

Employer Handbook

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- File quarterly reports online



- Utah's Unemployment Insurance Program
 - New Hire Registry
 - Frequently Asked Questions
- Other Workforce Services Programs for Employers

Access this information online at

<http://jobs.utah.gov/ui/Employer/Public/Handbook/EmployerHandbook.aspx>



**WORKFORCE
SERVICES**
UNEMPLOYMENT INSURANCE

jobs.utah.gov

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Taxable Wage Base for 2015: \$31,300

| Quarter | Date From | Report Date |
|----------------|------------------|--------------------|
| 1st | Jan – Mar | Apr. 30 |
| 2nd | Apr. – Jun. | Jul. 31 |
| 3rd | Jul. – Sep. | Oct. 31 |
| 4th | Oct. – Dec. | Jan. 31 |

Equal Opportunity Employer Program

Auxiliary aids and services are available upon request to individuals with disabilities by calling (801) 526-9240. Individuals with speech and/or hearing impairments may call Relay Utah by dialing 711.

Spanish Relay Utah: 1-888-346-3162

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TO EMPLOYERS

The information contained in the Employer Handbook will help you understand your rights and responsibilities with respect to the Utah Employment Security Act (hereafter referred to as the Act) and to the Utah New Hire Registry reporting requirements. The handbook will also help guide you in preparing required reports.

The handbook covers information on Utah unemployment insurance and Utah new hire reporting programs and procedures. In addition, the handbook briefly describes the services the Utah Department of Workforce Services offers employers.

This handbook answers the questions that employers most frequently ask about Workforce Services' programs. If you have a question not covered in this handbook or need additional information, contact us at:

Utah Department of Workforce Services
140 East 300 South 3rd Floor
P.O. Box 45288 • Salt Lake City, Utah 84145-0288
Email: dws-ui-contrib@utah.gov
Phone: (801) 526-9235 or 1-800-222-2857

ABOUT OUR WEBSITE

Our website at <https://jobs.utah.gov/ui/Employer/EmployerHome.aspx> contains both public and confidential information and services.

The employer information includes the following:

- Tax rates
- Quarterly reporting
- Appeals
- Selected tax forms
- UI Tax publications, laws and rules

To register and access employer information, you must first create an account using your e-mail address and user created password. You can then register as a new employer or as an employer who has changed the legal status of your company. You can also gain access to a specific employer account.

Once registered, employer advanced access requires the Utah Employer registration Number and Personal Identification Number (PIN). This PIN

is assigned when an employer registers their business on our Web Site and is mailed to all new employers at their tax address when the account is activated. With advanced access, you can:

- View, File, and Amend Tax Reports
- View Account Profile
- Make a Payment
- View Unemployment Insurance Benefit Costs
- Print IRS Form 940C
- View and File New Hire Reports
- Update Account Addresses, Phone Numbers, and Contacts
- Request FEIN Changes
- Close or Reopen Account
- View Electronic Correspondence
- Respond to Notices of Claims

THE PURPOSE OF THE UTAH EMPLOYMENT SECURITY ACT

The Utah Employment Security Act: (1) provides unemployment insurance payments to unemployed workers who are eligible, (2) establishes a statewide system of local employment centers offering employment services, and (3) gathers and dispenses related workforce information.

Unemployment insurance benefits are paid to lighten the burden of unemployment, maintain employment skills, maintain purchasing power in the community, and allow laid off employees to remain in the area where they will be available for re-employment.

Any unemployed person may apply for unemployment benefits and, if eligibility requirements are met, may be paid at a rate determined by the claimant's earnings from former employers during the base period.

BASE PERIOD WAGES DEFINED

Base period wages used in establishing a claim are the wages paid in the first four of the last five completed calendar quarters prior to the filing of the claim. If an individual lacks enough wage credit to qualify during this time, an alternate base period of the last four completed quarters may be used.

