LABOR CABINET

Office of Unemployment Insurance

(Amendment)

787 KAR 1:010. Application for employer account; reports.

RELATES TO: KRS 341.070, 341.190, 341.243, 341.250, 341.262


NECESSITY, FUNCTION, AND CONFORMITY: KRS 341.115(1) authorizes the secretary to promulgate administrative regulations for the proper administration of KRS Chapter 341. KRS 341.190(2) requires each employing unit to keep specified work records and authorizes the secretary to require additional reports. This administrative regulation establishes the application requirements for an employer account and the requirements for other additional reports required by the office[division].

Section 1. Each employing unit that has met one (1) or more of the requirements for coverage set forth in KRS 341.070 shall use the Unemployment Insurance Self-Service Web Portal located at https://kewes.ky.gov to complete and electronically file with Office[Division] of Unemployment Insurance an Application for Unemployment Insurance Employer Reserve
Account UI-1 no later than the last day of the calendar quarter in which the coverage requirements are first met.

Section 2. Each employing unit shall use the Unemployment Insurance Self-Service Web Portal located at https://kewes.ky.gov to complete and electronically file with the Office[Division] of Unemployment Insurance the following electronic reports as required in accordance with the instructions contained on Unemployment Insurance Self-Service Web Portal [the forms]:

(1) UI-1S, Supplemental Application for Unemployment Insurance Employer Reserve Account;

[(2) UI-3, Employer’s Quarterly Unemployment Wage and Tax Report;]

(2)[(3)] UI-3.2, Account Status Information; and

(3)[(4)] UI-21, Report of Change in Ownership or Discontinuance of Business in Whole or Part,[i]

[(5) UI-35, Termination of Coverage;
(6) UI-74, Application for Partial Payment Agreement;
(7) UI-412A, Notice to Employer of Claim for Unemployment Insurance Benefits; and
(8) UI-203, Overpayment and Fraud Detection.]

Section 3. Each employing unit shall complete and file with the Office of Unemployment Insurance the following reports as required in accordance with the instructions contained on the forms:

(1) UI-3, Employer’s Quarterly Unemployment Wage and Tax Report;

(2) UI-74, Application for Partial Payment Application;

(3) UI-203, Overpayment and Fraud Detection; and

(4) UI-412A, Notice to Employer of Claim for Unemployment Insurance Benefits.
Section (4)[3]. If an employing unit elects to submit the information required in any report listed in Section 3[1—or-2] of this administrative regulation through the Web site provided by the Office[Division] of Unemployment Insurance for that purpose, the requirement for the filing of that report shall have been satisfied.

Section 5[4]. Incorporation by Reference. (1) The following material is incorporated by reference:

[(a) UI-1, "Application for Unemployment Insurance Employer Reserve Account", Rev. 3/05;]

[(b) UI-1S, "Supplemental Application for Unemployment Insurance Employer Reserve Account", Rev. 5/11;]

[(c) UI-3, "Employer's Quarterly Unemployment Wage and Tax Report", Rev. 11/20/74;]

[(d) UI-3.2, "Account Status Information", Rev. 7/18;]

[(e) UI-21, "Report of Change in Ownership or Discontinuance of Business in Whole or Part", Rev. 3/05;]

[(f) UI-35, "Termination of Coverage", Rev. 5/11;]

[(b)(g) UI-74, "Application for Partial Payment Agreement", Rev. 5/11;]

[(c)(h) UI-203, "Overpayment and Fraud Detection", Rev. 01/2021[9/44]; and]


(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Office of the Director of Unemployment Insurance, Mayo-Underwood Building, 500
Mero Street[275 E. Main Street, 2E], Frankfort, Kentucky 40601[40624], Monday through Friday, 8 a.m. to 4:30 p.m.
As approved by

Buddy Hoskinson, Executive Director
Office of Unemployment Insurance

07/01/2021
Date

Jamie Link, Secretary
Kentucky Labor Cabinet

07/01/2021
Date
PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on September 27, 2021 at 2:00 (ET). This hearing will be conducted by live videoconference (ZOOM) pursuant to Senate Bill 150, Section 1, subparagraph 8(b) (R.S. 2020) and the continuing state of emergency due to the novel coronavirus pandemic. Public access to the meeting will be available at https://us02web.zoom.us/j/88991458931?pwd=eTZYMEo0V3Qydnk0alB3MFFyYmZVUT09, password 358248 or by telephone at 713-353-0212 or 888-822-7517 (toll free), conference code 278497.

