

The Department of Workforce Services Law, Arkansas Code Annotated § 11-10-101 et seq. requires all employers whose employees perform service in this state to complete the Employer's Quarterly Contribution and Wage Report (Form DWS-ARK-209BS).

Arkansas employers now have the option of filing their Quarterly Contribution and Wage Report and paying their contributions due by Electronic Funds Transfer via the Internet. <http://workforce.arkansas.gov/Tax21> If this option is chosen, please do not file a paper report.

PART A.

ITEM 1. Enter the number of employees who worked during the week which includes the 12th day of each calendar month of the calendar quarter covered by this report.

ITEM 2. Enter the total wages (including both in-season and out of season wages) paid to all employees, (before any deductions), including part-time and temporary, during this calendar quarter, excluding 125 Cafeteria Plan wages. Total wages should agree with the total wages listed in PART B. If the legal business is:

- (A) A corporation, the wages paid to all employees who performed services in Arkansas should be reported. Corporate officers are employees and their wages and/or draws are reportable.
- (B) A partnership, the draws or payments made to general partners should not be reported.
- (C) A sole proprietorship, the draws or payments made to the legal owner of the business (*the proprietor*) should not be reported. Wages paid to minor (*under the age of 21 years*) children, spouse, or parents of the proprietor should not be reported.

Special payments given in return for services performed, i.e., commissions, bonuses, fees, prizes, and back pay awards are wages and reportable under Arkansas Department of Workforce Services Law. These payments (*or dollar value*) should be reported by the employer in the calendar quarter(s) in which they are given.

ITEM 3. Only the first \$10,000.00 paid each employee during the calendar year is taxable. Enter the wages paid this quarter that are in excess of \$10,000.00 (*for each individual*) for the year. For example, wages for employee John Doe would be calculated as shown below and included in the total amount of the noted item. Item 3 on the report should never be greater than Item 2.

ITEM 4. If you have businesses in other states and have an employee(s) who transferred to AR and had wages previously reported in the same calendar year to another state, you may use those wages previously reported to meet the \$10,000 wage limit. Calculate the excess out-of-state wage credits the same as shown for item 3. **ITEM 4 (plus ITEM 3) should never** be greater than **ITEM 2**.

	WAGES IN-SEASON	WAGES OUTSIDE SEASON	EXCESS WAGES	TAXABLE WAGES
1ST QTR	\$50.00	\$2,950.00	-00-	\$3,000.00
2ND QTR	\$3,500.00	-00-	-00-	\$3,500.00
3RD QTR	\$6,000.00	-00-	\$2,500.00	\$3,500.00
4TH QTR	\$1,500.00	\$2,000.00	\$3,500.00	-00-

ITEM 5. Subtract Item 3 and Item 4 from Item 2 and enter the amount. (*This cannot be a negative amount.*)

ITEM 6. Experience (*or Tax*) rate to be used.

ITEM 7. Multiply Item 5 by the experience (*tax*) rate in Item 6 and enter the amount.

ITEM 8. Outstanding debits and credits should be shown here. Adjustments to prior quarters should be made on adjustment Form DWS-ARK-223-S, which may be obtained by calling (501) 682-3798.

ITEM 9. Interest accrues at the rate of 1.5% per month on all unpaid contributions. Interest begins on the first day of the second month after the calendar quarter ended and should be included with your remittance.

ITEM 10. Penalties are determined as follows: during the first 20 days of delinquency, a penalty of 5% of the contributions due, or \$10.00 (*whichever is greater*); beginning with the 21st day of delinquency, the penalty increases to 10% of the contribution due, or \$20.00 (*whichever is greater*). Additional penalties shall be imposed if it is necessary to estimate the report, subpoena records and/or for failure to properly submit all information requested on the report.

ITEM 11 & 12. Self-explanatory.

PART B. Enter the social security number, first name, middle initial, last name and total wages paid to each employee during the quarter. The total of all wages listed should agree with Item 2. If additional space is needed, please copy continuation sheet.