PAYING FOR UNEMPLOYMENT INSURANCE

The unemployment insurance program is operated on general insurance principles wherein the employer pays the contributions into the Utah Unemployment Compensation Fund (trust fund) to sustain the program. Governmental units, Indian Tribal units, and nonprofit 501(c)(3) organizations have the option to: (1) pay contributions into the fund based upon payroll wages in the same manner as other employers, or (2) elect to become reimbursable employers who are liable for direct reimbursement to the trust fund for benefits paid to individuals formerly in their employ in lieu of paying quarterly contributions.

EMPLOYERS SUBJECT TO THE EMPLOYMENT SECURITY ACT

You are subject if you meet any one of the following:

1. An individual or employing unit that employs one or more individuals for some portion of a day during a calendar year.
2. You acquired your business from an employer who was subject to this Act.
3. You are a nonprofit organization exempt from income tax as provided by Section 501(c)(3) of the Internal Revenue Code and employ four or more individuals for some portion of a day in each of 20 different weeks during a calendar year. This Department requires a copy of the Internal Revenue Service letter of exemption, 501(c)(3), in order to be recognized as a nonprofit organization and to elect to become a reimbursable employer.
4. You pay cash wages of \$1,000 or more in a calendar quarter to a worker who performs domestic service (household employment).
5. You employ agricultural workers and pay total wages of \$20,000 or more in a calendar quarter or have more than ten employees in 20 different weeks during the calendar year. If you are an employer of a domestic service worker or an agricultural worker or a 501(c)(3) entity and meet the criteria of a subject employer, you are a subject employer for the calendar year regardless of the quarter you met the criteria. You also become subject for the next calendar year. For example, an agricultural employer who pays wages in excess of \$20,000 in the third quarter of 2012 becomes a subject employer effective January 1, 2012.

This employer remains subject for all of 2012 and 2013 regardless of the amount of wages paid in the other quarters of 2012 and 2013.

6. You are an officer of a corporation receiving remuneration for services rendered.
7. You are considered to be an employer subject to the Federal Unemployment Tax Act (FUTA). FUTA coverage is based upon the employer's annual calendar year payroll. If an employer is subject to Utah law by virtue of being subject to FUTA, all payroll is subject and reportable in all quarters regardless of the payroll amounts.

You are an employer according to FUTA if you:

- a. Paid wages of \$1,500 or more in any calendar quarter or
- b. Employed one or more workers at any time in each of 20 calendar weeks.

WAGES DEFINED

Wages in the Act are the same as "currently defined by Title 26, Section 3306(b), Internal Revenue Code of 1986." Additional information can be found in IRS Publication 15, Circular E, Employer Tax Guide and the website for the U.S. Tax Code On-line contains a detailed description of the definition of wages at: <https://www.law.cornell.edu/uscode/text/26/3306>

Wages include:

- Hourly wages, salaries, and commissions
- Meals, lodging and other payments in kind
- Tips and gratuities
- Remuneration for services of an employee with equipment
- Vacation pay and sick pay
- Separation or dismissal pay
- Bonuses and gifts
- Payments in stock
- Employee contributions to Deferred Compensation Plans including 401(k) plans

Wages do not include:

- Any payment made to, or on behalf of, an employee under a cafeteria plan. This exclusion is limited to any “qualified (non-taxable) benefit” provided under a cafeteria plan as defined by Section 125 of the Internal Revenue Code. However, employee contributions made under a 401(k) plan are wages subject to the Utah Employment Security Act and must be reported.
- Meals and lodging provided on the employer’s premises and for the employer’s convenience if a good business reason exists for providing them. Good business reasons include the following:
 - a. To have employees available at all times or for emergencies.
 - b. Employees have a short meal period.
 - c. Adequate eating and lodging facilities are not otherwise available.
- Payments made by the employer to a group of individuals in his employ into a fund to provide for:
 - a. Medical or hospitalization expense.
 - b. Death of an employee; provided the employee does not have the right to any portion of money placed in the fund at termination of the plan, or if the employee terminates employment with this employer.
- Reimbursement and advances for bona fide, ordinary and necessary employment related expenses. Workforce Services may require an accounting of the actual expenses or may determine whether the expenses are reasonable and necessary.
- Employment related training allowances (Example: school tuition and fees). However, payments for services performed as part of the training, such as on-the-job training, are wages.
- Remuneration paid to directors of a corporation for director services (i.e., attending board of directors meetings). Director services do not include managerial services or other services that are part of the routine activities of a corporation.
- A fee paid to an individual for the referral of a potential customer (finder’s fee) provided that the transaction is in the nature of a

single or infrequent occurrence and does not involve a continuing relationship with the person paying the fee.

