

TAX020 FORM
EMPLOYER'S QUARTERLY UNEMPLOYMENT INSURANCE TAX REPORT
INSTRUCTIONS FOR 2012

LINE 1. Legal Entity Name - CHANGES or CORRECTIONS - It is important that any changes or error corrections concerning your business be indicated in the space provided next to line 1. Please make certain that the necessary corrections are made to avoid possible penalties that could arise from incorrect information. It is essential that we be advised of changes so that timely application can be made for transfer of reduced rate to the new changed entity. Failure to apply for rate transfer within the ninety days as prescribed by law may result in assignment of standard rate as a new employer.

LINE 2. Your report and payments must be submitted by this date to avoid late penalty.

LINE 3. Year and quarter wages were paid.

LINE 4. This is your tax rate. Contribution rate plus administrative reserve rate plus workforce development rate. The contribution rate, administrative reserve rate, and workforce development rates are shown for your information. Only the contribution rate should be used in reference to state experience rate or state contributions when completing Form 940 or 940EZ for annual FUTA reporting [Ref. 72-1350(H)].

LINE 5. Enter all wages paid in covered employment this calendar quarter whether in money or in kind, such as meals and lodging. (This total must equal the total of the individual wages listed on the employer's Wage Report line 18). DO NOT include wages paid to employees who performed services that are exempt under Idaho Employment Security Law. For example, the individual owner of a business should not report his parents, spouse, or his children of less than 21 years of age, unless a corporation. (Refer to the Employer Handbook for other specific exemptions.) Go to the Internet Address: <http://labor.idaho.gov>. Place pointer over the bullet for "Unemployment Insurance" and click on the line "UI Taxes".

LINE 6. Individual annual wages that exceed the amount that is pre-printed in this block are excess wages. Report such excess wages beginning with the quarter in which this amount is reached. Enter the total excess wages for the quarter. If a going business was taken over and continued, wages paid by the former ownership can be counted toward the annual taxable wages by the new ownership. You may also, in arriving at the annual taxable wage base for each employee, use wages paid in another state but only on the amount on which tax was paid to that state. COST REIMBURSEMENT EMPLOYERS (nonprofit organizations and governmental units) WOULD NOT COMPLETE THIS LINE.

EXAMPLE: Assuming excess wage base of \$34,100

	1/1 - 3/31			4/1 - 6/30			7/1 - 9/30			10/1 - 12/31		
	First Quarter			Second Quarter			Third Quarter			Fourth Quarter		
	Wage	Excess	Taxable	Wage	Excess	Taxable	Wage	Excess	Taxable	Wage	Excess	Taxable
Jane Doe	12,900	-0-	12,900	12,900	-0-	12,900	12,900	4,600	8,300	12,900	12,900	-0-
John Doe	10,000	-0-	10,000	10,000	-0-	10,000	10,000	-0-	10,000	10,000	5,900	4,100
Totals	22,900	-0-	22,900	22,900	-0-	22,900	22,900	4,600	18,300	22,900	18,800	4,100

LINE 7. Taxable wages (line 5 minus line 6).

LINE 8. To calculate your tax due, multiply wages (line 7) by the total tax rate (line 8).

LINE 9. Your report must be postmarked by the date entered in line 2; otherwise, the assessment of a late charge is mandatory under the law. Late charge accrues separately on each quarter due. Late charge for each month is the preprinted percentage of the tax due for the quarter or the preprinted dollar amount, whichever is greater. Late charge may not exceed 100 percent of the tax due.

