



**VOLUNTARY PAYMENT INFORMATION
AND WORK SHEET**

All employers that are eligible for a rate calculation have the right to make voluntary payments in order to reduce their 2025 contribution rates, as stated in Section 288.125 of the Missouri Revised Statutes (RSMo). **This payment is optional and may not be used for subsequent contributions that may become due, nor can it be refunded in whole or in part.** The work sheet on the reverse side provides simple formulas for determining the amount required to attain the desired rate.

If you would like to make a voluntary payment, login to uinteract.labor.mo.gov under the Account Maintenance tab or complete the work sheet and **return it with your payment** (for the amount calculated on **line 5**) to: Division of Employment Security, ATTN: Deposit Subunit, P.O. Box 59, Jefferson City, MO 65104-0059. A voluntary payment cannot be used to amend your rate for 2025 unless it is received or postmarked on or before **January 15, 2025**. If you do not wish to make a voluntary payment, do not return this form.

Table of Rates

The rate shown on the Employer’s Experience Rating Statement and Notice of Contribution Rate for the Calendar Year 2025 (MODES-527) is determined under Section 288.120.1, RSMo based on the ratio arrived at by dividing an employer’s account balance by its average annual taxable payroll. The Table of Rates below includes a contribution rate adjustment of -12% except for any employer whose contribution rate under Section 288.120 is 6.000% or greater; then it will be a -10% contribution rate adjustment in accordance with Section 288.122, RSMo. (Select the desired rate and insert on line 6 of the work sheet.).

Maximum

Percentage Excess equals or exceeds:

---	but less than	-12.0%	...	the rate is	5.400% <i>*Surcharge may apply</i>	6.0%	but less than	6.5%	...	the rate is	1.848%
-12.0%	but less than	-11.0%	...	the rate is	5.104%	6.5%	but less than	7.0%	...	the rate is	1.760%
-11.0%	but less than	-10.0%	...	the rate is	4.928%	7.0%	but less than	7.5%	...	the rate is	1.672%
-10.0%	but less than	-9.0%	...	the rate is	4.752%	7.5%	but less than	8.0%	...	the rate is	1.584%
-9.0%	but less than	-8.0%	...	the rate is	4.576%	8.0%	but less than	8.5%	...	the rate is	1.496%
-8.0%	but less than	-7.0%	...	the rate is	4.400%	8.5%	but less than	9.0%	...	the rate is	1.408%
-7.0%	but less than	-6.0%	...	the rate is	4.224%	9.0%	but less than	9.5%	...	the rate is	1.320%
-6.0%	but less than	-5.0%	...	the rate is	4.048%	9.5%	but less than	10.0%	...	the rate is	1.232%
-5.0%	but less than	-4.0%	...	the rate is	3.872%	10.0%	but less than	10.5%	...	the rate is	1.144%
-4.0%	but less than	-3.0%	...	the rate is	3.696%	10.5%	but less than	11.0%	...	the rate is	1.056%
-3.0%	but less than	-2.0%	...	the rate is	3.520%	11.0%	but less than	11.5%	...	the rate is	0.968%
-2.0%	but less than	-1.0%	...	the rate is	3.344%	11.5%	but less than	12.0%	...	the rate is	0.880%
-1.0%	but less than	0.0%	...	the rate is	3.168%	12.0%	but less than	12.5%	...	the rate is	0.792%
0.0%	but less than	2.5%	...	the rate is	2.376%	12.5%	but less than	13.0%	...	the rate is	0.704%
2.5%	but less than	3.5%	...	the rate is	2.288%	13.0%	but less than	13.5%	...	the rate is	0.528%
3.5%	but less than	4.5%	...	the rate is	2.200%	13.5%	but less than	14.0%	...	the rate is	0.352%
4.5%	but less than	5.0%	...	the rate is	2.112%	14.0%	but less than	14.5%	...	the rate is	0.264%
5.0%	but less than	5.5%	...	the rate is	2.024%	14.5%	but less than	15.0%	...	the rate is	0.176%
5.5%	but less than	6.0%	...	the rate is	1.936%	15.0%	or over	---	...	the rate is	0.000%

Minimum

***NOTE: If your rate has been at the maximum rate for more than two consecutive years, an additional surcharge may apply to your rate.**

For more information on Missouri Employment Security Law, visit revisor.mo.gov/main/OneChapter.aspx?chapter=288 and read Chapter 288 of the Missouri Revised Statutes.