Individuals interested in being heard at this hearing shall notify this agency in writing five (5) working days prior to the hearing of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be canceled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to attend the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted through September 30, 2021. Send notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

CONTACT PERSON: Buddy Hoskinson, Labor Cabinet, Mayo-Underwood Building, 500 Mero Street, 4th Floor, Frankfort, Kentucky 40601, Telephone: (502) 564-2199, Facsimile: (502) 564-7850, Email: buddy.hoskinson@ky.gov.
REGULATORY IMPACT AND TIERING STATEMENT

Regulation Number  787 KAR 1:010

Contact Person: Buddy Hoskinson, Telephone: (502) 564-2199, Facsimile: (502) 564-7850, Email: buddy.hoskinson@ky.gov.

(1) Provide a brief summary of:

(a) What this administrative regulation does: This administrative regulation establishes application requirements for an employer account and the requirements for other additional reports required by the office.
(b) The necessity of this administrative regulation: This administrative regulation is necessary to establish the necessary reports an employer is required to file with the office.
(c) How this administrative regulation conforms to the content of the authorizing statutes: KRS 341.115(1) authorizes the secretary to adopt regulations deemed necessary or suitable for the proper administration of KRS Chapter 341. This administrative regulation establishes required reports pursuant to KRS 341.190(2).
(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation sets required forms and reports an employer is required to file with the office.

(2) If this is an amendment to an existing regulation, provide a brief summary of:

(a) How this amendment will change this existing administrative regulation: This amendment updates statutory authority, updates language to reflect the office is now the Office of Unemployment and its new address. This amendment also updates material incorporated by reference by removing some material incorporated reference, updating materials incorporated by reference and clarifies that some reports may be filed electronically.
(b) The necessity of the amendment to this administrative regulation: This amendment is necessary to update statutory authority, terminology used by the office and to update the materials incorporated by reference to reflect the changes in how reports are filed.
(c) How the amendment conforms to the content of the authorizing statutes: KRS 341.115(1) authorizes the secretary to adopt regulations deemed necessary or suitable for the proper administration of KRS Chapter 341. This amendment updates required reports pursuant to KRS 341.190(2).
(d) How the amendment will assist in the effective administration of the statutes: This amendment ensures the use of updated terminology and reports utilized by the office.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: This administrative regulation effects any employing unit meeting the definition of "subject employer" in KRS 341.070.
(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: No additional compliance duties are required by this amendment.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): There is no additional cost associated with this amendment.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): Compliance with this administrative regulation helps protect employee and employer rights.

(5) Provide an estimate of how much it will cost to implement this administrative regulation:

(a) Initially: This administrative regulation, as amended, is not anticipated to generate any new or additional costs.

(b) On a continuing basis: This administrative regulation, as amended, is not anticipated to generate any new or additional costs.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: KRS 341.240 establishes the unemployment compensation administration fund, the funds in which are available to the secretary for administration of the UI program and are deposited to defray the cost of the administration of this chapter.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new or by the change if it is an amendment: This administrative regulation, as amended, is not anticipated to generate any increase in fees or funding.

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: There are no fees associated with this administrative regulation.

(9) TIERING: Is tiering applied? Tiering is not applied. This administrative regulation equally effects all regulated entities.
FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

Regulation Number 787 KAR 1:010

Contact Person: Buddy Hoskinson, Telephone: (502) 564-2199, Facsimile: (502) 564-7850, Email: buddy.hoskinson@ky.gov.

1. What units, parts, or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? Most state and local governmental entities are subject to unemployment insurance coverage and thus potentially affected by this administrative regulation.

2. Identify each state or federal statute or regulation that requires or authorizes the action taken by the administrative regulation. KRS 336.015, KRS 336.050, KRS 341.115 and 2021 Ky Acts ch. 169 Part I(1)(7).

3. Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect.

   a. How much revenue will the administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? This administrative regulation will not generate revenue.
   
   b. How much revenue will the administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? This administrative regulation will not generate revenue.
   
   c. How much will it cost to administer this program for the first year? There is no cost to this amendment.
   
   d. How much will it cost to administer this program for subsequent years? There is no cost to this amendment.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.
Revenues (+/-): Unknown
Expenditures (+/-): Unknown
Other explanations: This amendment does not impose any additional requirements or expenditures.
SUMMARY OF MATERIAL INCORPORATED BY REFERENCE

The UI-3, “Employer’s Quarterly Unemployment Wage and Tax Report” is the 2-page report required to be filed by employers with the Office of Unemployment Insurance. This report determines an employer’s tax liability.

