

Department of Workforce Services

Unemployment Insurance Division

Employer Training

Utah New Hire Reporting Requirements

- ◎ **Must Report within 20 Days of 1st day worked or within 60 days of a rehire:**
 - Employee SSN
 - Employee Name
 - Employee Address
 - Date of Hire
 - Employer FEIN
 - Employer Name
 - Employer Address
- ◎ **Optional information:**
 - Employee Date of birth



Who is Subject To the Employment Security Act?

- ◎ You are subject if you meet any of the following requirements:
 - Employed one or more individuals for some portion of a day during a calendar year
 - Acquired your business from an employer who was subject to this act.
 - 501c(3) with 4 or more employees in 20 different weeks during a calendar year.
 - All non-profits without 501(c)(3) classification are subject if employ one or more individuals for some portion of a day during a calendar year.

Exempt From Coverage Sole Proprietor/Partner/LLC



- ◎ Services performed by an individual owner (proprietor) and his/her:
 - Spouse
 - Parent(s)
 - Minor child or children (under age 21)
- ◎ Services performed by a general partner:
 - A worker who bears an exempt relationship to all partners (a minor child in a husband and wife partnership, for example), would also be exempt
- ◎ This applies to partnership entities **not** to LLC's

Exempt From Coverage Sole Proprietorship

- ◎ Services performed by a member of limited liability company (LLC) filing as a sole proprietorship or a partnership are exempt.
 - If filing an 1120S Corporate return, all member's wages are subject to UI coverage and contributions.



Exempt From Coverage Salesperson

◎ Salespersons:

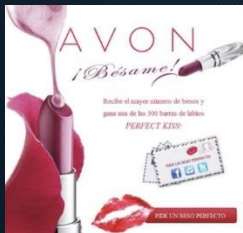
- Who do not work on the employer's premises
- Are free from the employer's control and direction
- Are paid solely by way of commission

Note: Except Traveling or City Salesman are subject



Exempt From Coverage Independent Contractors

- ◎ Independent contractors may be excluded from coverage if the individual is:
 - Customarily engaged in an independently established trade occupation, profession, or business of the same nature as that involved in the contract of hire for services; and
 - The individual has been and will continue to be free from control or direction over the means of performance of those services, both under the individuals' contract of hire and in fact.



What Are Considered Wages?

Wages as defined by section 3306(b), internal revenue code of 1986



2015 FUTA Credits

- ◎ Annual Federal Unemployment Tax (FUTA, Form 940) return is due January 31st for the prior calendar year.
 - If your state unemployment insurance is paid by January 31st, then you can receive up to a 90% credit against your FUTA tax.”
 - FUTA rate - Credit = Final FUTA rate
 - Example:
 - 6% FUTA tax – 5.4% credit for timely payment of state unemployment insurance = .6% final FUTA tax



Unemployment Insurance Tax Rate Notice

- ◎ Rate notices will be mailed out in late November for the following calendar year
- ◎ Employers have the right to appeal their rate determination within 30 days of notification

New Employer Industry Rate



- ◎ For 2017 The new Employer Contribution rate is based on a 2 year industry average
 - Industry Rate – ranges between 1.1% and 7.2%
 - Per Statute construction contractors who have operated in another state before coming to Utah will receive the maximum rate of 7.2%

Calculating Experience Tax Rates



- ◎ At least one fiscal year (July 1 - June 30) is required to calculate a contribution rate:
 - Reported wages greater than zero July – September
 - Reported wages greater than zero October – June

Formula for Calculating Experience Tax Rates

- ◎ Benefit Costs: Unemployment benefits paid to former employees that are charged to the employers account
- ◎ Taxable Wages: The taxable portion of each employees wages (up to \$33,100 for 2017).
 - Total wages are reported, but the amount in excess of the taxable wage base is not taxed
- ◎ The Benefit Ratio: (Benefit Costs/Taxable wages) is calculated on the last 4 fiscal years.
 - A fiscal year is July 1 through June 30



Formula for Calculating Experience Tax Rates

- ◎ Reserve Factor: The Reserve factor is a multiplier (factor), which is adjusted up or down on an annual basis depending on the overall health of the UI Trust Fund balance
- ◎ Social Costs: The Social Costs are those Benefit Costs that cannot be charged back to specific employers and are added to the UI tax rate for all employers
- ◎ Surcharge: A 1% surcharge is added to the overall rate if the employer owes contribution for the prior fiscal year