- Supplemental Unemployment Benefits (SUB) if they meet the requirements specified in Internal Revenue Service Revenue Ruling 56-249, 58-128 and 60-330. Because of the complexity of the factors involved, employers should request a declaratory ruling from Workforce Services on their specific SUB plans.

SUBJECT WAGES MUST BE REPORTED TO WORKFORCE SERVICES

All gross wages for each individual who worked for you during a calendar quarter must be reported each quarter. The Act establishes a maximum taxable wage base that is recalculated annually based on changes to the state average annual wage (see Appendix D for an example of the taxable wage base). No contributions are assessed on any wages paid to an employee that are in excess of this taxable wage base.

WHEN TO REPORT WAGES

Wages must be reported for the calendar quarter in which they are actually paid, unless you are a domestic employer who has elected annual reporting. The “Due Date” is the last day of the month following the end of the calendar quarter. “Wages paid” are those wages actually received by the worker or constructively paid. Wages are constructively paid when they are credited to the account of or set apart for a worker so that they may be drawn upon by the worker at any time without any substantial limitation or restriction as to the time, manner, or condition upon which the payment is to be made. The payment must also be within the worker’s control and disposition.

EMPLOYMENT DEFINED

“Employment” means all work performed for you by persons (regardless of age) whom you pay, whether their work is permanent or temporary, part-time or full-time, unless the work is specifically exempted from coverage by the provisions of the Act. Employment includes services performed by officers of a corporation including “S” corporations.

Wages of an individual employed to perform or assist in performing the work

of an employee are reportable by you for unemployment insurance purposes. An individual is deemed to be engaged by the employee's employer if the employer had actual or constructive knowledge of the work performed by the individual. This is the case even when the individual is hired or paid by the employee. An employer is deemed to have constructive knowledge if he should have reasonably known or expected his employee to engage another individual.

INTERSTATE EMPLOYMENT

Wages are reportable to Utah if:

1. The service is performed in this state. Service is considered to be Utah employment if it is performed entirely within Utah. The service is also considered to be Utah employment if performed both inside and outside of Utah, but the service outside of Utah is incidental to the service in Utah.
2. The service is not localized in any state. If the service is not localized in any state but some of the service is performed by the employee in Utah, the entire service is covered in Utah if one of the following conditions apply:
 - a. The employee's "base of operations" is in Utah (the "base of operations" is the place the employee physically checks in on a regular basis),
 - b. The employee has no base of operations in Utah but is controlled and directed from basic authority which exists in Utah and the employee does some work in Utah,
 - c. The employee's residence is in Utah and "a" or "b" above do not apply, or
 - d. If "a," "b," or "c" do not apply, the employer may elect the state where the employee is covered by making the election under provisions for reciprocal coverage (Section 35A-4-106 of the Act).

PROFESSIONAL EMPLOYER ORGANIZATIONS AND TEMPORARY SERVICE EMPLOYERS

Professional Employer Organizations (also known as employee leasing companies) and temporary service employers are employing units that

contract with the clients or customers to supply workers to perform services. Workforce Services recognizes these types of employing units as defined by the Professional Employer Organization Licensing Act, Title 31A, Chapter 40 of the Utah Code.

Temporary service is defined as an arrangement whereby the organization hires its own employees and assigns them to a client to support or supplement the client's own workforce in special work situations such as employee absences, temporary skill shortages, seasonal workloads, and special assignments and projects. The assignment of the temporary help must have a finite ending date and the temporary service employer customarily reassigns the employees to other client organizations upon the completion of each assignment.

