
Rules of
Department of Labor and
Industrial Relations
Division 10–Division of Employment Security
Chapter 4–Unemployment Insurance

Title	Page
8 CSR 10-4.010	Identification of Workers Covered by the Missouri Employment Security Law3
8 CSR 10-4.020	Records and Reports3
8 CSR 10-4.030	Contribution and Wage Reports and Payment of Contributions.....3
8 CSR 10-4.040	Experience Rating10
8 CSR 10-4.050	Notice of Termination of Coverage.....10
8 CSR 10-4.060	Probationary Employment12
8 CSR 10-4.070	Supplementary Statistical Report for Multi-Area Employers12
8 CSR 10-4.080	Joint Accounts15
8 CSR 10-4.090	Employer Elections to Cover Multistate Workers.....15
8 CSR 10-4.100	Minimum Standard for the Payment of Unemployment Benefits Required by Section 288.390 (1978) to Entitle Employers to Claim the Maximum Allowable Credit Against the Federal Unemployment Tax (Rescinded October 11, 1984)20
8 CSR 10-4.110	Minimum Standard for the Payment of Unemployment Insurance Benefits to Claim Maximum Allowable Credit Against the Federal Unemployment Tax (Rescinded July 11, 1982)20
8 CSR 10-4.111	Minimum Standard for the Payment of Unemployment Insurance Benefits to Claim Maximum Allowable Credit Against the Federal Unemployment Tax (Rescinded October 11, 1984)20
8 CSR 10-4.120	Benefits of Certain Employees of Educational Institutions (Rescinded October 11, 1984)20



8 CSR 10-4.130	Treatment of Employees Providing Services to Educational Institutions (Rescinded October 11, 1984)	20
8 CSR 10-4.140	Clarification of Beauty Salon and Similar Establishment	20
8 CSR 10-4.150	Employer-Employee Relationship	20
8 CSR 10-4.160	Lessor Employing Units	20
8 CSR 10-4.170	Irrevocable Letter of Credit	27

**Title 8—DEPARTMENT OF
LABOR AND
INDUSTRIAL RELATIONS**

**Division 10—Division of
Employment Security**

Chapter 4—Unemployment Insurance

**8 CSR 10-4.010 Identification of Workers
Covered by the Missouri Employment
Security Law**

PURPOSE: This rule provides for identification by federal Social Security number of persons covered under the law. This rule implements section 288.220, RSMo. This rule was previously known as regulation no. 8.

(1) Each worker engaged in employment as defined in the Missouri Employment Security Law, including services covered by election, shall procure a federal Social Security account number and furnish that number to every employer for whom s/he performs services in employment.

(2) Each employer shall ascertain the federal Social Security account number of each worker performing services in employment for him/her.

(3) The employer shall report the worker's federal Social Security account number in making any protest to benefits or on any report required by the division with respect to a worker.

(4) Each worker shall furnish his/her federal Social Security account number to the division whenever s/he files an initial claim for benefits; and at any other time the information is requested.

AUTHORITY: section 288.220, RSMo 1986. Original rule filed Sept. 30, 1946, effective Oct. 10, 1946. Amended: Filed June 20, 1951, effective July 1, 1951. Amended: Filed Nov. 9, 1954, effective Nov. 19, 1954. Amended: Filed Aug. 1, 1957, effective Aug. 29, 1957. Amended: Filed Nov. 21, 1975, effective Dec. 1, 1975.*

**Original authority 1951, amended 1955, 1961, 1963, 1967, 1971.*

8 CSR 10-4.020 Records and Reports

PURPOSE: This rule prescribes the records which employers are required to maintain and specifies as to the information contained and availability of those records. This rule implements section 288.130, RSMo. This rule was previously known as regulation no. 9.

(1) Each employing unit shall maintain payroll records for each worker which shall show—

(A) The worker's name and Social Security account number;

(B) The date on which s/he was hired, rehired or returned to work after temporary layoff, and the date, if any, when his/her name was removed from the payroll;

(C) Each day the worker performed services; provided, however, any employing unit may maintain records only of each week in which the worker performed services, if it is admitted by the employing unit that for all purposes of the Employment Security Law there was one (1) day in the week on which all workers appearing on the weekly record performed some services;

(D) The place where the work was done; and

(E) The date of the beginning and ending of each payroll period.

