

FROM  
DELAWARE DEPARTMENT OF LABOR  
DIVISION OF UNEMPLOYMENT INSURANCE  
P.O. BOX 9953  
WILMINGTON, DE 19809-0953

FORWARD SERVICE REQUESTED

## EMPLOYER'S QUARTERLY REPORT - FORMS SET

UNEMPLOYMENT INSURANCE  
UC-8 QUARTERLY TAX REPORT  
UC-8A QUARTERLY PAYROLL REPORT  
UC-8C CHANGE REPORT



## GENERAL INSTRUCTIONS

*This tax package contains the necessary forms and instructions to file your quarterly Unemployment Insurance Tax Reports. Reports should contain wage data for one quarter only. If you need report forms for other periods or if you need to make corrections to previously submitted reports call the Division of Unemployment Insurance at (302) 761-8482 to obtain the necessary forms.*

## USE OF INFORMATION

*In accordance with 20 CFR Part 603, wage information and other confidential unemployment insurance information may be requested and utilized for other governmental purposes, including, but not limited to, verification of an individual's eligibility under other government programs.*

## CHANGE REPORT UC-8C

*This form must be used to ensure that changes in status or corrections to pre-printed information are properly recorded. DO NOT MAKE CHANGES DIRECTLY TO PRE-PRINTED INFORMATION ON TAX REPORTS. Return with tax forms only if changes are required.*

## PAYMENT COUPON

*To ensure proper credit for payment, write your account number on the check and write the amount enclosed in the space provided. Return with tax forms in the envelope provided.*

## QUARTERLY TAX REPORT UC-8

*Complete UC-8A before completing UC-8.*

- Line 1 For each month, report the number of covered workers who worked during or received pay for the payroll period which includes the 12th of the month.*
- Line 2 Enter Gross Covered Wages (Total from UC-8A). If you had no covered wages this quarter enter 0 (zero) on UC-8, Line 2, sign and return.*
- Line 3 Enter the amount included in Line 2 which represents wages in excess of the taxable wage base (\$16,500.00 annually) paid to each employee.*
- Line 4 Enter taxable wages. (Line 2 minus Line 3).*
- Line 5 Multiply taxable wages by your tax rate.*
- Line 6 Enter only credits that have been approved by the Division. Credits taken cannot exceed the tax due.*
- Line 7 Enter net tax due.*
- Line 8 Late payments are subject to interest charges at the rate of 18% per year from the due date. Calculate interest due as follows:  $\frac{\text{NET TAX DUE}}{100} \times .18 \times \frac{\text{MONTHS PAST DUE}}{12}$ .*
- Line 9 Enter penalty for late reporting as provided by law.*
- Line 10 Payment due must equal the Total of Lines 7, 8 and 9.*

**IMPORTANT: THIS REPORT MUST BE SIGNED BY EMPLOYER OR OTHER DULY AUTHORIZED REPRESENTATIVE.**

## QUARTERLY PAYROLL REPORT UC-8A

*This form is used to report Gross Covered Wages for all employees. "Wages" is defined as all remuneration for personal services including commissions, tips, bonuses (excluding any attendance bonus paid during or incident to any period of unemployment), dismissal payments, holiday pay and the cash value of all remuneration in any medium other than cash. If you are an approved MAGNETIC TAPE filer check the block and return blank form.*

## **CORPORATE OFFICERS**

*Effective 96-1, regardless of ownership interest, wages from employment earned by officers are subject to the state unemployment insurance tax.*

## **FORM COMPLETION**

- 1. Report wages for this quarter only. DO NOT INCLUDE NEGATIVE WAGES.*
- 2. All columns must be completed or form will not be processed.*
- 3. If there is not enough space to list all employees on this form use additional pages. Continuation forms will be provided upon request or you may supply your own forms. Forms must include Employer Name, Account Number, Yr/Qtr, Employee Name, Social Security Number and Gross Covered Wages.*
- 4. Each page should be totaled and the total of all additional pages should be entered on Line 32 of form UC-8A.*
- 5. Add line 31 and 32 and enter Grand Total on Line 33 and on form UC-8 Line 2.*

