

INFO LINK

Your link to information regarding North Dakota Unemployment Insurance

September 2006



Unemployment Insurance
Tax and Field Services
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**Employer's
Contribution and
Wage Reports for the
quarter ending
September 30, 2006,
are due and must be
submitted by
October 31, 2006.**

ACCOUNT NUMBERS!!

To avoid errors and possibly crediting another employer's account, please enter your North Dakota state unemployment insurance (NDSUI) account number if you are completing an Employer's Contribution & Wage Report that was not printed with your account number.

CONGRATULATIONS TO OUR NEW ASSOCIATE DIRECTOR

We are pleased to inform you that Darren Brostrom has recently been selected to serve as the Associate Director of Unemployment Insurance (UI) programs for Job Service North Dakota. In this position Darren is responsible to the Director of Workforce and Unemployment Insurance for managing all of the functions associated with operating the tax and benefit activities in the Unemployment Insurance program. Darren brings a wealth of knowledge and experience to this position from his 6 years of service as the Manager of the UI Claim Center. Darren has a high commitment to customer service. If you have questions about your Unemployment Insurance program, please contact Darren at 701-328-2791 or dbrostro@nd.gov.



DELINQUENT REPORTS WILL AFFECT YOUR TAX RATE

An employer's Unemployment Insurance tax rate for a calendar year is determined on the basis of the employer's experience with contribution payments and benefit charges as of October first of the preceding year. If, when the rate calculation is made, there are missing contribution and wage reports in an employer's history (i.e., quarters for which no report has been filed or an insufficient report has been filed with Job Service North Dakota), Job Service North Dakota notifies the employer by certified mail.

Employers must file any delinquent report(s) before the tax rates for the next tax year are calculated – usually the third week in November. If any delinquent reports are not received, the employer's rate for the upcoming calendar year will either be the negative employer minimum rate (currently **6.05%**) or the negative employer maximum rate (currently **9.44%**), depending on the employer's status and history and according to North Dakota Unemployment Compensation Law.

Remember:

- > Sending reports timely is important!
 - > Quarterly reports must be filed even if no wages were paid for that quarter.
 - > **UI EASY** provides a convenient, efficient, accurate way for employers to file their quarterly reports online in a secure environment (see our web site at jobsnd.com).
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OVERPAYMENT OF UNEMPLOYMENT BENEFITS

There are four primary causes of benefit overpayments:

1. Improper reporting of wages earned or paid after the filing of a claim for benefits. These payments include but are not limited to severance payments and payments for unused vacation or sick pay.
2. Reporting of “net” versus “gross” earnings.
3. Reporting of wages when paid rather than when earned.
4. Failure to report returning to work. This may include short term failure (returning to work and continuing to draw benefits for an additional one or two weeks) or long term (returning to work and failing to report it at all and continuing to draw benefits).

Job Service North Dakota detects improper payments utilizing the following methods:

1. Cross-matching with the ND Department of Human Services New Hire Reporting program. This is done by matching claimants who are paid benefits with a listing of workers that have been reported as “new hires” to this program. When “hits” occur as a result of this process claimants are sent requests for information as to why it appears that they are drawing benefits and working at the same time. While this process doesn’t necessarily prevent improper reporting it does have the effect of lessening the amount of weeks it may occur.
2. Cross-matching benefit payments with wages reported by employers. When “hits” occur as a result of this match Payment Audits are sent to employers for more specific information as to periods worked and wages paid. Payment Audits completed by employers in 2005 returned \$744,907 to employer accounts. Currently, Job Service North Dakota receives responses from employers to these requests at a 68-72% rate. Higher response rates would save even more money for North Dakota employers.



FILE VIA THE INTERNET

Job Service North Dakota (JSND) implemented **UI EASY** in time to accept filings for the quarter ending March 31, 2005. Since that time the number of employers using **UI EASY** has steadily increased. 453 employers reported approximately 19,200 workers the first quarter it was available. For the quarter ending June 30, 2006, over 1,650 employers reported almost 68,000 workers. During the six quarters it has been available, **UI EASY** has garnered comments such as “Great Job”, “We appreciate the ease of submitting this report online. Thank you!”, “You have made this so easy for us to do. Great Job”, and “Love it”.

Excess wage calculations are done for you. Payments may be made electronically (using a payment date of your choice—up to and including the due date) or by check (simply print a voucher to include with your payment). A copy of your report may be printed or saved to your computer electronically. You can register on our web site at jobsnd.com.

UI FIELD REPRESENTATIVES

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