



# Form UI-WIT 2010 Combined Return for Household Employers Instructions

## Unemployment Insurance Contributions and Illinois Income Tax Withheld

You may file on-line at [household.illinois.gov](http://household.illinois.gov)

### Step 1

- Line 1a** Enter your Social Security number (SSN) as it appears on your Social Security card.
- Line 1b** Enter the nine digit Federal Employer's Identification number (FEIN) assigned to you by the Internal Revenue Service.
- Line 2** Enter your first name, middle initial and last name.
- Line 3** Enter the street address including the city, state and zip code where you want to receive this form.
- Line 4** Enter your spouse's Social Security number (SSN) as it appears on your spouse's Social Security card.
- Line 5** Enter your spouse's first name, middle initial and last name.
- Line 6** Enter your 7-digit Illinois Unemployment Insurance Account Number.
- Line 7** Check the box or boxes that apply to the information you are reporting on this form. You may use this form to report your unemployment insurance or Illinois income tax withholding or both.

### Step 2

**Lines 10 through 17** - use one line for each employee

#### Column A

Print the first and last name(s) of your household employee(s).

#### Column B

Complete this item by copying your employee's social security number from his or her Social Security card.

#### Columns C through F (quarters)

Enter the total wages paid to each employee for each quarter of the year. If no wages were paid for that quarter, please enter "0".

Wages include (a) salaries, commissions and bonuses, tips reported to the employer, separation pay, vacation pay, prizes, sick pay, payments on account of retirement; (b) the reasonable cash value of remuneration paid other than cash, such as goods, meals and

lodging; and (c) any remuneration for services performed within the State which is considered wages under the Federal Unemployment Tax Act.

#### Column G

Write the total amount of income tax withheld for the year.

**Line 18** If you had more than eight household employees during 2010, use an additional sheet of paper and include the information in Step 2 for each additional worker. Total each Column C through G on the attachment, and write the totals on Line 18 in the appropriate column.

**Line 19** Add Lines 10 through 18 within each column. This is the total wages paid for each quarter.

### Step 3

**Line 19a** Copy totals from line 19 above.

**Line 20** Write in the total wages paid in excess of the unemployment insurance taxable wage base amount for **each** worker. For 2010, the taxable wage base amount is \$12,520 for each worker. An employer must pay unemployment insurance contributions on only the first \$12,520 in wages for each employee.

**Example:** You have one household employee that you pay \$5,000 each quarter. During the first and second quarter, the wages paid to the employee total \$10,000, so you would enter "0" in each column for the first and second quarters. During the third quarter, the total amount paid to the employee reaches \$15,000 which exceeds the \$12,520 unemployment insurance taxable wage base by \$2,480. So the amount to be entered on Line 20 for the third quarter, is \$2,480 (\$15,000-\$12,520). The fourth quarter wages of \$5,000 must be entered on Line 20 for the fourth quarter since the wage base was met during the third quarter.

	1st quarter	2nd quarter	3rd quarter	4th quarter
Ex Line 20	\$ 0	\$ 0	\$2,480	\$5,000

### Step 3 *continued*

**Line 21** Subtract Line 20 from Line 19 and enter the result on Line 21. These are your taxable wages.

#### Lines 22 and 23

For each quarter, calculate your unemployment insurance contribution. Within each column, complete either Line 22 or 23, whichever is applicable.

**Line 24** Quarter totals. Enter the amount from Line 22 or 23 in each column. This is your contribution due for each quarter.

**Line 25.** Grand total. Add the quarterly totals from Line 24 (Columns C, D, E and F) and enter the result on Line 25. This is your 2010 total unemployment insurance contributions due.

### Step 4

**Line 26-29** Enter the total number of employees (full or part time) who are covered by unemployment insurance and who performed services during or received pay for the payroll period including the 12th of each month of the quarter. Include workers who have earned more than \$12,520 in the calendar year and those on vacation or paid sick leave. Exclude workers on strike.

### Step 5

**Line 30** Write the amount shown on Line 19, Column G. This is the 2010 amount of Illinois income tax withheld.

**Line 31** Write the amount of any previous payment made to the Illinois Department of Revenue for the liability shown on Line 30.