(2) The payroll records also shall record the wages paid each worker for each pay period by showing separately—

(A) Money wages;

(B) The cash value of all remuneration paid in any medium other than cash;

(C) Gratuities, including tips, received from persons other than the employing unit if reported to the employing unit; and

(D) Any special payments for services other than those rendered exclusively in a given pay period, such as annual bonuses, gifts, prizes, and the like, showing separately—money payments; other remuneration; the nature of those payments; and the period during which the services were performed for which the special payments were made.

(3) A notation shall be made of the hours in each pay period during which any services were performed by each worker which do not constitute employment covered by the law and the nature of those services.

(4) The records required to be maintained by this rule shall be preserved for a period of at least three (3) complete years. This means that for audit and inspection by the division there shall be available three (3) complete years' records in addition to a current incomplete year's records.

(5) Each employing unit shall notify the division in writing whenever it becomes liable to pay contributions as an employer.

AUTHORITY: section 288.220, RSMo Supp. 1995. Original rule filed Sept. 30, 1946, effective Oct. 10, 1946. Amended: Filed June 20, 1951, effective July 1, 1951. Amended:*

Filed Nov. 21, 1975, effective Dec. 1, 1975. Emergency amendment filed July 12, 1984, effective Aug. 13, 1984, expired Dec. 10, 1984. Amended: Filed July 12, 1984, effective Oct. 11, 1984. Amended: Filed Aug. 30, 1996, effective March 30, 1997.

**Original authority 1951, amended 1955, 1961, 1963, 1967, 1971, 1995.*

**8 CSR 10-4.030 Contribution and Wage
Reports and Payment of Contributions**

PURPOSE: This rule prescribes as to the filing of quarterly tax and wage reports, the reporting of temporary employment, extension of time for filing, establishment of receipt date and exemption from filing reports. This rule implements sections 288.090 and 288.130, RSMo. This rule was previously known as regulation no. 10.

(1) On or before the last day of the month following each calendar quarter each employer shall complete and file contribution and wage reports with division containing, along with other relevant information, data as to the wages paid by that employer, and to whom paid, within the calendar quarter, on forms to be obtained from, or approved by, the division.

(2) On or before the last day of the month following each calendar quarter, each employer shall pay the contributions due with respect to the wages paid by it in that quarter.

(3) Employers required to report quarterly wage information due on magnetic media tape or diskette pursuant to section 288.090, RSMo, must report in a format prescribed by the division. Employers not required to report quarterly wage information due on magnetic media tape or diskette pursuant to section 288.090, RSMo, may elect to do so upon approval by the division and in a format prescribed by the division. If an employer that has elected to report quarterly wage information by magnetic media fails to report in the prescribed format, the division may at any time cancel the approval through written notification.

(4) Any employer desiring to submit wage reports on forms other than those furnished by the division shall submit to the division a sample of the form proposed. The use of the form may be approved if it is printed on a satisfactory grade of white paper, eight and one-half inches by eleven inches (8 1/2" × 11") in size and if it supplies all required information in a satisfactory manner; provided, however, that the division's quarterly summary



wage report form shall always be used as the first page of these reports. This approval may be canceled at any time at the option of the division.

(5) Upon the written request of an employer made on or before the due date of any report or contribution payment, the division may, for good cause shown, grant an extension of time for the filing of a report or the payment of contributions, but no such extension shall exceed three (3) months.

(6) Whenever it appears that an employer will employ no workers and pay no wages for a material period, the employer may file an application for exemption from filing contribution and wage reports. If the application is approved by the division, no reports need be filed so long as no wages are paid by the employer during the period covered by the approval. When any wages are paid for either past or current periods, the exemption shall be automatically canceled.