The UI-74, “Application for Partial Payment Agreement” is the 2-page form used by employers to apply for installment payments for amounts owed to the Office of Unemployment Insurance.

The UI-203, “Overpayment and Fraud Detection” form is the 2-page form used by the Office of Unemployment Insurance in auditing a claim filed by an individual.

The UI-412A, “Notice to Employer of Claim for Unemployment Insurance Benefits” is the 1-page notice to an employer from the Office of Unemployment Insurance that an employee has filed for unemployment benefits.

SUMMARY OF CHANGES TO MATERIAL INCORPORATED BY REFERENCE

The UI-3, “Employer’s Quarterly Unemployment Wage and tax report” is the 2-page report required to be filed by employers with the Office of Unemployment Insurance. Page 1, No.5(b) was amended to include the statement that the SCUF assesses has been suspended for 2021. The UI-3.2 Account Status Information Section was updated to reflect a revision date of 11/2019. Page 2 was amended to reflect the updated Taxable wage Base & Surcharge and SCUF amounts and percentages. Page 2 was amended further with updated language in the “Important Information” section. Notices regarding electronically filing the form and utilizing online and a notice that SCUF was added for the third quarter of 2018 we removed from this section. Notices of an increase in the Taxable Wage Base for year 2021, when 2021 notices of Contribution Tax Rates will be sent, that Contribution Tax Rates will be at rate schedule E for reporting year 2021 and a notice that SCUF is suspended for 2021 were added into the section.

The UI-203, “Overpayment and Fraud Detection” form is the 2-page form used by the Office of Unemployment Insurance in auditing a claim filed by an individual. The first page of this form was amended to reflect the current name and address for the office.

The UI-412A, “Notice to employer of Claim for Unemployment Insurance Benefits” is the 1-page notice to an employer from the Office of Unemployment Insurance that an employee has filed for unemployed benefits. The form was amended to remove employer phone number form the top of the form, removed the language from the top that stated, “Carefully read the information below supplied by your former employee. If the employee was separated for any reason other than lack of work, complete the employer’s statement below and return this form to the above address with in 15 days of __________.” A sections for “Instructions” has been updated and reflect the protest must be mailed within 10 days from the notice or within 12 days if filing electronically. The form was also amended to include the language, “Improper benefit
payment that result from the employer’s failure to respond timely or adequately could result in charges or penalties to the employer’s account (KRS 341.543(4), KRS 341.415(1)(c)).”

The form was further amended to include sections for employers to provide information for pay method; information on whether separation pay received, the amount of the pay and dates the pay covers; check boxes for the reason for separation; and a space for employers to make a Separation Statement.
EMPLOYER'S QUARTERLY UNEMPLOYMENT TAX WORKSHEET

Keep top Portion for your records.

1. Enter total gross wages from line 1 on reverse (enter here and on line 1 of the report).

2. Enter excess wages (over taxable wage base per worker per year; see table on reverse side) for this quarter. (enter here and on line 2 of the report) Lin 2 can never exceed line 1.

3. Subtract line 2 from line 1 (enter here and on line 3 of the report).

4. Multiply line 3 by your tax rate of \( \% \) (\( \% \)). This is the only portion of your payment which is reportable to the IRS on your 940 Federal Unemployment Tax Return (enter here and on line 4 of the report).

5. a. Multiply line 3 by your surcharge rate of \( \% \) (\( \% \)). (enter here and on line 5 of your report) (Surcharge assessed only for 1-2014 through 2-2016)

b. Multiply line 3 by your SCUF rate of 0.075\% (enter here and on line 5 of your report) (SCUF assessed beginning 3-2018 suspended for 2021)

6. If this report will be mailed after the due date of by 1.5\% (0.015) Interest for each month or fraction of a month past due (enter here and on line 6 of the report).

7. If this report will be mailed after the due date of include penalty as follows:

   - $25 mailed on or after $75 mailed on or after . Add an additional $100 if another report has been late this calendar year (enter here and on line 7 of the report).

8. Add prior amount due or subtract overpayment.

9. Total amount due (add lines 4, 5, 6 and 7, and add or subtract line 8) (enter here and on line 9 of the report).


ACCOUNT STATUS INFORMATION

Please visit our website at https://kewes.ky.gov (along with your KEIN and password) to:
- Request inactivation of your account
- Request mailing address changes to your account
- Request a refund or overpayment from your account
- Report worker misclassification or fraud for any employer
- File quarterly reports and make payments
- Change or reset your password
- View all pertinent Information regarding Unemployment Insurance tax in Kentucky

If you still have questions, please contact us at the number corresponding with your concerns:
 Rates, Change in ownership, Liability, Covered Employment
 Quarterly Reporting, Amended Reports, Refunds
 Delinquent Taxes, Liens, Leavies, Civil Suits
 Toll-free assistance with any issues above

<table>
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<td>502-564-5442</td>
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<td>502-564-5590</td>
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<td>800-562-6397</td>
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Questions can also be directed to us at des.ult@ky.gov
Please send any mail to: Division of Unemployment Insurance, PO Box 948, Frankfort, KY 40601.

