

INFO LINK

Your link to information regarding North Dakota Unemployment Insurance

March 2004



Centralized Services
Business Services Section
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***Employer's
Contribution and Wage
Reports for the quarter
ending
March 31, 2004, are
due and must be
submitted by
April 30, 2004***

2004 Taxable Wage Base

The maximum amount of each worker's wages subject to taxation for Unemployment Insurance for 2004 is \$18,500.

GNDA Holds Compliance Update Workshops for Local Businesses

In the wake of today's complex corporate scandals, businesses need to be aware of proper practices, policies and procedures to be compliant with new regulations. The Greater North Dakota Association (GNDA) is teaming up with local chambers across the state to assist businesses with these issues by sponsoring a series of *Business Compliance Update Workshops*.



The workshops will be taking place in eight cities from April 20 through May 6, 2004 (see schedule below). They will feature presentations from the North Dakota Tax Department, Workforce Safety & Insurance, Job Service North Dakota and the North Dakota Department of Labor. Topics covered will include changes in federal and state employment tax withholding requirements, compliant tax reports, workers compensation, and other information.

"GNDA and chambers of commerce strive to provide local businesses with fundamental tools to enhance North Dakota's business environment and keep businesses prospering," says Dave MacIver, GNDA president. "We wanted to offer the workshops in numerous locations around the state, so all interested business leaders can have access to this valuable information."

<u>Date</u>	<u>City</u>	<u>Location</u>	<u>Time</u>
April 20	Minot	International Inn	1 to 5 p.m.
April 21	Devils Lake	Elks Lodge	8 a.m. to noon
April 22	Jamestown	Gladstone Inn	8 a.m. to noon
April 27	Bismarck	Bismarck State College	1 to 5 p.m.
April 28	Williston	Williston State College	1 to 5 p.m.
April 29	Dickinson	Hospitality Inn	8 a.m. to noon
May 5	Fargo	Holiday Inn	1 to 5 p.m.
May 6	Grand Forks	Ramada Inn	8 a.m. to noon

Businesses can register online at www.gnda.com for the workshop in your area or by calling (701) 222-0929. Cost is \$40 per person for any GNDA or local chamber member and \$60 per person for any business that is not a member of GNDA or a local chamber.

Maintaining a Good Tax Rate

Below are some tips and pointers for maintaining a good rate for your unemployment insurance account:

Submit quarterly wage reports timely to avoid penalties.

Pay taxes promptly to obtain the maximum Federal Unemployment Tax credit.

Promptly report all changes to your business status/structure.

If feasible, consider a voluntary payment to lower your tax rate (must be submitted by April 30, 2004, to affect your 2004 rate). Notify Job Service North Dakota of job refusals by individuals who you know or believe to be currently collecting Unemployment Insurance benefits. Review options for assuming an experience rating history account when acquiring a business.

- * Use electronic filing options for filing quarterly Unemployment Insurance tax reports, and paying taxes due.
- * Provide early notification to Job Service North Dakota when planning staff layoff. (Individuals may be placed in temporary or full-time employment prior to drawing Unemployment Insurance benefits.)

If you have further questions about your unemployment insurance account, contact your Customer Service Consultant.



Question of the Quarter —



“How can someone file or collect unemployment if they quit or were fired?”

The reason for separation from the “most recent employer” determines if an individual can qualify for unemployment benefits. Many factors are considered when determining eligibility for benefits, consequently each determination is made on a case by case basis. However, in general terms it is possible to quit employment and still be eligible for benefits if the reason for quitting is attributable to the employer. Some factors considered are the degree of risk to the employee’s health, safety, and morals, or whether there was a substantial change in the conditions of employment such as driving distance, wages, hours, etc.

It is also possible for an individual who has been discharged to receive benefits. The employer, in this case, has the burden of proof to show that misconduct occurred. Again, because each case is unique, determining an individual’s eligibility is made on a case by case basis. Some factors to consider are whether there was negligence on the part of the individual, whether the individual acted willfully, if company policy was violated, or if the individual’s actions represent a substantial disregard of the employer’s interests.

Although an employer may have grounds to discharge an employee, the employee’s conduct may not necessarily have risen to a level of intentional or willful disregard of an employer’s interest that would be considered “misconduct” for unemployment insurance benefit determination purposes.

CUSTOMER SERVICE CONSULTANTS

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

BISMARCK

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