**Line 32** Subtract Line 31 from Line 30. This is the amount of Illinois income tax withholding due.

### Step 6

**Line 33** Write the amount shown on line 25. This is your total 2010 unemployment insurance contribution.

**Line 34** Write the amount of any previous payment made to the Illinois Department of Employment Security for the liability shown on Line 33.

**Line 35** Subtract Line 34 from Line 33. This is the amount of unemployment insurance contribution due.

### Step 7

**Line 36** Add Lines 32 and 35. This is the amount due with this form. Make your check payable to the **Illinois Department of Employment Security**.

### Step 8

**Line 37** If you have stopped employing workers, write the date of the last day you employed workers.

### Step 9

This report must be signed by the person named in Step 1, Line 2. If signed by any other person, a Power of Attorney must be attached.

#### MAIL YOUR COMPLETED REPORT ALONG WITH YOUR CHECK TO:

ILLINOIS DEPARTMENT OF EMPLOYMENT SECURITY  
PO BOX 3637  
SPRINGFIELD IL 62708-3637

### General Instructions

#### **Am I required to withhold Illinois Income Tax for any of my household employees?**

Generally, you must withhold Illinois Income Tax for your Illinois employee if you are required to withhold federal income tax. Federal law excludes wages paid to certain types of household employees from withholding. Therefore, you are not required to withhold Illinois Income Tax from your household employee's wages unless you withhold federal income tax, or you and your employee enter into a voluntary withholding agreement.

#### **What if I do not file or pay by the due date?**

If you do not file a processable return or pay the tax you owe by the due date, you will owe penalty and interest. For withholding income tax penalties and interest, see the most current Publication 103, Uniform Penalties and Interest.

#### **What if I need to correct information I reported? Where may I obtain help or more information?**

For other related forms or help with questions regarding

- unemployment insurance, please call the Unemployment Insurance Hotline at 312 793-4880 or toll-free at 1 800 247-4984 (option 1). The TTY number for the hearing impaired is (866) 212-8831.
- withholding income tax, please contact the Illinois Department of Revenue by visiting [household.illinois.gov](http://household.illinois.gov), and refer to Pub-121, Illinois Income Tax Withholding for Household Employees; or by calling our Taxpayer Assistance division at 1 800 732-8866 (toll-free), 217 782-3336, or 1 800 544-5304 TDD.



# 2010 Form UI-WIT Combined Return for Household Employers

## Unemployment Insurance Contributions and Illinois Income Tax Withheld

File on-line at [household.illinois.gov](http://household.illinois.gov)

### Step 1: Tell us about yourself

**1a** \_\_\_\_\_ **b** \_\_\_\_\_  
Your Social Security number (SSN) Federal employer's identification number

**4** \_\_\_\_\_  
Your spouse's Social Security number (SSN)

**2** \_\_\_\_\_  
Your name (first, middle initial, last)

**5** \_\_\_\_\_  
Spouse's name (first, middle initial, last)

**3** \_\_\_\_\_  
Street Address

**6a** \_\_\_\_\_  
Illinois account number (Unemployment Insurance)

**7** Check any box that applies to this report  
 Unemployment insurance     Illinois income tax withheld

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

### Step 2: Report your household employee information

**8** For unemployment insurance reporting, complete Columns A-F  
For Illinois withholding tax reporting, complete Columns A, B, and G

<b>9 A</b> Name (first, last)	<b>B</b> Social Security no.	<b>C</b> 1/2010 QTR. ending Mar. 31	<b>D</b> 2/2010 QTR. ending June 30	<b>E</b> 3/2010 QTR. ending Sept. 30	<b>F</b> 4/2010 QTR. ending Dec. 31	<b>G</b> 2010 Illinois Income Tax Withheld
<b>10</b> _____	• •	•	•	•	•	•
<b>11</b> _____	• •	•	•	•	•	•
<b>12</b> _____	• •	•	•	•	•	•
<b>13</b> _____	• •	•	•	•	•	•
<b>14</b> _____	• •	•	•	•	•	•
<b>15</b> _____	• •	•	•	•	•	•
<b>16</b> _____	• •	•	•	•	•	•
<b>17</b> _____	• •	•	•	•	•	•
<b>18</b> Other (attach) _____	• •	•	•	•	•	•
<b>19</b> Column totals: Add Lines 10 through 18 in each column		•	•	•	•	•

