CONTENTS

A. Facsimile of Form ......................................................... II-5-2
B. Purpose .................................................................. II-5-3
C. Due Date and Transmittal ............................................. II-5-3
D. General Reporting Instructions .......................... II-5-3
E. Definitions ................................................................. II-5-3
   1. Average Taxable Employer Tax Rate for Total Wages .... II-5-3
   2. Average Taxable Employers Tax Rate for Taxable Wages .. II-5-3
   3. Employee Tax Rate for Total Wages ....................... II-5-3
A. Facsimile of Screen

<table>
<thead>
<tr>
<th>State:</th>
<th>Report for Tax Year Ending:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxable</td>
<td>Total</td>
</tr>
</tbody>
</table>
ETA 205, Preliminary Estimates of Average Employer Contribution Rates

B. Purpose

The Average Employer Tax Rate report collects annual information about the taxing efforts in States relative to both taxable and total wages and allows comparison between States. It is of use to the National Office, State agencies and the public. For those States which have an employee tax, the amount of those taxes collected should be shown in the comments section of the report.

C. Due Date and Transmittal

The report and the tax schedule are due in the ETA National Office on April 1 of each year to represent estimated taxes in that same year as well as any updates to the two previous years.

D. General Reporting Instructions

Only one year of data is required to be entered at a time. However, the entry screen will display not only blanks for the current year, but also the stored data for the prior two years. The prior years may be updated on the same screen as entry for the current year if desired. If prior years are updated, each year must be transmitted separately. Transmitting the current year’s data will not automatically transmit updates to prior years.

Additionally, all States will send the tax schedules to be used for the current tax year under separate cover to the address found in section H of the Introduction and General Reporting Instructions.

E. Definitions

1. **Average Taxable Employer Tax Rate for Total Wages.** Compute by dividing the sum of all contributions collected for all taxable employers by the sum of total wages for all taxable employers.

2. **Average Taxable Employers Tax Rate for Taxable Wages.** Compute by dividing the sum of all contributions collected for all taxable employers by the sum of taxable wages for all taxable employers.

3. **Employee Tax Rate for Total Wages.** For those States which have an employee tax in place, report in the comments section, the employee tax rate for total wages by dividing the sum of all employee contributions collected by the sum of total wages for all employees.