



## INSTRUCTIONS FOR COMPLETING EMPLOYER'S TAX AND WAGE REPORT

1. Enter in the space next to each month designated, the number of full-time and part-time covered workers (subject to the R.I. Employment Security Act) who performed services during or received pay for the payroll which includes the twelfth of the month. If no employment in the payroll period, enter zero.
2. Enter all wages paid in this calendar quarter whether in money or in kind, such as meals and lodging. This total must agree with the amount in Item 20. DO NOT include wages paid to employees who performed services which are exempt under the Rhode Island Employment Security law. For example, an individual owner of business should not report wages to his/her spouse or his/her children under 18 years of age. Refer to Employer Handbook for other specific exemptions at [www.dlt.ri.gov/forms](http://www.dlt.ri.gov/forms)
3. Follow the instructions in Item 2, but exclude wages paid by you in excess of the E.S. wage base (\$28,200 for 2023) or( \$29,700 For 2023) if the E.S. Tax Rate is 9.49 or higher to any worker during the calendar year.
4. This is your Employment Security contribution rate.
5. Compute and enter the dollar amount of Employment Security taxes due by multiplying the dollar amount in Item 3 by the percentage figure in Item 4.
6. Follow the instructions in Item 2, but exclude wages paid by you in excess of the J.D.F. wage base (\$28,200 for 2023) to any worker during the calendar year or (\$29,700 for 2023) if the E.S. Tax Rate is 9.49 or higher to any worker during the calendar year.
7. This is your Job Development Fund rate including the 2023 adjustment..
8. Compute and enter the dollar amount of Job Development taxes due by multiplying the dollar amount in Item 6 by the percentage figure in Item 7.
9. Follow the instructions in Item 2, but exclude wages paid by you in excess of the T.D.I. wage base (\$84,000.00 for 2023 to any worker during the calendar year.
10. This is your Temporary Disability Insurance rate.
11. Compute and enter the dollar amount of Temporary Disability taxes due by multiplying the dollar amount in Item 9 by the percentage figure in Item 10, or enter the amount withheld, whichever is greater.
12. Enter the sum of Items 5, 8, and 11 . Make ONE check payable to RIET.
13. If answer is "yes", please attach an explanation.
14. Enter the last date wages were paid within the quarter covered by the report. If no wages were paid during the quarter, write "None."
15. Enter the social security number of every employee to whom you have paid wages during the quarter.
16. Enter the last name, and the first initial of every employee to whom you have paid wages during the quarter.
17. Enter the total amount of wages paid to each employee during the quarter, whether or not the wages paid to an employee exceed the wage base in effect for the year.
18. Enter the number of weeks for which this employee was paid during the quarter: Include weeks paid for vacation or holiday leave, jury duty, severance or other personal leave but not sick leave. Any part of a week should be counted as a whole week. Please do not enter fractions or partial weeks.
19. Enter the number of hours for which this employee was paid during the quarter. Include hours paid for vacation or holiday leave, jury duty, severance or other personal leave but not sick leave. Please round to closest number. Do not enter fractions or partial hours
20. Enter the sum of all wages listed on this page plus any additional pages. If this amount is not equal to the amount in Item 2, please explain the difference.

**NOTE: If no wages were paid during the quarter, write "NONE" in this item.**

**PLEASE BE SURE THE FORM IS SIGNED IN THE SPACE AT THE TOP OF THE FORM BY A RESPONSIBLE PARTY OF YOUR FIRM.**

### WAGE RECORD REPORTING REQUIREMENTS (Items 15 through 20)

**WHO MUST COMPLETE THIS SECTION** - This section must be completed and filed by all Rhode Island employers, including those not required to complete Items 1 through 14 of this report.

**WHICH EMPLOYEES TO REPORT** - Report only employees to whom subject wages were paid during the quarter.

### PRIOR QUARTER ADJUSTMENTS

This report should include information only for the current quarter. Corrections or adjustments for previously reported quarters must be submitted separately with a letter of explanation.

### OPTIONAL REPORTING FORMATS

Employers with **twenty-five (25)** or more employees are required to submit wage data electronically.

The electronic filing specifications are available on our website at: [www.dlt.ri.gov/employers/employer-tax-unit/resources](http://www.dlt.ri.gov/employers/employer-tax-unit/resources)

As an alternative, this report may be filed via the Internet at the following site: <https://www.ri.gov/taxation/tx17/>

Quarterly wage information may be submitted on computer listings, typed or hand-written provided they meet the following guidelines:

1. The format must be similar to the Wage section of the Report. **(Line 15 to line 20.)**
2. All pages must contain your company's name and Rhode Island employer account number. Pages larger than 8-1/2" X 11" are not acceptable.
3. Attach all listings to this report.

PLEASE BE LEGIBLE-Please type or print all entries to ensure the proper recording of information being reported.

### INTEREST AND PENALTIES

Employers who fail to file quarterly tax reports and make contributions by the due date will be assessed interest at the rate of 1.5% per month and penalties of \$25.00 for failure to file quarterly tax reports and 10% for failure to make contributions to each fund.

Employers who fail to file quarterly wage information by the due date shall pay a penalty of twenty-five dollars (\$25.00) for each such failure or refusal to file. An additional penalty of twenty-five dollars (\$25.00) shall be assessed for each month the report is delinquent; provided, however, that the foregoing penalty shall not exceed two hundred dollars (\$200.00) for any one report.