

State Reference Guide

COVID-19 related Unemployment Insurance (UI) Tax Deferral Information

Revised: 05/14/2020

First quarter unemployment reports and payments are typically due at the end of April each year. These Q1 payments are generally the largest each calendar year since the taxable wage base restarts each January. Some states have announced they will allow deferral of the filing of reports and/or payment of UI tax for Q1 2020 (and other future quarters) due to the COVID-19 pandemic. The following State Reference UI Tax Guide helps summarize these deferrals as well as other UI tax-related provisions impacting employers.

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Please be advised that if a field in the accompanying chart is blank it is done intentionally as we have not yet been made aware of a specific change or a decision by the agency. *This information is rapidly changing and is presented “as is”. The user is urged to independently verify the accuracy with state authorities based on its own set of facts and circumstances, and we assume no liability for its use or distribution.*

Jurisdiction	UI Tax Report and Tax Payment Deferrals					
	Deferral of UI Tax Report?	Due Date of UI Tax Report	Deferral of UI Tax?	Due Date of UI Tax	Other Details	Source
Alabama						
Alaska						
Arizona	Yes - Q1 2020	06/01/2020	Yes - Q1 2020	06/01/2020	<ul style="list-style-type: none"> There is no action required by you to be eligible for this extension. If the report and payments are received by the extended due date, you will not receive a delinquent notice from our Collections Department. 	Newsletter
Arkansas						
California	Yes	60 days after original due date	Yes	60 days after original due date	<ul style="list-style-type: none"> Employers must be directly affected by COVID-19. Requires an election by employer. Includes SUI tax, state income tax withholding and SDI also. No penalty or interest. 	Announcement
Colorado	Maybe	Undefined	Maybe	Undefined	<p>I am unable to submit my quarterly unemployment reports and premium payment because me or my family members are in quarantine or my business operations are severely affected by the COVID-19 pandemic. What do I do?</p> <p>The Unemployment Insurance Division will consider your reports timely and waive any late fees or interest accrued. Contact us at cdle_employer_services@state.co.us or 303-318-9100 and submit the reports when you can.</p>	FAQs
Connecticut						
Delaware						

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District of Columbia	Maybe	Undefined	Maybe	Undefined	<p>What if I am late in filing tax reports, paying taxes, or responding timely to requests for information as a result of COVID-19?</p> <p>On a case-by-case basis, financial penalties assessed to delinquent employers may be waived, if the delays are a result of COVID-19 impacts.</p>	FAQs
Florida	No	04/30/2020	No	04/30/2020	<p>Q: Is there an extension for reemployment tax filings?</p> <p>A: Reemployment tax was not included in Order of Emergency Waiver/Deviation Number # 20-52-DOR-002. The due date for the 2020 first quarter reporting period (January-March 2020) is April 30, 2020. If you are experiencing challenges in remitting payment, there is an installment payment option to remit one-fourth (¼) of your reemployment tax due for the first quarter reporting period, plus the \$5 installment plan fee, by April 30 and then remit the remaining amount due in three additional installments (due by July 31, October 31, and December 31). If you would like more information, please contact the Department at (850) 488-6800 or email COVID19TAXHELP@floridarevenue.com and provide the following:</p> <ol style="list-style-type: none"> 1. Your name, phone number and email address 2. The account information (business partner number, certificate number, or federal employer identification number) 3. Your relationship to the business <p>We will discuss your situation and help determine how best to resolve the tax issue with you.</p>	FAQs
Georgia						
Hawaii	No	04/30/2020	Yes	05/31/2020	If employers are unable to make payment or partial payment, penalties and interest will be waived through May 31, 2020 per Executive Order No. 20-02.	FAQs
Idaho						

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Illinois	Maybe	See "Other Details"	Maybe	See "Other Details"	At this time, the law has not been changed to give employers extra time for filing monthly or quarterly wage reports. However, employers are reminded that they can file a written request with the Director prior to the wage report filing due date to ask for an extension to file the wage report. The maximum extension for filing a monthly wage report is 15 days. The maximum extension for filing a quarterly wage report is 30 days. In order to make the request for an extension, the employer must state a reason for the request. Employers are encouraged to file their requests for extension via the MyTax website .	FAQs
Indiana	Yes - Q1 2020	05/31/2020	Yes - Q1 2020	05/31/2020	Penalties and interest will not be assessed on reports and payments made on or before May 31, 2020	FAQs
Iowa	No	As originally scheduled	Yes - Q1 2020	07/31/2020	Eligible employers include those employers with 50 or fewer employees . Eligible employers also must be in good standing with no delinquencies in quarterly payments.	Announcement
Kansas						
Kentucky					KRS 341.250 and KRS 341.260 to allow the Governor to delay the date in which contributions by employers shall be due and payable. Such delay shall not result in the imposition of any penalties or interest against an employer.	§ 150
Louisiana	Yes - Q1 2020	06/30/2020	Yes - Q1 2020	06/30/2020	No penalty or interest.	Announcement
<i>Louisiana - pending legislation</i>	Yes - Q1-Q3 2020	<i>2 months after original due date</i>	Yes - Q1-Q3 2020	<i>2 months after original due date</i>	<i>During calendar year 2020, each employer's first, second and third quarter wage and tax reports, along with any contributions pertaining thereto, shall be deferred until two months after their regular quarterly due dates.</i> <i>Fourth quarter wage and tax reports, along with any contributions pertaining thereto, shall remain due and payable by their regular quarterly due date.</i>	SB 461
Maine						

