





EY Payroll NewsFlash Workforce Tax Services

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Puerto Rico first-quarter 2022 SUI tax return deadline extended until June 30, 2022

The Puerto Rico Department of Labor and Human Resources [announced](#) on May 31, 2022 that because numerous employers continue to have difficulty accessing the Department's electronic reporting portal, the deadline for filing the first-quarter 2022 state unemployment insurance (SUI) tax return is extended from May 2, 2022 to June 30, 2022.

The due date for future 2022 SUI returns is unchanged.

2022 SUI tax rates on lowest rate schedule

As we reported, the Puerto Rico 2022 SUI tax rates are based on the lowest rate schedule provided for by law, Table A, with tax rates ranging from 1.0% to 5.4%. New employers are assigned a rate of 2.7% for 2022. As a result of the solvency of the territory's UI trust fund, the taxable wage base remains at \$7,000 for 2022. (EY Tax Alert [2022-0033](#), 1-7-2022.)

Employers continue to pay an additional administrative surcharge of 0.1% to 1.0%, depending on the employer's individual tax rate. The total of the SUI tax rate and surcharge cannot equal more than 5.4%. This surcharge is not certified by the Department to the federal government as SUI taxes and should not be used to compute the Federal Unemployment Tax Act (FUTA) tax liability.

Delinquent Puerto Rico employers pay more

Employers delinquent in the payment of SUI taxes or filing of quarterly SUI tax and wage reports as of the computation date of the 2022 SUI tax rates were assigned an SUI tax rate equal to the greater of 4.4% or the higher tax rate assigned to the employer.

For more information on Puerto Rico unemployment taxes, see the agency's [website](#).

Contact us for more information

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