Form 2008 UI-HAR   2008 Return for Household Employers Instructions
(Retroactive)   Unemployment Insurance Contributions (R)

You may file on-line at https://taxnet.ides.state.il.us

Step 1

Line 1a   Enter your 7-digit Illinois Unemployment Insurance Account Number.

Line 1b   Enter the nine digit Federal Employer's Identification number (FEIN) assigned to you by the Internal Revenue Service.

Line 2   Enter your first name, middle initial and last name.

Line 3   Enter the street address including the city, state and zip code where you want to receive this form.

Step 2

Lines 6 through 14 - use one line for each employee

Column A

Print the last and first name(s) of your household employee(s).

Column B

Complete this item by copying your employee's social security number from his or her Social Security card.

Columns C through F (quarters)

Enter the total wages paid to each employee for each quarter of the year. If no wages were paid for that quarter, please enter "0".

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.

Line 15   If you had more than eight household employees during 2008, use an additional sheet of paper and include the information in Step 2 for each additional worker. Total each Column C through F on the attachment, and write the totals on Line 15 in the appropriate column.

Line 16a   Add Lines 6 through 15 within each column. This is the total wages paid for each quarter.

Step 3

Line 16b   Copy totals from line 16a above.

Line 17   Write in the total wages paid in excess of the unemployment insurance taxable wage base amount for **each** worker. For 2008, the taxable wage base amount is $12,000 for each worker. An employer must pay unemployment insurance contributions on only the first $12,000 in wages for each employee.

Example: You have one household employee that you pay $5,000 each quarter. During the first and second quarter, the wages paid to the employee total $10,000, so you would enter "0" in each column for the first and second quarters. During the third quarter, the total amount paid to the employee reaches $15,000 which exceeds the $12,000 unemployment insurance taxable wage base by $3,000. So the amount to be entered on Line 17 for the third quarter, is $3,000 ($15,000-$12,000). The fourth quarter wages of $5,000 must be entered on Line 17 for the fourth quarter since the wage base was met during the third quarter.

	1st quarter	2nd quarter	3rd quarter	4th quarter
Ex Line 17	$ 0	$ 0	$3,000	$5,000

Step 3 continued

Line 18 Subtract Line 17 from Line 16b and enter the result on Line 18. These are your taxable wages.

Lines 19 and 20

For each quarter, calculate your unemployment insurance contribution. Within each column, complete either Line 19 or 20, whichever is applicable.

Line 21 Quarter totals: Enter the amount from Line 19 or 20 in each column. This is your contribution due for each quarter.

Line 22. Grand total. Add the quarterly totals from Line 21 (Columns C, D, E and F) and enter the result on Line 22. This is your 2008 total unemployment insurance contributions due.

Step 4

Line 23-26 Enter the total number of employees (full or part time) who are covered by unemployment insurance and 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 $12,000 in the calendar year and those on vacation or paid sick leave. Exclude workers on strike.

Step 5

Line 27 Write the amount shown on line 22. This is your total 2008 unemployment insurance contribution.

Line 28 Write the amount of any previous payment made to the Illinois Department of Employment Security for the liability shown on Line 27.

Line 29 Subtract Line 28 from Line 27.
This is the amount of unemployment insurance contribution due.

Make your check payable to the **Illinois Department of Employment Security.**

Step 6

Line 30 If you have stopped employing workers, write the date of the last day you employed workers.

Step 7

Line 31 This report must be signed by the person named in Step 1, Line 2. If signed by any other person, a Power of Attorney must be attached.

MAIL YOUR COMPLETED REPORT ALONG WITH YOUR CHECK TO:

ILLINOIS DEPARTMENT OF EMPLOYMENT SECURITY
PO BOX 3637
SPRINGFIELD IL 62708-3637

General Instructions

What if I do not file or pay by the due date?

If you do not file a processable return or pay the tax you owe by the due date, you will owe penalty and interest.

What if I need to correct information I reported?
Where may I obtain help or more information?

For other related forms or help with questions regarding unemployment insurance, please call the Unemployment Insurance Hotline at 312 793-4880 or toll-free at 1 800 247-4984 (option 1).
The TTY number for the hearing impaired is (866) 212-8831.

State of Illinois
2008 Form UI-HAR
(Retroactive)

2008 Return for Household Employers
Unemployment Insurance Contributions (R)

Illinois Department of Employment Security

File on-line at https://taxnet.ides.state.il.us

Step 1: Tell us about yourself

1a _____   **b** ____ ____–____ ____ ____ ____ ____ ____ ____
Illinois account number (Unemployment Insurance)   Federal employer's identification number

2 _____
Your name (first, middle initial, last)

3 _____
Street Address

_____
City   State   Zip

Step 2: Report your household employee information

5   For unemployment insurance reporting, complete Columns A-F

6

A Name (last, first)	B Social Security No.	C 1/2008 QTR. ending Mar. 31	D 2/2008 QTR. ending June 30	E 3/2008 QTR. ending Sept. 30	F 4/2008 QTR. ending Dec. 31
7					
8					
9					
10					
11					
12					
13					
14					
15 Other (attach)					
16a Column totals: Add Lines 7 through 15 in each column					

Step 3: Figure your unemployment insurance contribution due for each quarter

	1st quarter	2nd quarter	3rd quarter	4th quarter
16b Column totals: Copy totals from line 16a above.				
17 Write the total wages paid in excess of the taxable wage base amount ($12,000 per employee for 2008).				
18 Subtract Line 17 from Line 16b.				
19 If Line 16a is less than $50,000, multiply Line 18 by your 2008 contribution rate or 5.400%, **whichever is less.**				
20 If Line 16a is $50,000 or more, multiply Line 18 by your 2008 contribution rate.				
21 **Quarter totals:** Enter the amount from Line 19 and/or 20.				

22   **Grand total:** Add the quarter totals from Line 21 (Columns C, D, E and F) and write the result on Line 22. ⟶   **22** _____

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Step 4: Number of employees who are covered for unemployment insurance

Write 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 each quarter. If none, write "0"

23	1st quarter	**A**	January 12 _____	**B**	February 12 _____	**C**	March 12 _____
24	2nd quarter	**A**	April 12 _____	**B**	May 12 _____	**C**	June 12 _____
25	3rd quarter	**A**	July 12 _____	**B**	August 12 _____	**C**	September 12 _____
26	4th quarter	**A**	October 12 _____	**B**	November 12 _____	**C**	December 12 _____

Step 5: Figure your total unemployment insurance contribution due

27 Write the amount from Line 22.   **27** _____I____

28 Write the amount of any previous payment to the Illinois Department of Employment Security for the liability shown on Line 27.   **28** _____I____

29 Subtract Line 28 from Line 27. Make your check payable to the **Illinois Department of Employment Security.**   **29** _____I____

Step 6: Complete if you are no longer employing workers

30 Write the date you stopped employing workers.   **30** ____/_____/____
                                               month day year

Step 7: Sign below

Under penalties of perjury, I state that I have examined this report and, to the best of my knowledge, it is true, correct, and complete.

31 _____ ____/____/_____ (_____) _____
      Household employer's signature (full name)   month day   year   Daytime telephone number

Filing deadline: **April 15, 2009**

You may file and pay on-line at https://taxnet.ides.state.il.us

Mail your completed report along with your check to:

      ILLINOIS DEPARTMENT OF EMPLOYMENT SECURITY
      PO BOX 3637
      SPRINGFIELD IL 62708-3637

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