

September 2009

Tax Rate Setting

Unemployment Insurance (UI) tax rates are set on a yearly basis utilizing guidance prescribed by North Dakota Century Code (NDCC). It is at this time of year that Job Service North Dakota begins preparing to set tax rates for the upcoming year, with tax rate notices being sent to employers statewide in early December.

The tax rate setting process is outlined in North Dakota Century Code and uses as input; current UI Trust Fund balance, historical data, and projections of the amount of UI benefits that are expected to be paid during the next calendar year. Tax rates are then set at a level that is estimated to be sufficient to cover the projected UI benefit payments while maintaining a target balance in the UI Trust Fund. The target balance is also based upon NDCC, and uses a model that looks at historical data and projections as a guide. If the fund is over or under the targeted amount, NDCC provides a five-year window to adjust tax rates in order to move the balance either up or down to meet the target. This five-year timeframe provides for stabilized tax rates and avoids large changes in tax rates, either up or down.

2009 has been a very busy year for the UI area of Job Service, with claims and benefits paid doubling over the previous year. As we begin the tax rate setting process, we will need to take into account this increase in claims, as well as our current UI Trust Fund balance to ensure that adequate funds will be available to continue paying benefits as needed.

EFFECTS OF DELINQUENT QUARTERLY REPORTS

Unemployment Insurance (UI) tax rates for a calendar year are determined on the basis of the employer's experience with contribution payments and benefit charges as of October 1 of the preceding year. Employer's rates for the upcoming year are usually calculated in the third week in November and, if there are delinquent or missing reports at the time these rates are calculated, the employer's rate for the upcoming year will either be the negative employer minimum rate (currently 6.26%) or the negative maximum rate (currently 9.86%), depending on the employer's history and according to the North Dakota Unemployment Compensation Law. To assist in preventing increases in an employer's tax rate and avoid penalties:

- ✓ Filing 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.

Please see our website at jobsnd.com.

Unemployment Insurance (UI)

Contact Information

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EMPLOYER REMINDER

Employer's Contribution and Wage Reports for the quarter ending September 30, 2009, are due and must be submitted by October 31, 2009. Reports and payments not filed by the due date are subject to penalty and interest charges.

DID YOU KNOW...

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
- File and manage appeals

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**, JSND'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 the 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 the web site at jobsnd.com or by contacting JSND using the contact information in this newsletter.

***To register for a State of ND Login ID**, go to jobsnd.com and click on any **UI EASY** logo.

Register for UI EASY Now

Click on the button:

On the next page that appears (near the bottom) click on the button:

REGISTER

The next page that appears will be the Unemployment Insurance Employer Account Systems **UI EASY** Login page. Click on the blue button that says [Register Now!](#) Complete the form and follow the instructions to obtain your Login ID and password.

***To complete the registration of the account and obtain an access code**, log in to the system with your new State of ND Login ID and password. You will be directed to the UI Main Menu. From there, any menu option you choose will bring you to the Access Account screen. On the Access Account screen, click on the link to [Register Now](#). You will need your account number, FEIN, email address and name. Once submitted, an access code will be mailed to the UI Tax account address of record.

Notice of Claim Reminder

When an employee files an Unemployment Insurance claim, you will receive a Notice of Claim. In the following situations, you will want to return this Notice of Claim to Job Service North Dakota:

- When the claimant indicates that they were laid off for any reason other than lack of work, fill out the information on the back of the Notice of Claim.
- When the claimant indicates lack of work and you disagree, please note the reason for the separation on the front of the Notice of Claim.
- When the claimant indicates the receipt of severance payments, fill out the questions on the back of the Notice of Claim.
- When the claimant indicates they will be returning to work for you and you disagree, please note this on the front of the Notice of Claim.

Filling out the proper information and returning the Notice of Claim within the time-frame on the form will preserve your appeal rights. Please contact the Job Service North Dakota Claims Center at 701-328-2866 if you have questions concerning your Notice of Claim.

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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