Detach report and submit with payment on or before the due date. Make check payable to Treasurer, Kentucky Unemployment Insurance Fund.

Employer's Quarterly Unemployment Wage and Tax Report

<table>
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<th>KBN</th>
<th>FBN</th>
<th>Qtr/Yr</th>
<th>Due Date</th>
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<th>1ST Mo.</th>
<th>2ndMo.</th>
<th>3rdMo.</th>
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</table>

1. Gross Wages
2. Excess Wages
3. Taxable Wages
4. Tax Due
5. Surcharge/SCUF
6. Interest Due
7. Penalty Due
8. Prior Amount Due or Overpayment
9. Total Amount Due

UI39911 Office [Division] of Unemployment Insurance
P.O. Box 2003
Frankfort, KY 40602-2003

U1-3 (R. 11/2019) [R. 7/2018]
### EMPLOYER'S QUARTERLY UNEMPLOYMENT WAGE WORKSHEET

**QTR** | **YR**
---|---

<table>
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<tr>
<th>Social Security Number</th>
<th>Name of Worker</th>
<th>Gross Wages</th>
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**Taxable Wage Base (TWB) & Surcharge (SCHG), and SCUF**

<table>
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<tr>
<th>Year</th>
<th>TWB</th>
<th>SCHG (%)</th>
<th>SCUF (%)</th>
<th>Year</th>
<th>TWB</th>
<th>SCHG (%)</th>
<th>SCUF (%)</th>
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<td>$10,200</td>
<td>0.210</td>
<td>0.000</td>
<td>2019</td>
<td>$10,500</td>
<td>0.000</td>
<td>0.075</td>
</tr>
<tr>
<td>2017</td>
<td>$10,200</td>
<td>0.000</td>
<td>0.000</td>
<td>2020</td>
<td>$10,800</td>
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<td>2018</td>
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<td>2021</td>
<td>$11,100</td>
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<td>2017</td>
<td>$10,200</td>
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(Surcharge effective 1-2014 through 2-2016) [SCUF effective beginning 3-2018]

### IMPORTANT INFORMATION

Please note the Taxable Wage Base will increase by $300 to $11,000 for reporting year 2021, beginning with your 1st quarter filing due at the end of April.

2021 Contribution Tax Rate Notices will be mailed out by December 31, 2020. You may also view your notice online at https://kewes.ky.gov and click on Employer Documents.

**Contribution Tax Rates will be at a rate schedule E for reporting year 2021, KRS 341.270.**

**Service Capacity Upgrade Fund (SCUF) will be suspended for reporting year 2021** (Please remember that have three easy options to file your quarterly reports on our website at https://kewes.ky.gov and we are happy to help you decide which option is best for your filing and paying your reports online is the fastest and most efficient way to ensure reports and payments are never lost and are always applied to the correct account.

Along with options to file your quarterly reports and make payments online, we've added easier ways to request a refund, change your mailing address, request closure for your account, report misclassification or fraud, and change or reset your password.

SCUF (Service capacity Upgrade Fund) was added by KRS 341.243 to start with the third quarter of 2018. Beginning with that time period going forward, your contribution rate will be decreased by 0.01% in order to divert that amount to the fund. We have updated our tiCESA format for filing option 1 and option 3 through the website to reflect these changes. SCUF is estimated to be in effect for the next five years or until the fund reaches $60 million.

This report shall not be considered filed unless the Social Security number, name and gross and excess wages for each employee are listed. Incomplete information could subject you to failure to file penalties.

Detach report and submit with payment on or before the due date. Do not include check stub with payment.

<table>
<thead>
<tr>
<th>KY EMP ID #</th>
<th>QTR/yr</th>
<th>Total Number of Pages in This Report</th>
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</table>

**Social Security Number** | **1st Initial** | **Last Name of Worker** | **Gross Wages** | **Excess Wages** | **Total Gross Wages** | **Total Excess Wages** | **Gross Wages Total for All Pages** |
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**Signature:** ____________________________  

**Telephone Number:** ____________________________

 оформление: ____________________________
**EMPLOYER’S QUARTERLY UNEMPLOYMENT TAX WORKSHEET**

*Keep top portion for your records.*

1. Enter total gross wages from line 1 on reverse (enter here and on line 1 of the report).

2. Enter excess wages (over taxable wage base per worker per year; see table on reverse side) for this quarter. (enter here and on line 2 of the report)  
   Line 2 can never exceed line 3.

