

# PAY-ROLL REPORT FORMS OF STATE UNEMPLOYMENT COMPENSATION AGENCIES

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The chart on pages 27-28 presents, concisely, for purposes of comparison and reference, the more important items of pay-roll information which are reported by employers to the various State unemployment compensation agencies. The data were tabulated from the pay-roll report forms in use in January 1938. The methods and procedures adopted by the States are in the early stages of development and consequently in a state of flux. Many States have already made changes in their reporting requirements, as experience has shown the need for simplification or for additional information, and further changes may be expected in the future. Pay-roll report forms have not yet been issued or were not available at the time this chart was prepared, for 11 States, Alaska, and Hawaii.

Each State establishes its own rules and regulations for the reporting of data pertaining to employment and wages, subject to minimum requirements of the Social Security Board as to data which must be reported by the States to the Board. Up to the present time, the States have asked for two sets of periodic reports: (1) contribution reports on which are indicated the total number of workers and total taxable wages, submitted monthly in most States and accompanied by the contribution, and (2) pay-roll reports showing wages earned by individual employees, submitted either monthly or quarterly. As indicated in the chart, in January 1938, 1 State and the District of Columbia were requiring employers to report pay-roll data monthly, and 34 States had adopted a quarterly pay-roll reporting system although 3 of these were still receiving data for 2 or 3 past quarters in a single report. The District of Columbia uses a combined contribution and pay-roll report form, which is required to be submitted monthly. In New York and New Hampshire, the contribution report submitted for the last month of each quarter is attached to the pay-roll report, and no separate summary report is required.

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The data shown on the pay-roll reports are used by the State administrative agency primarily to set up and maintain a wage record for every worker in covered employment in the State. When a worker becomes unemployed, his eligibility for benefits and the amount of benefits to which he is entitled are determined in the first instance on the basis of his wage record.

Two States, Oregon and Wisconsin, require the employer to report to the unemployment compensation agency the past employment records of their workers only at the time of separation from employment. In Wisconsin, employers also submit a weekly "Low-or-No-Earnings" report, listing the names of workers who have received no earnings that week and indicating the amounts received by those workers who have earned less than their weekly benefit rate and are thus entitled to partial benefits. While the unemployment compensation agency must keep a record of the earnings of those workers for whom it has received separation reports, it does not have to set up records for those who are steadily employed. In Connecticut, Utah, and the District of Columbia, approved employers may submit separation reports, but the majority of employers in these States report on the regular monthly or quarterly pay-roll report forms. Data required on wage and separation reports are not shown in the accompanying chart.

In general, two methods of procedure are used by the States for reporting pay-roll data periodically—the "list" method and the "slip" method. The reporting procedure employed by each State is indicated on the second line of the chart.

The forms for the list method provide for certain summary information, usually at the head of the form, followed by a list of all employees, showing for each the name and account number, with information respecting employment and wages. The employment data usually include the date on which employment began or was terminated if either event occurred within the period covered. Some of the forms require information respecting the pay period and hours worked, and one State—

Minnesota—calls for sex designation. Three of the States using the list method of reporting—Indiana, Massachusetts, and Rhode Island—require that a separate summary report accompany the list.

In the slip method of reporting, individual employee slips are used for entering the wage and employment record for each employee separately. States employing this method require that a summary report, presenting total number of workers and total wages, shall accompany the slips. The data required on the slips are often identical with those required for individual workers on the list-report forms. In addition, the employer's name and identification number must be on each slip. The States of California, Louisiana, New Hampshire, North Carolina, and Tennessee changed from the list to the slip report during 1937.

On the chart, the particular items required on the summary-slip forms and on the list forms have

been consolidated wherever the data were identical or similar in character, in order to keep the table within proportions convenient for ready reference.

While the primary use of this pay-roll data is the establishment of wage records, the information thus assembled will serve also as the basis for research and as a guide in long-range policy making. Problems of employer merit rating, of special regulations for seasonal industries, of part-time work and partial unemployment, can be solved only on the basis of experience over a period of time. The data collected by the States on the pay-roll report forms will determine the type of analysis of earnings and employment which can be made by the unemployment compensation agencies on the basis of their own records. The collection of comparable data in the different States will make possible comparisons between States and between industries, as well as between areas within each State.