AUTHORITY: section 288.220, RSMo Supp. 1997. Original rule filed Sept. 30, 1946, effective Oct. 10, 1946. Amended: Filed June 20, 1951, effective July 1, 1951. Amended: Filed Nov. 9, 1954, effective Nov. 19, 1954. Amended: Filed April 17, 1958, effective April 27, 1958. Amended: Filed Sept. 10, 1959, effective Sept. 20, 1959. Amended: Filed Oct. 1, 1965, effective Oct. 11, 1965. Amended: Filed Oct. 17, 1967, effective Oct. 27, 1967. Amended: Filed Dec. 18, 1972, effective Dec. 28, 1972. Amended: Filed Nov. 21, 1975, effective Dec. 1, 1975. Emergency amendment filed July 12, 1984, effective Aug. 13, 1984, expired Dec. 10, 1984. Amended: Filed July 12, 1984, effective Oct. 11, 1984. Amended: Filed Aug. 4, 1998, effective Feb. 28, 1999.*

**Original authority 1951, amended 1955, 1961, 1963, 1967, 1971, 1995.*

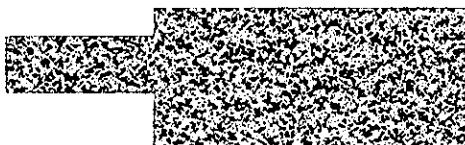


Missouri Department of Labor and Industrial Relations
DIVISION OF EMPLOYMENT SECURITY
421 E. Dunklin St., P.O. Box 888
Jefferson City, Missouri 65102-0888

OFFICIAL BUSINESS
Penalty For Private Use, \$300



PRESORTED
FIRST CLASS MAIL
POSTAGE AND FEES PAID
DEPT. OF LABOR
Permit No. G-12



TO:

**MISSOURI QUARTERLY
CONTRIBUTION AND WAGE REPORT
FORMS SET**

EACH EMPLOYER LIABLE UNDER THE MISSOURI EMPLOYMENT SECURITY LAW IS REQUIRED TO FILL OUT, SIGN AND RETURN THIS REPORT. IF NO WAGES WERE PAID DURING THIS QUARTER, ENTER "NO PAYROLL" ACROSS THE FRONT OF THE REPORT.

IF YOU HAVE DISPOSED OF ALL OR ANY PORTION OF YOUR BUSINESS, OR DISCONTINUED EMPLOYING WORKERS, PLEASE COMPLETE THE BACK SIDE OF THE FORM MODES-4/MISSOURI CONTRIBUTION AND WAGE REPORT.

IF ADDITIONAL BLANK REPORT FORMS OR CONTINUATION SHEETS ARE NEEDED, YOU MAY ORDER THESE FORMS BY LETTER FROM THIS DIVISION ATTN: ADMINISTRATIVE ANALYSIS

THE DIVISION PREFERS YOU REPORT THE WAGE DETAIL ON MAGNETIC TAPE OR DISK. FOR MORE INFORMATION ON REPORTING FORMATS, PLEASE TELEPHONE (314) 751-2271.

INSTRUCTIONS FOR COMPLETING FORMS ON BACK OF THIS PAGE.



INSTRUCTIONS FOR COMPLETING THE MISSOURI CONTRIBUTION AND WAGE REPORT

Employers are required by law to file a report each calendar quarter regardless of number of workers, even if no wages were paid during the quarter, OR IF THE CURRENT CONTRIBUTION RATE IS ZERO. The law provides for penalties and interest for failure to make timely returns and payments, and for false or fraudulent statements in reports.

- ITEM 1. FEDERAL IDENTIFICATION NUMBER. If this item is blank or number shown is incorrect, line out and enter correct Federal ID number.
ITEM 2. EMPLOYER ACCOUNT NO. If this item is blank, enter your fourteen (14) digit Missouri Division of Employment Security Employer Account Number.
ITEM 3. CALENDAR QUARTER. If this item is blank, enter the quarter and year for which report is being prepared.
ITEM 4. TOTAL WAGES PAID. Enter the total of Item 14, plus the totals from all continuation sheets. If no wages were paid, enter "No Wages Paid".
ITEM 5. WAGES PAID IN EXCESS OF TAXABLE WAGE BASE. The present taxable wage base is shown in Item 5. Wages paid to a worker up to that amount during the calendar year are taxable. When a worker's earnings exceed the taxable wage base for a calendar year, that portion of the earnings in excess is nontaxable. Enter in Item 5 the total of nontaxable wages paid in excess of the taxable wage base during the calendar quarter. Do not include excess wage amount reported in previous quarter during the same calendar year. In computing the nontaxable wages in excess of the taxable wage base, take into account (1) the wages paid by you to the same worker and reported as taxable wages to the employment security agency of any other state, and (2) the wages paid to the same worker by your predecessor from whom you acquired a business. Such items should be indicated by an asterisk after the worker's name on the Missouri Contribution and Wage Report and explained at the bottom of the page.

