



JOB SERVICE NORTH DAKOTA
UNEMPLOYMENT INSURANCE/ TAX & FIELD SERVICES

Job Service North Dakota
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**INSTRUCTIONS FOR COMPLETING EMPLOYER'S
CONTRIBUTION AND WAGE REPORT (R) SFN 19622**

WHO MUST FILE: All government unit and eligible nonprofit organization employers who have elected the reimbursement method of payment must file an Employer's Contribution and Wage Report (R), SFN 19622, every quarter even if no wages were paid. Once an employer becomes subject to the law, reports must be filed each quarter until Job Service has been notified that the organization is no longer an employer.

If you are a contributing (tax rated) employer, please use SFN 41263 Employer's Contribution and Wage Report. If you are a government unit or eligible nonprofit organization who has chosen the advance reimbursement method of payment, please use SFN 52307 Employer's Contribution and Wage Report (AR).

CORRECTION FOR PRIOR QUARTERS: If you need to correct a report submitted for a previous quarter, do not make adjustments by increasing or decreasing wages to be listed on this report. Attach a separate document showing the quarter to be corrected, the employee's name, social security number, wages previously reported incorrectly, and the correct wages along with the reason for the change. Correction form, SFN 41270, may be obtained from this office or on our Internet site, but letters are acceptable for reporting corrections.

MULTI-STATE EMPLOYMENT: If any of your employees work in more than one state, all their wages should be reported to the state in which their service is "localized." Refer to Section 52-01-01, Subsection 28, of the North Dakota Unemployment Compensation Law for the definition of "localized." If you are not sure in which state an employee's service is "localized," request an interpretation from this office.

STEP I

Items 3, 4 & 5 Enter social security number, name, and gross wages paid for all employees. Show the total wages before any deductions.

Item 8, Enter total wages listed for individuals on this page. Enter this figure (plus page totals of any attached forms) in Item 1.

STEP II

Item 1, **TOTAL WAGES PAID THIS QUARTER:** Enter the total wages before any deductions paid this quarter to all employees.

Wages include salaries, commissions, fees, bonuses, vacation allowances, gifts, and the cash value of any non-cash benefits, employee contributions to 401K plans, 125 cafeteria plan benefits, and the amount of tips reported to you by your employees. Wages do not include room and board provided for the employer's convenience.

Employees include corporate officers and part-time or temporary workers. Also included are any individuals performing services for you under any contract of hire, unless the services are provided by a person who follows an independently established trade, business, or profession in which they offer their services to the general public.

Elected officials are not to be reported by governmental employers.

STEP III

Item 6, Enter number of employees who were paid wages during the quarter and are listed on this report.

Item 7, The monthly employment data reported on line Item 13 should be a count of all full-time and part-time workers in covered employment (subject to this state's Unemployment Compensation Law) who worked during or received pay for the payroll period which includes the 12th of the month. If no employment in the payroll period, enter zero.

STEP IV

Item 2, If you have discontinued this business, indicate by checking the appropriate box A or B. Indicate the date sold or discontinued. If a new owner will continue the business, indicate the name and address of the new owner. The new owner will be required to file a separate report for any wages paid by it during the quarter. If your FEIN has changed, please indicate by checking box C, also indicate your new FEIN.

STEP V

Item 9, If a question should arise about this report, whom should we contact?

STEP VI

SIGNATURE BLOCK: Signature, title and phone number of individuals who have responsibility for the contents of this report.