

Oklahoma Employment Security Commission



December 21, 2009

Dear Employer:

Effective January 1, 2010, the 2010 taxable wage base will be Fourteen Thousand Nine Hundred Dollars (\$14,900.00) when filing Form OES-3, Oklahoma Employers Quarterly Contribution Report with the Oklahoma Employment Security Commission.

The "taxable wage base" is the maximum amount per individual employee on which unemployment insurance is computed for the year.

Per Section 1-223 of the Oklahoma Employment Security Act, "Taxable Wages" shall equal the applicable percentage of the state's average annual wage for the second preceding calendar year as determined by the Commission, rounded to the nearest multiple of One Hundred Dollars (\$100.00)." The average annual wage for 2008 has been determined to be \$37,274.01. With no conditional factor in place, the applicable percentage for 2010 is forty percent (40%). 40% of \$37,274.01 is \$14,909.60 and is rounded to \$14,900.00.

Please provide your tax service with a copy of this letter and your 2010 UI tax rate which was mailed September 2009 to ensure correct filing of your unemployment taxes. If you have contracted with a CPA or Tax Service Provider, the OESC considers that contract to be authorization from you for that CPA or Tax Service Provider to register and file your quarterly contribution report online and have access to certain confidential records.

Please note: The *OES-3, Oklahoma Employers Quarterly Contribution Report* and payment may now be submitted on-line via the Internet at <https://eztaxexpress.oesc.state.ok.us/>.

Sincerely,
Barbara Ramsey, Assistant Director
UI Tax Division

OESC Vision: "Oklahoma's prosperity is enhanced by OESC's efforts to provide economic stability and employment security."