Option Form for Bonus and/or Lump Sum Payments

For Rating Purposes Only

Choose either the deletion method or the apportion method, then provide the requested information in the appropriate columns.

❑ **Deletion Method**

In Column 3, list annual bonuses or other lump sum payments for **service performed over a period of more than three months but reported in a single quarter**. For rating purposes these bonuses or lump sum payments will be deleted entirely from the quarter(s) in which they were paid.

❑ **Apportion Method**

In Column 4, list the quarter ending dates that the annual bonuses or lump sum payments are to be apportioned among equally. **Service for bonuses and lump sum payments must have been performed over a period of more than three months** to be apportioned equally among the calendar quarters.

When using the Deletion or Apportion Method, Columns 1, 2, and 3 **must** be completed.

(1) Enter the quarter ending dates for the rating period.	(2) List the total wages as reported on your quarterly contribution report for the quarter(s) listed in Column 1.	(3) For both methods, list the amount of bonuses & lump sum payments.	(4) Quarter Ending Date(s)	(5) Adjusted total SHADED AREA FOR DEPARTMENTAL USE ONLY

Account No.: _____ Account name: _____ Date: _____

Contact person: _____ **Phone:** _____ **Email:** _____