

## EMPLOYER FEDERAL UNEMPLOYMENT TAX (FUTA) LEDGER

Form 940 Worksheet Record

<b>Employer Name</b>		<b>Calendar Year</b>	
<b>EIN (Tax ID)</b>		<b>FUTA Tax Rate</b>	
<b>State SUI ID(s)</b>		<b>FUTA Wage Limit</b>	\$7,000.00

NO.	EMPLOYEE NAME	SSN	TOTAL GROSS WAGES (ALL QUARTERS)	EXEMPT WAGES (DEFINE BELOW)	WAGES IN EXCESS OF \$7,000 LIMIT	FUTA TAXABLE WAGES (COL 4 - COL 5 - COL 6)	FUTA TAX LIABILITY (COL 7 X RATE)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
<b>TOTALS:</b>							

<b>Total FUTA Tax Liability (Col 8 Total)</b>	
<b>Quarter 1 Liability / Deposit Made</b>	
<b>Quarter 2 Liability / Deposit Made</b>	
<b>Quarter 3 Liability / Deposit Made</b>	
<b>Quarter 4 Liability / Deposit Made</b>	
<b>Total FUTA Tax Deposited for Year</b>	
<b>Balance Due / (Overpayment)</b>	

**CERTIFICATION**

I declare that I have examined this ledger record and, to the best of my knowledge and belief, it is true, correct, and complete.

\_\_\_\_\_  
Authorized Signature Date

\_\_\_\_\_  
Title Phone

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\* **Exempt Wages Note:** Identify payments exempt from FUTA tax, such as fringe benefits, group-term life insurance, retirement/pension plans, or certain agricultural/domestic service wages. Refer to IRS Circular E (Employer's Tax Guide) for specific exclusion rules.

\* **FUTA Credit Reduction:** If any state in which you pay SUI is subject to a FUTA credit reduction, the net FUTA tax rate may be higher. Enter the adjusted effective rate in the FUTA Tax Rate metadata field.