

# INFO LINK

Your link to information regarding North Dakota Unemployment Insurance

March 2002



Centralized Services  
Business Services Section  
P.O. Box 5507  
Bismarck, N.D. 58506-5507

Phone: 701-328-2814  
Toll-free: 800-472-2952  
Fax: 701-328-1882  
Website: [www.jobsnd.com](http://www.jobsnd.com)  
E-mail: [jsuits@state.nd.us](mailto:jsuits@state.nd.us)

## Using Correct Account Numbers

*If you are completing an Employer's Contribution & Wage Report that was not printed with your account number, please enter your North Dakota state unemployment insurance (NDSUI) account number.*

*Using your NDSUI account number prevents errors and possibly crediting another employer's account.*

*Only use Federal Employer ID numbers if you do not have an established NDSUI account.*

## Employer's Handbook On The Unemployment Insurance Program In North Dakota

Job Service North Dakota is pleased to announce that it has completed development of an employer handbook that provides readers a level of explanation of the Unemployment Insurance (UI) Program, which has previously not been readily available. The handbook provides usable information for employers who deal with the North Dakota Unemployment Compensation Law and accomplishes this in a way that is easy to understand. Subjects covered include registration, reporting, payment of UI taxes, unemployment claims by former workers and their affect on your account, containing your UI costs, contact information, and much more.



The publication is available on our website ([www.jobsnd.com](http://www.jobsnd.com)) under *Unemployment Insurance/Businesses/Employer Handbook*. It is also available in printed form for those without Internet access.

## North Dakota Rates Top for Unemployment Insurance Reporting in Nation

Hey, you're blowing your own horn!

Yup, but you, the readers, are partially responsible for the outcomes that make us proud. For instance:



North Dakota ranked **first in the nation last federal fiscal year** (October 1, 2000 through September 30, 2001) in timely quarterly reports received from employers. Couldn't have done it without you!

North Dakota's ratio of accounts receivable to total tax due was 1.9% during that period compared to the national average of 3.9%. This means that most North Dakota employers pay their taxes when they're due. Again, thank you. You guys are good!

Our staff is good too. When you sent the money, we ranked first in the nation in the speed with which we deposited it in the Unemployment Insurance Trust Fund. The quicker it gets there, the more interest we earn and the lower we can keep tax rates for our employers.

---

***Employer's Contribution and Wage Reports for the quarter ending March 31, 2002, are due and must be submitted by April 30, 2002***

---

## Sharing of Information with the Internal Revenue Service

In our attempt to lessen the burden on employers in North Dakota, Job Service North Dakota (JSND) is in the process of entering into an agreement with the Internal Revenue Service (IRS) under which certain information may be shared.



Under the Federal Unemployment Tax Act (FUTA), JSND is required to audit a certain percentage of employers in the state each year. The agreement will permit JSND to receive certain information reported by North Dakota employers to the IRS. The information will help JSND to focus its audit efforts on those employers more likely to have reporting errors and thus needing assistance, thereby lessening the burden on employers who are likely to be reporting correctly.

## Removing Corporate Officer Exemptions from Unemployment Insurance Taxes

For the past several years, certain corporate officers and limited liability company managers have been able to exclude their service from coverage under North Dakota's Unemployment Insurance (UI) program. Job Service North Dakota occasionally receives requests to void these exemptions. Most commonly this is because the employer has discovered that it would be less costly to cover these workers under the state UI program and pay a lower Federal Unemployment Tax Act (FUTA) tax, rather than pay the higher tax under FUTA when workers are not covered under the state UI program.

If your company has an exemption in effect and wishes to cancel it, please contact us for information on how to accomplish that.

## Check It Out



Our website at [www.jobsnd.com](http://www.jobsnd.com) has lots of information about unemployment insurance. On the home page, Unemployment Insurance is listed on the left. The categories include—unemployment insurance for workers, businesses, forms, and the North Dakota Unemployment Compensation Law.

## Question of the Quarter —



**Why do I have to pay unemployment insurance for part-time employees? These employees cannot collect unemployment benefits so why should I pay.**

The North Dakota Unemployment Compensation Law has specific definitions of who are employees and what wages are to be covered. The definitions, with a few specific exceptions, address the working relationship between the employer and the worker, not the number of hours worked. All wages to non-exempt workers (including part-time) must be reported.

Eligibility for benefits is determined, among other things, by the combined earnings from all covered employers during a specific period of time (base period). A person could be working several part-time jobs at the same time or be supplementing a regular job with part-time work.

## CUSTOMER SERVICE CONSULTANTS

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

### **BISMARCK**

Bob Arnold  
701-328-1610  
Toll-free in ND 1-800-472-2952  
E-mail: [arnold@state.nd.us](mailto:arnold@state.nd.us)

### **DEVILS LAKE**

Donald Ripplinger  
701-662-9334  
Toll-free in ND 1-800-247-0982  
E-mail: [dripllin@state.nd.us](mailto:dripllin@state.nd.us)

### **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)

### **FARGO**

Michael F. Misialek  
701-261-9949  
Toll-free in ND 1-800-247-0985  
E-mail: [mmisiale@state.nd.us](mailto:mmisiale@state.nd.us)

### **Lonnie Wangen**

701-239-7310  
Toll-free in ND 1-800-247-0985  
E-mail: [llwangen@state.nd.us](mailto:llwangen@state.nd.us)

### **GRAND FORKS**

Mike Endres  
701-795-3731  
Toll-free in ND 1-800-247-0986  
E-mail: [mendres@state.nd.us](mailto:mendres@state.nd.us)

### **Keith Reitmeier**

701-795-3730  
Toll-free in ND 1-800-247-0986  
E-mail: [kreitmei@state.nd.us](mailto:kreitmei@state.nd.us)

### **JAMESTOWN**

Julius Gange  
701-253-6215  
Toll-free in ND 1-800-247-0988  
E-mail: [gange@state.nd.us](mailto:gange@state.nd.us)

### **MINOT**

Mary Schaefer  
701-857-7554  
Toll-free in ND 1-800-482-0017  
E-mail: [mschaefer@state.nd.us](mailto:mschaefer@state.nd.us)

### **WILLISTON**

Elwood Adams  
701-774-7903  
Toll-free in ND 1-800-247-0989  
E-mail: [eadams@state.nd.us](mailto:eadams@state.nd.us)