

June 2013

## **UIEASY: What can it do for you today?**

**UIEASY** is a web-based application developed to give employers a way to complete online reporting and make electronic payments.

When the application debuted in late 2005, approximately 1,200 employers filed quarterly reports via **UIEASY**. These reports accounted for about 6 percent of all reports filed and included wages for more than 42,000 employees.

Now, after seven full years, **UIEASY** accounts for more than 28 percent of all reports filed each quarter — and those employers report more than 45 percent of all individual employee wage records using **UIEASY**.

Add the Secure FTP filing option to the equation and the percentages climb even further. **UIEASY** and Secure FTP combined account for nearly **48 percent of all reports filed**. Even more amazing is that they account for **88 percent of all covered wages reported in North Dakota**.

**UIEASY** has grown from a simple online report filing system to a multifunctional account management tool.

Use **UIEASY** to:

- File quarterly reports.
- Make electronic payments.
- Amend and view previous reports.
- Amend Social Security Numbers.
- Calculate potential payments to lower your tax rate.
- Make electronic payments for voluntary contributions.
- Get FUTA certifications for the IRS.
- File and manage appeals.
- Sign up to receive electronic notifications and reminders of important deadlines.
- View Tax and Benefit documents.
- Respond to a Notice of Claim.
- View and manage other tax account information.

If you haven't explored this amazing web application, join the nearly 10,700 employers who have!

Go to [jobsnd.com](http://jobsnd.com) and click the **UIEASY** logo or call 701-328-2814.

### Unemployment Insurance (UI) Contact Information

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)



Employer's Contribution and Wage Reports for the quarter ending June 30, 2013, are due and must be submitted by July 31, 2013.

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

### NEED **HELP** ?

If you have questions or need assistance with your Unemployment Insurance account, contact your local UI Field Representative or contact UI Tax & Field Services at 701-328-2814 or email us at [jsuits@nd.gov](mailto:jsuits@nd.gov).

### TIPS FOR SMOOTHER QUARTERLY REPORTING

**DO:** If you submit your quarterly Employer's Contribution and Wage Report by mail, use the burgundy color-coded return envelope provided with your report. This helps ensure timeliness and helps you avoid penalties and/or interest charges. No envelope? Mail your report to the address provided in this newsletter.

**DON'T:** Don't use staples.

Reminder!

# FREQUENTLY ASKED TAX QUESTIONS

Here are a few common questions employers ask regarding unemployment insurance in North Dakota:



## *“I hire workers who have nonimmigrant visas. Am I required to report their wages on my quarterly reports?”*

There are various types of nonimmigrant visas for temporary visitors to travel to the U.S., if you are not a U.S. citizen or U.S. lawful permanent resident.

Per North Dakota Unemployment Compensation Law, wages paid to visa holders are covered and must be reported on your quarterly report.

**Exception:** *Wages paid to H-2A type visa holders (temporary agricultural workers) are not covered and do not need to be included on the quarterly report.*

Keep in mind that, while wages paid to H-2A visa holders are not covered wages and are not reported, those wages *are* used to determine whether or not your business meets liability criteria for coverage.



## *“Does Job Service have an easy, efficient guide that explains an employer’s rights and responsibilities under North Dakota Unemployment Compensation Law?”*

Yes. You can review the [Employer’s Handbook](#) for a wealth of information addressing tax provisions, benefit claims, benefit payments, and unemployment insurance forms.

The form can be found online at [jobsnd.com](http://jobsnd.com). Select the **Unemployment for Business** link and then select **Resources**.



## *“Who are employees?”*

If your business is a:

**Sole Proprietorship** — All persons performing services for you, *except* services performed by your spouse, minor children living at home, or parent, are employees.

**Partnership** — Family members are excluded only if they have an exempting relationship with *each* partner. (For example: a mother would be excluded **ONLY** if she is the mother to all partners.)

**Corporation** — All persons performing services are employees, including officers<sup>1</sup> of the corporation.

**Limited Liability Company (LLC)** — Managers<sup>1</sup> of LLCs that are treated as corporations for federal income tax purposes and all LLC managers who are not members are considered employees.

<sup>1</sup>Corporations and LLCs may apply to exclude officers/managers with 25 percent or more ownership from employment if an application to exclude those wages is filed in January of any year or within 60 days of the formation of the corporation/LLC.

## *“Do I need to report wages for day labor?”*

When you becomes liable for unemployment insurance, individuals who do spot and day labor must be reported per North Dakota unemployment insurance law.

Include day laborers’ and spot laborers’ names, gross wages, and Social Security Numbers on quarterly reports.

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