, with $3,000 ($10,000 - $7,000) excess wages paid in the second quarter. All wages paid in the third and fourth quarters are excess wages.

3. **TAXABLE WAGES PAID** – Subtract Line 2 from Line 1 and enter the result.

4. **TAX DUE** – Multiply Line 3 by your assigned tax rate printed on the form and enter the result, the amount of Unemployment Tax due for the calendar quarter. Example: 2.0% (or .020) x $5,000 = $100 TAX DUE.

5. **ADD INTEREST DUE** – Enter the amount due if you paid your Unemployment Tax after the due date indicated at the upper right of the report. Interest accrues at the rate of 1% of Line 4 for every month or part of a month payment is late. Example: Interest on $200 in tax paid 1-1/2 months late = $200 x 2% = $4.

6. **ADD PENALTY FOR LATE REPORT** – Enter the amount due for submitting a report after the due date indicated at the upper right of the report. The penalty is 0.10% (or .001) of Line 1, with a **$35 minimum and a $200 maximum**.

7. **ADD JOB TRAINING TAX DUE** – Multiply Line 3 by 0.10% (or .001) and enter the result, the amount of the Job Training Tax due for the calendar quarter. Example: 0.10% (or .001) x $7,000 = $7 Job Training Tax Due. **NOTE: If your assigned Unemployment Tax Rate is 0.11% or less, or is 2.00%, 2.70% or higher, or you are a Reimbursable employer, DO NOT compute or pay the Job Training Tax.**

8. **TOTAL PAYMENT DUE –** Enter the sum of Lines 4, 5, 6 and 7. **NOTE: If the combined amount of Unemployment and Job Training Taxes due is equal to or less than $9.99 for the quarter, payment of the taxes due is not required.**

9. **SUBTRACT ANY CREDIT BALANCE –** If an amount is printed on Line 9, it represents a previous overpayment of tax. Subtract it from Line 8; the result is the amount of tax payment you still owe for the quarter.

10. **AMOUNT PAID –** Enter the amount of your payment. **Make checks payable to DES-Unemployment Tax.** Be sure to write your Arizona Account Number on your check.

SIGNATURE – This report must be signed and dated by an owner, partner, corporate officer or authorized representative. Enter the report preparer's name and phone number in the spaces provided.

Pursuant to state and federal law, information on this report may be disclosed to public entities and public employees for use in the performance of their official duties.

ARIZONA DEPARTMENT OF ECONOMIC SECURITY
PO BOX 52027
PHOENIX, AZ 85072-2027
Telephone (602) 248-9354

ARIZONA ACCOUNT NUMBER
CALENDAR QUARTER ENDING
TO AVOID PENALTY MAIL BY
FEDERAL ID NO.

For Online Filing: **www.azui.com**

PLEASE RETURN ORIGINAL

UNEMPLOYMENT TAX AND WAGE REPORT

A. NUMBER OF EMPLOYEES –
Report for each month, the number of full and part-time covered workers who worked during or received pay subject to UI Taxes for the payroll period which includes the 12th of the month.

_____

_____

_____

B. WAGES – List all employees in Social Security Number order, or alphabetically by last name. Please use white paper in the same format for additional employees. If you have six or more employees, consider reporting via magnetic media. Ask for "Arizona Magnetic Media Reporting" (PAU-430). We support diskette and cartridge media. Or consider online reporting at **www.azui.com**.

USE BLACK INK ONLY

C. WAGE SUMMARY – See Reverse For Instuctions

1. **TOTAL WAGES PAID IN QUARTER**
   From Section B. Wage Listing _____._____

2. **SUBTRACT EXCESS WAGES**
   Cannot exceed Line 1 - see instructions _____._____

3. **TAXABLE WAGES PAID**
   Up to $7000 per Employee - Line 1 minus line 2 _____._____

4. **TAX DUE**
   Line 3 X Tax Rate of
   The decimal equivalent= _____._____

5. **ADD INTEREST DUE**
   1% of Tax Due for each month payment is late _____._____

6. **ADD PENALTY FOR LATE REPORT**
   0.10% of Line 1 ($35 min / $200 max) _____._____

7. **ADD JOB TRAINING TAX DUE**
   0.10% of Line 3 _____._____

8. **TOTAL PAYMENT DUE**
   If the sum of lines 4 & 7 is equal to or less than
   $9.99, payment of the taxes due is not required. _____._____

9. **SUBTRACT ANY CREDIT BALANCE**
   If a balance is listed, subtract from Line 8. _____._____

10. **AMOUNT PAID**
    Make check Payable to DES-Unemployment Tax _____._____
    LIEN MAY BE FILED WITHOUT FURTHER NOTICE ON DELINQUENT TAXES.

1. Employee Social Security Number	2. Employee Name *(Last, First)*	3. Total Wages Paid in Quarter
	TOTAL WAGES THIS PAGE	
	TOTAL WAGES ALL PAGES	

Signature:

Title:

Date:

Prepared by:

Telephone: (   )

PHOTO COPY FOR YOUR RECORDS

UC-020 (01/05

UI TAX WAGE LISTING CONTINUATION

ARIZONA DEPARTMENT OF ECONOMIC SECURITY
P.O. BOX 52027
PHOENIX ARIZONA 85072-2027
TELEPHONE: (602) 248-9354

ARIZONA ACCOUNT NUMBER _____

CALENDAR QUARTER ENDING _____

PAGE _____ OF _____

LIST EMPLOYEES IN NUMERICAL ORDER BY SOCIAL SECURITY NUMBER, OR ALPHABETICALLY BY LAST NAME.

1. EMPLOYEE SOCIAL SECURITY NUMBER			2. EMPLOYEE NAME (LAST, FIRST)	3. TOTAL WAGES PAID (THIS QUARTER)	
			TOTAL WAGES THIS PAGE		

EQUAL OPPORTUNITY EMPLOYER / PROGRAM
THIS DOCUMENT AVAILABLE IN ALTERNATIVE FORMATS BY CONTACTING THE UI TAX OFFICE