
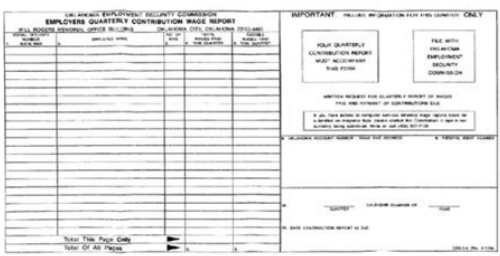


Arkansas form dws-ark-209b

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510 AUG 00

EMPLOYER'S QUARTERLY CONTRIBUTION AND WAGE REPORT
ARKANSAS EMPLOYMENT SECURITY DEPARTMENT
P.O. BOX 8007 LITTLE ROCK, ARKANSAS 72203-8007 (501) 882-3278
SEASONAL

ESD ID NUMBER
DATE QUARTER ENDED
FEDERAL ID NUMBER
SEASONAL CODE
SEASONAL DATES

PART A. 1. Number of employees in the pay period including the 12th of of qtr 2. Total of all wages paid for personal services, including bonuses/commissions 3. Wages in excess of (see instructions) 4. Taxable wages (subtract item 3 from item 2, enter results here) 5. Contribution rate for this reporting period 6. Contribution due for this quarter (multiply item 4 by) 7. Amount due from previous quarters 8. Amount of credit from previous quarters 9. Interest (accrued on all unpaid contributions at the rate of 1.5% per month) 10. Penalty (see instructions) 11. Total amount due 12. Amount of remittance (make payable to Arkansas Employment Security Department)

DO NOT ALTER OR REPRODUCE THIS BARCODED FORM
Check box and return if no wages paid

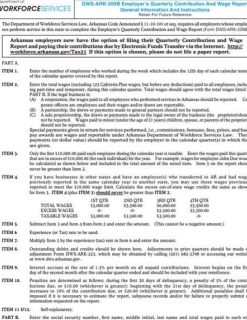
Barcode area with fields for Social Security Number, First Name, Middle Initial, Last Name, and Payroll Code.

PART B. Enter the SSN, first name, middle initial, last name and total wages paid to each employee during the calendar quarter in the space provided below (continuation sheet printed on reverse side). Table with columns: SOCIAL SECURITY NO., FIRST NAME, INITIAL & LAST NAME OF EMPLOYEE, WAGES PAID IN SEASON, WAGES PAID OUT OF SEASON.

PAGE ONE OF PAGE(S) TOTAL WAGES FOR THIS PAGE \$
TOTAL NO. OF EMPLOYEES ON THIS REPORT
I HEREBY CERTIFY THIS REPORT IS TRUE AND CORRECT AND NO PARTS OF THE CONTRIBUTION HAVE OR WILL BE BORNE BY ANY EMPLOYEE.

SIGNATURE TITLE DATE TELEPHONE

ESD-ARK-0985 (REV. 81-02)



