



INFO LINK

*Your link to information regarding
North Dakota Unemployment Insurance*

MARCH 2017

Last Chance to Make a Voluntary Contribution for 2017

If you intend to make a Voluntary Contribution to buy down your 2017 tax rate, the payment must be postmarked no later than April 30, 2017 and identified as a Voluntary Contribution. If you prefer to make the payment electronically, this can be done on UI EASY under the "Rate Projections" link.

2017 Tax Rates

The 2017 tax rates were mailed to all active and inactive employers on December 9, 2016. This is the tax rate that needs be used when calculating tax due for each quarter in 2017. Using an incorrect rate could result in an underpayment and cause interest to be applied to the account. If you did not receive a tax rate notice, please contact Job Service North Dakota or register your account on UI EASY for a copy.

Mandatory Electronic Filing

Per NDCC 52-04-01.1, "An employer that employs more than twenty-four employees at any time shall file contribution and wage reports by an electronic method approved by the bureau beginning with the calendar quarter in which the employer first employs more than twenty-four employees."

Once an employer meets the electronic filing criteria, they must continue to do so even if they report less than 24 employees. If the report is not filed electronically, the account will be assessed a penalty, the same as filing a late report. This includes \$0 wage reports.

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 March 31, 2017 must be submitted by April 30, 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.

Closing an Unemployment Account

If a business is no longer operating in North Dakota or no longer has employees working in North Dakota, the account can be either inactivated or terminated.

An inactive account is still considered a liable employer but is not required to file quarterly reports. An inactive account can be reopened at anytime by completing an updated Report to Determine Liability. Inactivating an account is for employers who are no longer operating in North Dakota but might be in the future, a business operating in North Dakota that has no employees, or a business whose only employee is an exempt corporate officer.

A terminated account is a closed account. Quarterly reports are not required to be filed. The account cannot be reopened unless the business meets qualifying criteria within three years of the closure date. Terminating the account is for employers who have closed their business, sold their business, or are no longer operating in North Dakota and do not plan to in the future.

To either inactivate or terminate the account an SFN 51704 "Business Termination/Inactivation Notice" will need to be completed. This form can be obtained at www.jobsnd.com under Unemployment for Business > Forms. When completing the form, you will need to indicate if the account will be terminated, sold, FEIN changed, or inactivated. Job Service will also need the date to close the account and the date wages were last paid in North Dakota. Closing or inactivating the account can be backdated to the date wages were last paid in North Dakota.

Wage Report Suppression

Effective with the filing of reports for the first quarter of 2017, Job Service will no longer be mailing blank contribution and wage reporting forms, nor the Info Link newsletter to employers who meet the following criteria:

- Employed 25 or more employees on their latest contribution and wage report and are now required by NDCC 52-04-01.1 to file electronically; or,
- Filed reports electronically for the last four consecutive quarters.

Job Service accepts electronic reports via several methods. **UI EASY**, our Internet reporting tool, allows for either manual entry or the importing of a file containing wages and employee information from your payroll system. Other electronic methods include CD and secure FTP. Job Service also accepts electronic payments via ACH Debit (within **UI EASY**) or ACH Credit. An online version of the Info Link, our quarterly newsletter, can be found at www.jobsnd.com > Unemployment Insurance for Business > Resources > Publications. If you would prefer to sign up to receive the Info Link electronically, you can do so by going to www.jobsnd.com and at the top of the webpage select E-Newsletters.

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 questions or concerns to your local Job Service North Dakota office. [Subscribe to this newsletter.](#)

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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