**STATE OF DELAWARE UNEMPLOYMENT INSURANCE**  
Use this form to report changes in status or corrections to pre-printed information

**DELAWARE DEPARTMENT OF LABOR  
DIVISION OF UNEMPLOYMENT INSURANCE  
P.O. BOX 41785  
PHILADELPHIA, PA 19101-1785**

Covered employment was permanently discontinued on \_\_\_\_\_ Date

Operations were permanently discontinued on \_\_\_\_\_ Date

Business reorganized effective \_\_\_\_\_ Date

Business sold on \_\_\_\_\_ Date

Name change/correction \_\_\_\_\_

Telephone number ( ) - \_\_\_\_\_

Mailing Address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(OUTSIDE REPRESENTATIVE MUST FILE A POWER OF ATTORNEY)

Change in ownership interest \_\_\_\_\_  
Please explain \_\_\_\_\_

If the Federal ID shown, \_\_\_\_\_ is incorrect, please print correct number here. \_\_\_\_\_

**X** \_\_\_\_\_  
Signature of owner or duly authorized representative Title Date

**CHANGE REPORT**

REMOVE BEFORE INSERTING INTO ENVELOPE

▼ DETACH AT PERFORATION ▼

Detach at Perforation  
and Return with Payment



MAKE CHECK PAYABLE TO: DELAWARE UNEMPLOYMENT COMPENSATION FUND (DUCF)

EMPLOYER NAME	ACCOUNT NO.	AMOUNT ENCLOSED

MAIL PAYMENT TO:  
DELAWARE DEPARTMENT OF LABOR  
DIVISION OF UNEMPLOYMENT INSURANCE  
P.O. BOX 41785  
PHILADELPHIA, PA 19101-1785

PAYMENT COUPON

READ INSTRUCTIONS ON INSIDE COVER BEFORE COMPLETING THIS REPORT

DO NOT USE THIS REPORT TO MAKE CORRECTIONS

STATE OF DELAWARE UNEMPLOYMENT INSURANCE

Reporting Period (Yr /Qtr)

Due Date

Account No.

Federal ID Number

Tax Rate

1. For each month, report the number of covered workers who worked during or received pay for the payroll period which includes the 12th of the month.	1st Month	2nd Month	3rd Month
2. Gross covered wages paid this quarter (Enter total from UC-8A, line 33.) If you had no covered wages this Quarter, enter 0; sign and return.			
3. Excess wages (Wages included in line 2 that exceed \$16,500 annually per employee)			
4. Taxable Wages (Line 2 less line 3)			
5. Tax due (Multiply line 4 by )			
6. Approved credit (See instructions.)			
7. Net tax due (Line 5 less line 6)			
8. Interest (See instructions.)			
9. Penalty (\$17.25 for late reporting)			
10. Payment due (Total of lines 7, 8 and 9)			

I certify, to the best of my knowledge, this report and the attached payroll reports are true and correct.

X \_\_\_\_\_  
Signature of owner or duly authorized representative

\_\_\_\_\_ Title \_\_\_\_\_ Date

Make check payable to:  
Delaware Unemployment  
Compensation Fund (DUCF)

Write account number on check  
and return with Payment Coupon  
to:

Delaware Department of Labor  
Div. of Unemployment Insurance  
P.O. Box 41785  
Philadelphia, PA 19101-1785

QUARTERLY TAX REPORT

# STATE OF DELAWARE UNEMPLOYMENT INSURANCE

Reporting Period (Yr/Qtr)

Due Date

Account No.

Federal ID Number

IF YOU ARE AN APPROVED MAGNETIC MEDIA FILER, CHECK BOX AND RETURN THIS FORM. NO FURTHER ENTRIES ARE REQUIRED.

Employee Social Security Number	Employee Name (First Initial, Middle Initial and Last Name)	Gross Covered Wages
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
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31	Total this Page	
32	Total from additional pages	
33	GRAND TOTAL	