

# InfoLink

Your Link to Unemployment Insurance Information

## Important 2012 Tax Rate Information

### 2012 Tax Rates Mailed

Job Service North Dakota mailed 2012 unemployment insurance tax rates to North Dakota employers on Dec. 8, 2011.

#### Tax Rates:

- Rates range from a minimum of .20 percent to a maximum of 9.91 percent for experience-rated employers.
- New employers in **non-construction** industries will receive a rate of 1.36 percent.
- New employers in **construction** industries will receive a rate of 9.91 percent.

#### Taxable Wage Base:

The 2012 taxable wage base is \$27,900.

### You May Be Able to Lower Your Tax Rate

If your company qualifies, you may make additional tax contributions, known as "voluntary contributions," to lower your company's assigned tax rate.

The voluntary contribution process is explained on your annual tax rate notice. Voluntary contribution payments will

only affect the current year's tax rate and must be made by **April 30** of the tax year (2012).

Log in to **UI EASY** to calculate potential payments and review the value of making a voluntary contribution or contact Job Service using the contact information 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 North Dakota unemployment insurance purposes.

Certain officers/managers; those with an ownership interest of 25 percent or more, may be exempted from coverage at the request of the corporation/LLC and with the concurrence of the officer/manager.

Submit form **SFN 18411** to apply for an exemption. You can find this form in the Unemployment for Business/Forms section on [jobsnd.com](http://jobsnd.com).

To be considered for exemption, your application must be made:

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

Job Service North Dakota will notify you in writing of acceptance or denial of your application once it is received.

Visit [jobsnd.com](http://jobsnd.com) for more information.

### Need Help?

If you have questions or need assistance with your unemployment insurance account, contact your local unemployment insurance field representative or the Tax and Field Services office.

### Tax and Field Services

1000 E Divide Ave.  
PO Box 5507  
Bismarck, ND 58506-5507

Ph: 701-328-2814  
Fax: 701-328-1882  
E-mail: [jsuits@nd.gov](mailto:jsuits@nd.gov)  
Website: [jobsnd.com](http://jobsnd.com)

### Contribution and Wage Reports Deadline

Contribution and wage reports for the quarter ending Dec. 31, 2011 must be submitted by January 31, 2012. Reports filed after that date are subject to penalty and interest charges.

## Integrity Actions Save Employers \$1.1 Million Over 12-Month Period

Job Service North Dakota strives to ensure that employers are not charged for unemployment insurance benefits paid to claimants who are not entitled to them.

Each quarter, Job Service asks affected employers to complete "Verification of Claimant Wages" forms. In the 12-month period ending September 30, 2011, employers who completed and returned these forms helped Job Service identify \$1.1 million in unemployment insurance benefits paid to claimants who were not entitled to them.

Once these claimants are identified, benefit overpayments are credited back to the accounts of employers whose accounts had been charged. Non-profit and governmental employers who chose a reimbursement method of financing coverage for their workers must wait until the overpayments have been repaid in order to receive credit.

When combined with employers' cooperation in providing requested information, the monitoring of benefit payments by Job Service works to help keep employer tax rates as low as possible.

## Hiring Military Veterans is Good Business

Veterans are a valuable resource in today's competitive job market. They receive some of the best training available which teaches them responsibility, leadership,



accountability, and how to handle stress. This training inspires them to motivate others to achieve goals, thus giving employers a great asset to be successful.

Veterans are trained to be team players and leaders wherever and whenever the situation arises. They are taught this attribute starting in basic training and continuing throughout their military careers. They are given the tools to analyze situations, create plans, make decisions, and be responsible for their outcomes. Because veterans work with such a diverse group of people, they acquire the experience necessary to deal with various types of personalities and situations. This becomes very valuable when working with diverse people in the workplace and in the community.

It's veterans' many positive attributes and strengths that will allow North Dakota businesses to remain competitive and retain our most valuable resource, our citizens. This is a win-win situation for veterans, our businesses, our communities, and the state of North Dakota.

### Keep in Mind

**Reminder!**

Employer Contribution and Wage Reports are due for each quarter **even if no wages were paid.**

Penalties are assessed based on late filed reports **NOT** late paid money. **File late reports now to avoid additional penalties, even if you are unable to pay the balance due.** You will be billed for any remaining balance.



## Unemployment Insurance Field Representatives

### Bismarck

Michael Skachenko  
701-328-5017

E-mail: mskachenko@nd.gov

### Devils Lake

Kristie Tollefson  
701-662-9334

E-mail: krtollefson@nd.gov

### Dickinson/Mandan

Brenda Bosch  
701-328-5010

E-mail: brbosch@nd.gov

### Fargo

Dale Erickson  
701-239-7309

E-mail: dverickson@nd.gov

Melinda Hamel  
701-239-7310

E-mail: mhamel@nd.gov

### Grand Forks

Mike Endres  
701-795-3731

E-mail: mendres@nd.gov

### Barb Skarperud

701-795-3732

E-mail: bskarper@nd.gov

### Jamestown

Julius Gange  
701-253-6215

E-mail: jgange@nd.gov

### Minot

Mary Schaefer  
701-857-7554

E-mail: mschaefer@nd.gov

### Williston/Minot

Diana Nadeau  
701-857-7553

E-mail: dnadeau@nd.gov

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