

VOLUNTARY CONTRIBUTION

Introduction

The Voluntary Contribution option allows experience rated Employers to pay additional UI contributions in order to reduce their UI contribution rate for the forthcoming calendar year.

The Voluntary Contribution process will be available for 30 days after the issuance of your contribution rate notice each year. The link to make a Voluntary Contribution will appear only if you are eligible and it is before the Voluntary Contribution cut off date.

To qualify for the Voluntary Contribution program, you:

- Must be eligible for experience rating;
- Must have submitted all Employment and Wage Detail Reports;
- Must have paid all Unemployment Insurance contributions, interest, and penalties to date.

NOTE: Employers can make Voluntary Contributions, using a paper check or ACH Debit payment. TPAs **cannot** make Voluntary Contribution payments for clients.

NOTE: You cannot use the Voluntary Contribution option if you have outstanding debt with DUA.

NOTE: Each year during the Voluntary Contribution period, DUA publishes guidelines that can help you decide whether to use the Voluntary Contribution program, and which contribution level to select (for example, in some cases, the contribution that reduces your rate exceeds the overall savings you would get from a lower rate).

DUA urges you to read and understand these guidelines before making a contribution; they are available on www.mass.gov. Also see the section, *Getting Support from DUA*, for contact information if you need additional advice.

Making a Voluntary Contribution

1. Log in to QUEST and click **Account Maintenance**.
2. Click the **Voluntary Contribution** link.

The screenshot shows the QUEST Employer User Interface. At the top left is the Commonwealth of Massachusetts logo. The top right shows the date "Thursday, July 14, 2011" and a "Print Profile" link. Below the header is a navigation bar with "Change Password | Logoff". The main content area is divided into two columns. The left column contains a sidebar menu with items like "Employer Home", "FAQ", "Workflow - My Inbox", "Account Maintenance" (with sub-items: View Employer Account Profile, Address Information, Employer Appeals, Maintain Employer Name, Maintain Owners/Officers, Maintain Employer Reporting Units, Request Worker Status Determination, Voluntary Contribution, Third Party Administrator (TPA) Authorization), "Benefit Charge Activities", "Correspondence", and "Employment and Wage Detail Reporting". The right column displays the "Employer Information" section with fields for "Employer Account Number" and "Employer Name". Below this is the "Account Maintenance" section with several links: "View Employer Account Profile", "Address Information", "Employer Appeals", "Maintain Employer Name", "Maintain Owners/Officers", "Maintain Employer Reporting Units", "Request Worker Status Determination", and "Voluntary Contribution". The "Voluntary Contribution" link is circled in red. A description for "Voluntary Contribution" is provided: "Submit a voluntary contribution payment to buy down the experience rate of the Employer."

3. The **Voluntary Contribution** page appears, with the suggested payments and corresponding tax rates that would result. Choose a payment amount and click **Next** to continue.

Employer Information

Employer Account Number: [REDACTED] Employer Name: [REDACTED]

Voluntary Contribution

Voluntary Contribution Payments:

- Cannot be refunded and are only used to reduce the UI contribution rate.
- Are optional.
- Will not be used to satisfy other debt.
- Are not included in payments reported to IRS by DUA for 910 certification.
- Do not reduce Unemployment Health Insurance or Workforce Training Fund Rates.
- Must be for the exact amount that reduces the rate.
- Must be received by DUA by 10/1/2009
- Existing overpaid amounts cannot be used as a voluntary additional contribution payment.

Voluntary Contribution Amounts

Your current Unemployment Insurance Contribution Rate is: 3.36 %
 Choose the amount you wish to pay to achieve the corresponding Unemployment Insurance Contribution rate and select 'Next' to make your payment.

*	If you pay this amount:	Your Unemployment Insurance rate will be:
<input type="radio"/>	\$3,948.00	2.33 %
<input type="radio"/>	\$18,825.00	2.37 %
<input type="radio"/>	\$33,701.00	2.52 %
<input type="radio"/>	\$48,578.00	2.36 %
<input type="radio"/>	\$63,454.00	2.20 %
<input type="radio"/>	\$78,331.00	2.05 %
<input type="radio"/>	\$93,208.00	1.39 %
<input type="radio"/>	\$108,084.00	1.57 %
<input type="radio"/>	\$137,837.00	1.42 %
<input type="radio"/>	\$167,591.00	1.26 %

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4. The **Payment Method** page appears. Select a payment type and click **Next**. (For detailed information on making a payment, proceed to the section, *Payment Information*.)

NOTE: The Voluntary Contribution process is launched from Account Maintenance; however the process completes under the Payment Information area of the software.

Employer Information

Employer Account Number: [REDACTED] Employer Name: [REDACTED]

Payment Method

Contributory Employer Due Dates: **Quarter 1 - April 30**
Quarter 2 - July 31
Quarter 3 - October 31
Quarter 4 - January 31

Reimbursable Employer Due Dates: **30 calendar days from the mailing of the bill**
 If payment is not submitted by the date indicated, you may be subject to interest or penalties.

Amount Due: **\$3,948.00**
 Payment Amount: **\$3,948.00**
 Payment Method: ACH Debit

If you intend to submit payment by the ACH Credit method of payment, please [select here](#) before you proceed.

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