



Arizona Special Assessment and Job Training Tax

August 16, 2011

Dear Valued Client,

The Arizona Governor recently signed House Bill 2619, which imposes a Special Assessment on taxable wages paid in 2011 and 2012. This action was taken in order for the state of Arizona to meet federally imposed unemployment trust fund obligations and prevent a substantial Federal Unemployment Tax (FUTA) increase on Arizona employers. Arizona is one of more than thirty states that borrowed money from the federal government after their unemployment trust funds were depleted during the economic recession. This enabled the state to continue paying unemployment benefits to eligible claimants as required by federal law. The Special Assessment will be used to repay the loan principle with interest in time to prevent a substantial increase in FUTA taxes. This Special Assessment became law July 20, 2011 and is retro-active to January 1, 2011.

The Special Assessment is 0.4% of taxable wages (not to exceed \$28 per employee) for 2011. Vensure will begin billing for this Special Assessment effective immediately and will provide you with the amount due for the retro period of January 1, 2011 to August 14, 2011. We will need to collect the retro amount due no later than September 30, 2011 as this amount will be due along with the 3rd quarter tax filings. In addition, a 0.1% Job Training Tax became effective July 1, 2011 for all Arizona employers. This tax is not retro-active and Vensure will begin billing this effective immediately as well.

Vensure will continue to keep you updated as new information is made available in regards to Federal and State Unemployment Taxes. Should you have additional questions in regards to this matter please feel free to contact your Client Relations Manager. We appreciate your business and the opportunity to serve you.

Kind regards,
President/CEO

State	Outstanding Advance Balance
Alabama	\$63,511,893.95
Arizona	\$269,412,117.13
Arkansas	\$359,989,601.53
California	\$8,515,042,613.14
Colorado	\$325,998,253.70
Connecticut	\$809,875,582.98
Delaware	\$62,523,367.88
Florida	\$1,648,200,000.00
Georgia	\$721,080,472.00
Hawaii	\$18,677,273.64
Idaho	\$202,401,700.22
Illinois	\$2,219,409,478.65
Indiana	\$1,911,278,673.39
Kansas	\$170,821,412.91
Kentucky	\$948,700,000.00
Michigan	\$3,252,638,073.79
Minnesota	\$483,703,098.92
Missouri	\$724,605,096.98
Nevada	\$773,160,968.50
New Jersey	\$1,630,293,069.12
New York	\$2,967,169,445.86
North Carolina	\$2,603,277,488.62
Ohio	\$2,611,387,131.00
Pennsylvania	\$3,761,835,374.73
Rhode Island	\$233,281,975.43
South Carolina	\$967,068,242.37
Vermont	\$77,731,860.63
Virginia	\$207,475,000.00
Virgin Islands	\$23,398,010.71
Wisconsin	\$1,349,003,401.07
Totals	\$39,912,950,678.85
*Balances are as of July 21, 2011	
*Rates are retroactive to January 1, 2011	

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