MISSOURI DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
DIVISION OF EMPLOYMENT SECURITY
P.O. Box 59, Jefferson City, MO 65104-0059

EAU ADJ 4A

CONTRIBUTION & WAGE ADJUSTMENT REPORT

Adjustments may be submitted online at uinteract.labor.mo.gov.

STATUTE OF LIMITATIONS
A claim for refund or credit must be filed within three years of the due date of the quarter being adjusted.

1. Employer Name and Address

2. Missouri Employer Account Number

3. Contribution Rate

4. Reason for Claiming Adjustment
Note: Adjustment will not be accepted if this portion is not completed.

Mark Quarter and Enter Year

1st		2nd	
3rd		4th	
Year			

	A. Previously Reported for Quarter	B. Correct Totals	C. Difference - Over or Under Reported	**Audit Block AGENCY USE ONLY**
5. Total Wages Paid				
6. Wages in Excess of $				
7. Taxable Wages				
8. Contributions Due				
9. Interest Due				
10. Total Payment Due				
11. Additional Amounts Due				
12. Credit Due				

Enter below **ONLY** those employees whose wages or Social Security Numbers are being corrected.

NOTE: If you are adjusting more than seven employees, list the additional items on a separate page with the same format, including employer name and account number.

13. Worker's Social Security Number	14. Worker's Name			Total Wages Paid		17. Multi-State
	First	Middle Initial	Last	15. As Reported	16. As Corrected	
18. Totals						
19. Differences (+ or -)						

I certify that the information I provided is true and correct.

20. Signature	Date
Title	Phone Number *(Area Code)*

(READ FOLLOWING INSTRUCTIONS)

MODES-4A (04-21)
UITax

Instructions for Preparation of Contribution and Wage Adjustment Report

This adjustment report is to be used for the purpose of adjusting summary total and wage data previously reported. A separate report is to be used for each quarter to be adjusted and for each separate account number assigned.

It is recommended Items 13 through 19 be completed prior to completing Items 5 through 12.

1. Type or print employer's name and address.

2. Enter the 10-digit Missouri Division of Employment Security employer account number.

3. Enter the contribution rate for the calendar quarter being adjusted.

4. Enter the full facts to support the claim for adjustment. Example: Do not say "reported in error." Explain why the wages were reported in error. Mark Quarter and Enter Year for report being adjusted.

5-10. Column A. Enter the totals previously reported on the employer's Quarterly Contribution and Wage Report, or latest Contribution and Wage Adjustment Report for the quarter.
   Column B. Enter the correct totals which should have been reported for the quarter.
   Column C. Enter the difference between Column A and Column B.

The taxable wage base in Missouri for 2019 is $12,000, 2020 is $11,500, and 2021 is $11,000. Based on the current taxable wage base, the first $11,000 in wages paid to a worker by an employer is taxable.

SAMPLE WORKSHEET FOR COMPUTING EXCESS WAGES (Sample based on $11,000)												
		FIRST QUARTER			SECOND QUARTER			THIRD QUARTER			FOURTH QUARTER		
Social Security Number	Name	Total Wages for Quarter	Excess of $11,000	Taxable Wages	Total Wages for Quarter	Excess of $11,000	Taxable Wages	Total Wages for Quarter	Excess of $11,000	Taxable Wages	Total Wages for Quarter	Excess of $11,000	Taxable Wages
111-111-1111	John Doe	13,500.00	2,500.00	11,000.00	14,000.00	14,000.00	-0-	13,000.00	13,000.00	-0-	13,000.00	13,000.00	-0-
222-222-2222	Mary Doe	5,000.00	-0-	5,000.00	5,000.00	-0-	5,000.00	5,000.00	4,000.00	1,000.00	5,000.00	5,000.00	-0-
	Totals for Quarter	18,500.00	2,500.00	16,000.00	19,000.00	14,000.00	5,000.00	18,000.00	17,000.00	1,000.00	18,000.00	18,000.00	-0-
	Enter on Line:	(4)	-5	(6)	(4)	-5	(6)	(4)	-5	(6)	(4)	(5)	-6

11. If this report indicates additional contributions are due, this figure would be Item 10, Column B less Column A. (Make remittance payable to the Division of Employment Security.)

12. If this report indicates a credit is due, this figure would be Item 10, Column A less Column B.

13. Enter the worker's Social Security Number.

14. Enter the worker's name (first name, middle initial and last name) whose wages are being adjusted.

15. Enter the Total Wages Paid previously reported for the worker for the quarter.

16. Enter the correct Total Wages Paid to the worker for the quarter.

17. Mark the box for each employee your business reported to another state's employment security agency during the calendar year. You may use these wages to compute the wages paid in excess of the taxable wage base.

18. Enter the total of all entries made in Items 15 & 16.

19. Enter the difference between Items 15 & 16. If Item 15 is more than Item 16, a minus sign should precede the difference. If Item 15 is less than Item 16, a plus sign should precede the difference.

20. This form must be signed by a responsible and duly authorized person.

If there are more than seven workers' wages to be adjusted, a separate page with the additional information using the same format as above, including employer name and account number, should be completed. For assistance in completing this form, please call 573-751-1995 then select option 2.

Mail original of this form to: **ATTN: Employer Account Unit**
Division of Employment Security
P.O. Box 59
Jefferson City, MO 65104-0059

IMPORTANT: If needed, call 573-751-1995 for assistance in the translation and understanding of the information in this document.

¡IMPORTANTE!: Si es necesario, llame al 573-751-1995 para asistencia en la traducción y entendimiento de la información en este documento.

Missouri Division of Employment Security is an equal opportunity employer/program. Auxiliary aids and service are available upon request to individuals with disabilities. TDD/TTY: 800-735-2966 Relay Missouri: 711