Note: This is Joshua. You may notice that the QuickBooks version of this form looks slightly different from the version of the form you receive from the IRS. This is because the IRS asks software providers like QuickBooks to reproduce their forms in a slightly different format. Please be sure, however, that the IRS will accept the QuickBooks version of the form when you use it for your files. If your little business has employees working in Arkansas, you will need to pay the Arkansas unemployment insurance (UI) tax. UI funds unemployment compensation programmes for eligible employees. In Arkansas, the state UI tax is just one of several taxes that employers must pay. Other important employer taxes, not covered here, include the UI federal tax, and state and federal withholding taxes. Different states have different rules and fees for UI taxes. Here are the basic rules for the Arkansas UI tax. Register with the Department of Work Services as an employer from Arkansas subject to UI tax, your small company must establish an Arkansas UI tax account with the Arkansas Department of Works of Arkansas (DWS). You must register with DWS at the latest on the last day of the second month in which your business first has an employee. When you register with DWS, they will make a determination to get their business Responsible for UI taxes. (Most companies with employees will be responsible.) You can register for an account with DWS online or on paper. Once registered, you will receive the number of the DWS account. To register online, use the Arkansas DWS Online Unemployment Insurance Employer Services website. To register on paper, use DWS-ARK-201, reporting to determine responsibility under the law of the Department of Work Services. Blank forms are available for download from the section DWS website UI Employee. There is no fee to register your business with DWS. Note: To establish your tax account Arkansas UI and get your DWS account number, you will need a federal federal employer ID(EIN) You can request an EIN on the irs. gov. Generally, if you apply online, you will immediately receive your EIN. Tax Responsibility Rules for Unemployment Insurance as Arkansas's profit-making employer usually liable for UI state taxes as soon as it meets one of the following conditions: it employs one or more workers for a part of ten or more days during a calendar year, or acquires the business or part of an employer subject to unemployment taxes. These rules are similar, but different, to the UI federal tax liability rules under the Federal Unemployment Tax Act (FUTA). Hello. m of this, different rules apply, not covered here, to agricultural workers (farms), domestic workers (at home), and employees of some (but not all) non-profit organizations. A good news is that the state tax payments of the UI can generally be credited against their FUTA taxes. Salary basis and Tax Fees The UI tax is paid on the balances of each employee until a maximum annual amount. In recent years, this amount, known as the taxable wage base, has remained stable at \$12,000 in Arkansas. However, the is always possible that the quantity may change. The UI tax rate in Arkansas is composed of a base rate plus potential additional taxes. Additional taxes include a forward interest tax, an extended benefit tax, and a stabilisation tax. If these additional taxes are valued depends on things like the balance of the state trust fund, the amount of the state's tax balances, and whether the state owes interest on the money borrowed from the federal government. Stabilisation tax, for example, which may vary from 0.1% to 0.8% has been valued in recent years. As with the taxable wage base, the state tax rate of the UI for new employers may change from year to year. However, in recent years, the basic rate for new employers (before any potential additional taxes) has been 2.9%. New employers usually have the rate of new employers for their first three years. Years. Employers are subject to a lower or higher rate than new employers, depending on a "qualification of experience". This means, among other things, whether your business has already had any employees who have made claims for benefits of state unemployment. Senior reports of IU and Payments in Arkansas, the U.S. tax reports and payments are due on the last day of the month following the end of each calendar quarter. In other words: For balances paid during schedule four ends report due by Jan, Feb, Mar 31 April 30 Apr, May, Jun e 30 July 31 Jul, Aug, September 30 October 31 Oct, Nov, December 31 January 31 You can present your reports and payments online or on paper. To archive on line, use DWS's online unemployment insurance employer services website. Online payments are available through the Electronic Transfer of Funds (EFT). To file on paper, use the DWS-ARK-209B form, the employer's quarterly contribution and the Wage report. You can download blank forms from the UI Employers Forms section of the DWS website. You too, m has the option of filing using magnum-day discs (CD or DVD). It shall report quarterly wages whether or not the wages were paid in the quarter. You will be subject to a penalty if you do not present. Publish a Warning (Poster) you must post a warning (poster) about the state's claims for unemployment in a visible place for all employees. The poster provides basic information on when and how to present a claim for unemployment benefits. You can download a notice that meets all legal requirements (Form DWS-ARK-237, Employer Workplace Poster) of the UI Employer Forms section of the DWS site. Do not mix employees as independent contractors Employers who use independent contractors instead of hiring employees subject to the IU tax. However, the important that you do not misclassify an employee as an independent contractor. If you do not rank an official, you may be subject to penalties or fines. Using the payroll service companies You can decide It more easy to hand over responsibility for payroll, including UI taxes, to an external payroll service. If so, keep in mind that your business, or even you personally, can still be held directly liable for mistakes made by an outside company. Additional information This article addresses only the most basic elements of Arkansas IU taxes. Avoid possible penalties for making mistakes by checking the IRS and DWS websites for the latest information. DWS also a UI Employer Manual that you can download from the DWS web system. In addition to the UI state tax, employers have other responsibilities not covered in this article, such as federal UI tax, state and federal withholding taxes, mandatory reports of new hires, mandatory retaining employee records. You can get more information on other small business tax issues in other articles here in Nolo.com. Nolo.com.

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