INFO LINK

Your link to information regarding North Dakota Unemployment Insurance

December 2009

2010 Tax Rates Mailed

Tax Rates

- Unemployment Insurance (UI) tax rates for 2010 were mailed to North Dakota employers on December 4, 2009.
- Rates range from a minimum of 0.20% to a maximum of 10.00% for experience rated employers.
- New employers in non-construction industries will receive a rate of 1.37%.
- New employers in construction industries will receive a rate of 10.00%.

Taxable Wage Base

- The 2010 taxable wage base is $24,700.

You May Be Able To Lower Your Tax Rate

- Qualifying employers may make additional payments, known as "voluntary contributions", 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 (2010).
- Log in to ***UI EASY*** to calculate potential payments and review the value of making a voluntary contribution.
- You may also contact Job Service North Dakota using the contact info in this newsletter

Exemption for Certain Corporate Officers/Limited Liability Company Managers

Wages paid to corporate officers and many Limited Liability Company (LLC) managers are taxable for ND unemployment insurance purposes. Certain officers/managers; those with an ownership interest of 25% or more, may be exempted from coverage at the request of the corporation/LLC and with the concurrence of the officer/manager. To make this request the corporation/LLC must make application:

- During January of any year, or
- Within 60 days of formation of the corporation/LLC.

To make this application, submit form SFN 18411, available on our website. Job Service North Dakota will notify you in writing of acceptance or denial of your application.

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

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, 2009, are due and must be submitted by January 31, 2010. Reports and payments not filed by the due date are subject to penalty and interest charges.

Hints For Smoother Quarterly Reporting!!

DO: Please use the return envelope provided with your quarterly report to help ensure timeliness and avoid penalties and/or interest charges or use our address in this newsletter.

DON'T: ...don't use staples

...don't include your check stub

UPDATE—REQUIRED ELECTRONIC REPORTING

Effective with the filing of reports for the first quarter of 2010, employers with more than 24 employees must file quarterly Contribution and Wage reports electronically.

◊ ***UI EASY***, Job Service North Dakota's internet reporting tool, allows for either manual entry or the importing of a file containing wage and employee information from an employer's payroll system.

∗ Information to register for ***UI EASY*** may be obtained on our website at jobsnd.com (click on the ***UI EASY*** logo on the home page) or by contacting JSND using the contact information in this newsletter.

◊ Magnetic tape, diskette, CD, and secure FTP are methods requiring wage and employee information to be submitted in a specific file format.

∗ Additional information regarding file formats and submissions may be found on our web site at jobsnd.com or by contacting JSND using the contact information in this newsletter.

*D*id *Y*ou *K*now...

Online filing via ***UI EASY*** was made available to employers in the last quarter of 2004. Since its inception, ***UI EASY*** has become the reporting method of choice for over 3,800 employers who report over 140,000 employees. Job Service North Dakota (JSND) recently upgraded ***UI EASY***. These enhancements enable employers to do much more to manage their account. Using ***UI EASY*** you can now:

- File current and past due quarterly reports
- Amend and view previous reports
- Amend Social Security Numbers
- Get FUTA certifications for IRS
- Calculate potential payments to lower your tax rate
- Allow electronic payments for "voluntary contributions"
- File and manage appeals
- View payment history, report history, corporate officer exemption status

So, if you're not already filing online with *UI EASY..SIGN UP NOW!!*

Keep in mind:

- A report is due for each quarter **even if no wages were paid,** and
- Penalties are assessed based on late filed reports **NOT** late paid money. You should file late reports now to avoid additional penalties—even if you are unable to pay the balance due. You will be billed for any balance still due.

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.

JOB SERVICE North Dakota
jobsnd.com

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