

INFO LINK

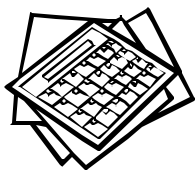
Your link to information regarding North Dakota Unemployment Insurance

September 2002



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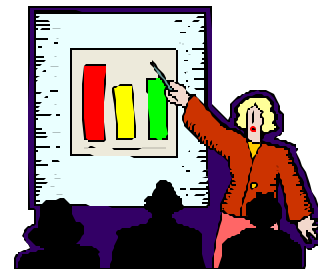
**2003 Tax Rate
Notices will be mailed
Dec. 2, 2002.**

**The Taxable Wage
Base for 2003 will be
available by Nov. 1.**

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

Business Tax Update Workshops

Tax workshops are being presented throughout the state by the Small Business Development Center (SBDC) along with Job Service North Dakota, Internal Revenue Service, ND Tax Department, ND Department of Labor, Social Security Administration, and ND Workers Compensation.



These workshops have been conducted annually since the 1970s and continue to be a valuable source of information regarding tax and labor laws for employers. You'll find out what changes have taken place in federal and state employment tax withholding requirements; how to save time by paying your taxes by phone or by computer; how state labor laws affect you and your employees; and what you can do to manage your business's tax liability.

Cost is \$20.00. Additional participants from the same business are an extra \$10 per person. Continuing Education Units (CEUs) are available, although CPEs are suggested. To register: e-mail the SBDC at ndsbdc@sage.und.nodak.edu, call 1-800-445-7232, or register on-line at www.ndsbdc.org/workshops/workshopreg.htm.

Registration begins at 7:40 a.m. and the workshop is from 8:00 a.m. to 4:30 p.m. For more information about these workshops, visit <http://www.ndsbdc.org/workshops/tax.htm>

<u>Date</u>	<u>City</u>	<u>Location</u>
Oct. 16, 2002	Grand Forks	Bremer Bank
Oct. 17, 2002	Devils Lake	Lake Region State College
Oct. 22, 2002	Bismarck	Bismarck State College
Oct. 23, 2002	Dickinson	Dickinson State University
Oct. 24, 2002	Williston	Williston Community Library
Nov. 5, 2002	West Fargo	VFW
Nov. 6, 2002	Jamestown	Dakota Inn
Nov. 13, 2002	Minot	Holiday Inn
Nov. 14, 2002	Grafton	Marketplace on Eighth
April 22, 2003	Mandan	Best Western Seven Seas
April 23, 2003	Fargo	Skills & Technology Training Center

Covered Wages

Any year that an employer is liable under North Dakota Unemployment Compensation Law, the employer must report all wages paid regardless of the amount. This includes all payments made to employees for services rendered for part-time and temporary, as well as full-time, work. This includes, but is not limited to:

- Commissions.
- Bonuses.
- Payments to corporate officers (and all other employees of the corporation), and payments to certain managers of limited liability companies. (Exemptions may be requested for certain corporate officers and LLC managers. Contact us for more information.)
- Non-cash payments such as gifts and merchandise (report the actual value).
- Tips and gratuities.
- Severance pay.
- Vacation pay.
- Back pay awards.
- Deferred compensation, cafeteria plans and IRA payments (any portion deducted from employee's gross wages).
- Holiday pay.
- Personal use of a company car.
- Education assistance under a qualified Educational Assistance Program.

The term "wages paid" includes wages actually received by the worker. An employer must report the wages for the quarter in which the wages are actually paid.

Question of the Quarter —

What are excess wages and how are they calculated?



Excess wages are those wages paid to an employee during the current quarter that are over the taxable wage base for the year. For 2002, the Taxable Wage Base is \$17,400. On the quarterly report form, an employer should only report excess wages for that quarter. **DO NOT ACCUMULATE THE EXCESS WAGES ON THE QUARTERLY REPORT.** For example, an employee earns a salary of \$7,000 each quarter of the year. The table below shows the calculation of excess wages.

1st Quarter		2nd Quarter		3rd Quarter		4th Quarter	
Total Wages	Excess Wages	Total Wages	Excess Wages	Total Wages	Excess Wages	Total Wages	Excess Wages
\$7,000.00	\$0	\$7,000.00	\$0	\$7,000.00	\$3,600.00	\$7,000.00	\$7,000.00

CUSTOMER SERVICE CONSULTANTS

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

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