

December 2014

### 2015 Tax Rate Notices Mailed

Job Service North Dakota mailed 2015 unemployment insurance tax rate notices to North Dakota employers on December 5.

The 2015 tax rate schedule will range from 0.10 percent to 9.70 percent for experience-rated employers compared to the 2014 schedule, which ranges from 0.16 percent to 9.76 percent.

- The new **non-construction** industry employer rate is 1.07%.
- The new **construction** industry employer rate is 9.70%.

#### Taxable Wage Base

North Dakota's strong economy has led to an increase in average annual wages, which in turn has raised the taxable wage base for 2015 to \$35,600. North Dakota law sets the unemployment insurance taxable wage base at 70 percent of the statewide average wage.

Contact the Unemployment Insurance tax area at 701-328-2814 if you have not received your tax rate notice by December 13th. TTY customers call 800-366-6888.

### Voluntary Contributions May Lower Your Tax Rate

Your business may benefit from making additional payments, known as "voluntary contributions," to lower your unemployment insurance tax rate.

Your tax rate notice explains the voluntary contribution process. Voluntary contributions only affect the current year's tax rate and must be made by April 30 of the tax year (2015). Log in to **UI EASY** to calculate potential payments and review the value of making a voluntary contribution or contact your unemployment insurance field representative for assistance.

### Delinquent Tax Rate for 2015?

#### Take These Steps by December 22

If you're delinquent in filing your quarterly reports and your business is assigned a delinquent tax rate for 2015, you may be able to get a recalculation of your tax rate for the upcoming year.

To get a recalculation of your delinquent tax rate you must file all missing reports **and** include a written appeal of your delinquent rate for 2015.

**All missing reports and your written appeal must be postmarked or filed by December 22, 2014.**

### Need Help?

Talk to your local [UI Field Representative](#), or contact the UI office by mail, phone, or email:

UI Tax and Field Services  
1000 E Divide Avenue  
PO Box 5507  
Bismarck, ND 58506-5507

Phone: 701-328-2814  
TTY: 800-366-6888  
Fax: 701-328-1882  
Website: [www.jobsnd.com](http://www.jobsnd.com)  
E-mail: [jsuits@nd.gov](mailto:jsuits@nd.gov)  
Fraud Tip Hotline: 701-328-1680



Employer's Contribution and Wage Reports for the quarter ending December 31, 2014 are due and must be submitted by January 31, 2015.

Reports and payments not filed by the due date are subject to penalty and interest charges.

**UI EASY** is unavailable between 10 pm and midnight Monday through Friday.

# Protect Your Tax Dollars: Report SUTA Dumping

State Unemployment Tax Act (SUTA) dumping is a tax evasion scheme designed to manipulate the unemployment insurance tax-rate system to pay lower taxes. Typically, SUTA dumping occurs when a business transfers payroll out of an existing company or organization to a new or different organization solely or primarily to reduce UI taxes. Such abusive schemes force employers who pay their taxes correctly to pick up the tab for those who do not.

Federal law requires the unemployment tax system to be fair for all employers. SUTA dumping legislation became effective in July 2005 in North Dakota. The law requires substantial penalties for those who attempt, recommend, or participate in such illegal schemes.

SUTA dumping is illegal and hurts everyone. Employers and employees make up the difference in higher taxes, lost jobs, lost profits, lower wages, and higher costs for goods and services.

Job Service North Dakota actively pursues and will prosecute employers who participate in SUTA dumping and other tax manipulation schemes.

**Protect your tax dollars. Report employers or tax advisors involved in or who recommend SUTA dumping.**

Call: 701-328-2814 Fax: 701-328-1882 Email: [jsuits@nd.gov](mailto:jsuits@nd.gov)

## 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.

Officers and managers with a 25 percent or more ownership interest in the corporation or LLC may be exempted from coverage at the request of the corporation or LLC and with the concurrence of the officer or manager. Simply submit form SFN 18411 to apply for an exemption. The form is available in the *Documents* section on [jobsnd.com](http://jobsnd.com).

By North Dakota law, your application must be made:

- 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.

After receiving your application, Job Service North Dakota will notify you in writing of acceptance or denial of your application.

Go to [jobsnd.com](http://jobsnd.com) for an application form or for additional information.

## Friendly Reminder

Submit Contribution and Wage Reports timely 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 entire balance due.**

You will be billed for the remaining balance.

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. Email addresses will not be sold or distributed. Direct any questions or concerns to your local Job Service North Dakota Customer Service Office. To subscribe to this newsletter please click the following link: <http://web.apps.state.nd.us/itd/listserv/maint.htm?appId=JSN-SELFSUBSCRIBE>



### UI FIELD REPRESENTATIVES

#### Bismarck

Micheal Skachenko  
701-328-5017  
[mksachenko@nd.gov](mailto:mksachenko@nd.gov)

#### Devils Lake

Kristie Tollefson  
701-662-9334  
[krtollefson@nd.gov](mailto:krtollefson@nd.gov)

#### Dickinson

Edna Commey  
701-227-3105  
[ecommey@nd.gov](mailto:ecommey@nd.gov)

#### Fargo

Dale Erickson  
701-239-7309  
[dverickson@nd.gov](mailto:dverickson@nd.gov)

#### Grand Forks

Kelly Bossert  
701-795-3732  
[kbossert@nd.gov](mailto:kbossert@nd.gov)

#### Jamestown

Julius Gange  
701-253-6215  
[jgange@nd.gov](mailto:jgange@nd.gov)

#### Mandan

Melissa Parks  
701-328-5010  
[mparks@nd.gov](mailto:mparks@nd.gov)

#### Minot

Mary Schaefer  
701-857-7554  
[mschaefer@nd.gov](mailto:mschaefer@nd.gov)

#### Williston

Kari Salmon  
701-857-7554  
[kasalmon@nd.gov](mailto:kasalmon@nd.gov)

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