

Itemized Instructions for Completing OES-3, Employers Quarterly Contribution Report

For XOES-3 (Rev 01/05)

Cartridge/Diskette Submitted. Check box if the wage detail portion of the OES-3 is submitted via cartridge or diskette. For instructions on submitting the wage detail portion via cartridge or diskette, visit www.oesc.state.ok.us.

Item 1. Enter Social Security Number of employee.

Item 2. Enter Employee's Last Name. If last name is more than 10 characters then enter the first 10 characters. Enter Employee's First Name. If first name is more than 5 characters then enter the first 5 characters.

Item 3. Enter total wages including tips paid this quarter and subject to SUTA. DO NOT include Section 125 Cafeteria Plan. Total Wage amounts in excess of \$99,999,999.99 may be divided and entered on multiple lines for Items 3 and 4.

Item 4. Enter taxable wages paid this quarter. DO NOT exceed the yearly *Taxable Wage Base* shown in ITEM 18.

Item 5. Enter total amount of wages paid for all employment subject to Oklahoma law. THIS COLUMN MUST MATCH THE TOTAL OF ITEM 3.

Item 6. Enter taxable wages paid this quarter only, for all employment. THIS COLUMN MUST MATCH THE TOTAL OF ITEM 4.

Item 7. This is your contribution rate. The Act establishes the contribution rate as a "precent (%) rate". A "precent (%) rate" may be converted to a "decimal fraction" by moving the decimal point two positions to the left. For Example: Contribution Rate 0.9% = .009 decimal fraction.

Item 8. Mutiply the amount of taxable wages in Item 6 by the rate shown in Item 7 and enter the amount in Item 8. This is the contribution to be paid.

Item 9. Interest accrues at 1% per month on past due contributions. See Item 17 for Due Date.

Item 10. If report is not filed within 15 days after date of delinquency notice (*Notice of Non-Receipt*), then compute and enter penalty of 10% of amount due in Item 8 plus \$100.00. Reimbursing employers pay \$10.00 a day penalty, to a maximum of \$100.00.

Item 11. This is the amount due or credit avaiable from previous quarter(s). If Debit, add this amount to the total of Items 8, 9 and 10. If Credit, subtract this amount from Items 8, 9 and 10.

Item 12. Enter the total of Items 8, 9, 10 and 11. This is the amount to be paid.

Enter your check amount in the area indicated.

Item 13. Enter the Monthly employment data. The monthly employment data reported on the Quarterly Contribution Report should be a count of all full-time and part-time workers who worked during or received pay (subject to Unemployment Insurance wages) for the payroll period which includes the 12th of the month.

Item 14. Employer's Oklahoma Account Number assigned by the Oklahoma Employment Security Commission.

Item 15. Employer's Federal Identification Number.

Item 16. Calendar quarter and year for which wages being reported were paid.

Item 17. Date contribution report is due.

Item 18. During a calendar year, taxes are paid on each employee's wages until that employee's taxable limitation is reached. The current year taxable wage base and those for prior years are indicated.

Item 19. Business Name and Address. To make changes to the name, address, etc., check *change box* in Item 19 and complete the back of the form.

DO NOT make changes to name, address, etc., on the front of the form.

Signature. Each return shall be signed by the proprietor, corporate officer, partner, or duly authorized individual.

If you would like to obtain specifications to develop or reproduce the OES-3, visit www.oesc.state.ok.us and click on "To Obtain Scannable Form Specifications". Reproduced forms must be approved by the Commission.

To obtain additional "Continuation Sheets", contact (405) 557-5359.

**Oklahoma Employment Security Commission
Contributions Department
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For additional information or assistance contact the OESC at (405) 557-5359.