

December 2008



**Seasons Greetings From
Job Service North Dakota**



CORPORATE OFFICER EXEMPTIONS

Work performed by corporate officers or certain limited liability company (LLC) managers is considered employment and payments for that service must be reported as wages on quarterly reports filed with Job Service North Dakota. Applications may be filed to exempt the service of corporate officers or LLC managers with an ownership interest of 25% or more with the consent of the officer/manager. This application must be filed within 60 days of formation of the corporation or LLC, or by January 31 of the year in which the exemption is to become effective.

For more information, including an application form, refer to our website at jobsnd.com.

2009 (UI) TAX RATES/VOLUNTARY CONTRIBUTIONS

Tax Rates

UI tax rates for 2009 were mailed to North Dakota employers on December 5, 2008. The new rates range from a minimum of 0.20% to a maximum of 9.86%. New employers in non-construction industries will receive a rate of 1.17%, and those in construction industries will receive a rate of 9.86%.

Taxable Wage Base

The 2009 taxable wage base is \$23,700. This amount is set in statute and represents 70% of the average wage in North Dakota.

Voluntary Contributions

Qualifying employers may make additional payments, known as "voluntary contributions" to their unemployment insurance account to decrease their assigned tax rate.

The voluntary contribution process is explained on your annual tax rate notice. These payments will only affect the current year's tax rate if made by **April 30** of the tax year (2009).



**Unemployment Insurance (UI)
Contact Information**

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Toll-Free: 800-472-2952
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Website: www.jobsnd.com
E-mail: jsuits@nd.gov



EMPLOYER REMINDER

Employer's Contribution and Wage Reports for the quarter ending December 31, 2008, are due and must be submitted by January 31, 2009. Reports not filed by the due date are subject to penalty and interest charges.

Registration information for **UI EASY** is available on our website at jobsnd.com. Other methods of filing include secure FTP, magnetic tape, and CD. Format specifications are also available on our website.

RAPID RESPONSE

When you are injured, you want medical help immediately, right? Now, think of your workers when you announce a layoff or business closure. They have "injuries" and, the sooner they obtain help in finding other employment, the better things are for them, you, and the community.

Job Service North Dakota (JSND) offers immediate assistance called Rapid Response designed to connect businesses and workers to a variety of services. The earlier JSND is notified, the earlier those services can be offered. JSND can tailor a Rapid Response presentation to meet the needs of your business and the affected workers. The services can be provided on-site, at a union hall, in a government office building, or another facility.



Rapid Response assists employers and employees in these ways:

- Reducing the cost of unemployment insurance by helping affected employees become reemployed.
- Assisting employees in effectively using available services.
- Maintaining productivity and morale through a difficult time.
- Demonstrating that the company cares about its affected workers.
- Addressing potential training needs of affected employees to help them be competitive in the job market.
- Enhancing company communications with workers, their families and the community.
- Providing workforce reduction planning and employee transition assistance at no cost.

The Rapid Response plan is flexible and may include one or more of the following:

- Meeting initially with management and representatives of their union or workers.
- Establishing a transition assistance committee with an equal number of workers and managers as well as a neutral chairperson to coordinate services for workers losing their jobs.
- Exploring the potential for a community advisory committee involving community leaders, company management and workers, or their labor representatives.
- Determining actual dislocated worker services to be provided.
- Meeting with workers to inform them of available services and answer questions.
- Informing workers of dates, times and locations for services being provided.

For additional information, contact your nearest Job Service office and ask for the Rapid Response Coordinator. It is that easy to start the process to help your workers to "get back on their feet" again!

Job Service North Dakota is an equal opportunity employer/program provider. Auxiliary aids and services are available upon request to individuals with disabilities.

This newsletter is published by Job Service North Dakota. Articles are for general information only and are not intended to provide specific advice or recommendations. Notice: Wage and other confidential information collected from employers as part of the Unemployment Insurance process may be requested and utilized for other governmental purposes, including, but not limited to, verification of eligibility under other government programs as required by law.

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