UI 3/40 Employer's Contribution and Wage Reporting

To submit quarterly Contribution and Wage Reports for 2021:

- Log on to the MyTax Illinois website at http://mytax.illinois.gov to establish your UI account, file your reports, and make payments, all electronically. This is preferred!

  Other features available on MyTax Illinois:

  - ✓ Request refunds online
  - ✓ View your tax letters and correspondence
  - ✓ Request interest and penalty waivers
  - ✓ View your new annual tax rates
  - ✓ Request interest and penalty waivers
  - ✓ Maintain Power of Attorney relationships

    and much more…

- Or, complete and sign the interactive PDF form, and then PRINT and MAIL.
  Don't forget to fill in your 7-digit UI Account number and your 9-digit FEIN number.

Visit our IDES Employer Update website, at **www2.illinois.gov/ides/employers/MyTaxUIRates** for additional information. Contact the IDES Employer hotline at 1-800-247-4984 if you have any questions about MyTax Illinois or the UI 3/40 form.

The UI 3/40 Form starts on the next page.

EMPLOYER'S CONTRIBUTION AND WAGE REPORT

Do NOT staple reports or payment.

This report & payment can be mailed to: IDES, PO Box 19300, Springfield, IL 62794-9300

STATE OF ILLINOIS Department of Employment Security
FORM UI-3/40 Rev. 1/2021

Employers that have less than 25 employees have the option of using this form. If the employer has 25 or more employees, the employer must file electronically.

Page No. 1 of_____Pages

Do NOT include wage corrections for a prior quarter in this report.

Save

Print

Clear

ILLINOIS ACCOUNT NUMBER	YR/QTR	PERIOD ENDING	PENALTY ($50.00 MIN.) DUE AFTER ABOVE DATE	INTEREST DUE AFTER ABOVE DATE
	00/0			

Your Federal Employer Identification Number (If not shown or if incorrect enter correct number) ➔ 00-0000000

CHANGE IN STATUS If a change has occurred in the status of your business, complete form UI-50A.

☐ Check this box to indicate that you no longer have workers in Illinois and want your account terminated. Also, complete form UI-50A.

1. ENTER THE TOTAL NUMBER OF COVERED WORKERS (full and part time) who performed services during or received pay for the payroll period including the 12th of each month of the quarter. If none, enter "0".
   1ST MONTH_______________2ND MONTH_______________3RD MONTH_____________

2. TOTAL WAGES PAID for covered employment (If no wages were paid, see instructions.)	
IMPORTANT — SEE INSTRUCTIONS 3. LESS: Wages in excess of $12,960 per covered worker per calendar year.	
4. TAXABLE WAGES (line 2 minus line 3)	
5A. If the quarter's TOTAL WAGES (Line 2) are less than $50,000, calculate at the lessor of your rate as shown on your "Annual Contribution Rate Determination" or 5.4%.	
Use this space if TOTAL WAGES (Line 2) are $50,000 or more this quarter. 5B. CONTRIBUTION DUE - Multiply line 4 by your rate.	
6A. Add: Interest at 2% (.02) per month for late payment	
6B. Add: Penalty for late filing ($50.00 minimum)	
6C. Add: Previous Underpayment PLUS interest	
6D. Deduct: Previous Overpayment	
7. TOTAL PAYMENT DUE **MAKE CHECK PAYABLE TO:** **"ILLINOIS DIRECTOR OF EMPLOYMENT SECURITY"** (If less than $2.00 - Send report only)	

I hereby certify that the information contained in this report and in all accompanying schedules is true and correct to the best of my knowledge and belief; and that no part of the contribution reported was or is to be deducted from workers' wages.

Signed . . . .

Title . . . .

Telephone. . (AREA CODE) . . . .

Date . . . .

This report MUST be signed by owner, partner, officer or authorized agent within the employing enterprise. If signed by any other person, a Power of Attorney must be on file. (See Instructions)

This agency is requesting both disclosure of information and payment of contributions that are necessary to accomplish the statutory purpose as outlined under 820 ILCS 405/100-3200. Disclosure of information and payment of contributions are REQUIRED. Failure to provide information or pay contributions may result in this form not being processed and may result in statutorily prescribed sanctions, including penalties and/or interest.

8. Worker's Social Security Number (Enter all nine numbers, without hyphens)	9. NAME OF WORKER (First, initial, then last) (Type or Print)	10. TOTAL Wages Paid (Include Wages in Excess of $12,960
000 00 0000		Enter Dollars & Cents:
11. Total Wages		$. . . . . 0.00 . . . .

ILLINOIS DEPARTMENT OF EMPLOYMENT SECURITY

MyTax Illinois - You may file your quarterly report and make your payment through the internet using the MyTax Illinois application, which will calculate your taxable wages and contribution due. If you are a tax preparer, this form does not contain a PIN for your client. Instructions for using Illinois MyTax Illinois to assist your clients are provided on the IDES website.

