

June 2014

Take Advantage of Technology with **UIEASY** and Secure FTP

Technology is a powerful tool. What did we do before the advent of the computer and the Internet? We used snail mail and a lot of paper.

You can take care of Unemployment Insurance business more quickly and easily online with **UIEASY** and Secure FTP.

The Unemployment Insurance Employer Account System (**UIEASY**) is a secure and easy way to pay unemployment insurance taxes and file quarterly reports online.

The number of employers taking advantage of **UIEASY** has grown steadily since the application was introduced in 2005. Today, employers file more than 29 percent of all quarterly reports and more than 222,000 (nearly 44 percent) of all individual employee wage records through **UIEASY**.

UIEASY allows you to:

- File quarterly reports.
- Amend and view previous reports.
- Amend Social Security Numbers.
- Make electronic payments.
- Calculate potential payments to lower your tax rate.

- Make electronic payments for voluntary contributions.
- Get FUTA certifications for the Internal Revenue Service.
- 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 have the capability to create a file in the ICESA format Secure FTP (File Transfer Protocol) is a helpful reporting option. Secure FTP makes it possible to securely upload a file containing quarterly contribution and wage report data via the Internet. The file may contain data for multiple employers.

More than 52 percent of all reports filed are filed using **UIEASY** and Secure FTP and together their use accounts for more than **89 percent of all covered wages reported in North Dakota.**

Take advantage of **UIEASY** and Secure FTP. Go to jobsnd.com and click the **UIEASY** logo or call 701-328-2814 to get started today!

Mandatory Electronic Filing

Any employer reporting more than 24 employees in any given calendar quarter must file contribution and wage reports by a bureau-approved electronic method beginning with the calendar quarter in which the employer first reports more than 24 employees. Electronic filing is required thereafter regardless of the number of employees being reported.

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
E-mail: jsuits@nd.gov



Employer's Contribution and Wage Reports for the quarter ending June 30, 2014, are due and must be submitted by July 31, 2014.

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

NEED HELP?

Contact your local UI Field Representative or UI Tax & Field Services at 701-328-2814 or send an email to jsuits@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.

How are Employees Defined?

Employees are defined as follows based on your type of business:

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 officers¹ of the corporation.

Limited Liability Company (LLC) — Managers¹ of LLCs that are treated as corporations for federal income tax purposes and all LLC managers who are not members are considered employees.

¹Corporations 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.

What is Reasonable Compensation?

According to the Internal Revenue Service:

“S corporations must pay reasonable compensation to a shareholder-employee in return for services that the employee provides to the corporation before non-wage distributions may be made to the shareholder-employee. The amount of reasonable compensation will never exceed the amount received by the shareholder either directly or indirectly.

Distributions and other payments by an S corporation to a corporate officer must be treated as wages to the extent the amounts are reasonable compensation for the service rendered to the corporation.”

The instructions to the Form 1120S, U.S. Income Tax Return for an S Corporation, state “Distributions and other payments by an S corporation to a corporate officer must be treated as wages to the extent the amounts are reasonable compensation for services rendered to the corporation.”



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Employer's Contribution and Wage Report

Paper Filing Tips

- ▶ Use your 2014 tax rate to calculate the contribution due.
- ▶ Use the 2014 Taxable Wage Base of \$33,600.
- ▶ Include your Unemployment Insurance account number on your report.
- ▶ Include the *total, excess, and taxable* wage amounts.
- ▶ Accurately complete the report to avoid any errors within an employee's wage history, your experience rate, contribution due, and any calculated penalties or interest.
- ▶ File quarterly reports on time — **even if full payment cannot be made** — to avoid penalties.
- ▶ Even if no wages are paid, a report is still required indicating zero wages.
- ▶ Do not use staples to attach multiple pages or checks.