



Division of Employment Security

Consumer Directed Services (CDS)

WHAT IS OUR MISSION?

- Administer the state's Unemployment Insurance (UI) program.
- Provide for the payment of benefits to eligible workers funded solely through tax contributions paid by employers. This means no deductions are made from employees' paychecks for this insurance.

DES EXPECTATIONS OF VENDORS

- Register each new consumer, consumers that have not previously been with another vendor, in UInteract as soon as they have paid wages.
- Complete the “Transferred Consumer Registration” (MODES-5083) for consumers that were previously with another vendor.
- Ensure all payroll, employment, and other taxes are filed and paid timely. Failure to do this will result in notification being sent to Missouri Medicaid Audit & Compliance (MMAC).
- Report any changes to the consumer’s status, (deceased, transferred, etc.) by completing the “Request to Close Account” in UInteract.
- Provide correct account numbers to your payroll company.
- **READ ALL CORRESPONDENCE FROM THE DIVISION.**

WHO IS THE EMPLOYER?

- Per MO CSR 15-8.400.4, The attendant is the employee of the consumer but is never the employee of the CDS vendor.
- Attendant wages must be reported under the consumer's unemployment account. They should **never** be reported under the CDS vendor's account.

(RSMo. Section 208.900 and 208.903)

Registering as a CDS vendor in UInteract

- To be able to log into UInteract, you must complete the “Reporting Service Signup (CDS Vendor, Third Party, Payroll Service)” and create a third-party log in. You will not be able to do anything relating to consumers in UInteract until you do so.
- Step by step instructions, that have previously been emailed to all cds vendors, are available upon request via email to cdstax@labor.mo.gov.

DOMESTIC EMPLOYMENT

- Under Employment Security law, a CDS consumer is considered a domestic employer.

A domestic employer is any employing unit which in any calendar quarter, in either the current or preceding calendar year, paid for domestic services in employment wages of one thousand dollars or more as defined in subdivisions (2) and (13) of subsection 12 of section 288.034 shall not be considered;

- A consumer will only be setup with a State Unemployment Tax Account after they have paid \$1,000 or more, cash wages paid, in a single quarter. An account cannot/will not be established as liable based on possible future wages.
- Please note that if the attendant(s) is a parent of the consumer they are not reportable. DO NOT report their wages.

(RSMo. Section 288.032 and 288.034)

Registering consumers

- **New Consumers :**

Those consumers that have not previously been with another vendor.

You will need to log into UInteract, using your third party log in, to register new consumers after they have first paid wages.

If you are unable to register a new consumer in UInteract, the system will not let you, you will need to file a paper wage report and if the consumer has paid at least \$1000 in a single quarter, once processed, the consumer will receive an account number.

Registering as a CDS vendor in UInteract (Cont.)

- **Transferred Consumers :**

Those consumers that were previously with another vendor before they began using your services.

You will need to submit the Transferred Consumer Registration, providing all the required consumer information:

- Federal Tax Identification Number (FEIN)
- Social Security Number
- 1st Date Paid Wages
- The previous CDS vendor the consumer was with.

You will need to get the information from the previous vendor or look in FUSION. DO NOT apply for a new FEIN.

Previous vendors, this is not your information to keep, you should provide it to the new CDS vendor.

The form, once completed should be emailed to the email address on the form, cdstax@labor.mo.gov as an attachment. Incomplete or pictures of the form will not be accepted. Please send as a pdf.



MISSOURI DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
TRANSFERRED CONSUMER REGISTRATION
(Consumers Previously with Another Vendor)

421 East Dunklin Street
P.O. Box 59
Jefferson City, MO 65104-0059
573-751-1995
www.labor.mo.gov/DES

This form can be submitted to the Division via email at CDSTAX@labor.mo.gov. For questions please call 573-751-1995.

Vendor	Vendor FEIN
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CONSUMER				
SUTA NO.	*FEDERAL TAX ID	*SOCIAL SECURITY NO.	*1ST DATE PAID WAGES	*PREVIOUS VENDOR

CONSUMER				
SUTA NO.	*FEDERAL TAX ID	*SOCIAL SECURITY NO.	*1ST DATE PAID WAGES	*PREVIOUS VENDOR

CONSUMER				
SUTA NO.	*FEDERAL TAX ID	*SOCIAL SECURITY NO.	*1ST DATE PAID WAGES	*PREVIOUS VENDOR

CONSUMER				
SUTA NO.	*FEDERAL TAX ID	*SOCIAL SECURITY NO.	*1ST DATE PAID WAGES	*PREVIOUS VENDOR

*** Required Information**

If you have served on active duty in the Armed Forces of the United States and would like information about veterans' services and benefits, please complete the survey here: myc.dps.mo.gov/MoVeteransInformation/Survey/DOLIR.
IMPORTANT: If needed, call 573-751-1995 for assistance in the translation and understanding of the information in this document.
¡IMPORTANTE! Si es necesario, llame al 573-751-1995 para asistencia en la traducción y entendimiento de la información en este documento.
Missouri Division of Employment Security is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. TDD/TTY: 800-735-2966 Relay Missouri: 711

ESTABLISHED ACCOUNTS

(Accounts that have paid \$1000 in a quarter.)

