

Voluntary Contribution Worksheet

Voluntary contributions are an optional means by which you may be able to lower your tax rate by one rate bracket for next year. We do **not** refund voluntary contribution payments if they are insufficient to lower the rate. **Use the tax rate notice (UCT-100B) mailed to you in late October to complete this worksheet.** You will also need an estimate of next year's payroll.

Use your tax rate notice (mailed to you in late October) to complete lines A through E.

- A. Enter your reserve account balance (column C on the front of your tax rate notice). _____
- B. Enter your taxable payroll (column A on the front of your tax rate notice). _____
- C. Current Total Rate – (column J) on your rate notice. _____
- D. Next Lowest Total Rate from rate table on back of rate notice. _____
- E. In the left column of the rate table on the back of your notice find the Reserve Percentage Bracket for the rate in part D. e1. _____ % but under e2. _____
(low end of bracket) (high end of bracket)
- F. Enter your estimated taxable payroll for next year. _____
- G. Estimated voluntary contribution to reach the next lowest rate. $(B * E) - A$. If A is a positive number, multiply B by e1. If A is a negative number, multiply B by e2. _____
- H. Estimated next year's tax without voluntary contribution $(C * F)$. _____
- I. Estimated next year's tax with voluntary contribution $(D * F)$. _____
- J. Estimated tax savings $(H-I)$. _____
- K. Net Savings $(J-G)$. _____

The amount on line (K) is the estimated net savings you will realize if you make the voluntary contribution on line G. If line K is a negative number, it means that the voluntary contribution amount is more than your estimated tax savings. If you wish to make the voluntary contribution on line G, mail your contribution (line G) with the bottom portion of your tax rate notice. List your Unemployment Insurance account number on your check.

See the online Handbook for Employers, <http://dwd.wisconsin.gov/ui201/t4201.htm>, for information about how your tax rate is determined.