



STATE OF HAWAII  
Department of Labor and Industrial Relations  
Unemployment Insurance Division

December, 2008

## IMPORTANT NOTICE TO EMPLOYERS

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If you have not already submitted all "Quarterly Wage, Contribution and Employment and Training Assessment Reports" and payment for the calendar year 2008, they must be submitted by January 31, 2009.

**Failure to submit all reports will result in the assignment of the maximum contribution rate of 5.4% for 2009 and you will not be eligible for a tax credit against your Federal Unemployment (FUTA) tax. Your reports must be submitted even if you had no payroll or your tax liability is zero.**

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### USE APPROPRIATE REPORTING FORM

If you are a paper-filer, remember to use the "Quarterly Wage, Contribution and Employment and Training Assessment Report" - Form UC-B6 - that is mailed to you when submitting your quarterly reports. Substitutions are not allowed. Use of an unauthorized form is considered an "insufficient" report and will subject the employer to the maximum contribution rate of 5.4%. As a more convenient alternative, use the internet to file reports and make payments.

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### E-FILE QUARTERLY REPORTS ON HUI EXPRESS

You may now file your "Quarterly Wage, Contribution and Employment and Training Assessment Report" - Form UC-B6 - and pay contributions and assessments over the internet via the Hawaii Unemployment Insurance (HUI) Express. To get started, go to [www.hui.ehawaii.gov](http://www.hui.ehawaii.gov) to set up your eHawaii Portal account and login to complete your HUI Express registration. Download our free and easy-to-use QWRS Software program to prepare reports, compute taxes and transmit reports online.

After your HUI registration is approved, you may submit your electronic Form UC-B6 and pay your contributions and assessments via HUI Express. Administrative costs to use this service are waived if payment is made by electronic check.

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### 2009 TAX BASE

House Bill (HB)1500 passed by the Legislature during the 2007 session and signed into law by Governor Lingle, reduced the tax base for 2008, 2009 and 2010 to \$13,000. This means that contributions will be payable on wages up to \$13,000 per employee during the year. Without HB 1500, the tax base would have been \$37,700.

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### 2009 MAXIMUM WEEKLY BENEFIT AMOUNT (WBA)

The maximum weekly benefit amount will be \$545 for new claims that begin on or after January 1, 2009. HB 1500 of 2007 increased the maximum WBA to 75% of the state's average weekly wage for benefit years beginning January 1, 2008 through December 31, 2010. The minimum weekly benefit amount is \$5.

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PLEASE NOTIFY THE OFFICE OF ANY ADDRESS CHANGE SO FORMS AND CORRESPONDENCE  
WILL REACH YOU IN A TIMELY MANNER.

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## 2009 CONTRIBUTION RATE

"Schedule A" from the multi-schedule rate system will be used to determine your 2009 contribution rate. You will be advised of your contribution rate in March, 2009. Your contribution rate is based upon your reserve ratio - which is derived by dividing your 2008 reserve balance by your average annual payroll of the past 3 years. You can determine your 2009 contribution rate by finding the Schedule A tax rate associated with your reserve ratio on the table below. Contribution rates are in percentages.

EMPLOYER'S RESERVE RATIO	SCHEDULE A (%)
.1500 and over	0.0
.1400 to .1499	0.0
.1300 to .1399	0.0
.1200 to .1299	0.0
.1100 to .1199	0.0
.1000 to .1099	0.1
.0900 to .0999	0.3
.0800 to .0899	0.5
.0700 to .0799	0.7
.0600 to .0699	0.9
.0500 to .0599	1.1
.0300 to .0499	1.3
.0000 to .0299	1.7
-.0000 to -.0499	2.1
-.0500 to -.0999	2.5
-.1000 to -.4999	2.9
-.5000 to -.9999	3.4
-1.0000 to -1.4999	4.1
-1.5000 to -1.9999	4.7
-2.0000 and less	5.4

(EXAMPLE: If your reserve ratio is .0501, your 2009 contribution rate is 1.1%)

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## EMPLOYMENT AND TRAINING ASSESSMENT

Each employer with a contribution rate greater than zero and less than 5.4% is liable for an employment and training assessment of .01% on taxable wages. This is a State of Hawaii assessment and this amount cannot be taken as a credit against the Federal Unemployment (FUTA) tax.

## UPGRADE YOUR EMPLOYEES' WORKPLACE KNOWLEDGE AND SKILLS

The Employment and Training Fund (ETF) Program provides 50% tuition assistance (up to \$250 per course) to employers and their employees to upgrade their workforce knowledge and skills through ETF-approved non-credit training courses. For more information, visit the ETF website at [www.hawaii.gov/labor/etf](http://www.hawaii.gov/labor/etf) or contact one of the Workforce Development Division offices.

Honolulu (808) 586-8703	Hilo (808) 981-2860	Kona (808) 327-4770	Wailuku (808) 984-2091	Lihue (808) 274-3056
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FOR MORE INFORMATION CONTACT YOUR NEAREST UNEMPLOYMENT INSURANCE OFFICE.

### OAHU BRANCH and OUT-OF-STATE EMPLOYERS

830 Punchbowl Street, #437  
Honolulu, HI, 96813  
Ph: (808) 586-8915, 8916  
Fax: (808) 586-8929

### HAWAII BRANCH

1990 Kinoole Street, Suite 101  
Hilo, HI, 96720-5293  
Ph: (808) 974-4095  
Fax: (808) 974-4085

### MAUI BRANCH

54 S High Street, #201  
Wailuku, HI, 96793  
Ph: (808) 984-8410  
Fax: (808) 984-8444

### KAUAI BRANCH

3-3100 Kuhio Highway, Suite 12  
Lihue, HI, 96766-1153  
Ph: (808) 274-3025  
Fax: (808) 274-3046