

## Instructions for Preparation of Form UC-1 Quarterly Contribution Report

1. Employer's name, address, quarter, applied rate, SUTA account number, and FEIN are inserted by the Department. Do not make changes to this form.
2. Total gross wages: All remuneration paid to covered workers during this quarter. Per IC 22-4-8, If a worker is not:
  - 1) Free from direction and control;
  - 2) Performing services outside of the due course of the business, and
  - 3) Independently established in the trade or business for the service provided – then the worker is an employee and must be reported on the UC1.
3. Total excess wages: Employers pay premiums on the first \$9,500 per worker per year. Each quarter is reported separately. Excess wages cannot exceed gross wages. Example:

John makes \$6000 in the first quarter, \$3000 in the second quarter, \$6000 in the third quarter, and \$6000 in the 4<sup>th</sup> quarter. You report Gross wages of \$6000 and \$0 excess wages in the first quarter. You report \$3000 in gross wages and \$0 excess wages in the second quarter. You report \$6000 in gross and \$5500 in excess wages in the third quarter. You report \$6000 in gross and \$6000 in excess in the fourth quarter.

Calculate each employee separately and then add them together for the report.

4. Total Taxable Wage: Total Gross Wages less total Excess Wages. Must be \$0 or greater.
5. Total Premium Due: Applied rate per notice times total taxable wage. Use only the rate provided to you by the department. Failure to use the correct applied rate will result in interest, penalties, and fines.
6. Interest: One percent (1%) of premiums due per month for every month or portion of a month after the due date. The due date does not change for postal service availability. Please always postmark your report, or file on line, on or before the due date. Late reports are assessed interest.
7. Penalty: Ten percent (10%) of the premium due if payment in full is not received on or before the due date.
8. Employee count: the number of workers as of the 12<sup>th</sup> day of the month for each month in the quarter.
9. Return the UC1 and remittance in the provided envelope. Do not include additional correspondence or UC5 reporting.

**File only one original UC1 per quarter.** To correct a report, use the Employer Contribution Adjustment Report (SF44954). If you no longer have covered employment in Indiana, update your status to inactive via ESS. Report any business transfer or reorganization promptly to the Department.

TEAR ON PERF BEFORE MAILING

<p><b>State Form 250 (R9 / 3-11) / Form UC1</b></p> <p>ACCOUNT NO.      Q    YR      FEDERAL ID NO</p> <p>PERIOD COVERED FROM      TO</p> <p>I CERTIFY, UNDER PENALTY OF PERJURY, THAT THIS REPORT IS TRUE AND COMPLETE</p> <p>_____ SIGNATURE OF EMPLOYER</p> <p>_____ TITLE</p> <p>_____ TELEPHONE NUMBER      DATE      FAX NUMBER</p> <p><small>CONFIDENTIAL RECORD PURSUANT TO IC-22-4-19-6, IC 4-1-6</small></p>	<p><b>EMPLOYEE COUNT</b> <small>(SEE INSTRUCTIONS)</small></p> <p style="font-size: 2em; font-weight: bold;">UC</p>	<p>1ST MO <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/></p> <p>2ND MO <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/></p> <p>3RD MO <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/></p>	<p>2. TOTAL GROSS WAGES PAID THIS QTR <input style="width: 100%; height: 20px;" type="text"/></p> <p>3. TOTAL EXCESS WAGES <input style="width: 100%; height: 20px;" type="text"/> <small>(SEE INSTRUCTIONS)</small></p> <p>4. NET TAXABLE WAGES <input style="width: 100%; height: 20px;" type="text"/> <small>(LINE 2 MINUS LINE 3)</small></p> <p>5. TOTAL PREMIUMS DUE <input style="width: 100%; height: 20px;" type="text"/> <small>LINE 4 X APPLIED RATE</small></p> <p>6. INTEREST <small>(SEE INSTRUCTIONS)</small> <input style="width: 100%; height: 20px;" type="text"/></p> <p>7. PENALTY <small>(SEE INSTRUCTIONS)</small> <input style="width: 100%; height: 20px;" type="text"/></p>
<p><b>INDIANA DEPT OF WORKFORCE DEVELOPMENT</b> <b>P.O. BOX 7054</b> <b>INDIANAPOLIS IN 46207-7054</b></p>		<p><b>AMOUNT DUE</b> <input style="width: 100%; height: 20px;" type="text"/></p>	



**INDIANA DEPARTMENT OF WORKFORCE DEVELOPMENT**  
**EMPLOYER ACCOUNT MAINTENANCE**  
10 N SENATE AVE  
INDIANAPOLIS IN 46204

**Manage your account on-line at <https://uplink.in.gov/ESS/ESSLogon.htm>**

UC5 (Individual wage reports) should be filed via ESS or electronic media. If you cannot report electronically, a paper report can be downloaded from <http://www.in.gov/dwd/2406.htm>. Mail UC5 Information only to:

**INDIANA DEPARTMENT OF WORKFORCE DEVELOPMENT**  
**ATTN: WAGE RECORDS**  
**10 N SENATE AVE RM SE003**  
**INDIANAPOLIS IN 46204-2277**

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