

FROM
DELAWARE DEPARTMENT OF LABOR
DIVISION OF UNEMPLOYMENT INSURANCE
P.O. BOX 9953
WILMINGTON, DE 19809-0953

OFFICIAL BUSINESS
PENALTY FOR PRIVATE USE \$300

FIRST-CLASS MAIL
POSTAGE & FEES PAID
DEPARTMENT OF LABOR
DIVISION OF UNEMPLOYMENT
INSURANCE
Permit No. G-12

FORWARD SERVICE REQUESTED

EMPLOYER'S QUARTERLY REPORT - FORMS SET

UNEMPLOYMENT INSURANCE
UC-8 QUARTERLY TAX REPORT
UC-8A QUARTERLY PAYROLL REPORT
UC-8C CHANGE REPORT



GENERAL INSTRUCTIONS

This tax package contains the necessary forms and instructions to file your quarterly Unemployment Insurance Tax Reports. Reports should contain wage data for one quarter only. If you need report forms for other periods or if you need to make corrections to previously submitted reports call the Division of Unemployment Insurance at (302) 761-8482 to obtain the necessary forms.

CHANGE REPORT UC-8C

This form must be used to ensure that changes in status or corrections to pre-printed information are properly recorded. **DO NOT MAKE CHANGES DIRECTLY TO PRE-PRINTED INFORMATION ON TAX REPORTS.** Return with tax forms only if changes are required.

PAYMENT COUPON

To ensure proper credit for payment, write your account number on the check and write the amount enclosed in the space provided. Return with tax forms in the envelope provided.

QUARTERLY TAX REPORT UC-8

Complete UC-8A before completing UC-8.

- | | |
|---------|--|
| Line 1 | For each month, report the number of covered workers who worked during or received pay for the payroll period which includes the 12th of the month. |
| Line 2 | Enter Gross Covered Wages (Total from UC-8A). If you had no covered wages this quarter enter 0 (zero) on UC-8, Line 2, sign and return. |
| Line 3 | Enter the amount included in Line 2 which represents wages in excess of the taxable wage base (\$8,500.00 annually) paid to each employee. |
| Line 4 | Enter taxable wages. (Line 2 minus Line 3). |
| Line 5 | Multiply taxable wages by your tax rate. |
| Line 6 | Enter only credits that have been approved by the Division. Credits taken cannot exceed the tax due. |
| Line 7 | Enter net tax due. |
| Line 8 | Late payments are subject to interest charges at the rate of 18% per year from the due date. Calculate interest due as follows: <u>NET TAX DUE</u> X .015 X <u>MONTHS PAST DUE</u> . |
| Line 9 | Enter penalty for late reporting as provided by law. |
| Line 10 | Payment due must equal the Total of Lines 7, 8 and 9. |

IMPORTANT: THIS REPORT MUST BE SIGNED BY EMPLOYER OR OTHER DULY AUTHORIZED REPRESENTATIVE.

QUARTERLY PAYROLL REPORT UC-8A

This form is used to report Gross Covered Wages for all employees. "Wages" is defined as all remuneration for personal services including commissions, tips, bonuses (excluding any attendance bonus paid during or incident to any period of unemployment), dismissal payments, holiday pay and the cash value of all remuneration in any medium other than cash. If you are an approved MAGNETIC TAPE filer check the block and return blank form.

CORPORATE OFFICERS

Effective 96-1, regardless of ownership interest, wages from employment earned by officers are subject to the state unemployment insurance tax.

FORM COMPLETION

1. Report wages for this quarter only. **DO NOT INCLUDE NEGATIVE WAGES.**
2. All columns must be completed or form will not be processed.
3. If there is not enough space to list all employees on this form use additional pages. Continuation forms will be provided upon request or you may supply your own forms. Forms must include Employer Name, Account Number, Yr/Qtr, Employee Name, Social Security Number and Gross Covered Wages.
4. Each page should be totaled and the total of all additional pages should be entered on Line 32 of form UC-8A.
5. Add line 31 and 32 and enter Grand Total on Line 33 and on form UC-8 Line 2.