Data on employers' pay-roll report forms required by State unemployment compensation agencies

| Data required of employers <sup>1</sup>   | Alabama | Arizona | California | Colorado | Connecticut       | District of Columbia | Georgia | Idaho | Indiana | Iowa              | Kansas | Kentucky          | Louisiana         | Maine | Maryland | Massachusetts | Michigan          | Minnesota         |                   |
|---|---------|---------|------------|----------|-------------------|----------------------|---------|-------|---------|-------------------|--------|-------------------|-------------------|-------|----------|---------------|-------------------|-------------------|-------------------|
| Period covered by report (quarter (Q), month (M)).....  | Q       | Q       | Q          | Q        | Q                 | M                    | Q       | Q     | Q       | Q                 | Q      | Q                 | Q                 | Q     | Q        | Q             | Q                 | Q                 | Q                 |
| Method of reporting (list (L), slip (S)).....   | L       | S       | S          | S        | S                 | L                    | L       | L     | L       | L                 | L      | S                 | S                 | L     | L        | L             | S                 | L                 | L                 |
| Items included:   |         |         |            |          |                   |                      |         |       |         |                   |        |                   |                   |       |          |               |                   |                   |                   |
| A. Summary information.....   |         |         |            |          |                   |                      |         |       |         |                   |        |                   |                   |       |          |               |                   |                   |                   |
| 1. Number of workers to whom wages were paid or payable during period.....                    | X       | X       | X          | X        | X                 |                      | X       | X     | X       | X                 | X      | X                 | X                 | X     | X        | X             | X                 | X                 | X                 |
| 2. Amount of wages paid or payable during period.....   | X       | X       | X          | X        | X                 | X                    | X       | X     | X       | X                 | X      | X                 | X                 | X     | X        | X             | X                 | X                 | X                 |
| 3. Amount of wages paid or payable during each month of quarter.....                          | X       | X       |            | X        | X                 |                      | X       | X     |         |                   | X      |                   |                   |       |          |               |                   |                   |                   |
| 4. Amount of wages for services other than those rendered exclusively within the period.....  |         |         |            |          |                   |                      |         |       | X       | X                 |        |                   | X                 |       |          |               |                   |                   | X                 |
| 5. Reconciliation with employers' contribution reports.....                                   |         |         |            |          |                   |                      |         |       | X       | X                 |        | X                 | X                 | X     |          | X             | ( <sup>10</sup> ) | ( <sup>11</sup> ) | X                 |
| B. Individual worker information.....   |         |         |            |          |                   |                      |         |       |         |                   |        |                   |                   |       |          |               |                   |                   |                   |
| 1. Date hired within quarter (date in).....   | X       |         |            |          | ( <sup>10</sup> ) |                      | X       | X     | X       | X                 | X      |                   |                   | X     | X        | X             |                   |                   | X                 |
| 2. Date separated within quarter (date out).....  | X       | X       | X          | X        | X                 |                      | X       | X     | X       | X                 | X      | ( <sup>11</sup> ) | X                 | X     | X        | X             |                   |                   | X                 |
| 3. Hours worked per week or pay period.....   |         |         |            |          | ( <sup>11</sup> ) | X                    |         |       |         |                   |        |                   |                   |       |          |               |                   |                   |                   |
| 4. Wages paid or payable in all pay periods ending in the period.....                         |         |         |            |          |                   | ( <sup>12</sup> )    |         |       |         |                   |        | ( <sup>12</sup> ) |                   |       |          |               |                   |                   |                   |
| a. Money wages.....   | X       | X       |            | X        | X                 |                      | X       |       |         | X                 | X      |                   |                   |       |          |               |                   |                   | X                 |
| b. Other remuneration.....  | X       | X       |            | X        | X                 |                      | X       |       |         | X                 | X      |                   |                   |       |          |               |                   |                   | X                 |
| c. Total wages.....   | X       | X       | X          | X        | X                 |                      | X       | X     | X       | X                 | X      | X                 | X                 | X     | X        | X             |                   |                   | X                 |
| 5. Full-time weekly wages or other full-time wages.....                                       | X       | X       |            | X        |                   |                      |         | X     |         | X                 |        |                   | X                 | X     | X        |               |                   |                   | X                 |
| 6. Special payments other than those for services rendered exclusively within the period..... |         |         |            |          |                   |                      |         |       |         | ( <sup>13</sup> ) |        | ( <sup>13</sup> ) | ( <sup>13</sup> ) |       |          |               |                   |                   | ( <sup>13</sup> ) |
| a. Amount of special payments:  |         |         |            |          |                   |                      |         |       |         |                   |        |                   |                   |       |          |               |                   |                   |                   |
| (1) Money payments.....   |         | X       |            | X        |                   |                      | X       |       |         | X                 | X      |                   | X                 |       |          |               |                   |                   | X                 |
| (2) Other remuneration.....   |         | X       |            | X        |                   |                      | X       |       |         | X                 | X      |                   | X                 |       |          |               |                   |                   | X                 |
| (3) Total payments.....   |         | X       |            | X        | X                 |                      | X       | X     | X       | X                 | X      | X                 | X                 |       |          |               |                   |                   | X                 |
| b. Nature of special payments (annual bonuses, gifts, prizes, etc.).....                      |         | X       |            | X        |                   |                      | X       |       |         | X                 | X      | X                 | X                 |       |          |               |                   |                   | X                 |
| c. Period covered.....  |         |         |            | X        | X                 |                      |         | X     |         |                   | X      |                   | X                 |       |          |               |                   |                   | X                 |

