



# employer advisor

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## Employer 101 Labor Law Basic Training



The Utah Department of Workforce Services (DWS), the U.S. Department of Labor's Wage and Hour Division, and the Utah Labor Commission have joined forces to launch a one-stop online resource for Utah employers explaining federal and state employment laws: Employer 101 Labor Law Basic Training. This training offers convenience to all Utah employers. Employers can review the information at any time from the comfort of their own offices. Topics include the Fair Labor Standards Act, anti-dis-

crimination and harassment, and Utah's wage and hour laws. Additional subjects may be added in the future. The Resource Connection page assists employers with helpful information relating to everything from anti-discrimination to youth employment laws. Our <http://jobs.utah.gov/edo/laborlaw> site was designed exclusively for you. If questions arise, email Shelly at [dws\\_employer101laborlaw@utah.gov](mailto:dws_employer101laborlaw@utah.gov) for more information.

## Time Is Money: Save Both by Filing Electronically



How much time do you spend working on quarterly Utah unemployment insurance tax reports? Do you enjoy mailing multiple forms in a single envelope, not to mention the rising postage costs? DWS provides a straightforward online program to save you time and money! Electronic filing reduces time and costs associated with filing a paper quarterly unemployment tax report. Unemployment insurance quarterly reports can be filed online at: <http://jobs.utah.gov/ui/employer.asp>. After establishing an online account, enter the employees' full names, social security numbers, and quarterly wages. For each successive quarter, the employee information populates automatically. To add or remove employees requires only seconds. In addition, excess wages and the tax due calculate automatically. This eliminates errors because the employer's contribution rate and account information are automatically identified.

### Additional Electronic Filing Features

DWS offers several electronic filing solutions. Beginning in October 2007, filers will be able to upload and submit quarterly contribution reports (Form 3 and 3H) for either a single employer or multiple employers simultaneously. The online application processes quarterly wage information, sends a filing confirmation, and posts the information to the employer account.

This eliminates the time spent sorting and collating checks and Form 3 coupons, saving processing time and expense. Please note that as of March 2007, payroll service providers with more than 100 clients are required to file the Form 3 and 3H in electronic format. To obtain online filing information, contact Thomas Petersen, Technical Services Supervisor, at (801) 526-9599.

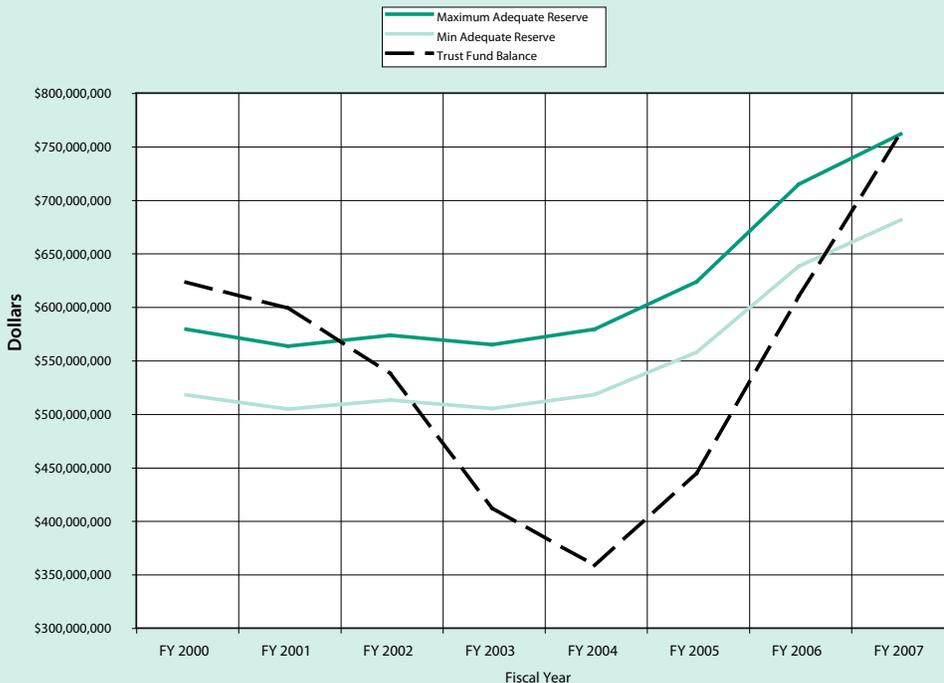
# Posters Available

All required employment law posters are available at no charge. Certain employers may need additional posters which can be found at <http://www.dol.gov/osbp/sbrefa/poster/matrix.htm>. In addition, the posters can be downloaded and printed from the following web sites ready to post in the appropriate locations. As an alternative, most governmental entities will mail their posters as well. Please visit the web sites for detailed information. To access other helpful unemployment insurance tax publications, please visit <http://jobs.utah.gov/ui/uipubs.asp>.

Required Posters	Government Entity	Web site
<ul style="list-style-type: none"> <li>Your Rights Under The Fair Labor Standards Act</li> <li>Employee Polygraph Protection Act</li> <li>Family And Medical Leave Act</li> <li>Notice To Employees (Walsh-Healy Public Contracts Act)</li> </ul>	U.S. Department of Labor	<a href="http://www.dol.gov/osbp/sbrefa/poster/matrix.htm">http://www.dol.gov/osbp/sbrefa/poster/matrix.htm</a>
<ul style="list-style-type: none"> <li>Uniformed Services Employment &amp; Reemployment Rights Act (USERRA)</li> <li>Job Safety And Health Protection</li> <li>Utah OSHA Statistics</li> <li>Notice (Worker's Compensation Act)</li> </ul>	Utah Labor Commission • OSHA Division	<a href="http://laborcommission.utah.gov/Required_Posters/required_posters.html">http://laborcommission.utah.gov/Required_Posters/required_posters.html</a>
<ul style="list-style-type: none"> <li>Unemployment Insurance Notice To Workers</li> </ul>	Utah Department of Workforce Services	<a href="http://jobs.utah.gov/edo/laborlaw/resources.asp">http://jobs.utah.gov/edo/laborlaw/resources.asp</a>
<ul style="list-style-type: none"> <li>Equal Employment Opportunity Is The Law</li> </ul>	EEO Commission	<a href="http://www.eeoc.gov/poster-form.html">http://www.eeoc.gov/poster-form.html</a>
Additional Posters		
Check these web sites for additional posters which may be required for certain employers or businesses, or other useful posters and information: <ul style="list-style-type: none"> <li><a href="http://www.dol.gov/elaws/posters.html">http://www.dol.gov/elaws/posters.html</a></li> <li><a href="http://www.workerscompensation.com">http://www.workerscompensation.com</a></li> <li><a href="http://www.irs.gov">http://www.irs.gov</a></li> </ul>		

## Trust Fund Balances

UI Trust Fund Balance Projections



The Unemployment Insurance Trust Fund is the means by which unemployment insurance benefits are paid. Contributions paid by employers on a quarterly basis are deposited into the fund and stored in the United States Treasury. The trust fund levels are also used to determine the reserve factor portion of the tax rates assessed to employers. This is calculated by using the Trust Fund Balance as a percent of the Minimum and Maximum Adequate Reserves. As expected, the fund is drawn upon heavily during a recessionary period and is built up during growth periods. The development of the fund to include adequate reserves is essential to ensure the continued health of the trust fund and that borrowing from the national government is not needed, thus avoiding maximum rate potential to employers.

