

# INFO LINK

Your link to information regarding North Dakota Unemployment Insurance

December 2002



Centralized Services  
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## 2003 Taxable Wage Base

The maximum amount of each worker's wages subject to taxation for Unemployment Insurance for 2003 will be \$18,000.

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*Employer's Contribution and Wage Reports for the quarter ending Dec. 31, 2002, are due and must be submitted by Jan. 31, 2003*

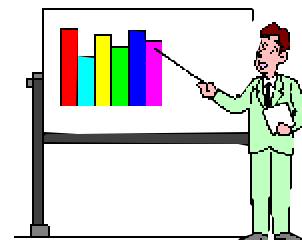
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## Rate Limiters No Longer in Effect for 2003

The 1999 Legislature made changes to the Unemployment Insurance (UI) Law, which will be in full effect on January 1, 2003. These changes were enacted to contend with several years of declining balances in the UI Trust Fund. To deal with the problem, the Legislature set a trust fund solvency target based on a level recommended by the U.S. Department of Labor. This level requires sufficient dollars to pay Unemployment benefits for a "recession" year without additional funding.

To put this decision into effect, the Legislature:

1. Shifted a larger portion of the deficit spending to those employers who make most use of the Fund (pay less in taxes than the amount paid in benefits to their former workers).
2. Phased in the changes by limiting both increases and decreases (rate limiters) in UI tax rates for the first three years (tax years 2000, 2001, and 2002).
3. Adjusted the UI tax structure to increase rates and prevent such a large percentage of employers to be assigned rates in the lowest two rate categories. (Prior to 2000, nearly 75 percent of North Dakota experience-rated employers were assigned tax rates in the lowest two rate categories.)



The rate limiters in #2 above will no longer be in effect beginning in 2003. As a result, employers whose rates were held lower than their calculated rates in 2000, 2001, and/or 2002 will see an increase in their Unemployment Insurance tax rates. Employers who reached their calculated rate during the years the limiters were in effect will not be affected by the expiration of the limiters, but may see an increase or decrease based on their individual experience with the Unemployment Insurance program.



## Question of the Quarter



**I just received my tax rate notice for next year. Benefit charges to my account are \$10,000. I don't remember any of my former workers drawing benefits. How can I find out to whom benefits were paid?**

In the claims filing/paying process, you, as an employer, have a number of opportunities to monitor benefit charges made to your account(s). Charges to your account may have a significant effect on your tax rate. The advisements you receive are as follows:

Notice of Claim for Job Insurance Benefits – this notice is sent to you immediately upon the filing of a claim that is based on wages paid by you, or if you are the most recent or last employer of the claimant. The Notice of Claim details the name of the former worker filing the claim, along with the maximum potential charge to your account.

Notice of Charge/No Charge – if you paid wages on which the claim is based and you responded to the initial notice mentioned above, you will receive this notice. The notice states whether benefits that may be paid on this claim will be charged to your account.

Statement of Benefits Paid/Notice of Reimbursement Due – one of these two notices is sent to all employers whose accounts have had claims payment activity in the past quarter. The notices detail the name, Social Security number, the amount of benefits paid to each claimant during the quarter, and the amount of those benefits that have been charged to your account(s).

Unemployment Insurance Tax Rate and Taxable Wage Base Notice – each year, at the beginning of December, you will be mailed this notice (does not apply to employers who finance their unemployment coverage under the “reimbursement” method). In addition to informing you of your tax rate for the upcoming year, the tax rate notices also list the amount of benefit charges against your account.

In accordance with state law, Job Service North Dakota retains the details of benefit charges to your account for three years. After the expiration of three years, Job Service will only be able to provide you with cumulative amounts. If you wish to keep a record of the details (individual amounts, payees, etc.) you will need to keep copies of one or more of the notices mentioned above.



Happy Holidays from  
Job Service North Dakota

## **CUSTOMER SERVICE CONSULTANTS**

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

### **BISMARCK**

Bob Arnold  
701-328-5016  
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### **DEVILS LAKE**

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### **GRAND FORKS**

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### **JAMESTOWN**

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