

March 2008



CONTRIBUTION AND WAGE REPORTS TIPS

Contribution and wage reports for quarter ending March 31, 2008, are due and must be submitted by April 30, 2008.

- ▶ Remember to use your 2008 tax rate to calculate the contribution due.
- ▶ Use the taxable wage base of \$22,100.
- ▶ Verify your report contains your North Dakota state unemployment insurance number.
- ▶ Remember to include the *total, excess, and taxable* wage amounts.
- ▶ Accurately completing the report is important to avoid any errors within an employee's wage history, your experience rate, contribution due, and any calculated penalties or interest.
- ▶ To avoid penalty, file quarterly reports timely even if full payment cannot be made on time.
- ▶ Even if no wages are paid, a report is still required indicating zero wages.
- ▶ Please avoid using staples to attach multiple pages together.

ATTENTION LARGE EMPLOYERS AND PAYROLL PROVIDERS

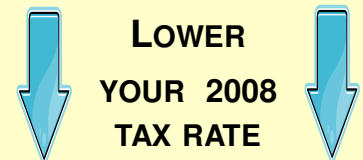
Effective with quarter ending March 31, 2008, employers with more than 99 employees must file their quarterly contribution and wage reports electronically. Methods of electronic filing include **UI EASY**, our internet reporting tool, magnetic tape, diskette, CD, and secure FTP. All methods, other than **UI EASY**, require data to be submitted in a specific file format. Information regarding registration and/or file format specifications can be found on our website at jobsnd.com.

Payroll providers or payers making a payment for more than one employer must make these payments electronically. Payments can be submitted via ACH Debit or Credit. ACH Debit payments may be made through **UI EASY**. ACH Credit payments are initiated by the payer instructing their bank to make payment to Job Service North Dakota; therefore, an application form must be completed prior to making any payments. For further information please visit jobsnd.com

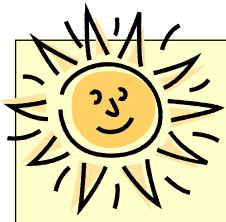
Job Service staff are ready to assist any employer who has not yet set up their electronic process.

Unemployment Insurance (UI) Contact Information

UI Tax and Field Services
1000 E Divide Avenue
PO Box 5507
Bismarck, ND 58506-5507
Phone: 701-328-2814
TTY: 800-366-6888
Toll-Free: 800-472-2952
Fax: 701-328-1882
Website: jobsnd.com
E-mail: jsuits@nd.gov



Any employer wishing to make a voluntary contribution to lower their tax rate must do so by April 30, 2008. This contribution will be applied to the cumulative lifetime and six-year reserve for the recalculation of the current year's rate. For guidelines and restrictions regarding voluntary contributions, assistance in determining if you would benefit from a voluntary contribution, and the amount necessary, please contact Job Service North Dakota.



WHO SHOULD BE CONSIDERED AN EMPLOYEE?



If your business is a:

- Sole Proprietorship - All persons performing services for you except services performed by your spouse, parent, or children under 18 who are living at home.
- Partnership - Family members are excluded only if they have an exempting relationship with each partner.
- Corporation - All persons performing services are employees, including officers.
- Limited Liability Company (LLC) - Managers of LLCs that are treated as corporation for federal income taxation and all LLC managers who are not members are considered employees.

Corporations and LLCs may apply to exclude officers/managers with 25% or more ownership from employment if an application to exclude those wages is filed in January of any year or within 60 days of the formation of the corporation/LLC.



CONSTRUCTION PROJECTS IN EXCESS OF \$50 MILLION

The Construction Project Risk Protection Provision of North Dakota Century Code requires the general or prime contractor, or the owner in those cases where there is no general or prime contractor, of a major construction project to post a surety bond or irrevocable letter of credit with Job Service North Dakota prior to commencement of work on the project. This is in addition to required payment of all unemployment contributions/taxes due for all employment on the project.

Each contractor on the liable project must maintain separate payroll records and must submit separate quarterly reports for all employment and all wages paid for work on the project.

If you have questions on any requirements of the Construction Project Risk Protection Provision of North Dakota Century Code, please contact Job Service North Dakota.



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.

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