A Professional Employer Organization is any properly and legally licensed employee leasing company as defined by Section 31A-40-102 of the Utah Code. A Professional Employer Organization enters into a co-employment agreement with the client which is intended to be an ongoing relationship, rather than a temporary or project specific relationship. In the absence of such compliance, Workforce Services may choose to hold the "client employer" as the employing unit. The Utah Administrative Code rules for "common paymaster," and "payrolling" do not apply to leasing companies who are in compliance with the Professional Employer Organization Licensing Act.

COMMON PAYMASTER AND PAYROLLING

A common paymaster is NOT allowed for unemployment contribution purposes. A common paymaster situation exists when two or more related corporations concurrently employ the same individual and one of the corporations compensates the individual for the concurrent employment.

Payrolling is Not Allowed. Payrolling is defined as the practice of an employing unit paying wages to the employees of another employer or reporting those wages on its payroll tax reports.

Generally, an employee is reportable by the employer:

- Who has the right to hire and fire the employee,

- Who has the responsibility to control and direct the employee,
- For whom the employee performs the service.

EMPLOYMENT EXEMPT FROM COVERAGE

Provided the services are also exempted under the Federal Unemployment Tax Act (FUTA) employment shall not include:

1. Domestic service in a private home, fraternity or sorority if the total cash remuneration for personal services is less than \$1,000 per quarter in each quarter of the current or previous calendar year.
2. Agricultural labor as defined by the Act provided that the employer pays less than \$20,000 per quarter, in each quarter of the current or previous calendar year, or does not have 10 or more agricultural employees in each of 20 weeks during that year or the previous year.
3. Services performed by an individual owner (proprietor) and the owner's spouse, parent(s) or minor child (under age 21).
4. Services performed by a general partner. A worker who bears an exempt relationship to all general partners (a minor child in a husband and wife partnership, for example), would also be exempt.
5. Services performed by a member of a limited liability company (LLC), unless the LLC chooses to report for IRS purposes as a corporation thereby becoming subject to FUTA.
6. Licensed real estate agents, licensed insurance agents, and licensed security brokers paid on a commission basis. Hourly wages or salaries paid to these individuals are not exempt.
7. Salespersons not working on the employer's business premises who are paid only by commission and are free from the employer's control and direction.
8. Private duty registered or practical nurses, if the nursing service is performed in the patient's home and if substantially all the compensation is from health insurance proceeds. This exemption does not apply if any of the compensation or fee is paid through a nursing service business.
9. Pollsters or telephone survey conductors if the individual does not perform the service on the employer's premises, and the individual is paid for the service solely on a piece-rate or commission basis.

10. Casual labor but only if it is not in the course of the employing unit's trade or business. This does not apply to a corporation or an LLC.

GUIDELINES FOR EMPLOYMENT STATUS (INDEPENDENT CONTRACTOR)

Independent Contractor status is defined by the Utah Employment Security Act, Section 35A-4-204(3).

Workers classified as “**independent contractors**” either by themselves, by the principal for whom they work, or by contract are not excluded from being considered in employment simply because of that classification. The Act does not contain the term “independent contractor” and an exclusion for such does not exist. In order for the services performed by workers to be excluded from coverage under the Act, they must satisfy both tests mentioned below.

If you have classified or contemplate classifying any of your workers as “self-employed” or “independent contractors,” please notify Workforce Services in order that a proper determination of status can be made. By doing this, you may avoid additional unexpected liabilities, interest and penalties.

Services performed by an individual for wages or under any contract of hire, written or oral, express or implied, are considered to be employment subject to this section, unless it is shown to the satisfaction of the division that:

- a. 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
- b. 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 individual's contract of hire and in fact.

The following factors are considered to determine if an individual is customarily engaged in an independently established trade, occupation, profession or business:

- **Separate Place of Business.** The individual worker has his own place of business separate from that of the employer.
- **Tools and Equipment.** The individual worker has a substantial investment in the tools, equipment, or facilities customarily required to perform the services. “Tools of the trade” such as those used by

carpenters, mechanics, and other tradespeople do not necessarily demonstrate independence.

