

## Prepare Missouri Unemployment Tax Form Enhanced A and B Payroll Subscribers Only

Payroll Plan Enhanced A or B subscribers can print the MODES 4-7 Quarterly contribution and Wage (unemployment) Report from QuickBooks, under the **Payroll Center**. However, if your county was not participating in the Enhanced A or B Plans prior to the payroll subscription enrollment, the quarterly report may not be correct or may not print data. Subsequent quarterly reports will be correct once all employees' data files and the unemployment payroll item is set up correctly. Read the following information carefully. Contact your Regional QuickBooks Trainer or QB Administrator for assistance.

### MO Unemployment Company Payroll Item

Your Missouri Unemployment payroll item should have been modified in January 2008 when the university's medical, dental, and vision insurance plans became pre-tax. If it was not changed, refer to the procedure, [State Unemployment Tax](#), section, *For Employers who Pay Quarterly Missouri Unemployment Tax*, and subsection, *Payroll Item-MO. Unemployment Company*.

The following information is divided into two sections: counties who pay unemployment tax and counties who do NOT pay unemployment tax.

## Counties who pay unemployment Tax

- The Total wages on the Missouri Contribution and Wage Report will reflect **total gross wages less pretax medical, vision, and dental employee deductions**. Employee Pebsco (Nationwide) retirement is not subtracted. This is the **Social Security/Medicare Wage Base** located in the QuickBooks Payroll Detail Review or Payroll Item Review reports. (Report Center, Employees and Payroll)

### Adjustments

Amounts in some lines on the MO-941 Employer's Return of income Taxes Withhold form may be edited by left clicking in the field; for other amounts, right click in the field and then left click on **override**. Some lines cannot be edited.

- If the calculated tax amount on the quarterly report does not match the unemployment tax liability check for the quarter, the tax may have been overpaid or underpaid for previous paychecks. When this happens, QuickBooks makes an adjustment. You can **change the tax amount** on the form by entering an adjustment amount on Line 11 – Outstanding amounts. Enter negative amounts with a minus (-) sign.
- Your Missouri Unemployment Tax liability check should match the amount on the quarterly form.

See sample form on next page.

4	Total wages paid .....	4	3,808.80
5	Wages paid in excess of <u>12,000.00</u> per worker per year .....	5	2,808.80
6	Taxable wages — line 4 minus line 5 .....	6	1,000.00
7	Contributions due — multiply line 6 by your rate <u>1.5000</u> .....	7	15.00
8	Interest assessment due to federal advances .....	8	
9	Interest charges per month if paid after <u>04/30/08</u> .....	9	
10	Late report penalty charges:	10 A	
	A Greater of 10% or \$100 .....	B	
	B Greater of 20% or \$200 .....		
11	Outstanding amounts as of <u>03/31/08</u> .....	11	0.11
12	Adjustment to prior quarters:		
	A Underpayments .....	12 A	
	B Overpayments .....	B	
13	Total payment .....	13	15.11

If **Wages in excess of the limit (Line 5)** needs to be adjusted, then...

- First, override the amount on **Line 6-Taxes Wages** to represent the correct total taxable wages.
- QuickBooks will adjust the Wages in Excess of the Limit on line 5. The amount on line 5 cannot be manually adjusted.
- **Adjustments to prior quarters** may be entered on Lines 12A or Line 12B.

### Total Wages and Total Payment

Total Wages Paid on line 4 must match the **Total Wages paid this Quarter in Column 18**.

This form must be **signed** by the County Program Director or a Council Officer.

### Counties who do not pay an unemployment Tax

Although the council may not have to pay Missouri unemployment tax, **total wages** (less pretax employee medical, dental, and vision premiums) must be reported.

- If the Missouri Contribution and Wage Report does not display total wages, then the SUI (state unemployment insurance) was not checked in the employee's data file. See below illustration. **Edit each employee's data file and include the checkmark preceding SUI.** MO must be selected under State Worked and State Subject to Withholding. The next two quarterly reports will display accurate data.

The screenshot shows a software interface for entering employee data. It has three tabs: 'Federal', 'State', and 'Other'. The 'State' tab is active. There are two main sections: 'State Worked' and 'State Subject to Withholding'. In the 'State Worked' section, a dropdown menu shows 'MO' selected, and a checkbox labeled 'SUI (Company Paid)' is checked. In the 'State Subject to Withholding' section, a dropdown menu shows 'MO' selected, a 'Filing Status' dropdown shows 'Married, Spouse Works', a text box for 'Allowances' contains the number '1', and a text box for 'Extra Withholding' contains '0.00'. At the bottom, there is a text box for 'Miscellaneous Data (Depends on state selected)'.

- Enter the correct total quarterly wages on the QB state form. Amounts in some lines on the MO-941 Employer's Return of income Taxes Withhold form may be edited by left clicking in the field; for other amounts, right click in the field and then left click on **override**. Some lines cannot be edited.
- You can enter employee name and salary amount in columns 17 and 18 but you will not be able to type the social security number on the form.
- Determine the quarterly wages by reviewing the **Payroll Detail Review report** or the **Payroll Item Detail report** located in the Report Center, under Employees and Payroll. Use the **Social Security Wages Base** from the report. Social Security Wages are calculated as total gross wage less pretax medical, dental, and vision employee deductions.
- Total Wages Paid on line 4 must match the **Total Wages paid this Quarter in Column 18**.
- This form must be **signed** by the County Program Director or a Council Officer.