

Filing Your Quarterly Reports

A Requirement for all Missouri Employers

Reports

All employers are required to file a Contribution and Wage Report each quarter, in order to determine tax due and the amount of benefits to which each employee would be entitled if they became unemployed. You must timely file quarterly reports even if you have a 0 percent contribution (tax) rate; are a reimbursable employer; have no tax due; and/or have 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 (DES) Unemployment State Tax Automated Reporting (USTAR) system provides you with a secure, private, and convenient option for conducting unemployment insurance tax business over the Internet. With USTAR you can:

- Automatically calculate the total, excess, and taxable wages and contributions due;
- USTAR cannot properly calculate the excess and taxable wages when multiple reports are filed on the same day.
- Review and amend a previously filed Contribution and Wage Report;
- Request a 940 certification;
- Make payment by electronic funds transfer (ACH debit) or print a voucher and pay by check;
- Request a refund;

- Change the employer name, address, telephone and fax number; and report employment or ownership changes.

USTAR is the fastest, easiest, and most accurate way to file reports and pay your unemployment taxes. Simply visit www.ustar.labor.mo.gov to get started. There you can view online instructions, take the online tour, or see frequently asked questions. You will need your administrative password found on the upper left corner of your Contribution and Wage Report in order to register.

If you choose not to use USTAR, use the paper form provided by the Division that you receive in the mail at the end of the quarter.

Interest & Penalties

Interest will be charged at a variable rate on tax not paid timely, and ALL employers will be 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.

DIVISION OF EMPLOYMENT SECURITY

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



Due Dates for Quarterly 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 on USTAR beginning the second business day after the quarter ends.	Quarterly report is delinquent on	One month delinquent.	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 date falls on a Saturday, Sunday or holiday, the first working date following 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.mouitax.com

Fax: 573-751-9705
Phone: 573-751-1995

Relay Missouri:
800-735-2466 (TDD)
800-735-2966 (Voice)