- After you have registered a consumer:
 - in UInteract, you will receive a Notice of Liability with the consumer's account information including the account number and contribution rate.
 - by Transferred Consumer Registration form, you will receive a Consumer Directed Service (CDS) Provider Approval Letter with the consumer's account number.
- Make sure you are reading all correspondence received from the Division.
- The account number will be 10 digits in length, 10-12345-0-00.
 - The last two digit, the unit number (-01,-02,-03), will change with each new CDS vendor a consumer uses the services of. The unit you are associated to will be the unit you. It should never change.
- If you are using a payroll company, you are responsible for giving them your consumer account numbers. An incorrect account will cause any quarterly wage reports to be processed under an incorrect account/unit.

ESTABLISHED ACCOUNTS (CONT.)

- An account that has been setup and CDS vendor associated, the address will show the name of the consumer, followed by the **vendor's** address of record.

JOHN DOE
C/O CDS VENDOR
421 DUNKLIN
JEFFERSON CITY MO 65109

- **All** correspondence is mailed to the Vendor.

No correspondence will ever be mailed to a consumer unless you, as the CDS vendor, has failed to indicate the consumer is using your services. If we are unable to determine who the CDS vendor is all correspondence will be sent to the consumer's address.

You will still be liable any delinquencies due to failure to respond to correspondence mailed out if we have not been informed that a consumer is using your services.

- Any correspondence received on a consumer's behalf must indicate that you are the CDS vendor.
- You must also notify the Division at cdstax@labor.mo.gov if you have had an address change.

REPORTING WAGES

- You, as a CDS vendor, are responsible for the reporting of all attendant wages for a consumer.
- If a consumer has a liable account, wages should be reported in UInteract.
- If a consumer does not yet have an account, you will need to file a paper quarterly wage report.
- Quarterly wage reports are due by the last day of the month following the end of the quarter.
 - 1st Quarter (Jan, Feb, Mar) Due by April 30
 - 2nd Quarter (Apr, May, Jun) Due by July 30
 - 3rd Quarter (Jul, Aug, Sep) Due by October 30
 - 4th Quarter (Oct, Nov, Dec) Due by January 30
- Again, wages paid to a parent, as the attendant of their child, are not reportable for unemployment tax purposes and should never be reported under any circumstance.

CEASED SERVICES

- When a consumer has ceased using your services you are responsible for notifying the Division. You will need to log into UInteract and complete the Request to Close.

You will need to provide:

The Last Date of Payroll

A Reason

The Last Date employment occurred

Once you have completed the Request to Close, the information will be sent to the Liability unit to process and close the unit/account.

Until you complete the Request to Close, the account will remain active, and you will be responsible for filing any reports that are due.



Division of Employment Security

UI TAX COLLECTIONS

COLLECTIONS

The Collections unit is responsible for the collecting of delinquent reports and contributions showing due on all State Unemployment Tax Accounts.

DELINQUENCIES

- On the 18th of each month, if something is due on a consumer's account, a Monthly Statement will be sent to you as their CDS vendor.
- The Monthly Statement will show any amounts due and/or any reports due. If you receive a monthly statement, something is due on the account.
- Before contacting the Division, **read the entire monthly statement.**



MISSOURI DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
DIVISION OF EMPLOYMENT SECURITY
P.O. Box 59, Jefferson City, MO 65104-0059

MONTHLY STATEMENT

Balance Due and/or Report Due



*75403332 *

Mail Date: 09-18-2025

Account Number:

Total Amount Due: 0.00

Check in the Amount of:

Make checks payable to:

Missouri Division of Employment Security

Or make payments and/or file reports at :

uinteract.labor.mo.gov

When mailing payment, include a copy of this form to ensure the payment will be applied to the proper account.

THE REPORT AND/OR BALANCE SHOWN BELOW IS DUE .

Account Number:

Date: 09-18-2025

These delinquent reports and/or monies are subject to legal actions that may include garnishments and sale of personal property.

The Division of Employment Security (DES) also is authorized by law to intercept state and federal income tax refunds.

Login to UInteract to manage your account or contact the DES at the number below.

Qtr/Yr	Report Due	Report Due Date	Period Start Date	Period End Date	Estimated Report?
4/2024	Original	01-31-2025	10-01-2024	12-31-2024	No

*Denotes estimated amounts

The maximum penalty for late filing of EACH Contribution and Wage Report is \$200 or 20 percent of the tax due, whichever is greater per Section 288.160.2, RSMo. Interest accrues monthly based on the due date. Keep this portion for your records. Disregard if you have submitted the above reports and/or payments.

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Delinquencies (Cont.)