For more information about the Division of Employment Security, visit labor.mo.gov/DES.

Please complete work sheet on reverse side.

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

VOLUNTARY PAYMENT (Use Only One of the Following Formulas)

Formula No. 1	
Use this formula if you have a credit account balance and your rate is 2.376 percent or less. <i>(Instructions Below)</i>	
1. Average annual payroll*	\$ _____
2. Experience percentage necessary for desired base rate <i>(Reverse Side)</i>	_____ %
3. Account balance necessary* <i>(Line 1 times Line 2)</i>	\$ _____
4. Present account balance*	\$ _____
5. Amount of voluntary payment* <i>(Subtract Line 4 from Line 3)</i>	\$ _____
6. Desired rate _____ %	

Formula No. 2	
Use this formula if you have a deficit account balance and your rate is 3.168 percent or greater. <i>(Instructions Below)</i>	
1. Average annual payroll*	\$ _____
2. Experience percentage necessary for desired base rate <i>(Reverse Side)</i>	_____ %
3. Present debit account balance*	\$ _____ DR
4. Reduced debit account balance necessary to achieve desired rate* <i>(Line 1 times Line 2)</i>	\$ _____ DR
5. Amount of voluntary payment* <i>(Subtract Line 4 from Line 3)</i>	\$ _____
6. Desired rate _____ %	

***DO NOT OMIT CENTS; ROUND FRACTIONS TO NEXT HIGHER CENT.**

Instructions – Formula No. 1 Credit Account Balance
This formula may be used for determining the amount of voluntary payment necessary to increase your experience percentage and achieve the desired reduced rate.
1. Average annual payroll shown on the Employer’s Experience Rating Statement and Notice of Contribution Rate for the Calendar Year 2025 (MODES-527).
2. Experience percentage necessary for desired rate <i>(from Table of Rates on reverse side)</i> . Enter percentage for the rate you desire to obtain. For example, if the desired rate is 1.320 percent, the percentage must be AT LEAST 9.000%.
3. Account balance necessary for desired rate – Multiply Line 1 by Line 2.
4. Credit account balance – Shown on form MODES-527.
5. Amount of voluntary payment necessary for desired rate – Subtract Line 4 from Line 3.
6. Desired rate <i>(from Table of Rates on reverse side)</i> .

Instructions – Formula No. 2 Debit Account Balance
This formula may be used for determining the amount of voluntary payment necessary to decrease your deficit percentage and achieve the desired reduced rate.
1. See step 1 above in Formula 1 instructions.
2. Experience percentage necessary for desired rate <i>(from Table of Rates on reverse side)</i> . Enter deficit percentage for the rate you desire to obtain. For example, if the desired rate is 4.464 percent, the percentage must be AT LEAST -7.000%.
3. Debit account balance – Shown on form MODES-527.
4. Debit account balance necessary for desired rate – Multiply Line 1 by Line 2.
5. Amount of voluntary payment necessary for desired rate – Subtract Line 4 from Line 3.
6. Desired rate <i>(from Table of Rates on reverse side)</i> .

Employer Account No. _____

Employer Name _____

Phone Number _____

Amount of Payment \$ _____

Signed _____

Date _____

DO NOT WRITE IN THIS SPACE	
Val. Amt. \$ _____	Contribution Rate _____ % <i>(This includes any applicable surcharge.)</i>
Period Covered <u>2-2024</u>	
Accepted <input type="checkbox"/> Denied <input type="checkbox"/>	
Effective Date <u>01-01-2025</u>	