SAMPLE WORKSHEET FOR COMPUTING EXCESS WAGES

(SAMPLE BASED ON \$7,500) SEE ITEM 5 ON FACE OF REPORT FORM FOR CURRENT TAXABLE WAGE BASE.

Table with 4 main columns: FIRST QUARTER, SECOND QUARTER, THIRD QUARTER, FOURTH QUARTER. Each column has sub-columns for Total Wages for Quarter, Excess of \$7,500, and Taxable Wages. Rows include individual workers (John Doe, Mary Doe, Jane Doe, Bill Doe, Joe Doe) and a summary row for 'Enter on Line Totals for Qtr.' with numerical values.

- ITEM 6. TAXABLE WAGES. Enter the amount of Item 4 minus Item 5.
ITEM 7. CONTRIBUTIONS DUE. Multiply Item 6 by your contribution rate shown in Item 7.
ITEM 8. DEBITS AND CREDITS. Add any federal assessment amount in 8(a). If this report is delinquent, compute interest on the contributions due at the rate shown for each month, or part of a month, from due date to date paid and add this amount in 8(b). Add any previous underpayments in 8(c), including interest billed for prior delinquencies. Subtract any overpayment in 8(d) supported by adjustment forms MODES-4C or 10C or credits established by the Division. Do not enter any adjustment figures in Item 14. Adjustment forms necessary may be requested from any office of this Division.
ITEM 9. TOTAL PAYMENT. Enter the amount of Item 7 plus the amount in Item 8(a), (b), and (c) minus 8(d). Make your remittance payable to MISSOURI DIVISION OF EMPLOYMENT SECURITY and return Contribution and Wage Report with remittance to P.O. Box 888, Jefferson City, MO 65102-0888.
ITEM 10. NUMBER OF WORKERS. Enter for each month during the quarter the number of workers who earned wages during the pay period which includes the 12th day of the month. Workers on strike during the week of the 12th are not to be included. If you had no workers earning wages during the month, enter a zero.
ITEM 11. If name or address shown are incorrect, mark corrections as necessary.
ITEM 12. WORKER'S SOCIAL SECURITY NUMBER. Enter the number as it appears on the worker's social security card.
ITEM 13. NAME OF WORKERS. Enter the worker's name as shown on your records: first initial, second initial and surname. If the worker's name has been changed, show both names on the report. The previous name should be in parentheses.
ITEM 14. TOTAL WAGES PAID DURING QUARTER. Enter the total amount of wages paid to each worker during the quarter including the reasonable cash value of meals, lodging, or other remuneration. Total wages include taxable wages paid up to the taxable wage base and nontaxable wages paid in excess of the taxable wage base. The present taxable wage base is shown in Item 5. All wages paid including CASUAL TEMPORARY AND PART TIME EMPLOYMENT must be reported.
ITEM 15. PROBATIONARY. If the worker was employed on a TEST or TRIAL basis and was employed no longer than 28 consecutive days, enter the dates of first and last day worked and the letter "P". For example: If probationary employment was from March 1 to March 21, enter "3/1-3/21 P". IF YOU USE MODES-10B, CONTINUATION SHEETS, THE INSTRUCTIONS SET OUT IN ITEMS 12, 13, 14, AND 15 SHOULD BE FOLLOWED.
ITEM 16. PAGE NUMBER. Enter the total number of pages contained in this report. MODES-10B, Continuation Sheets, or other approved substitute form should be numbered consecutively.

MODES-4 (3-91)

Missouri Department of Labor and Industrial Relations
DIVISION OF EMPLOYMENT SECURITY
CONTRIBUTION AND WAGE REPORT
PLEASE TYPE THIS REPORT

IF YOU HAVE SOLD YOUR BUSINESS OR ARE NO LONGER OPERATING YOUR BUSINESS, PLEASE CHECK HERE AND COMPLETE REVERSE OF THIS FORM.