- **Other Clients.** The individual worker performs services of the same nature for other customers or clients and is not required to work full time for the employer.
- **Profit or Loss.** The worker can realize a profit or risks a loss from expenses and debts incurred through an independently established business activity.
- **Advertising.** The worker advertises services in telephone directories, newspapers, magazines, the Internet, or by other methods clearly demonstrating an effort to generate business.
- **License.** The individual has obtained any required and customary business, trade or professional licenses.
- **Business Records and Tax Forms.** The worker files self-employment and other business tax forms required by the Internal Revenue Service and other tax agencies.

The worker is an employee of the employer for the purposes of the Act when:

- a. An employer retains the right to control and direct the performance of a service, or
- b. Actually exercises control and direction over the worker who performs the service, or
- c. Oversees the manner and means by which the result is to accomplish in addition to the result itself.

The following factors, if applicable, aid in determining whether an employer has the right to exercise control and direction over the service of a worker.

- **Instructions.** A worker who is required to comply with another person's instructions about when, where and how he is to work is ordinarily an employee. This factor is present if the employer for whom the service is performed has the right to require compliance with instructions.
- **Training.** Training a worker by requiring an experienced person to work with the individual, by corresponding with the individual,

by requiring the individual to attend meetings, or by using other methods, indicates that the employer for whom the services are performed expects the services to be performed in a particular method or manner.

- **Pace or Sequence.** A specific requirement that the service must be provided at a pace or ordered sequence of duties imposed by the employer indicates control and direction. However, mere coordinating and scheduling of the services of more than one worker does not indicate control and direction.
- **Work on Employer's Premises.** A requirement that the service be performed on the employer's premises indicates that the employer for whom the service is performed has retained the right to supervise and oversee the manner in which the service is performed, especially if the service could be performed elsewhere.
- **Personal Service.** A requirement that the service must be performed personally and may not be assigned to others indicates the right to control or direct the manner in which the work is performed.
- **Continuing Relationship.** A continuous service relationship between the worker and the employer indicates that an employer-employee relationship exists. A continuous relationship may exist where work is performed regularly or at frequently recurring although irregular intervals. A continuous relationship does not exist where the worker is contracted to complete specifically identified projects, even though the service relationship may extend over a significant period of time.
- **Set Hours of Work.** The establishment of set hours or a specific number of hours of work by the employer indicates control.
- **Method of Payment.** Payment by the hour, week or month points to an employer-employee relationship, provided that this method of payment is not just a convenient way of paying progress billings as a part of a fixed price agreed upon as the cost of a job. Control may also exist when the employer determines the method of payment.

These factors are intended only as guides for determining whether an individual is an employee or independent contractor. The degree of

importance of each factor varies depending on the occupation and the factual context in which the services are performed.

CALCULATING AN EMPLOYER'S PAYMENT

An employer who is subject to the Act is required to pay contributions to the Utah Unemployment Compensation Fund on a quarterly basis. Domestic/household employers may choose to report on an annual basis instead of reporting quarterly. These contributions are determined by multiplying the total subject (taxable) wages for all employees each quarter by the employer's assigned contribution rate.

The entire contribution amount must be paid by the employer. The Act provides penalties for employers who deduct any part of the contribution from the earnings of the employee.

We offer an Electronic Funds Transfer (EFT) option for payment that allows you to file the contribution report early and schedule the payment on any day before the quarter due date. You can also change the settlement date and modify or delete the EFT if needed.

Payment should be made by EFT at <http://jobs.utah.gov/ui/Employer/EmployerHome.aspx> or by check made payable to the Utah Unemployment Compensation Fund).

CALCULATE THE CONTRIBUTION RATE

New Utah employers are assigned a basic contribution rate equivalent to the two-year average benefit cost ratio (benefit costs ÷ taxable wages) of their major industry, but not less than 1% x Reserve Factor + Social Cost.

The unemployment insurance contribution "earned" rate for qualified Utah employers is determined from the experience each employer has accumulated over previous years of coverage in the Unemployment Insurance Program. Utah's law calls for a "benefit ratio" to be determined for each qualifying employer. This means that unemployment insurance benefits paid to your former employees will be used as the primary factor in calculating your contribution rate. These payments are known as benefit costs.

