



Government of The District of Columbia

Department of Employment Services

Office of Unemployment Compensation P.O. Box 96664 Washington, D.C. 20090-6664 Telephone: Local: (202) 698-7550 Toll Free: (877) 319-7346

FORM ID: DOES-UC30 EMPLOYER'S QUARTERLY CONTRIBUTION AND WAGE REPORT POSTMARK DATE (DO NOT USE THIS SPACE) EMPLOYER #: NAME CHK: EMPLOYER'S NAME AND ADDRESS FEDERAL EIN #: TAX RATE: QUARTER ENDING: TAXABLE WAGE BASE: \$9,000.00 THIS REPORT DUE:

SEE INSTRUCTIONS ON PAGE 3

ATTACH CHECK OR MONEY ORDER HERE

1. TOTAL NUMBER OF COVERED WORKERS (employed in Washington, DC) 1st Month 2nd Month 3rd Month 2. TOTAL WAGES PAID (this quarter, to all covered workers) \$ RATED EMPLOYERS COMPLETE ITEMS 3 THROUGH 10 -SELF INSURED SKIP TO ITEM 11 3. NON-TAXABLE WAGES \$ 4. TAXABLE WAGES (Subtract ITEM 3 from ITEM 2) \$ 5. CONTRIBUTION DUE (Multiply ITEM 4 by your tax rate of % ) \$ 6. PLUS ADMIN. ASSESSMENT DUE (Multiply ITEM 4 by two tenths of one percent (0.2% or .002)) \$ 7. PLUS INTEREST DUE \$ 8. PLUS PENALTY DUE \$ 9. MINUS APPROVED CREDIT \$ 10. EQUALS TOTAL REMITTANCE AMOUNT (Make check or money order payable to 'DOES') \$

STATUS CHANGES

11. ENTER THE APPROPRIATE INFORMATION BELOW IF ANY CHANGE HAS OCCURRED:

ENTITY NAME: \* TRADE NAME: \* ADDRESS LINE 1: ADDRESS LINE 2: CITY: STATE: ZIP: CONTACT NAME: CONTACT TELEPHONE: BUSINESS TELEPHONE: BUSINESS FAX: EMAIL ADDRESS: FEIN CORRECTION: \*

12. IF YOU HAVE SOLD OR TRANSFERRED YOUR BUSINESS, enter date of sale or transfer: \* / / IF NO LONGER IN BUSINESS, enter date wages last paid in DC: / /

13. DESCRIBE ANY OTHER CHANGE IN STATUS: \_\_\_\_\_

Asterisk (\*) Indicates supporting documents required. Please attach supporting documents to the report.

CERTIFICATION

I CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT AND ANY WAGE REPORT(S) ATTACHED HERETO IS TRUE AND CORRECT AND THAT NO PART OF THE TAX WAS OR IS TO BE DEDUCTED FROM THE WORKER'S WAGES.

SIGNATURE: TELEPHONE: DATE: PRINT NAME: EMAIL: TITLE:





**INSTRUCTIONS FOR FILING THE EMPLOYER'S QUARTERLY CONTRIBUTION AND WAGE REPORT**

- o You must file this report for the quarter indicated if you had employees who worked in the District of Columbia **regardless of their state of residence.**
- o You must also file this report even if you did not pay any wages to employees for work done in the District of Columbia **unless you have closed your account or have been placed in an inactive status.**
- o You must file this report even if you paid wages and had no tax liability.

**RECORD KEEPING:** Please make a copy of the report for your records.

**EXTENSION:** This Office has NO authority to offer extensions of time to file quarterly reports or to pay contributions.

**CHECK POLICY:** In addition to the PENALTY discussed in ITEM 8, if a check paid to DOES is DISHONORED, a \$65.00 dishonored check penalty will be imposed.

- ITEM 1:** TOTAL NUMBER OF COVERED WORKERS: For each month, count all workers (including corporate officials, executives, etc.) who performed services in or received pay for any part of the payroll period that includes the 12th of the month.
- ITEM 2:** TOTAL WAGES PAID THIS QUARTER. Enter the total gross wages paid (before deductions) including the cash value of all remuneration paid in any medium other than cash. Gross wages must agree with the total of all wages reported under ITEM 14 of your quarterly wage report. If you paid no wages, enter 'O'.
- ITEM 3:** NON-TAXABLE WAGES. Non-taxable wages can never be greater than gross wages. Enter the total of wages paid to each employee in this quarter that is in excess of the first \$9,000 paid to each employee in this Calendar Year (See example in PART 1 on Page 4). If wages for an employee were reported to another state in this calendar year those wages should be included when computing the first \$9,000 paid.
- ITEM 4:** TAXABLE WAGES. Subtract ITEM 3 from ITEM 2. Taxable wages are limited to the first \$9,000 of gross remuneration paid to each employee in any Calendar Year, regardless of the state to which the wages were reported following localization of work rules.
- ITEM 5:** CONTRIBUTION DUE. Amount of UI taxes owed to DOES. Multiply ITEM 4 by your tax rate. Report this amount on IRS form 940.
- ITEM 6:** ADMINISTRATIVE ASSESSMENT DUE. Amount of Administrative Assessment owed to DOES. Multiply ITEM 4 by two tenths of one percent (0.2 % or .002). Do not report this amount on IRS form 940.
- ITEM 7:** INTEREST DUE. Interest of 1.5 % per month or fraction of month of the contribution due will be assessed if the contribution due on the report is not paid by the end of the month following the close of the quarter to which it pertains.
- ITEM 8:** PENALTY DUE. In addition to interest, a penalty of 10 % of the contribution, BUT NOT LESS THAN \$100.00, will be assessed if this report is not filed, or if the contribution due is not paid by the end of the month following the close of the quarter to which it pertains.
- ITEM 9:** APPROVED CREDIT. The amount of your approved credit that will be applied towards your contribution due. (Please contact DOES to confirm the amount of any credit balance on the account).
- ITEM 10:** TOTAL REMITTANCE AMOUNT. Add ITEMS 5, 6, 7 and 8, then subtract ITEM 9. Make check or money order payable to 'DEPARTMENT OF EMPLOYMENT SERVICES' or 'DOES'. You must include your employer UI Tax account number and the quarter/year on your check or money order. Attach your payment on the first page in the space provided. DO NOT send cash.

