

ABOUT DEFERRALS

Introduction

Deferral eligibility is given to private Contributory and non-profit 501(c)(3) Contributory Employers.

To qualify for deferral, the Employer must:

- Have timely filed their current Employment and Wage Detail Report
- Be making a timely payment
- Make the entire payment using a single ACH Debit payment, or a single paper check payment

The option to defer is available in the month of April for Quarter 1 filing or July for Quarter 2 filing. All deferrals become due by the Quarter 3 due date (Oct. 31). Deferrals can only be performed by Employers (not TPAs making bulk payments).

NOTE: Deferral is not a requirement.

In the first quarter, the Employer may defer up to 34% of the UI contribution due.

In the second quarter, the Employer may defer up to 34% of both the UI contribution due and the previous quarter deferral amount.

In the third or fourth quarter, the Employer cannot defer any portion of the UI contribution due.

NOTE: Deferrals do not apply to the Workforce Training Fund (WTF) or the Unemployment Health Insurance (UHI) amounts due. **Employers should pay their WTF and UHI amounts due in full each quarter**, regardless of whether they apply deferrals to the amount of UI they owe each quarter.

The Deferral Option page appears automatically during the window for Q1 and Q2 payments, **if you are eligible**. The instructions for deferring payments appear in the section, *Making a Payment*.

Viewing a Deferral

1. Click **Payment Information**.
2. Click **Payment Account Summary**.
3. Click **UI Contributions**.

Employer Information	
Employer Account Number: [REDACTED]	Employer Name: [REDACTED]
Statement Period: July, August, September (Q3) 2011	
Search	
Account Summary Statement Period: July, August, September (Q3) 2011	
<ul style="list-style-type: none"> • The statement below contains the transactions posted to your Unemployment Insurance Account during the identified months. • Payments are applied according to the Payment hierarchy. • Prior quarter debt is carried forward to the current quarter/month. • Payments made are applied to the current quarter/month amount due first. • To review quarterly charges, view Quarterly Summary. • To review outstanding amounts due, view Unpaid Debt. • To Preview future interest charges, view Interest Calculator. 	
Item	Amount
All Financial Transactions	NA
Outstanding Balance	\$0.00
Payments Received	\$0.00
UI Contributions	\$4,276.39
Other Charges	\$41.79
UI Contributions	\$27.96

- The **UI Contributions Statement Period** page appears. Click the “click here” link to view a history of deferrals.

Employer Information			
Employer Account Number:	██████	Employer Name:	██████
UI Contributions Statement Period: July, August, September (Q3) 2011			
Posting Date	Type	Description	Amount
7/18/2011	UI Contributions Principal	2011 - Quarter 2 Wage Detail Report Filing	\$4,276.39
7/18/2011	WTF Principal	2011 - Quarter 2 Workforce Training Fund	\$41.79
		Total	\$4,318.18
Amount shown is the original charge applied to your account. To view history of deferrals click here.			
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- The **Deferral History** page appears.

Deferral History					
Posting Date	Type	Description	Status	Original Amount	Deferred Amount
7/18/2011	UI Contributions Principal	2011 - Quarter 2 Wage Detail Report Filing	Deferred	\$4,276.39	\$1,453.97
To review quarterly changes, view Quarterly Summary.					
Previous					