

## Changes to the Account

It is the responsibility of the employer to keep their state unemployment account current. If there have been any of the following changes to the account, an updated Report to Determine Liability (SFN 41216) will be required.

- 1) Name change (business or legal)
- 2) Change in contact information (mailing address, physical address, e-mail, phone number, or contact person)
- 3) Business structure (change in FEIN, incorporation, or LLC treatment)
- 4) Ownership information (owner name, titles, SSNs, or ownership percentage)
- 5) Acquisition of any part of an existing North Dakota business (assets, workforce, trade, or products/services)

Failure to notify Job Service of changes to your account could result in undelivered time sensitive mail, denial of corporate officer exemptions, delinquent reports, and incorrect rate calculations.

A Business Termination/Inactivation Notice (SFN 51704) must be completed for the following reasons:

- 1) Termination of the business (dissolved, closed, no longer operating in **North Dakota or doesn't plan to operate in the future**)
- 2) Inactivation of the business (no employees currently working in North Dakota or no longer operating in North Dakota, but plan to operate in the near future)
- 3) Sale of the business

Failing to notify Job Service of a business being closed could result in delinquent reports, penalties, and higher rates if the business begins to operate in North Dakota again.

## 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.

### Need Help?

Talk to your local UI field representative, or contact the 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](http://www.jobsnd.com)

Fraud Tip Hotline: 701-328-1680



Employer's contribution and wage reports for the quarter ending June 30, 2016 must be submitted by July 31, 2016.

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.

# Localization of Multi-State Workers



One of the common questions directed to Job Service from both registered and **unregistered employers** is “**Where do we report multi-state workers?**”. When making that determination, the following criteria should be used and evaluated each quarter before the report is filed.

## Criteria 1. Localized Workers

If the majority of an employees work is performed in North Dakota during a calendar quarter, then their wages need to be reported to North Dakota.

## Criteria 2. Base of Operations

If criteria 1 is not met, then wages are reported to North Dakota if the employee works in North Dakota and their base of operations is also in North Dakota. The base of operations is where the employee begins working and returns to perform the terms of employment.

## Criteria 3. Place of Direction and Control

If 1 and 2 are not applicable, wages are reported to North Dakota if the location the employee receives direction and control is in North Dakota.

## Criteria 4. Place of Employees Residence

If 1 through 3 are not applicable, and the employee performs some services in North Dakota as well as in other states, and if they live in North Dakota, their wages should be reported to North Dakota.

# Statements of Benefits Paid

Job Service mails a quarterly statement to each employer (except for certain government and non-profit entities) that has had activity on their unemployment account during the previous quarter. The Statement of Benefits Paid is not a bill, but a tool that can be used to monitor your UI reserve throughout the year. This statement will reflect both charges and credits to your account.

A charge to your account occurs when (1) a former or current employee has filed a claim for unemployment benefits, (2) received benefits, (3) you are a base period employer in the claim, **and (4) the claimant’s separation from your employment was not disqualifying allowing your account to be non charged.** For each claim where your account was charged you will see Social Security number, name, benefit amount received, and your proportionate share of the **benefit amount charged to your account. This amount will be subtracted from the UI account’s reserve while contributions paid increases your account reserve.**

A credit to your account will occur if a claimant receives benefits and it is later determined the claimant was not entitled to receive the benefits. This can occur through the appeals process or various verification processes that Job Service uses to ensure proper payment of benefits. **Credits will appear on your statement with a “CR” next to the dollar amount charged.**

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

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