See footnotes at end of chart.

**Data on employers' pay-roll report forms required by State unemployment compensation agencies—Continued**

| Data required of employers <sup>1</sup>  | Mississippi       | Montana | New Hampshire    | New Jersey        | New Mexico | New York          | North Carolina | Oklahoma | Pennsylvania | Rhode Island | South Carolina    | South Dakota | Tennessee | Texas             | Utah | Vermont | Virginia | West Virginia |
|--|-------------------|---------|------------------|-------------------|------------|-------------------|----------------|----------|--------------|--------------|-------------------|--------------|-----------|-------------------|------|---------|----------|---------------|
| Period covered by report (quarter (Q), month (M))  | L Q               | 2Q      | 2Q               | L Q               | L Q        | L Q               | 2Q             | L Q      | 2Q           | L Q          | M L               | L Q          | 2Q        | 2Q                | 2Q   | L Q     | L Q      | L Q           |
| Method of reporting (list (L), slip (S))   | L                 | 2Q      | 2Q               | L                 | L          | L                 | 2Q             | L        | 2Q           | L            | M                 | L            | 2Q        | 2Q                | 2Q   | L       | L        | L             |
| Items included:  |                   |         |                  |                   |            |                   |                |          |              |              |                   |              |           |                   |      |         |          |               |
| A. Summary information   |                   |         | ( <sup>1</sup> ) |                   |            | ( <sup>1</sup> )  |                |          |              |              |                   |              |           |                   |      |         |          |               |
| 1. Number of workers to whom wages were paid or payable during period                    |                   | X       | X                | X                 |            | X                 | X              | X        | X            |              | X                 | X            | X         | X                 | X    | X       | X        | X             |
| 2. Amount of wages paid or payable during period   | X                 | X       | X                | X                 |            | X                 | X              | X        | X            | X            | X                 | X            | X         | X                 | X    | X       | X        | X             |
| 3. Amount of wages paid or payable during each month of quarter                          |                   |         | ( <sup>1</sup> ) |                   |            |                   |                |          | X            |              |                   |              | X         | X                 | X    | X       |          |               |
| 4. Amount of wages for services other than those rendered exclusively within the period  |                   |         |                  | X                 |            |                   |                | X        |              |              |                   | X            |           |                   |      | X       |          | X             |
| 5. Reconciliation with employers' contribution reports                                   | X                 |         |                  | X                 |            |                   | X              | X        |              | X            |                   | X            |           | X                 |      |         |          | X             |
| B. Individual worker information   |                   |         |                  |                   |            |                   |                |          |              |              |                   |              |           | ( <sup>11</sup> ) |      |         |          |               |
| 1. Date hired within quarter (date in)   | X                 |         |                  | X                 | X          |                   | X              | X        |              | X            |                   | X            |           |                   |      | X       | X        | X             |
| 2. Date separated within quarter (date out)  | X                 | X       | X                | X                 | X          |                   | X              | X        | X            | X            |                   | X            | X         | X                 | X    | X       | X        | X             |
| 3. Hours worked per week or pay period   |                   |         |                  |                   |            | ( <sup>12</sup> ) |                | X        |              |              | X                 |              |           |                   |      |         | X        |               |
| 4. Wages paid or payable in all pay periods ending in the period                         |                   |         |                  |                   |            |                   |                |          |              |              | ( <sup>13</sup> ) |              |           |                   |      |         |          |               |
| a. Money wages   | X                 | X       |                  | X                 |            |                   | X              | X        | X            |              |                   | X            | X         |                   |      | X       | X        | X             |
| b. Other remuneration  | X                 | X       |                  | X                 |            |                   | X              | X        | X            |              |                   | X            | X         |                   |      | X       | X        | X             |
| c. Total wages   | X                 | X       | X                | X                 | X          | X                 | X              | X        | X            | X            | X                 | X            | X         | X                 | X    | X       | X        | X             |
| 5. Full-time weekly wages or other full-time wages                                       |                   | X       |                  |                   | X          | X                 | X              | X        | X            |              |                   | X            | X         | X                 | X    | X       | X        | X             |
| 6. Special payments other than those for services rendered exclusively within the period | ( <sup>14</sup> ) |         |                  | ( <sup>14</sup> ) |            | ( <sup>14</sup> ) |                |          |              |              |                   |              |           |                   |      |         |          |               |
| a. Amount of special payments:   |                   |         |                  |                   |            |                   |                |          |              |              |                   |              |           |                   |      |         |          |               |
| (1) Money payments   |                   | X       |                  | X                 |            |                   | X              |          | X            |              |                   | X            | X         |                   | X    |         |          |               |
| (2) Other remuneration   |                   | X       |                  | X                 |            |                   | X              |          | X            |              |                   | X            | X         |                   | X    |         |          |               |
| (3) Total payments   | X                 | X       | X                | X                 |            | X                 | X              | X        | X            |              | X                 | X            | X         | X                 | X    | X       |          |               |
| b. Nature of special payments (annual bonuses, gifts, prizes, etc.)                      |                   | X       |                  | X                 |            |                   | X              |          | X            |              |                   | X            | X         |                   | X    |         |          |               |
| c. Period covered  | X                 | X       | X                | X                 |            | X                 | X              | X        | X            |              |                   | X            | X         | X                 | X    | X       |          |               |