GENERAL INSTRUCTIONS

Filing Reports - The Employer's Contribution and Wage Report, IDES Form UI-3/40, must be filed quarterly by each employer subject to the Illinois Unemployment Insurance Act. The original report must be filed, and the contribution payment made, no later than the last day of the month following the end of the quarter; April 30, July 31, October 31 and January 31. Reports and remittances personally delivered or postmarked after that date will be subject to penalty and/or interest.

An employer who paid no wages during a quarter, but has not permanently ceased being an employer, must file a report showing "No Wages Paid This Quarter". An employer contesting liability for the payment of contributions should write "Liability Protested" and give the reason on the report after completing all items and signing the report.

Nonprofit organizations and local government entities which elected to make payments in lieu of contributions must file the contribution and wage report (UI-3/40) quarterly even though contributions are not required.

Adjustments - Make no adjustments for prior quarters on the current quarter's report. Request the proper form from the Employer Hot Line Section, Revenue Division, 33 South State Street, Chicago, Illinois 60603. For more information, please visit the "Contact IDES" page on the IDES website. Reporting errors should be corrected even if the contribution for the quarter remains unchanged.

Supplemental Report - Should be filed whenever there are underreported and/or omitted wages for a quarter. Please note on the report whether it is a Supplemental or Amended Report.

LINE ITEM INSTRUCTIONS FOR PREPARATION OF UI-3/40 REPORT

Change in Status - Check this box to indicate that you no longer have workers in Illinois and want your account terminated. For a change in status, a change in business address or if you no longer have workers in Illinois, please complete form UI-50A. If you want some of your correspondence to be mailed to a special address, please complete the "Special Mailing" form UI-1M. These forms can be obtained at our website which is www.ides.illinois.gov and should be attached to your report.

Line 1. No. of Covered Workers - Enter the total number of covered workers (full and part time) who performed services during or received pay for the payroll period including the 12th of each month of the quarter. Include workers who have earned more than $12,960 in the calendar year and those on vacation or paid sick leave. Exclude workers on strike.

Line 2. Total Wages Paid - Enter all wages paid in the quarter for covered employment including wages paid to workers who have already received wages in excess of $12,960 during the calendar year. Wages include (a) salaries, commissions and bonuses; tips reported to the employer; separation pay, vacation pay, prizes, sick pay, payments on account of retirement; (b) the reasonable cash value of remuneration paid other than cash, such as goods, meals and lodging, and (c) any remuneration for services performed within the State which is considered wages under the Federal Unemployment Tax Act.

NOTE: An employer who paid no wages during a quarter, but has not permanently ceased being an employer, must file a report showing "No Wages Paid This Quarter".

Line 3. Less Wages in Excess of $12,960 - Enter wages included in line 2 in excess of the $12,960 taxable for each worker. Do not include excess wages of prior quarters.

Line 4. Taxable Wages - Deduct Line 3 from Line 2 and enter the net amount on this line.

Line 5A and 5B - Complete only one, whichever is applicable.

5A - If the quarter's total wages are less than $50,000, calculate at the lessor of your rate as shown on your "Annual Contribution Rate Determination" or 5.4%.

5B - If the quarter's total wages are $50,000 or more, calculate at the rate shown on your "Annual Contribution Rate Determination".

Line 6A. Interest - On contributions not paid by the interest due date, add interest at the rate of 2% per month computed at 12/365 of 2% per day. Payments received more than 30 days after the due date are deemed to have been received on the last day of the month preceding the month in which the payment was received. (Exception: For the first thirty days past the due date, interest is computed on a daily basis.)

Line 6B. Penalty - On reports filed after the penalty date, the penalty is $5 for each $10,000 or fraction thereof of total wages or $2,500 per month, whichever is less. The maximum penalty is $10 for each $10,000 or fraction thereof of total wages or $5,000, whichever is less. THE PENALTY FOR LATE FILING CAN IN NO INSTANCE BE LESS THAN $50.

Line 6C. Previous Underpayment - If payment for any previous underpayment is included with the remittance for this report, enter the amount of the underpayment including interest.

Line 6D. Previous Overpayment - Credit shown on this line may be deducted from the contribution due this quarter.

Line 7. Total Payment Due - Enter the sum of line 5A or 5B plus Lines 6A, 6B, and 6C less any amount on line 6D.

Signature - This report must be signed by owner, partner, officer or authorized agent within the employing enterprise. If signed by any other person, a Power of Attorney must be on file.

Column 8. Worker's SS Number - Show complete Social Security Number of each worker.

Column 9. Name of Workers - Type or print the workers' names.

Column 10. Total Wages Paid - Enter total wages paid to each worker during the quarter regardless of when services were performed. Total wages include both taxable and non-taxable wages paid in excess of $12,960.

Line 11. Total Wages for this Quarter – Enter the total wages reported in Column 10.

For historical Illinois UI Tax Rates – To obtain a Historical Table, use the following link: http://www2.illinois.gov/ides/employers/UITaxRates