

# INFO LINK

Your link to information regarding Unemployment Insurance



June 15, 2000

Check our Web site at [www.jobsnd.com](http://www.jobsnd.com) under Job Insurance Info. You can find forms, answers to frequently asked questions, cost containment/risk management information, tax rate tables, a link to the New Business Registration site in North Dakota and much more.

Please be sure to include the name of a contact person and their phone number in Item 16 on your Contribution and Wage Report, so we may call in case questions arise.

## Use Electronic Fund Transfer (EFT) to Make Your Payments

Job Service North Dakota has developed a program to accept Unemployment Insurance (UI) tax payments through electronic funds transfer (EFT). EFT reduces both the time and expense involved in generating and handling paper checks and allows for quicker application of tax payments.

Private business and the federal government have been using EFT technology for many years. For example, the

direct deposit of employees' wages and Social Security payments are made through EFT. Many corporations also use EFT to pay their suppliers for goods and services.

We encourage you to become a part of the Job Service EFT program for your Unemployment Insurance tax payments. EFT is an efficient and cost effective method of processing payments.

To register, you will need to

complete an Application for ACH Credit Transfer. The application form and an Electronic Fund Transfer Guide can be downloaded from our Website. Our web address is [www.jobsnd.com](http://www.jobsnd.com), look under Job Insurance Info. You may also contact us at (701) 328-2814, toll free in-state 1-800-472-2952, or fax us at (701) 328-1882. Our address is: Job Service North Dakota, EFT Coordinator CSA-V, PO Box 5507, Bismarck, ND 58506-5507.

## Electronic Reporting of Your Quarterly Contribution and Wage Reports

Job Service North Dakota (JSND) accepts Unemployment Insurance (UI) contribution and wage reporting electronically via Internet (file transfer), diskette, and magnetic tape. All employers, accountants, bookkeepers, and payroll reporting services with PC capabilities are encouraged to submit contribution and wage information electronically, regardless of the number of employees reported. Electronic reporting is cost effective, efficient, and improves the

reliability of the data recorded.

Information regarding the electronic reporting methods is contained in an Electronic Reporting Guide.

To file a quarterly Employer's Contribution and Wage Report electronically, an employer must first register with JSND.

To register or acquire an Electronic Reporting Guide, check our Website located at [www.jobsnd.com](http://www.jobsnd.com) and look

under Job Insurance Info. You may also contact us at (701) 328-2814, or toll free in-state at 1-800-472-2952, or fax us at (701) 328-1882. Our mailing address is Job Service North Dakota, Electronic Filing Administrator CSA-V, PO Box 5507, Bismarck, North Dakota 58506-5507. To register, you may also use the on-line form at <http://www.state.nd.us/jsnd/uiewr.htm>.

## COVERED AND EXEMPT WAGES

This table represents a quick reference for commonly asked questions regarding covered and exempt wages. Covered wages must be reported for Unemployment Insurance Tax purposes; exempt wages should not be reported. The table does not represent a complete list. Care must be taken to ensure accurate application of the law to a given wage and employment situation.

TYPE OF PAYMENT	COVERED WAGES	EXEMPT WAGES
<b>WAGES FOR OWNERS &amp; FAMILY MEMBERS</b>		
Sole Proprietor (sole owner) of Business		X
Spouse of Sole Proprietor		X
Children of Sole Proprietor	Included as wages if over 18, or not living at home.	Exempt if under 18 and living at home.
Parents of a Sole Proprietor		X
Partners of a Business Partnership		X
Children of a Husband/Wife Partnership	Included as wages if over 18, or not living at home.	Exempt if under 18 and living at home.
Dependents of a Partnership Other Than Husband/Wife	Exempt <u>only</u> if an exempting relationship applies to all partners.	
Officers of a Corporation	X <sup>1</sup>	
Members of Limited Liability Company	X <sup>1</sup>	
<b>OTHER PAYMENTS</b>		
Award and Prize Money	X	
Cafeteria Plans (Section 125)	X	
Deferred Compensation Plans	Amount paid by employee.	Amount paid by employer.
Dismissal Payments	X	
Salary Bonuses	X	
Sick Pay	Until the expiration of six continuous months (includes third party payments).	

(1) Remuneration to corporate officers and limited liability company members/managers for services performed are considered wages under State law, and must be reported. However, wages for corporate officers or limited liability company members/managers owning 25% or more of the corporation may be exempted if, during January of any calendar year, the corporate officers and/or limited liability company members/managers file an application to exempt themselves from coverage.

Our field staff are available to answer your questions at any of the following locations:

### FIELD REPRESENTATIVES

#### DICKINSON

Alan Anton  
701-227-3116  
Toll-free in ND 1-800-247-0983  
E-mail: [aanton@state.nd.us](mailto:aanton@state.nd.us)

#### BISMARCK

Bob Arnold  
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#### JAMESTOWN

Julius Gange  
701-253-6215  
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#### FARGO

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Lonnie Wangen

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#### GRAND FORKS

Mike Endres  
701-795-3731  
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Keith Reitmeier

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#### DEVILS LAKE

Donald Ripplinger  
701-662-9334  
Toll-free in ND 1-800-247-0982  
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#### MINOT

Mary Schaefer  
701-857-7554  
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#### WILLISTON

Elwood Adams  
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