

# Filing Your Quarterly Contribution and Wage Reports

## *A Requirement for all Missouri Employers*

### Reports

All employers are required to file a Contribution and Wage Report each quarter to determine tax due and the amount of benefits each employee would be entitled to if unemployed. You must file quarterly reports even if you have a zero percent tax rate, are a reimbursable employer, have no tax due or paid no wages in the quarter. If you paid no wages in the quarter, indicate No Wages Paid on the report, or file a No Payroll Report online.

### Filing Online



The Division of Employment Security UInteract system provides a secure, private and convenient option for conducting unemployment insurance tax business online. Use UInteract to:

- File or amend required reports
- Request a 940 certification
- Additional payment options
- Request a refund
- Review/update your account
- File an appeal
- Respond to claims
- Obtain your experience rate online

UInteract is the fastest, easiest and most accurate way to file reports and pay your unemployment taxes. If you are not registered as a Missouri employer you will be able to do so through UInteract. If you are already registered as a Missouri employer, you will need your 10-digit account number and Federal Employer Identification Number to create a user account. Visit [uinteract.labor.mo.gov](http://uinteract.labor.mo.gov) to get started.

If you choose not to use UInteract, a Quarterly Contribution and Wage Report form can be found online at [https://labor.mo.gov/sites/default/files/pubs\\_forms/4-7-AI.pdf](https://labor.mo.gov/sites/default/files/pubs_forms/4-7-AI.pdf).

### Interest & Penalties

Interest is charged at a variable rate on tax not paid timely, and all employers are charged a penalty for not timely filing the quarterly Contribution and Wage Report. See the chart on back for due dates and penalty amounts.

### Assessments

Failure to file Contribution and Wage Reports or pay taxes when due will result in an assessment against the employer. A judgment may be filed in the circuit court where you reside or have assets. Once filed, it has the effect of a lien upon any real or personal property of the employer.

**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



**DIVISION OF  
EMPLOYMENT  
SECURITY**

P.O. Box 59  
Jefferson City, MO 65104-0059

# Due Dates for Quarterly Contribution and Wage Reports

QUARTER	SUBMISSION PERIOD	DELINQUENT*	1st PENALTY*	2nd PENALTY*
Three completed calendar months.	The deadline for timely submitting quarterly reports is the last day of the month following quarter end. Paper quarterly reports can be filed anytime during that month or you can file online with UInteract beginning the 15th of the third month of the quarter.	Quarterly report is delinquent on	One month delinquent. An additional 10 percent of tax due or \$100, whichever is greater, for each month delinquent. Maximum penalty per report is 20 percent or \$200.	Two months delinquent.
1st January, February, March	April 1 – April 30	May 1	June 1	July 1
2nd April, May, June	July 1 – July 31	August 1	September 1	October 1
3rd July, August, September	October 1 – October 31	November 1	December 1	January 1
4th October, November, December	January 1 – January 31	February 1	March 1	April 1

\*When the due date falls on a Saturday, Sunday, or holiday, the first working day following the due date is considered timely.

Additional forms and unemployment insurance information can be obtained from:

**Missouri Division of Employment Security**  
P.O. Box 59  
Jefferson City, MO 65104-0059

**www.labor.mo.gov      Phone: 573-751-1995      Fax: 573-751-9705**