

# CONTRIBUTION ADJUSTMENT REPORT

Wisconsin Department of Workforce Development

READ INSTRUCTIONS ON REVERSE SIDE

Unemployment Insurance

P.O. Box 7945

Madison, WI 53707-7945

(608) 261-6700

<b>1. Account Number</b>	<b>2. Quarter</b>	<b>3. Year</b>

<b>4. To adjust the number of employees, place the correct number employed as of the 12th of each month in the correct box.</b>		
1st Month	2nd Month	3rd Month

5. Employer Name and Address:

	(A) Previously Reported for this Quarter	(B) Correct Totals	(C) Difference (over) under	Office Use Only
6. Total Covered Wages				<input type="checkbox"/>
7. Less Exclusions for Wages in Excess of				<input type="checkbox"/>
8. Defined (Taxable) Payroll				<input type="checkbox"/>
9. Rate				
10. Contribution Underpaid or (Overpaid). Multiply Line 8 by Rate.				
11. If contributions line 10(C) are (OVERPAID) go to item 12. If contributions on line 10(C) are UNDERPAID, compare interest and ENTER HERE. (Compute interest at 1% per month for each completed or partial month since the original report due date. Multiply that interest by underpaid contributions on line 10(C).)				
12. <b>TOTAL DUE</b> - Add on line 10(C) and line 11(C) and ENTER HERE. <b>(OVERPAID)</b>				
13. Signature	Date	Title	Phone Number	( ) -

BELOW THIS LINE FOR OFFICE USE ONLY

<b>262</b>	<b>EFFECTIVE DATE</b>		<b>ACCOUNT NUMBER</b>	<b>EMPLOYER NAME</b>	<b>CHECK AMOUNT</b>
	MONTH	DAY			



# CONTRIBUTION ADJUSTMENT REPORT INSTRUCTIONS

- Complete this form if you need to adjust previously reported quarterly contributions.
- Use a separate Contribution Adjustment Report for each quarter.
- Mail completed form to:

**UNEMPLOYMENT INSURANCE**  
**P.O. BOX 7945**  
**MADISON, WI 53707-7945**

- If report indicates overpaid contribution, you can apply the amount against future contributions.
- If report indicates that additional contributions and interest are due, enclose your remittance with the form, or submit your payment separately via Electronic Funds Transfer.\*

\*NOTE: Effective January 1, 2009, employers with tax liability of at least \$10,000 in the previous fiscal year are required to make ALL UI tax payments using Electronic Funds Transfer (EFT) beginning the following January. If you are subject to this requirement, you must pay the additional contributions due from this adjustment via EFT.

## COMPLETION INSTRUCTIONS:

**Item 1** - If not preprinted, enter your 10 digit Wisconsin UI Account Number.

**Item 2** - Enter Calendar Quarter (1, 2, 3 or 4).

**Item 3** - Enter Calendar Year (Example: 88, 89, 90).

**Item 4** - Complete **ONLY** if previously reported number of employees, working in the pay period which included the 12th of the month was incorrect. Enter the correct number for each month.

**Item 5** - If not preprinted, enter your name and address.

**COLUMN A** - Enter totals previously reported on the Quarterly Contribution Report, form UCT-101 or Quarterly Contribution/Wage Report form UC-101, or latest Contribution Adjustment Report, form UCT-7842.

**COLUMN B** - Enter the correct totals which should have been reported for this quarter.

**COLUMN C** - Enter the difference between Columns A and B. If the amount in Column A is larger than the amount in Column B, place that amount in (brackets) to indicate an overreported amount.

**Item 6** - Enter total covered wages paid during the quarter. **CHANGES TO WAGE MAY ALSO REQUIRE CORRECTIONS TO YOUR PREVIOUS WAGE DETAIL REPORT. MAKE ALL DETAIL WAGE CHANGES ON A "WAGE ADJUSTMENT REPORT," FORM UCT-7878.**

**Item 7** - Enter the total wages paid during the quarter which are in excess of the \$12,000 per employee wage base. You are required to pay tax on the first \$12,000 paid to each employee in a calendar year. The wages paid to an employee in excess of \$12,000 in a calendar year are excludable.

An example of how to compute this exclusion for an individual employee follows:

	FIRST QUARTER	SECOND QUARTER	THIRD QUARTER	FOURTH QUARTER
TOTAL WAGES				
JOHN DOE	\$6000	\$6000	\$6000	\$6000
EXCLUSION	\$0	\$0	\$6000	\$6000
TAXABLE WAGES	\$6000	\$6000	\$0	\$0

Use this format to calculate the exclusion amount for each employee and then accumulate all wages over \$12,000 in that quarter and enter on item 7.

**Item 8** - Subtract item 7 from item 6 and enter the result. If the result is a decrease of taxable wages, (bracket) the amount.

**Item 9** - Tax Rate

**Item 10** - Multiply the amount in box 8(C) by your tax rate and enter. If taxable payroll was overreported, (bracket) the amount of overpayment and go to item 12. You can apply any overpaid amount against future contribution.

**Item 11** - If contributions were underpaid, compute interest at 1% per month from the due date of the initial report to the current month. Any portion of a month must be counted as a complete month.

**Item 12** - Add lines 10 and 11 and enter.

**Item 13** - Signature, date, title and telephone number of preparer.

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