Revisions to  
Form ETA 581, Contribution Operations  
to accommodate RQC Computed Measures

(Note: Item numbers listed are from a draft version of the revised ETA 581)

Items 1, 2 & 3 - Count of Employers

These counts are no longer determined by using the number of Status Determinations made. SESAs must do a computer count of active employers (or other reliable method) at the end of the quarter.

This change is necessary since the Successor Determination count (see item #17) includes more than just determinations establishing new accounts. In addition, many SESAs were not counting properly using the "old" method. These items are important for their current use as the workload count for tax funding.

Items 6 through 11 - Filing Reports for Preceding Quarters

All of these items are NEW to provide data for evaluating SESA effectiveness in managing delinquent reports. Timely, secured and resolved are each used for individual measures in RQC. Timely is defined as being received by the date after which penalty and interest can be imposed.

Example, using the report quarter ending June 30, 1994:

Timely - Enter in item 6 (or, for reimbursing, item 9), the number of employers who, as of the "Due Date", had submitted reports for the quarter ending March 31, 1994.

Secured - Enter in item 7 (or, for reimbursing, item 10), the number of employers who, as of June 30, 1994 had submitted reports for the quarter ending March 31, 1994. This means "report in hand" which excludes assessments against contributory employers and all employers ruled non-liable. The secured count includes those received timely.

Resolved - Enter in item 8 (or, for reimbursing, item 11), the number of employers who, as of June 30, 1994, had resolved reports for the quarter ending December 31, 1993. This includes assessments against contributory employers and determinations of non-liability. The resolved count includes those secured for the December quarter.
Items 15, 16, 18 & 19 - Status Determinations, Time Lapse

All of these items are NEW to provide data for RQC Status Determination Computed Measures. The time lapse is now calculated from the end of the quarter in which the business became liable to the date of determination. Date of determination is defined as the date entered into the system.

There are counts at both 90 and 180 days.

Item 17 - Number of Successor Determinations

This item now includes ALL successor determinations not just those establishing a new account. This item is NEW to provide data for RQC Successor Status Determination Computed Measures.

Items 25 & 37 - Receivables Removed at End of Report Quarter

These two items are NEW and will be used along with items 24 & 36 (Receivables Declared Uncollectible) in Revised Collections Measures - "Percent of Tax Due Declared Uncollectible or Doubtful". Items 25 and 37 include receivables which have previously been reported (for the two immediately preceding 581 reports) in items 32 (over 15 months) & 44 (over 15 months). RQC will define these receivables as "doubtful".

Item 48 - Total Wages Audited - Pre-Audit
Item 49 - Total Wages Audited - Post-Audit

These items are NEW to provide data for RQC Field Audit Computed Measures. There was considerable confusion because on the "old 581" report some SESAs were reporting "pre-audit" wages and some reporting "post-audit" wages. Both items are now on the revised ETA 581 Report.