REMOVE BEFORE INSERTING INTO ENVELOPE

▼ DETACH AT PERFORATION ▼

Detach at Perforation
and Return with Payment

MAKE CHECK PAYABLE TO: DELAWARE UNEMPLOYMENT COMPENSATION FUND (DUCF)

EMPLOYER NAME	ACCOUNT NO.	AMOUNT ENCLOSED

MAIL PAYMENT TO:
DELAWARE DEPARTMENT OF LABOR
DIVISION OF UNEMPLOYMENT INSURANCE
P.O. BOX 41785
PHILADELPHIA, PA 19101-1785

PAYMENT COUPON

STATE OF DELAWARE UNEMPLOYMENT INSURANCE
Use this form to report changes in status or corrections to pre-printed information

DELAWARE DEPARTMENT OF LABOR
DIVISION OF UNEMPLOYMENT INSURANCE
P.O. BOX 41785
PHILADELPHIA, PA 19101-1785

▼ DETACH AT PERFORATION ▼

- ☐ Covered employment was permanently discontinued on _____ Date _____
- ☐ Operations were permanently discontinued on _____ Date _____
- ☐ Business reorganized effective _____ Date _____
- ☐ Business sold on _____ Date _____
- ☐ Name change/correction _____
- ☐ Telephone number () - _____
- ☐ Mailing Address _____

- ☐ Change in ownership interest _____
Please explain _____
- ☐ If the Federal ID shown, _____ is incorrect, please print correct number here. _____

X _____
Signature of owner or duly authorized representative Title Date

READ INSTRUCTIONS ON INSIDE COVER BEFORE COMPLETING
THIS REPORT

DO NOT USE THIS REPORT TO MAKE CORRECTIONS

STATE OF DELAWARE UNEMPLOYMENT INSURANCE

Reporting Period (Yr/Qtr)

Due Date

Account No.

Federal ID Number

Tax Rate

	1st Month	2nd Month	3rd Month
1. For each month, report the number of covered workers who worked during or received pay for the payroll period which includes the 12th of the month.			
2. Gross covered wages paid this quarter (Enter total from UC-8A, line 33.) If you had no covered wages this Quarter, enter 0; sign and return.			
3. Excess wages (Wages included in line 2 that exceed \$8500 annually per employee)			
4. Taxable Wages (Line 2 less line 3)			
5. Tax due (Multiply line 4 by)			
6. Approved credit (See instructions.)			
7. Net tax due (Line 5 less line 6)			
8. Interest (See instructions.)			
9. Penalty (\$17.25 for late reporting)			
10. Payment due (Total of lines 7, 8 and 9)			

I certify, to the best of my knowledge, this report and the attached payroll reports are true and correct.

X

Signature of owner or duly authorized representative

Title

Date

Make check payable to:

Delaware Unemployment
Compensation Fund (DUCF)

Write account number on
check and return with
Payment Coupon.

Form UC-8 Doc. No. 60-06/00/06/05

QUARTERLY TAX REPORT

AGENCY COPY

STATE OF DELAWARE UNEMPLOYMENT INSURANCE

Reporting Period (Yr/Qtr)

Due Date

Account No.

Federal ID Number

☐ IF YOU ARE AN APPROVED MAGNETIC MEDIA FILER, CHECK BOX AND RETURN THIS FORM. NO FURTHER ENTRIES ARE REQUIRED.

REMOVE BEFORE INSERTING INTO ENVELOPE

▼ DETACH AT PERFORATION ▼

Employee Social Security Number	Employee Name (First Initial, Middle Initial and Last Name)	Gross Covered Wages
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31	Total this Page	
32	Total from additional pages	
33	GRAND TOTAL	

Form UC-8A Doc. No. 60-06/00/03/05

AGENCY COPY

QUARTERLY PAYROLL REPORT

DO NOT USE THIS REPORT TO FILE CORRECTIONS.