3. Subtract line 2 from line 1 (enter here and on line 3 of the report)

4. Multiply line 3 by your tax rate of \( \frac{%}{\text{Unemployment Tax Rate}} \). This is the only portion of your payment which is reportable to the IRS on your 940 Federal Unemployment Tax Return (enter here and on line 4 of the report)

5. a. Multiply line 3 by your surcharge rate of \( \frac{%}{\text{Surcharge Rate}} \). (enter here and on line 5 of your report)  
   (Surcharge assessed only for 1-2014 through 2-2016)
   
   b. Multiply line 3 by your SCUF rate of 0.079% (enter here and on line 5 of your report) (SCUF assessed beginning 3-2018; Suspended for 2021)

6. If this report will be mailed after the due date of, add line 4 & 5 and multiply by 1.5% (.015) interest for each month or fraction of a month past due (enter here and on line 6 of the report)

7. If this report will be mailed after the due date of, include penalty as follows:
   $25 mailed on or after $75 mailed on or after $100 mailed on or after  
   Add an additional $100 if another report has been late this calendar year (enter here and on line 7 of the report)

8. Add prior amount due or subtract overpayment

9. Total amount due (add lines 4, 5, 6 and 7, and add or subtract line 8) (enter here and on line 9 of the report)

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### UI-3.2 (R.11/2019) ACCOUNT STATUS INFORMATION

Please visit our website at [https://kewes.ky.gov](https://kewes.ky.gov) along with your KEIN and password to:

- Request inactivation of your account
- Request mailing address changes to your account
- Request a refund of overpayment from your account
- Report worker misclassification or fraud for any employer
- File quarterly reports and make payments
- Change or reset your password
- View all pertinent information regarding Unemployment Insurance tax in Kentucky

**If you still have questions, please contact us at the number corresponding with your concerns:**

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<thead>
<tr>
<th>Concerns</th>
<th>Phone</th>
<th>Fax</th>
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<tr>
<td>Rates, Change in Ownership, Liability, Covered Employment</td>
<td>502-564-2272</td>
<td>502-564-5442</td>
</tr>
<tr>
<td>Quarterly Reporting, Amended Reports, Refunds</td>
<td>502-564-2168</td>
<td>502-564-5442</td>
</tr>
<tr>
<td>Delinquent Taxes, Liens, Levies, Civil Suits</td>
<td>502-564-6835</td>
<td>502-564-5442</td>
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<tr>
<td>Toll-free assistance with any issues above</td>
<td>800-562-6397</td>
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</tbody>
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Questions can also be directed to us at UTAX@ky.gov
Please send any mail to: Office of Unemployment Insurance, PO Box 948, Frankfort, KY 40601.

**Detach report and submit with payment on or before the due date. Make check payable to Treasurer, Kentucky Unemployment Insurance Fund.**

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**Employer's Quarterly Unemployment Wage and Tax Report**

**UI-3**

<table>
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<tr>
<th>KEIN</th>
<th>FEIN</th>
<th>Qtr/Yr</th>
<th>Due Date</th>
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**UI39911**

Office of Unemployment Insurance  
P.O. Box 948  
Frankfort, KY 40602-948

**UI-3 (R. 11/2019)**
EMPLOYER'S QUARTERLY UNEMPLOYMENT WAGE WORKSHEET
( Employer's Copy )

<table>
<thead>
<tr>
<th>KY EMP ID #</th>
<th>QTR</th>
<th>YR</th>
<th>Gross Wages</th>
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Total for All Pages

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Taxable Wage Base (TWB) & Surcharge (SCHG), and SCUF

<table>
<thead>
<tr>
<th>Year</th>
<th>TWB</th>
<th>SCHG (%)</th>
<th>SCUF (%)</th>
<th>Year</th>
<th>TWB</th>
<th>SCHG (%)</th>
<th>SCUF (%)</th>
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<td>2016</td>
<td>$10,200</td>
<td>0.210</td>
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<td>0.075</td>
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<td>2017</td>
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<td>2020</td>
<td>$10,800</td>
<td>0.000</td>
<td>0.075</td>
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<tr>
<td>2018</td>
<td>$10,200</td>
<td>0.000</td>
<td>0.075</td>
<td>2021</td>
<td>$11,100</td>
<td>0.000</td>
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</tbody>
</table>

(Surcharge effective 1-2014 through 2-2016) (SCUF effective beginning 3-2018)

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**IMPORTANT INFORMATION**

Please note the Taxable Wage Base will increase by $300 to $11,100 for reporting year 2021, beginning with your 1st quarter filing due at the end of April.