The cost of unemployment benefits paid will be charged to you based on the percentage of your company's wages. For example, if 50% of your

former employee's earnings during his base period year have been paid by you, then 50% of the unemployment benefits paid to this former employee would be charged to your account.

When an individual files a claim for unemployment benefits, all base period employers are notified that a claim has been filed. Form 606, "Employer Notice of Claim Filed," informs each employer of potential benefit costs that may be posted to their accounts. Any protest of a claimant's eligibility for benefits or request for relief of benefit cost charges based on the reason for separation of the employee must be made at this time. Relief may not be granted if you do not protest when first notified by Form 606.

As benefits are actually paid, you will receive a quarterly Form 66, "Statement of Benefit Costs." (This information can also be found on our website under "View Benefit Costs.") **Your benefit costs for a minimum of one fiscal year and up to the last four fiscal years (July 1st through June 30th) will be used in the computation of your contribution rate for the following calendar year.** If the benefit costs charged to your account are inconsistent with a prior decision or action that was or should have been taken by Workforce Services, you may request that corrections be made. The request must be filed in writing within 30 days of the date of the quarterly statement.

Once you are an established employer, your overall contribution rate will be determined for each year by the following four factors:

1. **Benefit Ratio (basic rate):** This rate is determined by dividing total benefits paid to your former employees by the total taxable wages reported to Workforce Services by you during the same period of time. The last four completed fiscal years will be used in determining the contribution rate.
2. **Reserve Factor:** This is an adjustment to the basic contribution rate (an increase or decrease) which is necessary to maintain an adequate reserve in the Utah Unemployment Compensation Fund.
3. **Social Tax Rate:** This rate is determined from the benefit costs which cannot be allocated to any particular employer. This rate is added to the contribution rate for all employers. Examples of benefit costs which are considered to be social costs include:
 - a. Benefit costs of employers who have gone out of business without having successors.
 - b. The state's share (50%) of benefit costs which result from the payment of federal extended benefits paid during periods of high unemployment.

- c. An employer's benefit costs which exceed the maximum contribution rate plus the social costs.
 - d. Benefit costs from which employers have been granted relief.
 - e. Uncollectible benefit overpayments.
4. Rate Surcharge for Delinquent Payments: The Act provides for a surcharge of 1% in addition to the overall contribution rate for employers who have not paid all contributions for the fiscal year (July 1 through June 30) prior to the July 1 computation date (see R994-303-105[1]).

The surcharge will be removed in the quarter in which all delinquent contributions for the prior fiscal year (July 1 through June 30) have been paid.

The overall contribution rate is calculated as follows:

(Benefit Costs ÷ Total Taxable Wages) x Reserve Factor + Social Cost = Overall Contribution Rate

The employer contribution rates are calculated during late November for the following calendar year after all benefit and social cost data have been finalized. You will be notified in writing of your assigned rate and the factors used in determining your rate for the upcoming calendar year. An annual domestic employer's rate may be modified at a later date.

SUTA DUMPING

The Legal References Behind SUTA Dumping

Congress passed the SUTA Protection Act of 2003 to ensure that state unemployment insurance rates are fair for all employers. The State Unemployment Tax Act (SUTA) contains provisions (refer to the Act 35A-4-304 or the Rule 994-304) that govern the transfer of employment experience and the assignment of rates.

Background

SUTA contains provisions banning two common forms of dumping which are best described as tax manipulation schemes. In the first, a new company buys an existing company to obtain its lower rate. In the second, a new company is created to which employees are transferred in order to dump an existing employer's past history and higher rate. Without a new Workforce Services rate calculation, either version may represent SUTA dumping when common ownership, management, or control of business practices exists.

Controlling SUTA dumping protects all employers who otherwise would need to pay more in unemployment insurance to maintain the solvency of the trust fund. Employers who engage in this practice are not allowed to abandon benefit costs or its associated state unemployment insurance rate. Instead, the businesses for such an employer would share the higher, combined rate. SUTA dumping also may expose the employer to both civil and criminal penalties and to a higher, punitive rate.

