



STATE OF RHODE ISLAND
DEPARTMENT OF LABOR AND TRAINING
EMPLOYER TAX UNIT

1511 Pontiac Avenue, Cranston, RI 02920-0942

Voluntary Contribution Application for the Year Of 2026

| | |
|--------------------------------|----------------------------|
| RI Employer Account Number: | Do Not Write In This Space |
| Employer Name and Address: | |
| Voluntary Contribution Amount: | Desired Rate: % |

In accordance with General Laws 28-43-5.1 any employer who has been assigned an experience rate, and who has filed all reports required under chapters 42 through 44 of this title, and has paid all contributions, interest, and penalties due under chapters 42 through 44 of this title, may make a voluntary contribution to his or her account. Such voluntary contribution shall be paid not later than thirty (30) days after the date on which the department has issued a notice of the employer's experience rate, or prior to the expiration of one-hundred-twenty (120) days after the start of the calendar year, for which the experience rate is effective, whichever is earlier. Upon timely payment of a voluntary contribution, the contribution shall be credited to the employer's account balance and that employer shall receive a revised rate notice for that calendar year. No voluntary contribution shall be refunded in whole or in part.

By participating in this option you understand that:

1. Employers are not eligible for voluntary contributions if:
 - a. Their experience history is insufficient to compute a tax rate.
 - b. They have not filed all Quarterly Tax and Wage Reports (TX-17) and/or they have an accounts receivable balance with the Employer Tax Unit.
 - c. They already have the lowest possible experience rate.
 2. Voluntary contributions may not be used for subsequent contributions that may become due.
 3. Voluntary contributions must be received by the 30th day from the date the department has issued a notice of the employers' experience rate, or prior to the expiration of one hundred twenty (120) days after the start of the calendar year (April 30 – in cases where an annual rate notice was not previously sent (newly registered successors)). Late payments will not be accepted.
 4. Voluntary contributions, once received, will not be refunded in whole or in part for eligible employers.
 5. Voluntary contributions must be paid by **certified check** or **money order** only. The check/money order must be submitted with a Voluntary Contribution Application. (Payment must be clearly identified as a voluntary payment, the amount being paid, and the account to which it is to be credited.)
 6. Only (1) voluntary payment can be made per qualifying year
 7. Voluntary contribution payments are not considered for FUTA 940 Certification.
 8. If there is a balance due on the employers account at the time a check is received for the Voluntary Contribution will be processed as a payment for the outstanding balance
 9. Employers will be notified of the processing of their Voluntary payment with a revised rate notice within 30 days. If the payment is not applied as a voluntary contribution the employer will be advised in writing.
- Address Payments to:** Employer Tax Unit, 1511 Pontiac Avenue, Cranston, RI 02920-0942

Signed By: _____ Date: _____

10. Print Name and Title: _____



STATE OF RHODE ISLAND
 Rhode Island Department of Labor and Training
EMPLOYER TAX DIVISION
 1511 Pontiac Avenue, Cranston, RI 02920

VOLUNTARY CONTRIBUTION APPLICATION for the Year of 2026

Only Use One of the Following Formulas

| Formula 1- Use this formula if you have a credit account balance and your rate is 3.49% or less. | Formula 2- Use this formula if you have a deficit account balance and your rate is 4.59% or greater. |
|---|---|
| 1. Average yearly taxable wages* \$ _____ | 1. Average yearly taxable wages* \$ _____ |
| 2. Reserve percentage needed for desired experience rate (Refer to Schedule F chart) _____ % | 2. Reserve percentage needed for desired experience rate (Refer to Schedule F chart) _____ % |
| 3. Account balance necessary* (Line 1 times Line 2) \$ _____ | 3. Present deficit account balance* \$ _____ |
| 4. Present account balance* \$ _____ | 4. Reduced deficit account balance necessary to achieve desired experience rating* (Line 1 times Line 2) \$ _____ |
| 5. Amount of voluntary payment* (Subtract Line 4 from Line 3) \$ _____ | 5. Amount of voluntary payment* (Subtract Line 3 from Line 4) \$ _____ |
| 6. Desired rate _____ % | 6. Desired rate _____ % |

* DO NOT OMIT CENTS, ROUND FRACTIONS TO THE NEXT HIGHER CENT.

| Instructions for Formula 1- Credit Account Balance |
|---|
| <p>This formula may be used to determine that amount of the voluntary contribution needed to increase the account reserve percentage and provide the desired experience tax rate for the year.</p> <ol style="list-style-type: none"> 1. Average yearly taxable wages is the amount taken from your Notice of Tax Rate in column 5. 2. Reserve percentage needed for the desired experience rate is the lowest positive reserve percentage on the rate schedule F chart needed to obtain the desired rate. For example to achieve the rate of 3.99% the reserve percentage must be at least 2.00. 3. Account balance necessary is found by multiplying the reserve percentage on line 2 by the average yearly taxable wages on line 1. 4. Present account balance must be taken from column 4 of the Notice of Tax Rate. 5. Amount of voluntary payment is obtained by subtracting the present account balance on line 4 from the account balance necessary on line 3. 6. Desired tax rate is the rate chosen from the rate schedule F chart that corresponds to the positive reserve percentage chosen for line 2. |
| Instructions for Formula 2- Debit Account Balance |
| <p>This formula may be used to determine that amount of the voluntary contribution needed to decrease the account deficit and provide the desired experience tax rate for the year.</p> <ol style="list-style-type: none"> 1. Average yearly taxable wages is the amount taken from your Notice of Tax Rate in column 5. 2. Reserve percentage needed for the desired experience rate is the highest negative reserve percentage on the rate schedule F chart needed to obtain the desired rate. For example to achieve the rate of 4.59% the percentage must be at least -1.99. 3. Present deficit account balance must be taken from column 4 of the Notice of Tax Rate. 4. Reduced deficit account balance necessary to achieve desired experience rate is found by multiplying the reserve percentage on line 2 by the average yearly taxable wages on line 1 which comes from column 5 on the Notice of Tax Rate. 5. See steps 5 and 6 in Formula 1 instructions. |

For questions and concerns contact: Employer Tax Unit (401)574-8700, option 1.

Initial: _____

Date: _____

NTVC (1/26)