**MAIL REPORT AND PAYMENT TO: DC DOES, PO BOX 96664, WASHINGTON DC, 20090-6664**

- ITEMS 11-13:** STATUS CHANGES. If any information listed has changed since the last reporting period, please enter the changed information and provide supporting documentation as indicated by asterisk (\*).
- ITEM 14:** EMPLOYEE WAGE INFORMATION. Enter each employee's complete social security number, complete name, total gross wages paid for work performed in DC this quarter, total hours worked, out of state taxable wages reported to another state if any, the other state abbreviation. Wages for an employee are to include all remuneration paid, such as tips received from customers, bonuses, commissions, severance pay, vacation pay, sick pay (unless paid under a third party plan or system), and back pay awards resulting from reinstatement of employment as well as the value of meals and lodging.

**NOTE:** DC law requires that employers with 250 or more employees **MUST FILE** wage reports electronically on the District of Columbia Employer Tax System (DCETS) <https://dcets.does.dc.gov>. All employers are encouraged to file wage reports electronically. For further information about electronic filing, please refer to PART 2 on page 4.

**PART1 EXAMPLE NON-TAXABLE WAGE CALCULATION FOR AN EMPLOYER**

Employee A:	<b>Wages never exceed taxable wage base of \$9,000 for this Calendar Year</b>				
Reporting Quarter	QTR1	QTR2	QTR3	QTR4	
Wages Paid	\$2000	\$2000	\$2300	\$2000	
Non-Taxable Wages	\$0	\$0	\$0	\$0	
Taxable Wages	\$2000	\$2000	\$2300	\$2000	
Employee B:	<b>Wages exceed taxable wage base of \$9,000 in 2<sup>nd</sup> quarter</b>				
Reporting Quarter	QTR1	QTR2	QTR3	QTR4	
Wages Paid	\$4,500	\$5,500	\$6,000	\$5,000	
Non-Taxable Wages	\$0	\$1,000	\$6,000	\$5,000	
Taxable Wages	\$4,500	\$4,500	\$0	\$0	
Employee C:	<b>Wages exceed taxable wage base of \$9,000 in 1<sup>st</sup> quarter</b>				
Reporting Quarter	QTR1	QTR2	QTR3	QTR4	
Wages Paid	\$20,000	\$20,000	\$20,000	\$25,000	
Non-Taxable Wages	\$11,000	\$20,000	\$20,000	\$25,000	
Taxable Wages	\$ 9,000	\$0	\$0	\$0	

**SAMPLE QUARTERLY REPORTS (UC-30) FOR THIS EMPLOYER**

	QTR1	QTR2	QTR3	QTR4
ITEM 2. Total Wages Paid	\$26,500	\$27,500	\$28,300	\$32,000
ITEM 3. Non-Taxable Wages	\$11,000	\$21,000	\$26,000	\$30,000
ITEM 4. Taxable Wages(2 minus 3)	\$15,500	\$6,500	\$2300	\$2000

**PART 2 DISTRICT OF COLUMBIA ELECTRONIC WAGE REPORTING REQUIREMENTS**

Per DC law, D.C. Code 51-104(b)(2), employers with 250 or more employees are required to submit wage information electronically; however, all employers are encouraged to submit reports electronically. DC Department of Employment Services requires that all electronic wage files be uploaded on the District of Columbia Employer Tax System (DCETS) at <https://dcets.does.dc.gov>

If you have any questions regarding the electronic filing formats please contact us at the following email address:

Ultax.info@dc.gov  
Or visit us on the WEB at:  
WWW.DOES.DC.GOV

**PART 3 TREASURY OFFSET PROGRAM (TOP)**

TREASURY OFFSET PROGRAM (TOP): Your account could be subject to a TOP review. The U.S. Department of the Treasury (U.S. Treasury) could reduce or withhold any eligible payments made to collect your debt. This process, known as <offset,= is authorized by the Debt Collection Improvement Act of 1996, the Deficit Reduction Act of 1984, and other laws.

The Treasury Offset Program is a centralized offset program, administered by the Bureau of the Fiscal Service’s Debt Management Services (DMS), to collect delinquent debts owed to federal agencies and states (including past-due child support), in accordance with 26 U.S.C. 6402(d) (collection of debts owed to federal agencies), 31 U.S.C. 3720A (reduction of tax refund by amount of the debts), and other applicable laws.

For more information visit <https://fiscal.treasury.gov/fsservices/gov>