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UI Tax Report and Tax Payment Deferrals

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Maryland	No	As originally scheduled	Yes - Q1 2020	06/01/2020	Yes. Although the due date for filing the 1st quarter Contribution/Wage Report is April 30, 2020, tax payments for the 1st quarter will be considered timely if received by June 1, 2020. Therefore, interest for the 1st quarter of 2020 tax payments will not be charged for lack of payment until after June 1, 2020. If payment is received after June 1st, interest will be charged from May 1st.	FAQs
Massachusetts	Yes	60 days after original due date	Yes	60 days after original due date	<ul style="list-style-type: none"> Employer must be impacted by COVID-19. Must make an affirmative request. 	Announcement
Michigan						
Minnesota						
Mississippi	No	See Other Details	Yes - Q1 2020	07/31/2020	<p>The statutorily imposed date for both rated and reimbursable employers to pay First Quarter 2020 contributions, shall be suspended. The new due date for both rated and reimbursable employers to pay First Quarter 2020 contributions shall be July 31, 2020. This will only apply to the date that First Quarter 2020 Contributions are due and will not affect the timely filing of wage reports.</p> <p>The statutorily imposed penalties for late reporting and late contribution payments shall be suspended from March 8, 2020, until July 31, 2020.</p>	FAQs
Missouri	No	As originally scheduled	Yes	06/01/2020		FAQs
Montana	Maybe	Undefined	Maybe	Undefined	<ul style="list-style-type: none"> The department may find that good cause exists for late filings due to the circumstances of the COVID-19 pandemic. The department may extend the time for an employer to file wage reports and pay unemployment insurance contributions as is reasonable and appropriate to the circumstances of the COVID-19 pandemic. 	Emergency Rules
Nebraska						
Nevada						
New Hampshire						
New Jersey						

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New Mexico						
New York						
North Carolina						
North Dakota	Yes	June 30, 2020	Yes	June 30, 2020		Executive Order
Ohio	Yes	See "Other Details"	Yes	See "Other Details"	Penalties for late reporting and payments will be waived for employers affected by COVID-19 (during Ohio's emergency declaration period).	Executive Order
Oklahoma						
Oregon						
Pennsylvania						
Rhode Island	No	As originally scheduled	No	As originally scheduled	Rhode Island does not anticipate extending the due date for the first quarter UI tax and wage reports that are due on April 30. There is currently no provision to waive interest and penalties for failure to file the return timely.	FAQs
South Carolina	No	As originally scheduled	Yes - Q1 2020	06/01/2020	Automatically applying this tax relief for all employers; employers do not need to take any additional action.	Announcement
South Dakota					The penalty for failure to timely pay contributions or submit reports is waived if the failure is directly related to the employer temporarily ceasing operations or instituting a reduction in workforce .The legislation is repealed on July 1, 2021.	SB 187
Tennessee						
Texas	Yes	05/15/2020	Yes	05/15/2020	Filing can begin after April 15, 2020.	Resource Page
Utah						
Vermont	No	As originally scheduled	No	As originally scheduled	DOL is offering flexible payment options for businesses who cannot meet the contribution deadline and are experiencing financial difficulties due to COVID-19.	Announcement
Virginia						

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Washington					Employers who are unable to timely file the quarterly tax and wage report due on April 30 because of COVID-19 may request a tax penalty waiver. To request a waiver, employers should select "Request a tax penalty waiver" from the drop-down menu on the Employment Security Department website .	COVID-19 Business Information Page
West Virginia						
Wisconsin	No	As originally scheduled	Yes	See "Other Details"	<p>If an employer's first quarter tax liability is at least \$1,000, they can defer their first quarter taxes**. They will still need to pay 40% on time, but can spread out the other 60% throughout the year. For example, if employer owes \$1,000 for first quarter taxes:</p> <ul style="list-style-type: none"> • 40% or \$400 due April 30 (1st quarter due date) • 30% or \$300 due July 31* • 20% or \$200 due October 31 • 10% or \$100 due January 31, 2021 <p>*Some employers pay the full 60% with their second quarter taxes on July 31 since it will be factored into their tax rate for next year.</p> <p>**The employer also needs to file reports electronically and not have any other outstanding amounts due.</p>	COVID-19 Public Information Page
Wyoming						

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