<sup>1</sup> No periodic pay-roll report form issued or available for States and Territories for which no data are given. Wage and separation report method used in Oregon and Wisconsin.  
<sup>2</sup> Georgia, Kentucky, and Michigan have not yet issued quarterly pay-roll report forms; however, wage data on forms covering 6 months in Georgia and Michigan and 9 months in Kentucky have been requested by quarters.  
<sup>3</sup> Alabama also requires 2 separate pay-roll reports for: (1) those employees receiving fixed compensation; (2) those employees receiving other than fixed compensation.  
<sup>4</sup> The summary pay-roll data are obtained from the monthly contribution reports.  
<sup>5</sup> Also requires number of workers to whom wages were paid or payable during each month of quarter.  
<sup>6</sup> Total man-hours also required.  
<sup>7</sup> Employee's contribution, and total employee contributions requested.  
<sup>8</sup> Summary wage data for New Hampshire requested: wages under \$3,000 earned by each worker, wages over \$3,000 earned by each worker, and total State in which employed at close of reporting period, if different from State shown on report form.  
<sup>9</sup> A substitute report is optional with employers in Connecticut for employees earning more than \$750 per quarter. Michigan requires supplementary reports from employers operating more than 1 establishment, and from those employing more than 500 workers.  
<sup>10</sup> Sex of employee is requested.  
<sup>11</sup> In Kentucky and Louisiana employer checks each week worker was not in employment.  
<sup>12</sup> Connecticut and New York provide for the designation of temporary employees and part-time employees, respectively.  
<sup>13</sup> Data are required for each week of reporting period.  
<sup>14</sup> A separate form, or supplemental sheets, are provided for the tabulation.

Source: State reporting forms: Ala., 10A (revised); Ariz., 10, 20; Calif., 352, 352A; Colo., 3, 3a; Conn., 5 (revised), 5A-3, 5B-3; D. C., A; Ga., 3; Idaho, 15; Ind., 5, 6; Iowa, 21A; Kans., 3A, 170; Ky., 11, 11a; La., 61A, 62A, 84; Maine, 1A; Md., 16; Mass., B-1, B-2; Mich., 12, 12A, 12B, 15A; Minn., A11D (revised); Miss., 3 (amended 4-1-37); Mont., 13, 14; N. H., 17C, 27C; N. J., 8A, 8C; N. Mex., F-1; N. Y., C-1, C54; N. C., 20, 27, 27a; Okla., 4, 4A; Pa., 2A (revised), 2a; R. I., 2, 2A; S. C., 17; S. Dak., 27 (revised); Tenn., 9, 9A; Tex., 4, 4a (revised); Utah, 102, 102A; Vt., 101C (revised); Va., 03-1 (revised); W. Va., A-35.