DIVISION OF EMPLOYMENT SECURITY

MISSOURI DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

INSTRUCTIONS FOR COMPLETING THE MISSOURI QUARTERLY CONTRIBUTION AND WAGE REPORT

Employers subject to the Missouri Employment Security Law are required to file a Missouri Quarterly Contribution and Wage (CW) Report each quarter **even if they have a 0 percent contribution rate, are a reimbursable employer, have no contributions due, or have paid no wages in the quarter**. Any employer with 50 or more workers must file electronically; however, for good cause shown, the director may permit an employer with 50 or more workers to report quarterly wage information on a paper form. Penalties and interest are assessed against any employer that does not file a timely report.

In addition to penalties, employers that fail to file a CW report are assessed based on estimated wages and owe taxes on that estimate. Final assessments are filed and treated as a final judgment of the circuit court against the employer.

Section 288.250 of the Missouri Revised Statutes (RSMo) allows wage and other confidential unemployment insurance information to be used for other government functions, including but not limited to, verifying an individual's eligibility for other government programs.

UINTERACT

For easy filing of your CW report, use UInteract, our online reporting system at uinteract.labor.mo.gov. Registration is simple and fast. Click "New Account Registration" to get started. UInteract is secure and convenient. Previously reported workers' names and Social Security Numbers are entered automatically, all calculations are done for you, and you can pay online. You can also report changes to your business operations, including closure, sale, or address changes, by choosing the "Account Maintenance" menu. For assistance, call 573-751-1995.

Instructions with Tips for Selected Items

Type or print clearly. Complete items in the order shown below.

1, 2, and 3. Complete/Verify

4. Enter the total of all wages indicated in Line 18 from the CW Report and any Continuation Sheet(s). If you paid no wages, enter a zero (0).

5. Enter total excess wages for the reporting quarter. This is the sum of wages you paid each individual worker during this calendar quarter over the yearly taxable wage base. The taxable wage base is a limit on the amount of wages paid to an individual worker in a calendar year (CY) on which each employer must pay a contribution. When a worker's wages exceed the taxable wage base for a CY, the portion of the earnings over the wage base is not taxable. Once a worker exceeds the yearly taxable wage base, all wages reported for that worker in subsequent quarters in the year are excess wages. DO NOT include excess wage amounts reported in previous quarters. In computing the wages paid in excess of the taxable wage base, take into account the wages paid to the same worker by your predecessor from whom you acquired a business; and the wages paid by you to the same worker and reported as taxable wages to the Unemployment Insurance agency of any other state.

If you have served on active duty in the Armed Forces of the United States and would like information about veterans' benefits, please complete the survey here: mvc.dps.mo.gov/MoVeteransInformation/Survey/DOLIR.

***IMPORTANT**: If needed, call 573-751-1995 for assistance in the translation and understanding of the information in this document.*

***¡IMPORTANTE!**: Si es necesario, llame al 573-751-1995 para asistencia en la traducción y entendimiento de la información en este documento.*

Missouri Division of Employment Security is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. TDD/TTY: 800-735-2966 Relay Missouri: 711

Sample Computation of Excess Wages Using a $10,500 Taxable Wage Base

First Quarter Excess Wage Calculation

Social Security No.	Name	Total Wages for Quarter	Excess of 10,500	Taxable Wages
111-11-1111	John Doe	13,500	3,000	10,500
222-22-2222	Mary Doe	5,000	0	5,000
Totals for Quarter		18,500	3,000	15,500

Second Quarter Excess Wage Calculation

111-11-1111	John Doe	14,000	14,000	0
222-22-2222	Mary Doe	5,000	0	5,000
Totals for Quarter		19,000	14,000	5,000

Third Quarter Excess Wage Calculation

111-11-1111	John Doe	13,000	13,000	0
222-22-2222	Mary Doe	4,000	3,500	500
Totals for Quarter		17,000	16,500	500

Fourth Quarter Excess Wage Calculation

111-11-1111	John Doe	13,000	13,000	0
222-22-2222	Mary Does	5,000	5,000	0
Totals for Quarter		18,000	18,000	0

The taxable wage base for CY 2025 is $9,500, CY 2026 is $9,000, and CY 2027 is $8,500.

6 and 7. Complete

8. Leave this blank. The Division of Employment Security (DES) will notify you of a Federal Interest Assessment or Automation Adjustment.

9. Enter your interest amount due in this space, if applicable. If the CW report is not filed by the due date, interest accrues on the delinquent taxes for each month or part of a month from the due date to the date it is paid. For help with calculating an interest amount, call 573-751-1995.

10. Enter your penalty amount due in this space, if applicable. A penalty of 10 percent of taxes due or $100, whichever is greater, is imposed if the CW report is filed after the last day of the month after the due date but before the last day of the second month after the due date. A penalty of 20 percent of taxes due or $200, whichever is greater, is imposed if this report is filed after the last day of the second month after the due date.

11. Enter any outstanding amount due or credit in your account. Add any amount due. Subtract any credit.

12. Enter the amount of Line 7 plus or minus the amount in Lines 8, 9, 10, and 11. This is the amount you should pay.

13. Enter the number of full and part-time workers for each month during the quarter who worked or received pay during the pay period, which includes the 12th day of the month. Workers on strike during the week of the 12th should not be included. If you had no workers earning wages during the pay period, enter a zero.

14. Complete/Verify

15. Complete if applicable. To report changes to your business, check the box for ceasing employment, selling your business, or an address change and fill out the "Employer Change Request" (MODES-9-I) form found at labor.mo.gov/pubs-and-forms.

16 and 17. Complete for all employees, including casual, temporary and part-time workers. Use a Continuation Sheet form (MODES-10B) if you have additional employees (continuation sheets can be found at labor.mo.gov by clicking on the "Forms" tab and searching for "MODES-10B"). Enter no more than 24 wage items on a page. Enter a wage total at the bottom of each page.

18. Enter total gross wages paid to a worker in the quarter before deductions except federally allowed deductions, such as a cafeteria plan. Total gross wages paid includes the reasonable cash value of in-kind remuneration (for example, personal use of a company car). Only cash wages are reportable for domestic and agricultural workers.

19. Place an X if the worker had wages reported to another employment security agency in another state during the calendar year. Wages earned in another state may be used to compute wages paid in excess of the taxable wage base.

20. If the worker was employed in a probationary (test or trial) status for 28 consecutive days or less, mark and enter the dates of the first and last days worked.

21. Enter the total number of pages, including the CW report and any Continuation Sheet(s). Number all pages.

Send the Completed Paper Form *(only if not filing online)*

Send the signed, completed Missouri CW Report(s), any attachments, and payment to:

Division of Employment Security
P.O. Box 888
Jefferson City, MO 65102-0888

Make checks payable to Division of Employment Security or make a credit card payment at:

labor.mo.gov/DES/EmployerPayments

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