### Step 3: Figure your unemployment insurance contribution due for each quarter

	1st quarter	2nd quarter	3rd quarter	4th quarter
<b>19a</b> Column totals: Add Lines 10 through 18 in each column	_____	_____	_____	_____
<b>20</b> Write the total wages paid in excess of the taxable wage base amount (\$12,520 per employee for 2010).	_____	_____	_____	_____
<b>21</b> Subtract Line 20 from Line 19.	_____	_____	_____	_____
<b>22</b> If Line 19 is less than \$50,000, multiply Line 21 by your 2010 contribution rate or 5.4%, <b>whichever is less.</b>	_____	_____	_____	_____
<b>23</b> If Line 19 is \$50,000 or more, multiply Line 21 by your 2010 contribution rate.	_____	_____	_____	_____
<b>24 Quarter totals</b> Enter the amount from Line 22 and/or 23.	_____	_____	_____	_____
<b>25 Grand total</b> Add the quarter totals from Line 24 (Columns C, D, E and F) and write the result on Line 25.	→ <b>25</b> _____			

**Step 4: Number of employees who are covered for unemployment insurance**

Write the total number of covered workers (full and part time) who performed services during or received pay for the payroll period ending the 12th of each month of each quarter. If none, write "0"

- 26 1st quarter    **A** January 12 \_\_\_\_\_    **B** February 12 \_\_\_\_\_    **C** March 12 \_\_\_\_\_
- 27 2nd quarter    **A** April 12 \_\_\_\_\_    **B** May 12 \_\_\_\_\_    **C** June 12 \_\_\_\_\_
- 28 3rd quarter    **A** July 12 \_\_\_\_\_    **B** August 12 \_\_\_\_\_    **C** September 12 \_\_\_\_\_
- 29 4th quarter    **A** October 12 \_\_\_\_\_    **B** November 12 \_\_\_\_\_    **C** December 12 \_\_\_\_\_

**Step 5: Figure your Illinois withholding income tax payment due**

- 30 Write the amount from Line 19, Column G, Annual Illinois Withholding Tax. This is the total Illinois income tax withheld for your household employees. **30** \_\_\_\_\_ | \_\_\_\_\_
- 31 Write the amount of any previous payment to the Illinois Department of Revenue for the liability shown on Line 30. **31** \_\_\_\_\_ | \_\_\_\_\_
- 32 Subtract Line 31 from Line 30. **32** \_\_\_\_\_ | \_\_\_\_\_

**Step 6: Figure your total unemployment insurance contribution due**

- 33 Write the amount from Line 25. **33** \_\_\_\_\_ | \_\_\_\_\_
- 34 Write the amount of any previous payment to the Illinois Department of Employment Security for the liability shown on Line 33. **34** \_\_\_\_\_ | \_\_\_\_\_
- 35 Subtract Line 34 from Line 33. **35** \_\_\_\_\_ | \_\_\_\_\_

**Step 7: Figure your total payment due**

- 36 Add Lines 32 and 35. This is the amount due. Make your check payable to the **Illinois Department of Employment Security**. **36** \_\_\_\_\_ | \_\_\_\_\_

**Step 8: Complete if you are no longer employing workers**

- 37 Write the date you stopped employing workers. **37** \_\_\_\_/\_\_\_\_/\_\_\_\_  
month    day    year

**Step 9: Sign below**

Under penalties of perjury, I state that I have examined this report and, to the best of my knowledge, it is true, correct, and complete.

- 38 \_\_\_\_\_    \_\_\_\_/\_\_\_\_/\_\_\_\_    (\_\_\_\_) \_\_\_\_\_  
Household employer's signature (full name)    month    day    year    Daytime telephone number

Filing deadline: **April 15, 2011**

You may file and pay on-line at [household.illinois.gov](http://household.illinois.gov)

Mail your completed report along with your check to:

**ILLINOIS DEPARTMENT OF EMPLOYMENT SECURITY  
PO BOX 3637  
SPRINGFIELD IL 62708-3637**

This state agency is requesting information that is necessary to accomplish the statutory purpose as outlined under 820 ILCS405/100-3200. Disclosure of this information is REQUIRED. Failure to disclose this information may result in statutorily prescribed liability and sanction, including penalties and or interest. This form has been approved by the Forms Management Center.