

Quarterly Wage Report & Unemployment Tax Return

K-CNS 100 Web (Rev. 11-24)

INSTRUCTIONS**REIMBURSING EMPLOYERS**

Items 7, 13 and 15 do NOT apply to reimbursing employers.

Items 12 and 14 must be the same amount. Item 13 will be zero.

RATED GOVERNMENT EMPLOYERS

Taxes are paid on TOTAL wages.

Items 7 and 13 do NOT apply to rated government employers.

Items 12 and 14 must be the same amount. Item 13 will be zero.

To compute the tax due, item 15, multiply taxable wages, item 14, by your tax rate.

1. The employer's name. If there is a change of address, or a change of ownership, please complete K-CNS 0103, Employer Account Record Change.
2. Your 10-digit employer account number.
3. The quarter ending date for this tax return. Use the MM/DD/YYYY format. The quarter ending March 31, 2024, the first quarter of 2024, would be 03/31/2024. Please also identify the quarter with Q/YYYY. In this example, 1/2024. To avoid penalty and interest, this tax return must be postmarked by the last day of the month after the end of the quarter. The last acceptable postmark date for the 1/2024 tax return would be April 30, 2024.
4. The Social Security number for each employee.
5. The name of each employee: last name, first name, middle initial.
6. The total amount of wages paid to each employee during this calendar quarter. Wages should be reported in the quarter they are paid, not the quarter they are earned.
7. Unemployment taxes are paid on the first \$14,000 of wages paid to each employee in a calendar year. Item 7 is the wages THIS QUARTER that are over the \$14,000 taxable wage base. This amount cannot be larger than the quarterly wages paid in item 6. For example, an employee who is paid \$7,500 each quarter would have no excess wages in the 1st quarter, \$1,000 in excess wages in the 2nd quarter and \$7,500 in both the 3rd and 4th quarters.
8. Enter the totals for THIS PAGE of the Total Wages column, item 6, and the Excess Wages column, item 7. Total each page separately.
9. If you have attached continuation sheets, indicate how many are enclosed.
10. This is your NAICS Code (applicable if you receive this by mail **only**).
11. Tell us your mid-month employment. This is a count of all full-time and part-time workers who worked or were paid for the payroll period that includes the 12th of the month.
12. Total of Total Wages for ALL pages. This is a total of all wages you paid this quarter. Check the box **ONLY** if no wages were paid.
13. Total of Excess Wages from ALL pages. This is a total of all wages over the \$14,000 wage base paid this quarter.
14. Total of Taxable Wages paid this quarter. Subtract Excess Wages, item 13, from Total Wages, item 12.
15. Unemployment Tax Due. Multiply Taxable Wages, item 14, by your tax rate.
16. A State Unemployment Tax Avoidance (SUTA) Penalty Rate is assigned by the agency to employers who violate or attempt to violate SUTA laws. A rate of no less than 2% will be assigned to the employer. Multiply Taxable Wages, item 14, by your SUTA Penalty Rate.
17. A penalty of .05% of Total Wages is added for each month that your return is late. Parts of a month are rounded up to whole months. For example, a first quarter tax return filed the middle of June would be TWO months late, not one and a half. To compute your penalty if you are beyond the last postmark date of the report due date, multiply Total Wages, item 12, by .05%. Multiply that result by the number of months you are late. The minimum penalty is \$25. The maximum penalty is \$200. A delinquent tax return reporting No Wages will have the minimum penalty assessed.
18. Past due taxes accrue interest at the rate of 1% a month. Parts of a month are rounded up to whole months. If you are paying your unemployment tax late, compute the interest by multiplying the months you are late by 1% and then by the tax due, item 15. Using the example above, an employer who shows \$1,000 in taxes due in item 15, would add \$20 in interest. $2 \times 1\% \times \$1,000 = \20 .
19. If you owe taxes from a prior quarter, enter the amount due from the Statement, K-CNS 210, we sent you.
20. Taxes from a prior quarter overpaid when this report was mailed. Verify that it has not been refunded or otherwise liquidated. If you have overpaid your unemployment taxes in a prior quarter, complete an Adjustment, K-CNS 111, and enter the total tax overpaid.
21. The Total Due is a total of items 15, 16, 17, 18 and 19 minus item 20. If you owe \$5 or more, make your remittance payable to the Kansas Employment Security Fund. Send your return to P.O. Box 400, Topeka, KS 66601-0400.
22. The return must be signed by the owner, partner, member/manager, corporate officer or designated employee. Please include your daytime voice phone number with the area code.
23. Check this box **ONLY** if this is the final wage report for this entity (i.e., business no longer paying wages, business closed, business sold, etc.).

For help in completing this tax return or filing an adjustment to a prior return, you may call your local unemployment tax office. Assistance is also available from our administrative office in Topeka: Phone: 785-296-5027 or email: KDOL.uitax@ks.gov