- If you have any delinquencies (money and/or reports) on any of your consumer accounts, you will be sent a letter each quarter from the Collections Unit identifying vendors with aggregate balances (for all clients) greater than or equal to \$2,500.00 and will include a breakdown of each client's balance and/or reports due.
- Additionally, all CDS vendor consumer accounts are reviewed, on a yearly basis, to verify if compliance in filing reports and paying contributions has been met. If a CDS vendor is not compliant, an initial notice of non-compliance will be sent from the Division.
- In both instances, the information will be sent to MO Medicaid Audit and Compliance.
- You will not be considered in compliance until all delinquent reports have been filed and contributions paid.



421 East Dunklin Street, P.O. Box 59
Jefferson City, MO 65104-0059
www.labor.mo.gov/DES

Date Mailed: 08-18-2025

The Division of Employment Security records show that [REDACTED] has multiple consumers with delinquent amounts and/or delinquent reports due. As a cumulative for all consumers, your company owes \$3549.45. The attached statement of accounts provides detailed information on each consumer's account.

Make payments or file reports online at interact.labor.mo.gov. Payments and reports can be mailed to: Division of Employment Security, P.O. Box 59 Jefferson City, MO 65104. The Employer Account Number should be identified for each payment and/or report.

For additional information, contact Chris Matzke at 573-751-1995 ext. 5005. Your immediate attention to this matter is appreciated.

cc: MO Medicaid Audit and Compliance Unit
P.O. Box 6500
Jefferson City, MO 65102-6500

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MISSOURI
DEPARTMENT OF LABOR
& INDUSTRIAL RELATIONS

MODES-5091 (05-18)
UITax

ENTITY NAME	EAN	REPORTS DUE	MONEY DUE
LAWRENCE WILLIAMS		1/2025,2/2025	\$0.00
THERESA SHELTON			\$0.01
MUNIRA REDZIC			\$0.36
SHARON ACKLIN			\$0.35
WILLIE SHACKELFORD			\$0.30
JAMES KELLER JR		4/2024	\$0.00
VINNIE MAE DOWNER		2/2024	\$0.00
STEPHEN CAMPBELL		1/2025,2/2025	\$0.00
BRANDON MORRIS		4/2022	\$0.00
BETTY LEE			\$0.02
JEWEL EVANS			\$0.43
LINDA JOHNSON		4/2024,1/2025,2/2025	\$0.10
ROBERT STEINER LAROUÉ			\$0.22
KIMBERLY SCOTT			\$0.05
TITANIA DUNN		4/2024,1/2025	\$0.03
ANTONIO CINTRON JR		2/2025	\$0.00
ERIC CAMPBELL			\$0.06
SHUMSEYA CULBERSON		2/2025	\$0.00
ELIZABETH A WILLET		3/2024	\$0.00
JULIE ERARD			\$0.09
AUDREY BROWNLEE			\$763.27
RYAN DAVIS		4/2024,1/2025,2/2025	\$0.09
MELANIE PERDUE		1/2023,2/2023,3/2023,4/2023,1/2024,2/2024	\$0.00
DEBRA ELGIN			\$0.41
CONNIE HARRIS			\$0.02
DIANE MCNUTT		3/2024,4/2024,1/2025,2/2025	\$0.00
KATHY LAVONNE HUMPHREY			\$0.12
MAE L JONES		2/2025	\$0.00
BRYANT EWELL		4/2024,1/2025	\$0.00
LORI NELSON			\$0.20
GERTIE WEDLOW		4/2024,1/2025,2/2025	\$0.00
JAMES WHITFIELD			\$0.31
BETTY HOLLEY			\$0.28
JOANNE THOMPSON			\$0.13

DES CDS PROGRAM CONTACT INFORMATION

The following people should be contacted if you have any questions regarding a consumer's account.

Preston McClain, Benefit Senior Specialist - Liability

Phone: 573-751-3735

Email: cdstax@labor.mo.gov

Amanda Wolfe, Benefit Program Supervisor – Liability

Phone: 573-751-3571

Email: cdstax@labor.mo.gov

Questions about consumer accounts, UInteract and/or the submitting of forms should be emailed to cdstax@labor.mo.gov.

DES CDS PROGRAM CONTACT INFORMATION CONT.

Kristi Riedman, Benefit Program Senior Specialist - Employer Accounts

Phone: 573-751-3431

Fax: 573-751-9705

kristi.riedman@labor.mo.gov

Contact for the following types of information:

- Adjustments/amendments to wages reported.
- Refunds - email_refunds@labor.mo.gov
- UInteract filing
- Contribution Rates

DES CDS PROGRAM CONTACT INFORMATION CONT.

Christopher Matzke, Benefit Program Supervisor- Collections

Phone: 573-751-1867

Fax: 573-751-2316

Email: christopher.matzke@labor.mo.gov

Contact for the following types of information:

- Monthly Statements
- Delinquent in reporting wages
- Penalties
- Debt owed

CDS Vendor Packet

- If you need assistance with using UInteract, a document with step-by-step instructions is available upon request by emailing the cdstax@labor.mo.gov email address.
- This is the same document previously sent to all CDS vendors.