

Employer Reg.

Dist. Ind. Assign. Type Form Type

_____ _____ W

Received Date CI AI

____ / ____ / _____ _____ _____

Emp. Reg. No. _____ - _____

Amount Paid: \$ _____

Annual Supplementary Contribution Report - 2025

Use this form if your total rate is 5.5% or higher.
 Use Form IA7 if your total rate is 5.4% or lower.

IMPORTANT: Read Carefully ANSWER ALL ITEMS	DOLLARS ONLY	The total in Line 1 should not exceed \$12,800 per employee.				
1. Wages for New York State employment subject to FUTA.	\$ _____					
2. Wages reported quarterly to this division for the calendar year.	\$ _____	Employers who are liable for filing IRS Form 940 must file this report for contributions on:				
3. Difference in wages (Line 1 minus Line 2.) If Line 2 is equal to or greater than Line 1, NO CONTRIBUTION is due. Enter zero (0) and sign below.	\$ _____	<ol style="list-style-type: none"> 1. Wages to high school students. 2. Dismissal wages. 3. Sick pay (except Workers' Compensation). 				
4. Maximum credit allowance against FUTA. Multiply Line 1 by 5.4% (.054).	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Dollars</td> <td style="width: 30%;">Cents</td> </tr> <tr> <td colspan="2">\$ _____</td> </tr> </table>	Dollars	Cents	\$ _____		<i>Do not send this report if you reported these wage payments on quarterly reporting forms NYS-45, Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return, for all four quarters of the year.</i>
Dollars	Cents					
\$ _____						
5. Contributions payable on wages previously reported to this Division. Multiply Line 2 by your NYS Contribution Rate. (Normal and Subsidiary Rates only.)	\$ _____					
6. UI Contribution due. (Line 4 minus Line 5.) If Line 5 is equal to or greater to Line 4, NO CONTRIBUTION is due. Enter zero (0) and sign below.	\$ _____					
7. Divide Line 6 (if not zero) by your NYS Contribution Rate. (Normal and Subsidiary Rates Only.) Example Line 6 (\$411.25) ÷ Contribution Rate (.08225) = \$5,000	\$ _____	File this report and send any contributions due: <ul style="list-style-type: none"> • On or before January 31st of the year after you paid the wages; or • At the time your Employer's Annual Federal Unemployment Return (form 940) is due with the IRS. 				
8. Re-employment Service Fund due. Multiply Line 7 by 0.075% (.00075).	\$ _____	Late payments of contributions accrue interest at the rate of 1% per month, from the due date to date of payment.				
9. Total of Lines 6 and 8.	\$ _____					
10. Amount of remittance payable to: New York State Unemployment Insurance Write your eight-digit employer registration number on your check. For help, call our Employer Hotline at: (888) 899-8810	\$ _____	The amount in Line 7 represents the additional wages subject to contribution that formed the basis for the contribution due in Line 6. This figure is a modification of Line 3. The amount entered in Line 11 is the adjusted wages subject to contribution to be entered as Payroll Subject to Contribution (as defined in State Act) if completing Federal Form 940.				
11. Adjusted wages subject to contribution - Add Line 2 and Line 7.	\$ _____					

I certify that the information contained in this report is true and correct.

_____/_____/_____
 Signature of Officer, Partner or Proprietor Title Date