



MISSOURI DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
DIVISION OF EMPLOYMENT SECURITY
P.O. Box 59, Jefferson City, MO 65104-0059
573-751-3340

APPLICATION FOR JOINT ACCOUNT

DIVISION USE ONLY		
	Yes	No
Tax Due	<input type="checkbox"/>	<input type="checkbox"/>
Report Due	<input type="checkbox"/>	<input type="checkbox"/>
Inactive Status	<input type="checkbox"/>	<input type="checkbox"/>

Reviewed By _____

Date Reviewed _____

Approved By _____

Chief of UI Tax

Effective Date _____

1. Employer Account Number	_____
Employer Name	_____
Employer Address	_____

The above employer hereby makes application for the establishment and maintenance of a joint account, or for the merger of his/her existing account into a joint account heretofore established and being maintained, by the Division of Employment Security, State of Missouri, as provided in Section 288.100.2, RSMo, and Regulation 10-4.080, Joint Accounts, such joint accounts, subject to the approval of the Division, to be composed of the accounts of the applicant employer and other employers as shown in item 2 below.

2. Give name, address and account number of other employers in this joint account:

(Attach sheet for additional employers)

3. Which employer will be the group representative?

4. The applicant employer, in consideration of the approval of this application and the granting to him/her and to the other employer or employers the privilege of participation in a joint account, does hereby agree to comply with the requirements of the Missouri Employment Security Law, the rules and regulations adopted pursuant thereto, and understands that on and after the effective date of this application his/her obligations as a participant in the joint account shall include the following:

- (a) All contributions, interest and penalties due from employer with respect to periods ending prior to the effective date of the proposed joining of the accounts must have been paid.
- (b) All of his/her past individual employer account shall be merged in the joint account and any and all rights the employer may have in such individual account shall be waived.
- (c) Each participating employer in the joint account assumes joint and several liability for the contributions, interest and penalties, accruing during such participation, of any employers participating in the account.
- (d) Each participating employer shall maintain a separate record of his/her own employment and file reports as required by the Division to enable the Division to make the proper certification to the Bureau of Internal Revenue of the United States Treasury under the Federal Unemployment Tax Act, and to enable the Division to determine any benefit charges against his/her separate account.
- (e) No reduced rate of contributions shall be established respecting any joint account until each participating employer is individually eligible for the calculation of a contribution rate.
- (f) All joint accounts will be maintained as follows:
 - (1) **No participation in a joint account will be approved except as of the first day of a calendar year. The application must be received prior to April 1 of that calendar year.**
 - (2) All joint accounts must be maintained for a minimum period of two calendar years unless terminated sooner by action of the Division. See Item (h)(1).
 - (3) All contribution credits for all employers in a joint account will be calculated together.
 - (4) All benefit payments chargeable against all employers in a joint account will be calculated together.
 - (5) The average annual payroll of the joint account will be the average of the annual payrolls of all employers participating in the account.
- (g) If any individual, type of organization or employing unit succeeds to the business of an employer participating in a joint account under conditions which would require the transfer of any separate account of that employer to the successor, such successor shall be ipso facto a member of such joint account.
- (h) The condition of withdrawal from a joint account by any participating employer are:
 - (1) The request for withdrawal must be made in writing to the Division on or before December 31 preceding the effective date of the withdrawal.
 - (2) A withdrawal is subject to the approval of the Division.
 - (3) A withdrawal will be made effective only as of the end of any calendar year.
 - (4) The withdrawing employer shall, as of the effective date of withdrawal, be treated in all respects as a newly liable employer, regardless of all prior contributions or benefit payment experience.
 - (5) The dissolution of any joint account shall be considered as a withdrawal of all participating employers.
 - (6) The withdrawal or termination of all except one member shall not dissolve such joint account, unless and until such last member shall withdraw or terminate.
- (i) Participation in a joint account shall not affect the right of any employer to terminate his/her liability, but after termination, such employer shall, in all respects, be treated as a withdrawing employer under this regulation.

I affirm that I am authorized to execute this application for participation in this joint account and that I have read and clearly understand all of the statements in the foregoing application.

Signature _____ Date _____

Title _____ Phone Number _____