DELINQUENT IF NOT MAILED BY _____

1. FEDERAL ID NUMBER _____

RETURN THIS PAGE WITH REMITTANCE TO:
 ▼
 DIVISION OF EMPLOYMENT SECURITY
 P O BOX 888 JEFFERSON CITY MO 65102-0888

I certify that the information contained in this report, including name and address in Item 11 is true and correct. No part of the contribution reported was or is to be, deducted from the worker's wages.

SIGNED _____

TITLE & SS NO. _____

PHONE _____ DATE _____

NAME AND ADDRESS OF PREPARER IF OTHER THAN TAXPAYER

SIGNATURE _____

ADDRESS _____

PHONE _____

ATTACH CHECK HERE 1 ▼

ENTRY CODE _____		AUDIT BLOCK (DO NOT USE)
2. MISSOURI EMPLOYER ACCOUNT NO.		DO NOT WRITE IN THIS SPACE
3. CALENDAR QUARTER		
4. TOTAL WAGES PAID	Date Paid	
5. WAGES PAID IN EXCESS OF		
6. TAXABLE WAGES Item 4 Minus Item 5		
7. CONTRIBUTIONS DUE Multiply Item 6 by Your RATE	Due	
8. DEBITS AND CREDITS See Instructions for Item 8 a. Federal Assessment	Pd	
	Over Under	
b. Interest Charge If paid after	Adj./Cr. Applied	
c. Underpayment or		
d. Overpayments		
9. TOTAL PAYMENT (Including Interest)		
10. NUMBER OF WORKERS (If no workers in any month, so state)		Interest Paid
1st Month	2nd Month	3rd Month
11. Employer Account Number, Name and Address		Code Date Paid Amount
		----- ----- \$ -----
		----- ----- \$ -----
		Int Rate Int Due Penalty Due
		----- \$ ----- \$ -----

12. Social Security Number	First Initial	Middle Initial	13. Employee Name Last Name	14. Total Wages Paid This Quarter	15. Probationary
16. PAGE <u> 1 </u> OF _____ PAGES			TOTAL THIS PAGE ►		

MODES-4 (3-91)



MISSOURI DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
DIVISION OF EMPLOYMENT SECURITY
P.O. Box 888, Jefferson City, MO 65102-0888

REPORT ON DISCONTINUANCE OF EMPLOYMENT OR BUSINESS OR CHANGE IN OWNERSHIP

EMPLOYER NAME _____ ACCOUNT NUMBER _____

COMPLETE EITHER ITEM 1 OR 2 WHICHEVER APPLIES TO YOU AND SIGN BELOW

1. REPORT ON DISCONTINUANCE OF EMPLOYMENT OR BUSINESS WITHOUT A SUCCESSOR

a. Show last date you paid wages to either part-time or full-time workers. _____

1. Check appropriate block below to show reason you no longer pay wages.

- Closed Business. Date closed _____ Reason closed _____
Use subcontractors. Name(s) & Address(es) _____
Operate business without help. Explain _____
Other Reason _____

b. Do you anticipate employing workers in the foreseeable future? Yes No

1. If answer is "Yes", explain _____

2. If answer is "No" the filing of this form will be considered an application for exemption from filing contribution and wage reports beginning with quarter following last date you paid wages.

2. REPORT ON CHANGE OF OWNERSHIP

a. Enter date and type of change. Exact date of change _____

- Entire Business Sold Partnership Dissolved Corporation Formed
Partner Added Partner Withdrew Merger
Partial Sale Only, explain _____
Other Change, explain _____

b. New Owner's Name _____

New Business Name _____

New Owner's Mailing Address _____

c. Did your successor acquire substantially all of your business? Yes No

d. Did you start or acquire a business in Missouri after date shown in Item 2a? Yes No
If "Yes" explain _____

e. Did you employ any workers or remunerate anyone in Missouri, including officers, after date shown in Item 2a?

Yes No If "Yes", explain _____

I certify that the above information is true and correct to the best of my knowledge and belief.

Signed _____ Title _____ Date _____

My future mailing address will be _____ Telephone No. _____

Name and address of preparer if other than taxpayer.

Name _____ Address _____ Telephone No. _____