



DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS
Partners with Missouri's Workplace

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Missouri State Unemployment

The Missouri Division of Employment Security provides payment of unemployment insurance benefits to workers who become unemployed through no fault of their own. Eligible individuals may qualify for up to 26 weeks of unemployment compensation under Missouri's regular program.

Workers should file for benefits as soon as they become unemployed. A delay in filing may result in loss of benefits. A claim for unemployment insurance benefits can be filed via the Internet using the "File a Claim Online for Benefits" link on this page or by using the telephone and calling a Regional Claims Center. Regional Claims Center telephone numbers can be accessed by using the "To File a Claim or Obtain Information by Telephone" link on this page.

Special Disaster Unemployment Assistance may be available in some situations for workers who are unable to work as a result of a natural disaster or other catastrophe.

To finance unemployment benefits to qualified claimants, the Division collects contributions (taxes) from Missouri employers. Employers are required to report their workers' wages by filing quarterly contribution and wage reports, and pay the correct contributions (tax) on their workers' wages in a timely manner.

News

Missouri Avoids Losing 2006 FUTA Credits for Its Employers

Governor Matt Blunt announced the US Department of Labor has given approval to his request to avoid reducing Federal Unemployment Tax Act (FUTA) credits given to Missouri employers. The avoidance will save employers across the state approximately \$42 per employee for a total of \$102.8 million in taxes.

The Missouri Division of Employment Security (DES) began borrowing money from the federal government to pay unemployment insurance benefits to eligible claimants in 2003. The current amount of the debt to the federal government is approximately \$135 million, which was borrowed in 2003 and 2004.

Missouri was in jeopardy of losing FUTA credits for employers due to the length of time the state borrowed money without repayment. Losing credits could have cost employers across the state more than \$102.8 million or \$42 per employee in January 2007. A similar request by Gov. Blunt last year saved employers \$50 million in taxes.

The governor, with the assistance of the state's Labor Department will continue to closely monitor the Unemployment Compensation Trust Fund

Council

Other Resources

- [Missouri Career Centers](#)
 - [Missouri Department of Revenue](#)
 - [Missouri Department of Social Services](#)
 - [Internal Revenue Service](#)
 - [Missouri Employment Security Statutes](#)
 - [Missouri Employment Security Rules and Regulations](#)
 - [Unemployment Compensation Trust Fund Questions and Answers](#)
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 - [Missouri Business Resource Center](#)
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For more detailed Unemployment Compensation Trust Fund financial projections, please click [here](#).

Interest Assessment on Federal Loan

During 2003 and 2004, the Missouri Division of Employment Security (DES) borrowed money from the United States Treasury in order to pay unemployment insurance benefits to eligible claimants. A loan payment of \$50,300,000 was made on these borrowed monies on November 9, 2005. The current amount of the debt to the federal government is approximately \$238 million. These loans are subject to interest charges by the United States Treasury.

The Social Security Act prohibits the payment of interest charges by regular employer contributions to the Unemployment Compensation Fund. The Missouri Statutes (Section 288.128) provide for an annual assessment to be collected from Missouri employers based on their taxable payroll during the previous calendar year. All contributing Missouri employers (including those with a zero rate) are assessed.

Each employer's share of the interest is calculated by multiplying the employer's taxable wages from the previous calendar year times the federal interest assessment rate. The amount of the interest assessment is shown on Line 8 of the Second Quarter Contribution and Wage Report.

The federal interest assessment rate for 2006 is .000494754. This calculates to \$5.45 for each employee who was paid the unemployment insurance taxable wage limit of \$11,000 in calendar year 2005.

The federal interest assessment rate in 2003 was .000027362 and in 2004 was .000789895. The federal interest assessment rate for 2005 was .000889486.

2006 Legislative Changes Effective October 1, 2006

Section 288.036 – Beginning with calendar year 2010 and each calendar year thereafter, the state taxable wage base shall be determined by the average balance of the unemployment compensation trust fund using the quarter ending September 30th and the three preceding calendar quarters less any outstanding federal debt and other expenses specified in the statute.

Previously the taxable wage base was determined by the balance in the trust fund as of September 30th of the preceding year. With this change, beginning with the taxable wage base for 2010 the taxable wage base will be determined by the average of the four preceding calendar quarters. For calendar year 2010 and each calendar year thereafter, the law remains unchanged in that the taxable wage base cannot increase beyond thirteen thousand dollars or decrease to less than seven thousand dollars.

There was no change to the taxable wage base for 2005, 2006 and 2007. It remains statutorily set at \$11,000. The taxable wage base for 2008 remains at \$12,000. For 2009, the taxable wage base remains set at \$12,500.

Section 288.045 – This section establishes a zero tolerance policy with respect to detectible amounts of alcohol and controlled substances,

The Kiplinger Tax Letter

increases the number of laboratories that can be used for drug testing, makes a positive pre-employment test misconduct as long as the claimant was informed of the requirement prior to taking the test, and specifies that the testing provisions of a collective bargaining agreement may supercede the provisions of section 288.045 only if the provisions meet or exceed the statutory standards.

Fraud and Penalties

The Division of Employment Security aggressively investigates employer and claimant fraud. Employer fraud penalties are provided for in Sections 288.160.4, 288.380.9 and 288.395, RSMo which may be accessed at <http://www.moga.mo.gov/statutesearch/>.

As provided in Section 288.110, RSMo, employers may not manipulate their unemployment insurance tax rate by **SUTA dumping**. SUTA dumping allows some employers to lower their unemployment taxes by shifting their payrolls to a new corporation or by buying a different firm and using that company's lower tax rate. The accrued charges in the old accounts are left behind and are not picked up by the new accounts. These unpaid charges are not paid by the employer who incurred the charges, but instead are spread among all employers.

The Division recently recovered \$869,411.37 in unpaid taxes from an employer who failed to report its full share of state unemployment taxes by engaging in SUTA dumping.

2005 SUTA Dumping Legislation

2004 Employment Security Legislation - HB 1268 & 1211 - Requires Adobe Acrobat Reader. This is a large file and may take some time to download.



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