Example Formulas

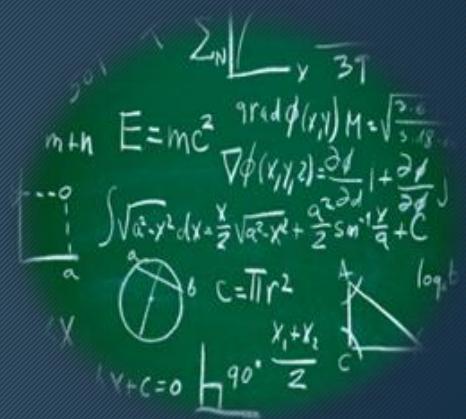
Benefit Costs x **Reserve Factor** + **Social Cost** = **Overall Tax Rate**

Taxable Wages

$$\frac{\$1550}{\$50,000} = .031 \times 1.000 + .003 = 0.034$$

\$50,000

Quarterly taxable wage \$4,550 x 0.034 = \$154.70 (quarterly tax)



Create a user account



Jobs.utah.gov/ui/employer

Unemployment Insurance and New Hire Reporting

Home Tax Payments New Hire Claims Registration Correspondence Admin Info

Tax Reporting
Current Filing Qtr: 2013 Q3
Due: **October 31, 2013**

New Hire Reporting
File a New Hire Report Now

Notice of Claim Filing
File a Form 606 Now

Account Admin
Most Popular Admin Options

Sign In

Email Address:

Password: [Forgot Password?](#)

Are you a first time user? [Click here to signup now.](#)

Sign In

User Registration
Please fill out all of the fields below to create your user account.

* First Name

* Last Name

* Email Address

* Confirm Email

Please Note: Passwords and User Selection must be at least 8 characters, have upper and lower case letters, have at least one number, and have at least one symbol.

* Password

* Confirm Password

* Title

* Phone Number

Submit

Hello. Click here to sign in.

Live Chat

Advantages to Electronic Filing:

- Save time and expense of mailing in the form
- Use the PIN only once to gain access to your account. Future access is through use of your e-mail and password
- E-mail sent to alert you of upcoming report due date

We will send you a confirmation email. Please follow the instructions in that email to complete your account registration

Add an existing business to my user account

Unemployment Insurance and New Hire Reporting

Home Tax Payments New Hire Claims Registration Correspondence Admin Info

Tax Reporting
Current Filing Qtr: 2014 Q1
Due: **April 30, 2014**

New Hire Reporting
File a New Hire Report Now

Notice of Claim Filing
File a Form 606 Now

Account Admin
Account Number: C 9-000000-0
Account Status: Inactive

CONTR EMPLOYER ACCTS
Last 9: 2009-06
SALT LAKE CITY, UT 84120

Business Registration
Create a New UI Account For a Business

Add An Existing Business To My User Account
Advanced access requires a Utah Employer ID and the PIN. If the employer does not have a Utah Employer ID, you can register the employer first. If you are a new employer, and you have a PIN Code or a Filing Code, you can click here to enter a new PIN or obtain a PIN by submitting a Tax Payment Code Request Form (TRRF). Download PDF version of TRRF form.

Advanced Access
Advanced access enables you to:

- File Tax Reports
- View Annual Tax Reports
- View Account Profile
- Make a Payment on an Account
- View UI Benefit Costs
- Print an 800 Form
- File New Hire Reports
- View Paid New Hire Reports
- Update Account Address
- Update Account Contact
- Request TRRF Change
- Close / Reopen Account
- File an Appeal
- View Electronic Correspondence

Utah Employer ID:

Pin:

Submit Additional Account

Sign Up Now!
If you would like more information about signing up to receive your correspondence through this website, please click here.

