



DIOCESE OF OGDENSBURG

Human Resources Office

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Instructions For Completing The Diocesan Unemployment Insurance Reports

Unemployment Insurance Forms for each calendar quarter are available on the Pastoral Document Site. They are available in three formats – WORD, EXCEL, and PDF.

http://www.dioogdensburg.org/Pastoral/HR/Unemployment_Insurance/index.html

- If you elect to print the forms and complete them manually you may use either the WORD or PDF Format to print the blank forms.
 - WORD - Single-Left-Click on the link for WORD; you will be prompted to “Open”, “Save” or “Cancel” the file. Single-Left-Click on the “Open” and then print the form.
 - PDF - Single-Left-Click on the link for PDF; the file will open automatically. You can then print the form.
- If you would like to use a fill-in form you should download the EXCEL format. The EXCEL format will allow you to enter information and certain fields will be automatically calculated for you. If you elect to use the EXCEL format Single-Left-Click on the EXCEL Format; you will be prompted to “Open”, “Save”, or “Cancel” the file. Single-Left-Click on “Save”. Save the document to the “My Documents” folder. Close out of the document site. Go to “My Documents” and open the file you just saved. Fill in the appropriate information then re-save and print the form.

1. Each location must complete and submit the quarterly Unemployment Insurance Report by the 15th of the month following the end of the quarter. Forms are for all lay employees of churches, cemeteries, schools and institutions. You may wish to make a copy for your own files. Please complete a separate form for each location and be sure to include the location number.

2. IF YOU HAVE NO LAY EMPLOYEES DURING A QUARTER FOR ANY LOCATION, MARK "NO LAY EMPLOYEES" ON THE FORM, SIGN YOUR NAME AND SUBMIT IT TO THE HUMAN RESOURCES OFFICE.

3. Include all subdivisions of your location, e.g. church, rectory, school, CCD, cafeteria, etc. on one form unless they have been reported separately in the past. Missions should be included with parishes unless you receive separate forms for the mission. You may break down and pay the amount due with several checks from subdivisions of your location. Separate forms are provided for those cemeteries which continue to be insured through the diocesan plan.

4. NYS Unemployment Insurance is based on the first \$8,500 of the employee's salary or wages each calendar year.

5. In column A, list the gross wages for each employee for the current quarter. Then in column B, list the amount of the employee's wages over \$8,500 for the calendar year in this quarter, subtract column B from column A and place the figure in column C which is the taxable amount for diocesan unemployment insurance purposes. The figure in column C is never less than 0. Check your addition carefully and multiply as indicated by the percentage at the bottom. Please make check(s) payable to the RC Diocese of Ogdensburg – Unemployment Insurance and mail along with the report(s) to: **RC Diocese of Ogdensburg, PO Box 106, Canajoharie, NY 13317.**

6. **NOTE:** Elementary and secondary school students, who are also workers, even in the summer, are **excluded** from Unemployment Insurance. The names of these people should be listed, lined out, and the word "student" written in. Exclude their wages. **All other lay employees are included.**

7. If the amount due to the Diocese for the quarter totals less than **\$5.00** at any location, no payment is due. However, completed reports still need to be mailed to the Human Resources Office.

8. The rate for 2012 is 2.0% for all lay employees, including cemeteries remaining on our diocesan plan.

9. Please fill in Unemployment Insurance Employer Registration number that appears on your quarterly NYS-45 form.

10. If you have any questions about the form please feel free to contact the Human Resources Office.

The basic rule on New York State Unemployment Insurance is that you pay only on the first \$8,500 of each employee's salary and wages each calendar year. If an employee makes less than \$8,500 in a calendar year, you pay the tax on all of his/her salary and wages. If an employee makes more than \$8,500, you still pay only on the first \$8,500. The form is designed to help you compute the amount to pay on, which is the amount in column C. The following example will illustrate the rule:

John Jones makes \$14,900 in gross salary for the calendar year as follows: first quarter \$4,500; second quarter \$4,500; third quarter \$2,800; and fourth quarter \$3,100. The employer has to pay tax on him for unemployment only for the first \$8,500 he makes in the calendar year so John Jones is reported as follows for the four quarters:

NAME OF EMPLOYEE <i>(Please print or type)</i>	<u>Column A</u> Gross wages paid this quarter	<u>Column B</u> Wages over \$8,500	<u>Column C</u> Gross minus column B (taxable amount)
<i>(First Quarter)</i> Jones, John	\$4,500.00	-0-	\$4,500.00
<i>(Second Quarter)</i> Jones, John	\$4,500.00	\$500.00	\$4,000.00
<i>(Third Quarter)</i> Jones, John	\$2,800.00	\$2,800.00	-0-
<i>(Fourth Quarter)</i> Jones, John	\$3,100.00	\$3,100.00	-0-

During the first quarter, Mr. Jones had not yet earned \$8,500 so unemployment tax was paid on all of his earnings. In the second quarter, Mr. Jones was paid \$4,500 but once he was paid \$4,000 in the second quarter, he reached \$8,500 for the calendar year: \$4,500 for the first quarter; and the first \$4,000 of his salary for the second quarter. The other \$500 he earned in the second quarter represented salary over \$8,500 for the calendar year so it is placed in column B and subtracted from column A, giving \$4,000 in column C to pay tax on. In the third and fourth quarter, Mr. Jones has reached the \$8,500 for the year already so all he earns is over \$8,500 for the calendar year.