



State of Michigan
 Department of Energy, Labor & Economic Growth
 Unemployment Insurance Agency
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 INTERNET: www.michigan.gov/uia



2009 VOLUNTARY PAYMENT WORKSHEET AMOUNT NEEDED TO REDUCE ACCOUNT BUILDING COMPONENT (ABC)

If you wish to reduce the **Account Building Component (ABC)** of your tax rate, complete this worksheet to determine if it is to your benefit to make an irrevocable voluntary payment. If you find that it is to your advantage to make such a payment, send this form and your voluntary payment, payable to the **Unemployment Insurance Agency** (State of Michigan), to the address listed above. Please annotate on the face of your check that the payment is a voluntary payment and indicate your unemployment compensation employer number. Voluntary payments must be received within 30 days of the mailing date of the **UIA 1771, Tax Rate Determination**, or up to 120 days (April 30, 2009) from the beginning of the calendar year, whichever is earlier.

Employer No. _____ Present ABC (From Form UIA 1771) _____
 *Desired ABC _____

1. Enter Required Reserve from Form UIA 1771 _____
2. Enter Total Payroll from Form UIA 1771 _____
3. Multiply line 2 by the number 2 _____
4. Add .0001 (.01%) to the Desired ABC above _____
5. Multiply Line 3 by the amount on Line 4 _____
6. Subtract Line 5 from Line 1 _____
7. Enter the most recent Actual Reserve from Form UIA 1771 _____
8. Subtract Line 7 from Line 6 _____
9. Add \$0.01 (1¢) to Line 8.
THIS RESULT IS YOUR VOLUNTARY PAYMENT. _____

The amount on Line 9 is what you would need to pay the Unemployment Insurance Agency, as a voluntary payment, in order to achieve your desired Account Building Component (ABC).

10. Enter your estimated **taxable** payroll for the current calendar year. _____
11. Multiply Line 10 by .001 (0.1%) _____

The amount on Line 11 is the additional tax you would have to pay if you did not make the voluntary payment. If Line 11 is greater than Line 9, it is to your advantage to make a voluntary payment.

SAMPLE VOLUNTARY PAYMENT WORKSHEET

Employer No. 0000000

Present ABC (From Form UIA 1771 1.9 (.019)

*Desired ABC 1.8 (.018)

1. Enter Required Reserve from Form UIA 1771	<u>\$30,794.42</u>
2. Enter Total Payroll from Form UIA 1771	<u>\$821,184.62</u>
3. Multiply line 2 by the number 2	<u>\$1,642,369.24</u>
4. Add .0001 (.01%) to the Desired ABC above	<u>.0181</u>
5. Multiply Line 3 by the amount on Line 4	<u>\$29,726.88</u>
6. Subtract Line 5 from Line 1	<u>\$1,067.53</u>
7. Enter the most recent Actual Reserve from Form UIA 1771	<u>\$959.43</u>
8. Subtract Line 7 from Line 6	<u>\$108.11</u>
9. Add \$0.01 (1¢) to Line 8. THIS RESULT IS YOUR VOLUNTARY PAYMENT.	<u>\$108.12</u>

The amount on Line 9 is what you would need to pay the Unemployment Insurance Agency, as a voluntary payment, in order to achieve your desired Account Building Component (ABC).

10. Enter your estimated <u>taxable</u> payroll for the current calendar year.	<u>\$315,075.00</u>
11. Multiply Line 10 by .001 (0.1%)	<u>\$315.08</u>

The amount on Line 11 is additional tax you would have to pay if you did not make the voluntary payment. If Line 11 is greater than Line 9, it is to your advantage to make a voluntary payment.