**LLC MULTIPLE MEMBERS REPORTABLE WAGE CALCULATION**

**EXAMPLE**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
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| --- | --- |
| **Section 1** |  |
| UI Account # |  12345678 |
| Quarter/Year |  2/2024 |

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|  |
| **Section 2** |  |  |  |  |  |
|  | **Member 1** | **Member 2** | **Member 3** | **Member 4** | **Member 5** |
| **1. Total wages paid for each member** |  $2,000 |  $2,000 |  $3,000 |   |   |
| **2. Percent of Ownership for each member** |  20% | 20% | 60% |   |   |
|  |  |  |  |  |  |
| **3. Compensated amount**  |  $10,000 |  $10,000 | $5,000 |   |   |
|  |  |  |  |  |  |
| **4. Least compensated member**  |  $5,000 | $5,000 | $5,000 |   |   |
|  |  |  |  |  |  |
| **5. Proportional Amount**  |  $1,000 | $1,000 | $3,000 |   |   |
|  |  |  |  |  |  |
| **6. Reportable wages to IWD**  |  $1,000 | $1,000 | 0 |   |   |
|  |
|  |
|  |
|  |
| **INSTRUCTIONS** |
| **Section 2 Instructions:** |
| * **Line 1 -Total Wages** - enter amount of total wages paid for each member
 |
| * **Line 2 - Percentage of ownership** - enter percentage of ownership for each member
 |
| * **Line 3 - Compensated amount** - Calculate Compensated amount on line 3 for each member
 |
| * Divide line 1 by line 2 and enter as a dollar amount
 |
| * **Line 4 - Least compensated member** - Enter the lowest number from line 3
 |
| * Line 4 should be the same amount for all members
 |
| * **Line 5 - Proportional Amount** - Calculate the proportional amount
 |
| * Multiply line 4 times line 2 and enter as a dollar amount
 |
| * This is the maximum amount the member can earn and not report their wages to IWD
 |
| * **Line 6 - Reportable wages to IWD** - Calculate the reportable wages and enter on line 6
 |
| * Add Line 1 minus line 5, if the amount is less than 0, enter 0
 |
| * Report the member's wages to IWD on the quarterly report
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