

DECEMBER 2016

Received the delinquent tax rate for 2017?

Job Service North Dakota mailed the 2017 tax rate notices on December 9. Employers receiving the delinquent tax rate for 2017 have until December 26, 2016 to submit all delinquent employer contribution reports and a written appeal request to have their rate reevaluated. Late requests will be denied with the employer being required to use the delinquent rate for all of 2017.

Voluntary Contributions

A voluntary contribution to buy down your 2017 tax rate must be received or postmarked **NO LATER** than April 30, 2017. Payments can be made via paper check indicating the payment is specifically for a voluntary contribution. After December 10, payments can also be made by logging into UI EASY and selecting the Rate Projections link. The rate change will be effective as of January 1, 2017.

Corporate Officer Exemption

Corporate officers and LLC corporate officers wishing to exempt themselves from North Dakota State Unemployment effective January 1, 2017, must submit an application to exempt corporate officers (SFN 18411) between **January 1 and January 31 of 2017**. New corporations or LLCs treated as a corporations/s-corps have 60 days from the date of incorporation to submit an application for exemption. Applications not received within 60 days of incorporation or by January 31 of the year in which the exemption is to take effect will be denied as untimely per NDCC 52-01-01 17 (a) (1) (2).

Need Help?

Talk to your local field representative or contact a local unemployment insurance office.

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

Fraud Tip Hotline: 701-328-1680



Employer's contribution and wage reports for the quarter ending December 31, 2016 must be submitted by January 31, 2017.

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

UI EASY is unavailable between 10:00 p.m. and midnight Monday through Friday.

DON'T IGNORE THE FACTS ON...

MISCLASSIFICATION


Under the Fair Labor Standards Act

Employee or Independent Contractors?


The Fair Labor Standards Act (FLSA) provides minimum wage and overtime pay protections to nearly all workers in the U.S. Some employers incorrectly treat workers who are employees under the federal law as independent contractors. This is called "misclassifications"




Employers may not misclassify a Worker for any reason, even if the worker agrees.



"Common industry practice" is not an excuse to misclassify a worker under the FLSA.




Receiving a 1099 does not make a worker an independent contractor under the FLSA.




Even if a worker is an independent contractor under another law (for example, tax or state law), They may still be an employee under the FLSA.

Having an employee identification number (EIN) or paperwork stating the worker is performing services as a Limited Liability Company (LLC) or other business entity does not make them an independent contractor under the FLSA.



A worker is not an independent contractor under the FLSA merely because they work offsite or from home with some flexibility over work hours.



Even if the worker is paid in cash, by check, on the books, or off the books, the worker may still be an employee under the FLSA.



Signing an independent contractor agreement does not make the worker an independent contractor under the FLSA.

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Keep watch for the Verification of Claimant Wages

If you receive a Verification of Claimant Wages request, please complete and return it to Job Service as soon as possible. Not responding could potentially affect your future tax rate.

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