2021 Contribution Tax Rate Notices will be mailed out by December 15, 2020. You may also view your notice online at https://workers.ky.gov and click on Employer Documents.

Contribution Tax Rates will be at rate schedule E for reporting year 2021, KRS 341.270

Service Capacity Upgrade Fund (SCUF) will be suspended for reporting year 2021.

---

This report shall not be considered filed unless the Social Security number, name and gross and excess wages for each employee are listed. Incomplete information could subject you to failure to file penalties.

Detach report and submit with payment on or before the due date. Do not include check stub with payment.

KY EMP ID #

<table>
<thead>
<tr>
<th>Social Security Number</th>
<th>1st Initial</th>
<th>Last Name of Worker</th>
<th>Gross Wages</th>
<th>Excess Wages</th>
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</tbody>
</table>

Total Gross Wages

Total Excess Wages

Total Gross Wages Total for All Pages

Gross Wages Total for All Pages

Signature: ____________________________ Title: ____________________________

( ) Telephone Number Date: __________

1.
Employer Claimant Information

Overpayment and Fraud Detection

Mailing Date:
Claimant:
SSN:
Case #:

Employer Instructions:
This agency is auditing an Unemployment Insurance claim filed by the individual named on this form. Please provide information for all past weeks listed on the back of this form.

For the purpose of Unemployment Insurance, wages are considered to be earned during the week the work is performed, regardless of when the claimant is paid for the work. A benefit week begins on Sunday and ends the following Saturday. Please enter the gross wages earned for the claimant during the week(s) specified on the UI 203.

If your payroll is in a form other than a calendar week (Sunday to Saturday), please make the necessary calculations to ensure that wages shown on the form are for the calendar week and represent the period for which wages were earned, not paid. Please enter the individual's gross wages for the week and show the total hours worked each day of the week in the appropriate box. Please identify Vacation, Holiday, Sick Pay, Wages in Lieu, Severance Pay, Pension and/or Other. If no wages were earned, enter "None" in the gross wages space.

The UI-203 is the agency's way of safeguarding the employer's reserve account. By completing this audit form you will be enabling us to prevent possible fraud. If future weeks are reflected on this form, information should be provided only up to the current week. Please do not hold the form until the future weeks expire. Sign, date and return the UI 203 in the enclosed envelope within 10 days of the mailing date on the form.

Wage audits are our most effective method of detecting Unemployment Insurance Fraud. If the claimant referenced above has never worked for you or if the social security number listed does not correspond to the one you have for the individual, please indicate on the form and return to us. Your efforts will help us maintain the integrity of the Kentucky Unemployment Insurance Program.

NOTE: COMPLETION OF THIS FORM IS REQUIRED UNDER KENTUCKY UNEMPLOYMENT COMPENSATION REGULATION 787 KAR 1:010 AND KRS 341.190.

YOU NOW HAVE THE OPTION TO PROVIDE THE RESPONSE TO THIS FORM ELECTRONICALLY. PLEASE VISIT OUR WEBSITE AT HTTPS://KEWES.KY.GOV. FOR ADDITIONAL INFORMATION AND TO SIGN UP FOR THESE SERVICES.

Please do not fax, mail only to the address shown above. No attachments accepted.

¡IMPORTANTÉ! Este documento(s) contiene información importante sobre sus derechos, obligaciones y/o beneficios de compensación por desempleo. Es muy importante que usted entienda la información contenida en este documento.

INMEDIATAMENTE: Si necesita asistencia para traducir y entender la información contenida en el documento(s) que recibió, llame al 502 564-2387.
### EMPLOYER NAME

**Claimant:**

1. Date of employment: 
   (First Day to Last Day worked)
2. Rate of pay per hour: 
3. Employee's work status:
   - [ ] Still employed
   - [ ] Full-time
   - [ ] Part-time
   - [ ] On Call
   - [ ] Seasonal Employment
   - [ ] Quit
   - [ ] Discharge
   - [ ] Laid Off/Lack of Work
   - [ ] Definite recall within 12 weeks
   - [ ] Other:
   (For Ex: Suspension or Leave of Absence)

**Social Security Number:**

4. Select pay period used:
   - [ ] Monthly:
   - [ ] Semi Monthly:
   - [ ] Bi-Weekly
   - [ ] Weekly

**Mailing Date:**

If other than regular wages, please specify by checking the appropriate column below.

