

# Employer Responsibilities

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## ***Registering as a new employer in Oklahoma***

The eligibility requirements are explained in the Status Determination section below. To obtain the required forms, contact the Status Department or visit our website at <http://oesc.ok.gov>. The OES-1, Employer Status report can now be completed online at <https://eztaxexpress.oesc.state.ok.us>.

## ***Reports and forms needed to register***

The OES-1, Application for Oklahoma UI Tax Account Number is the application to determine UI tax liability. All new or reinstated businesses are required to submit an OES-1 report. Once an employer becomes subject, an Oklahoma account number is assigned, and reports are mailed to the employer every calendar quarter. The quarterly wage report is due by the last day of the month following the end of the calendar quarter.

## ***Status determination***

An employer is subject to report and pay the unemployment insurance (UI) tax if that employer meets any one of the following criteria.

The employer is:

- an employing unit that pays \$1,500 in wages in a calendar quarter or employs one or more employees for any portion of a week for any 20 weeks in a calendar year
- an employing unit that acquires substantially all the organization, trade, business, assets or employees of a subject employer, or an employing unit that acquires a portion of the organization, trade, business, assets or employees of a subject employer
- an employing unit that has previously ceased to be an employer but subsequently has employment (except those that cease under Termination of Coverage Provisions)
- an employing unit that voluntarily elects to become subject
- any department of Oklahoma or any state, all instrumentalities and any political subdivision
- an employing unit that is a non-profit organization as described in Section 1-210 (4) of the Oklahoma Employment Security Act or that has a 501(c)(3) exemption issued by the Internal Revenue Service, provided they employ four or more employees for some portion of a week during any 20 weeks in a calendar year
- an employing unit engaged in agricultural employment that pays \$20,000 in wages in a calendar quarter or employs 10 or more employees for any portion of a week for any 20 weeks in a calendar year