MISSOURI DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
DIVISION OF EMPLOYMENT SECURITY
P.O. Box 59, Jefferson City, MO 65104-0059

EAU ADJX
CASE ID _____

CONTRIBUTION & WAGE ADJUSTMENT REPORT FOR QUARTER ENDING _____

Adjustments may be submitted online at www.ustar.labor.mo.gov by registering with the password printed on the quarterly report.

STATUTE OF LIMITATIONS
A claim for refund or credit must be filed within three years of the due date of the quarter being adjusted.

1. Employer Name and Address	2. Missouri Employer Account Number	3. Contribution Rate
	4. Reason for Claiming Adjustment **Note: Adjustment will not be accepted if this portion is not completed.**	

	A. Previously Reported for Quarter	B. Correct Totals	C. Difference - Over or Under-Reported	Audit Block AGENCY USE ONLY
5. Total Wages Paid				
6. Wages in Excess of $				
7. Taxable Wages				
8. Contributions Due				
9. Interest Due				
10. Total Payment Due				
11. Additional Amounts Due				
12. Credit Due				

Enter below **ONLY** those employees whose wages or social security number are being corrected.

NOTE: If you are adjusting more than five (5) employees, list the items on a separate page with the same format, including employer name and account number.

13. Worker's Social Security Number	14. Worker's Name			Total Wages Paid		Audit Block AGENCY USE ONLY
	First Initial	Middle Initial	Last	15. As Reported	16. As Corrected	
17. TOTALS						
18. DIFFERENCES (+ or -)						

I certify that the foregoing information is true and correct.

19. Signature	Date
Title	Phone Number *(Area Code)*

(READ FOLLOWING INSTRUCTIONS)

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Cont.

Instructions for Preparation of Contribution and Wage Adjustment Report

This adjustment report is to be used for the purpose of adjusting summary total and wage data previously reported. A separate report is to be used for each quarter to be adjusted and for each separate account number assigned.

Enter at the top of form the ending date of the calendar quarter for which the report is being filed. It is recommended Items 13 through 18 be completed prior to completing Items 5 through 12.

1. Type or print employer's name and address.
2. Enter the 14-digit Missouri Division of Employment Security employer account number.
3. Enter the contribution rate for the calendar quarter being adjusted.
4. Enter the full facts to support the claim for adjustment. As an example, do not say "reported in error" but explain why the wages were reported in error.

5, 6, 7, 8, 9 & 10.   Column A. Enter the totals previously reported on the employer's Quarterly Contribution and Wage Report, or latest Contribution and Wage Adjustment Report for the quarter.

          Column B. Enter the correct totals which should have been reported for the quarter.

          Column C. Enter the difference between Column A and Column B.

The first $11,000 in wages paid to a worker by an employer is taxable in 2006 & 2007. The wage base for calendar year 2008 is $12,000.00. For 2009 the wage base is $12,500.00. For 2010 the wage base is $13,000.

		FIRST QUARTER			SECOND QUARTER			THIRD QUARTER			FOURTH QUARTER		
Social Security Number	Name	Total Wages for Quarter	Excess of $13,000	Taxable Wages	Total Wages for Quarter	Excess of $13,000	Taxable Wages	Total Wages for Quarter	Excess of $13,000	Taxable Wages	Total Wages for Quarter	Excess of $13,000	Taxable Wages
111-11-1111	John Doe	12,000.00	-0-	12,000.00	12,000.00	11,000.00	1.000.00	12,000.00	12,000.00	-0-	12,000.00	12,000.00	-0-
222-22-2222	Mary Doe	4,000.00	-0-	4,000.00	4,000.00	-0-	4,000.00	4,000.00	-0-	4,000.00	4,000.00	3,000.00	1,000.00
	Totals for Qtr.	16,000.00	-0-	16,000.00	16,000.00	11,000.00	5.000.00	16,000.00	12,000.00	4,000.00	16,000.00	15,000.00	1,000.00
	Enter on Line:	(4)	-5	(6)	(4)	-5	(6)	(4)	-5	(6)	(4)	(5)	-6

SAMPLE WORKSHEET FOR COMPUTING EXCESS WAGES (Sample based on $13,000)

11. If this report indicates additional contributions are due, this figure would be Item 10, Column B less Column A. (Make remittance payable to the Division of Employment Security.)
12. If this report indicates a credit is due, this figure would be Item 10, Column A less Column B.
13. Enter the worker's social security number.
14. Enter the worker's name (first initial, middle initial and surname) whose wages are being adjusted.
15. Enter the Total Wages Paid previously reported for the worker for the quarter.
16. Enter the correct Total Wages Paid to the worker for the quarter.
17. Enter the total of all entries made in Items 15 & 16.
18. Enter the difference between Items 15 & 16. If Item 15 is more than Item 16, a minus sign should precede the difference. If Item 15 is less than Item 16, a plus sign should precede the difference.
19. This form must be signed by a responsible and duly authorized person.

If there are more than seven workers' wages to be adjusted, a separate page with the same format as above, including employer name and account number, should be completed. For assistance in completing this form, please call (573) 751-1995.

Mail original of this form to: **ATTN: Employer Accounts Unit**
                                Division of Employment Security
                                P.O. Box 59
                                Jefferson City, MO 65104-0059

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