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UI REPORTS HANDBOOK NO. 401

ETA 205 Preliminary Estimates of Average Employer Contribution Rates

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A. Facsimile of Form

ETA 205 - PRELIMINARY ESTIMATES OF AVERAGE EMPLOYER CONTRIBUTION RATES

State Report for Tax Year Ending:

Taxable

Total

Comments

OMB No.: 1205-0228 OMB Expiration Date: 02/28/2007 OMB Burden Hours: 0.25
OMB Burden Statement: Persons are not required to respond to this collection of information unless it displays a currently valid OMB control number. Respondents obligation to reply to these reporting requirements are required to obtain or retain benefits (SSA302 (a)). Public reporting burden for this collection of information is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the U.S. Department of Labor, Office of Unemployment Insurance, Room S-4516, Washington, DC 20210 (Paperwork Reduction Project 1205-0178).

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B. Purpose

The Average Employer Tax Rate report collects annual information about the taxing efforts in states relative to both taxable and total wages and allows comparison between states. It is of use to the National Office, state agencies and the public. For those states which have an employee tax, the amount of those taxes collected should be shown in the comments section of the report.

C. Due Date and Transmittal

The report and the tax schedule are due in the ETA National Office on April 1st each year to represent estimated taxes in that same year as well as any updates to the two previous years.

D. General Reporting Instructions

Only one year of data is required to be entered at a time. However, the entry screen will display not only blanks for the current year, but also the stored data for the prior two years. The prior years may be updated on the same screen as entry for the current year if desired. If prior years are updated, each year must be transmitted separately. Transmitting the current year's data will not automatically transmit updates to prior years.

Additionally, all states are expected to ensure that the estimated average tax rate for the current year is consistent with the annual ETA 204 – Experience Rating report.

The estimated average tax rate submitted for the current year tax data will be used for the annual publication while the prior two year's data will be retrieved from the ES-202 – Employment, Wages and Contributions report submitted by the state to the Bureau of Labor Statistics.

E. Definitions

1. Average Taxable Employer Tax Rate for Total Wages. Compute by dividing the sum of all contributions collected for all taxable employers by the sum of total wages for all taxable employers.
2. Average Taxable Employers Tax Rate for Taxable Wages. Compute by dividing the sum of all contributions collected for all taxable employers by the sum of taxable wages for all taxable employers.

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3. Employee Tax Rate for Total Wages. For those states which have an employee tax in place, report in the comments section, the employee tax rate for total wages by dividing the sum of all employee contributions collected by the sum of total wages for all employees.