

Will Making A Voluntary Payment Be Good For Your Business?

Information for Eligible Employers

Employers that are eligible for a tax rate calculation may submit voluntary payments for the purpose of reducing their tax rate. When a voluntary payment is posted to an employer's account, it becomes part of the account's experience and will be used for the current and all future tax rate calculations. If the payment is timely, and the amount is sufficient, the tax rate will be lowered. The voluntary payment cannot be used for payment of taxes due.

To help you determine if making a voluntary payment benefits your business, complete the enclosed work sheet using numbers specific to your business. You then will be able to calculate what voluntary payment amount would be necessary to lower your tax rate for 2026. Employers have made voluntary payments as small as one cent and as large as \$153,509.24.

Please note:

- Formula No. 1, set out on the MODES-2272-I or MODES-2272-3-I (Shared Work) work sheet, is designed to be used by employers with credit account balances (an assigned tax rate of 2.376 percent or less).
- Formula No. 2, set out on the MODES-2272-I or MODES-2272-3-I (Shared Work) work sheet, is designed to be used by employers with deficit account balances (an assigned tax rate of 3.168 percent or greater).

Once you have used the MODES-2272-I or MODES-2272-3-I (Shared Work) work sheet to determine the amount of voluntary payment you need to reach a more desirable rate, follow these steps to see if making that voluntary payment will save you money:

1. Go online to uinteract.labor.mo.gov under the Account Maintenance tab or complete the Voluntary Payment Information and Work Sheet (MODES-2272-I) for your desired rate.
2. Estimate the TAXABLE payroll for calendar year 2026. The taxable wage base for 2026 is \$9,000.
3. Multiply the estimated taxable payroll by the tax rate assigned on the Employers Experience Rating Statement and Notice of Contribution Rate for the Calendar Year 2026 (MODES-527). This is used to determine an estimated amount of taxes due that would be paid during calendar year 2026.
4. Multiply the estimated taxable payroll by the new desired rate or lower rate on the Voluntary Payment Information and Work Sheet. This is used to determine an estimated amount of taxes due that will be paid during calendar year 2026 if a voluntary payment is made. Add the voluntary payment amount and estimated taxes due to compute a total amount.
5. Compare the difference between the estimated taxes due in Step 3 and the estimated taxes due plus the voluntary payment amount in Step 4.

(continued on reverse side of page)



Please reference the following example:

The tax rate assigned on the Employer's Experience Rating Statement and Notice of Contribution Rate for the Calendar Year 2026 (MODES-527) is 2.024 percent

The desired rate on the Voluntary Payment Information and Work Sheet is 1.936 percent

Estimated Taxable Wages (Based on 300 workers)		Rate			
\$3,900,000	×	2.024%	=	\$ 78,936	(Estimated taxes due)
\$3,900,000	×	1.936%	=	\$ 75,504	(Estimated taxes due)
			+	390	(Voluntary payment amount)
				\$ 75,894	(Total estimated payment for 2026)

Difference = \$ 3,042 (Savings)

If this is a savings for your business and you want to make a voluntary payment, go online to uinteract.labor.mo.gov under Account Maintenance or mail the completed work sheet along with your payment to: Division of Employment Security, ATTN: Deposit Subunit, P.O. Box 59, Jefferson City, MO 65104-0059 no later than January 15, 2026.

If you have any questions, call 573-751-1995, option 2. Additional Voluntary Payment information and worksheets are available at labor.mo.gov/media/pdf/modes-2272-i-ai (MODES-2272-I) or labor.mo.gov/media/pdf/modes-2272-3-i-aipdf (MODES-2272-3-I) for Shared Work.

If you have served on active duty in the Armed Forces of the United States and would like information about veterans' services and benefits, please complete the survey here: mvc.dps.mo.gov/MoVeteransInformation/Survey/DOLIR.

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.

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