

INFO LINK

Your link to information regarding North Dakota Unemployment Insurance


September 2001



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Feedback for Info Link Newsletter



In the June 2001 Info Link, we asked for opinions and questions about the newsletter. There were no responses received, so we believe we are providing useful information and addressing questions about unemployment insurance you may have. If you do have questions or suggestions, please call or e-mail us.

Employer's Contribution and Wage Reports for the quarter ending Sept. 30, 2001, are due and must be submitted by Oct. 31, 2001

"Tips for Improving Your 2001 Business Tax Returns" Workshops

The Small Business Development Center (SBDC) along with Job Service North Dakota, ND Tax Department, ND Department of Labor, ND Workers Compensation, Social Security Administration, and IRS are presenting the workshop "Tips for Improving Your 2001 Business Tax Returns" throughout the state .

Changes from the 2001 legislative session will be covered and you'll find out — how your record keeping systems can meet IRS guidelines; what changes have taken place in federal and state employment tax withholding; who needs to complete and how to correctly complete W2, W3, W2c, and W3c forms; how to prepare tax reports to ensure meeting compliance regulations; how you can plan for 2001/2002 income tax changes, and more!



Cost is \$20. Additional participants from the same business are an extra \$10 per person. To register, e-mail ndsbdc@sage.und.nodak.edu, call 1-800-445-7232, or register online from SBDC's website.

The workshop is from 8:00 a.m. to 4:30 p.m. with check-in beginning at 7:40 a.m. For more information, visit SBDC's website at <http://bpa.und.nodak.edu/sbdc/> and click on "Taxation Workshops."

<u>Date</u>	<u>City</u>	<u>Location</u>
Oct. 30, 2001	Dickinson	Dickinson State University
Oct. 31, 2001	Mandan	Best Western Seven Seas
Nov. 1, 2001	Minot	Ramada Inn
Nov. 13, 2001	Fargo	Skills & Technology Center
Nov. 14, 2001	Grand Forks	Bremer Bank
Nov. 15, 2001	Grafton	Walsh County Courthouse
March 5, 2002	Jamestown	Dakota Inn
March 6, 2002	West Fargo	VFW
March 13, 2002	<i>Interactive Video Network (IVN) at these cities—</i> Belcourt, Bismarck, Bottineau, Devils Lake, Fort Yates, Mayville, New Town, Valley City, Wahpeton, and Williston	

Important Tax Rate Information

Early in November of each year prior to the rate calculation, Job Service North Dakota notifies, by certified mail, employers who have not filed all necessary reports for previous quarters. The notice informs the employer of the quarters for which a report has not been received. Unless the employer files the delinquent reports within fifteen days after the mailing of the "Past Due Report Notice," the employer's rate for the upcoming year will be the **maximum rate**. For 2001, this rate was **10.09%** .

Switching Finance Methods for Nonprofits, Indian Tribes and Government Entities

Government employers, Indian tribes and 501(c)(3) non-profit organizations are eligible to choose a method of financing unemployment insurance coverage for their workers from three options:

1. **Contributory** (tax-rated) method, or
2. **Reimbursement** (dollar for dollar reimbursement to Job Service North Dakota for benefits paid to former workers), or
3. **Advance reimbursement** (dollar for dollar reimbursement to Job Service North Dakota for benefits paid for former workers – with a prepaid reserve).

These employers may elect to change from one financing method to another beginning the next calendar year by filing a written notice with Job Service North Dakota by December 1 of the year prior to the effective date (beginning of the calendar year). An employer that changes from the contributory (tax-rated) method to the reimbursement method may not change back to the contributory method for two years.

Should an employer change from the reimbursement method to the contributory method, the employer will remain liable for reimbursement of benefits paid that are based on wages paid before the change.

The following chart gives a general comparison of different employment situations and what effect they may have on both the contributory method and the reimbursement method for payment of UI taxes. Contact your nearest Job Service Customer Service Consultant for an analysis of your specific employment situation.

IF AN EMPLOYER HAS ...	WITH TAX-RATED METHOD ...	WITH REIMBURSABLE METHOD...
Few layoffs and low turnover	May pay more than benefits paid out	Lower costs
Many layoffs and high turnover	Fixed costs regardless of turnover	Higher risks. See "Risks" below
Temporary help	Fixed costs regardless of number of layoffs	Higher risks after layoff
Stable or improving economy	May pay more than benefits paid out	Lower costs

Risks: Employers who choose the reimbursable payment method must be aware of the risks associated with this payment. Employers assume liability for their former employees when those workers draw benefits on wages paid while working for them. Reimbursable employers will pay dollar for dollar on that portion of their former employees' benefits attributable to those wages.

Improved Job Service North Dakota Website

Job Service North Dakota has changed the look of its website. The new layout has made it easier to navigate through the website. More information has been added about unemployment insurance benefits, appeals, and most of the forms can be completed from your computer. Take a look at our website at www.jobsnd.com. If you have comments or suggestions, please let us know.



CUSTOMER SERVICE CONSULTANTS

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

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