Add an existing business to my user account

On-line tax filing

Advantages to Electronic Filing:

- Enter employee SSN and name only once. They are saved for future reporting and you only need to enter wages
- Running total kept of individual wages, accurate calculation of excess (taxable wages)
- Accurate computation of contribution, interest or filing penalty

Unemployment Insurance and New Hire Reporting

Home Tax Payments New Hire Claims Registration Correspondence Admin Info

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Tax Reporting

Current Filing Qtr: 2013 Q4
Due: **January 31, 2014**

UI Tax Rate

Year	Tax Rate
2014	0.074

Other Options

- View or amend past reports
- View tax forms
- View all tax reporting options

File Tax Report

- Manually Enter Wages
- Upload a Wage File
- Amend a Past Report

Payments

Make a Payment Now

Other Options

- View/edit pending EFT payments
- View all payment options

New Hire Reporting

File a New Hire Report Now

Other Options

- View past new hire reports
- View all new hire options

File New Hire Report

Notice of Claim Filing

File a Form 606 Now

Other Options

- View history of 606 responses
- View all notice of claim filing options

Account Admin

UI Account Number: C-9-00001-0
Account Status: Inactive

CONTR EMPLOYER ACCTS
303 S 200 WVE
SALT LAKE CITY, UT 84120
[View or edit addresses](#)

Most Popular Admin Options

- View account profile
- Display benefit costs
- Rate notice (Form 45)
- Update address information
- File an appeal
- Information for appeals
- Print IRS form 940C
- Close or reopen an account

Other Options

- View all account admin options

Correspondence

View Correspondence Now

Sign Up Now!

If you would like more information about signing up to receive your correspondence through this website, please click here.

Other Options

- View all correspondence options

Business Registration

Create a New UI Account For a Business

Other Options

- Add an existing business to my user account
- View all business registration options

all tax reporting options

File Tax Report

- Manually Enter Wages
- Upload a Wage File
- Amend a Past Report

View Corre

Sign U

If you would like more information about signing up to receive your correspondence through this website, please click here.

Other Op

Unemployment Insurance and New Hire Reporting

Home Tax Payments New Hire Claims Registration Correspondence Admin Info

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Step 1 Start **Step 2** Select **Step 3** Payment **Step 4** Confirm **Step 5** Results

Tax Worksheet For: COMPANY (C): Period: 2013 Q2

Modify Employee	Sec. Security Number	First	Employee Name	2013 Wages Jan 1 - Mar 31	2013 Wages Apr 1 - Jun 30	Excess Wages
add 1.00	*****2279			\$0.00	0.00	\$0.00
add 1.00	*****2284			\$400.00	0.00	\$0.00
add 1.00	*****2282			\$400.00	0.00	\$0.00
add 1.00	*****2282			\$10332	0.00	\$0.00
add 1.00	*****2282			\$750.00	0.00	\$0.00
add 1.00	*****2282			\$400.00	0.00	\$0.00
add 1.00	*****2282			\$1000.00	0.00	\$0.00

Contribution Report

	1st Month	2nd Month	3rd Month
Total Wages Paid During Quarter	\$ 0.00	\$ 0.00	\$ 0.00
Wages in Excess of \$30,300.00	\$ 0.00	\$ 0.00	\$ 0.00
Wages Subject to Contribution	\$ 0.00	\$ 0.00	\$ 0.00
Contribution Rate	0.016	0.016	0.016
Due	\$ 0.00	\$ 0.00	\$ 0.00

Continue

Unemployment Insurance and New Hire Reporting

Home Tax Payments New Hire Claims Registration Correspondence Admin Info

Hello, John Smith [Live Chat](#)

Step 1 Start **Step 2** Payment **Step 3** Confirm **Step 4** Results

Upload Your Wage File

Please select the wage file you would like to upload by clicking the Browse button, and then click Continue.

Do you have questions about your wage file?

- To view the file formats we accept, click here.
- To upload a test file, click here.
- Having problems uploading an Excel file? Click here for some tips.

File To Upload: No file chosen

Continue

- Correct tax rate is already entered, no more miscalculation
- Online filing can be accomplished by manually inputting data or by uploading a file.
- Payment can be made online by using a bank account after completing quarterly filing. The payment options are displayed as part of the filing process.

DWS Contact Information

◎ UI Benefits

- Claim Filing
- Separation
- Requests
- Report Fraud

For claimants to file:

801-526-4400 or
jobs.utah.gov

Employer Line:

801-526-4400 or
888-848-0688, choose option 4

Chat Line: jobs.utah.gov

◎ UI Contributions

- Quarterly Tax Filing
- Tax Rates
- Subject Wages
- New Hire Reporting

Employer Accounts:

801-526-9235

Quarterly Tax Filing:

jobs.utah.gov

Chat Line available:

jobs.utah.gov

Thank You!!!