- V - Vacation
- H - Holiday
- S - Sick Pay
- O - Other
- WL - Wages/Lieu of notice

<table>
<thead>
<tr>
<th>Office Use</th>
<th>Week Beginning Date</th>
<th>Week Ending Date</th>
<th>Gross Wages</th>
<th>Hours Worked</th>
<th>Other Type of Wages</th>
</tr>
</thead>
</table>

**PREPARED BY**

**Employer Representative:**

**Title:**

**Date:**

**Telephone Number:**

**Email Address:**

---

*WAGEAUDITNOTICE*
Overpayment and Fraud Detection

Employer Instructions:
This agency is auditing an Unemployment Insurance claim filed by the individual named on this form. Please provide information for all past weeks listed on the back of this form.

For the purpose of Unemployment Insurance, wages are considered to be earned during the week the work is performed, regardless of when the claimant is paid for the work. A benefit week begins on Sunday and ends the following Saturday. Please enter the gross wages earned for the claimant during the week(s) specified on the UI 203.

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The UI-203 is the agency’s way of safeguarding the employer’s reserve account. By completing this audit form you will be enabling us to prevent possible fraud. If future weeks are reflected on this form, information should be provided only up to the current week. Please do not hold the form until the future weeks expire. Sign, date and return the UI 203 within 10 days of the mailing date on the form.

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YOU NOW HAVE THE OPTION TO PROVIDE THE RESPONSE TO THIS FORM ELECTRONICALLY. PLEASE VISIT OUR WEBSITE AT https://kewes.ky.gov FOR ADDITIONAL INFORMATION AND TO SIGN UP FOR THESE SERVICES.

Please do not fax, mail only to the address shown above. No attachments accepted.

¡IMPORTANTE! Este documento(s) contiene información importante sobre sus derechos, obligaciones y/o beneficios de compensación por desempleo. Es muy importante que usted entienda la información contenida en este documento.

INMEDIATAMENTE: Si necesita asistencia para traducir y entender la información contenida en el documento(s) que recibió, llame al 502 564-2387.
Claimant:

1. Date of employment: __________ to __________
(First Day to Last Day worked)
2. Rate of pay per hour: $ __________
3. Employee's work status:
   - [ ] Still employed
   - [ ] Full-time
   - [ ] Part-time
   - [ ] On Call
   - [ ] Seasonal Employment
   - [ ] Quit
   - [ ] Discharge
   - [ ] Laid Off/Lack of Work
   - [ ] Definite recall within 12 weeks
   - [ ] Other: __________
   (For Ex: Suspension or Leave of Absence)

Social Security Number:

4. Select pay period used:
   - [ ] Monthly:
     Pay Period Ending Date: __________
   - [ ] Semi Monthly:
     Pay Period Ending Date: __________
   - [ ] Bi-Weekly
     Pay Period Ending Date: __________
   - [ ] Weekly
     Pay Period Ending Date: __________
   - [ ] Other:
     Pay Period Ending Date: __________

If other than regular wages, please specify by checking the appropriate column below.

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<th>Hours Worked</th>
<th>Other Type of Wages</th>
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Office Use

<table>
<thead>
<tr>
<th>Office Use</th>
<th>Week Beginning Date</th>
<th>Week Ending Date</th>
<th>Gross Wages</th>
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</tr>
</tbody>
</table>

PREPARED BY

Employer Representative: __________________________
Title: __________________________
Date: __________________________
Telephone Number: __________________________
Email Address: __________________________

*01*  
*BPC*  
*00/00/2020*  
*BPC*  
*05/02/2020*  
*WAGEAUDITNOTICE*  
*WAGEAUDITNOTICE*
Notice to Employer of Claim for Unemployment Insurance Benefits

[Carefully read the information below supplied by your former employee. If the employee was separated for any reason other than lack of work, complete the 'employer's statement' below and return this form to the above address within 15 days of 05/21/2013.]

This is notice that a claim for unemployment benefits has been filed by ., SSN# listing you as the employer. The claimant has indicated he/she worked for you from through , and is no longer working due to . [You may also receive a “fact-finding report” from this agency in a separate mailing. It is important that you complete and return it as instructed.] The claimant has provided the following explanation regarding the separation.

Instructions:
If the claimant left your employ for any reason other than "Lack of Work" or "Lay-off with definite recall", you are required to return this form in accordance with 787 KAR 1:070. Return this form within 10 days from this mailing to file your protest by mail or 12 days to file your protest electronically. Improper benefit payments that result from the employer’s failure to respond timely or adequately could result in charges or penalties to the employer’s account (KRS 341.530(4), KRS 341.415(1)(C)(B)). [Under 787 KAR 1:070 you, as an employer, are required to return this form within 15 days of the mail date to qualify for potential relief of charges to your reserve account.]

Claimant Employment Information:

a. Last Day Worked:____________ Average Hours Worked Per Week:_____________________
   Date Employed: from ________ to ______________ Pay Method:☐ Hourly ☐ Salaries ☐ Other:____

b. Has the claimant received any separate pay? ☐ YES ☐ NO
   Reason for Separation Payment: ☐ Severance Agreement ☐ Wages in Lieu of Notice ☐ Other:
   Amount of Payment: __________ Dates Covered by Payment: from ____ to _______________

c. Reason for Separation: (select the most appropriate)
   ☐ Lack of Work ☐ Strike/Lock-Out ☐ Full-Time To Part-Time Work ☐ Leave of Absence ☐ Other:
   ☐ Discharge/Termination ☐ Unable/Unavailable for Work ☐ Suspension ☐ The Employer does not wish to provide further information

d. Employer’s Separation Statement:
   _______________________________________________________________________________________
   _______________________________________________________________________________________
   _______________________________________________________________________________________

[Employer’s Statement]
On the day this claimant was separated from your employment, what was the primary reason for separation?
   _______________________________________________________________________________________
   _______________________________________________________________________________________
   _______________________________________________________________________________________
<table>
<thead>
<tr>
<th>Last day worked</th>
<th>Dates of Employment: From [ ] To [ ]</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer Representative Printed Name [Employer Signature]</td>
<td>Employer Representative Title [Date]</td>
</tr>
<tr>
<td>Employer Representative Signature [Employer Name Please Print]</td>
<td>Date [Employer Phone]</td>
</tr>
<tr>
<td>Employer Phone Number</td>
<td>Employer Fax Number</td>
</tr>
</tbody>
</table>

Equal Education and Employment Opportunities M/F/D
NOTICE TO EMPLOYER OF CLAIM FOR UNEMPLOYMENT INSURANCE BENEFITS

This is notice that a claim for unemployment benefits has been filed by ________, SSN# ___________, listing you as the employer. The claimant has indicated they worked for you from _______ through _______ and is filing the claim due to _______. The claimant has provided the following explanation regarding the reason for claim filing:

Instructions:
If the claimant has been separated from the employment for any reason other than “Lack of Work” or “Lay-off With Definite Recall”, you are required to return this form in accordance with 787 KAR 1:070. Return this form within 10 days from this mailing to file your protest by mail or 12 days to file your protest electronically. Improper benefit payments that result from the employer’s failure to respond timely or adequately could result in charges or penalties to the employer’s account (KRS 341.530(4), KRS 341.415(1)(C)(B)).

Claimant Employment Information:

a. Last Day Worked: _______________ Average Hours Worked Per Week: _______________
   Dates Employed: from ___________ to ___________ Pay Method: □ Hourly □ Salaried □ Other: ___________

b. Has the claimant received any separation pay? □ YES □ NO
   Reason for Separation Payment: □ Severance Agreement □ Wages in Lieu of Notice □ Other: ___________
   Amount of Payment: ___________ Dates Covered by Payment: from ___________ to ___________

c. Reason for Separation: (select the most appropriate)
   □ Lack of Work □ Strike/Lock-Out □ Voluntary Quit □ Full-Time to Part-Time Work □ Leave of Absence □ Other: ___________
   □ Discharge/Termination □ Unable/Unavailable for Work □ Suspension □ The Employer does not wish to provide any further information

d. Employer’s Separation Statement:

__________________________________________

Employer Representative Printed Name

Employer Representative Signature

Employer Phone Number

Employer Fax Number

Employer KEIN

Employer Email Address

IMPORTANT:Este documento(s) contiene información importante sobre sus derechos, obligaciones y/o beneficios de compensación por desempleo. Es muy importante que usted entienda la información contenida en este documento.
INMEDIATAMENTE: Si necesita, por favor de ir a la oficina de Kentucky Career Center, si necesita asistencia para traducir y entender la información contenida en el documento(s) que recibió, puede encontrar su oficina local en: www.kentuckycareercenter.com

Equal Education and Employment Opportunities M/F/D