Special Provisions Regarding Transfers among Entities With Common Ownership, Management or Control

If an employer transfers its trade or business (including its workforce) or a portion of its trade or business to another employer and, at the time of the transfer, there is common ownership, management, or control of the employees, then the unemployment experience attributable to each employer shall be combined and both entities will have the same UI contribution rate for up to four years. The unemployment experience is not combined if the transferring entity retains its workers. The Act provides meaningful civil and criminal penalties for all individuals, including tax advisors, who knowingly violate or attempt to violate this provision of the Act.

Complying with the Law

To ensure compliance, register your new business online at <https://jobs.utah.gov/ui/Employer/EmployerHome.aspx>. You can also register by paper. To obtain a Status Report, Form 1, from our website (see Appendix A for an example), select the “Info” drop down to select “Tax Forms” and then choose “Form 1”. This form asks for percentages of the business being transferred and to whom. After receiving this form, Workforce Services will calculate the contribution rate. This also will ensure that the employer’s account number is retained rather than creating an unnecessary, new one. If you have questions or concerns about moving payroll, contact the Department at 801-526-9235 or 800-222-2857 and select the Employer Account option.

“SUCCESSOR” EMPLOYER DEFINED

“Successor” is the employing unit which acquires substantially all of a business and “predecessor” is the employing unit which last operated the business. For the rate computation purposes, all of the predecessor’s payroll and benefit costs will be transferred to the successor, if the successor has acquired the

business or all or substantially all of the assets of the predecessor business and the predecessor has ceased to operate at the time of the acquisition.

To “acquire” the assets means to now possess, control, or have the right to use the assets by any legal means such as by purchase, gift, lease or sublease, repossession, change in the form of ownership, inheritance, or foreclosure. It is not necessary to purchase the assets in order to have acquired the right to their use, nor is it necessary for the predecessor to have actually owned the assets for the successor to have acquired them.

Additionally, as a successor employer, you assume the liability for any unpaid contributions interest, and penalties owed by your predecessor. It is your responsibility to withhold a sufficient amount of the purchase money to cover the amount of any contribution, interest, and penalty that may be due to Workforce Services from your predecessor prior to the transfer.

We recommend that you obtain access to your predecessor’s payroll records in order to furnish Workforce Services with wage and separation information on individuals employed by your predecessor prior to the transfer. This allows you the opportunity to request relief of charges, based on the separation, and reduce the potential liability against your account.

INFORMATION AN EMPLOYER MUST PROVIDE TO EMPLOYEES

As an employer subject to the Act, you are required to post the “Unemployment Insurance Notice to Workers” poster found at <https://jobs.utah.gov/ui/Employer/Public/UIEmployerPoster.pdf> in a conspicuous place in each work place or establishment. The purpose of this poster is to provide workers with initial information regarding their rights to unemployment benefits. To obtain these or other Workforce Services forms, call (801) 526-9235 or toll free 1-800-222-2857.

AN EMPLOYER MUST KEEP RECORDS

In order to complete the required reports and verify this information at a later date if necessary, your records must contain the following information:

1. The name and social security number of each employee.
2. The date each employee was hired.
3. The place of employment.

4. The date and reason each employee was separated from employment.
5. The beginning and ending date of each pay period and the date wages were paid.
6. The total amount of wages paid (in each pay period) showing wages separately from other payments such as tips and bonuses.
7. Daily time cards or time records kept in the regular course of business.
8. Special payments such as bonuses, commissions, gifts, severance pay or accrued leave pay.
9. The cash value of living quarters, meals, or anything else paid to an employee as compensation for work done.

In general, you are required to keep these records for four (4) calendar years (see Utah Code 35A-4-310).

AUDIT OF RECORDS

Workforce Services has the responsibility and authority to audit your records periodically. A Workforce Services representative may contact you to examine your records.

In most cases, an appointment will be arranged at a mutually satisfactory time.

AN EMPLOYER MUST SUBMIT REPORTS OR FORMS

Most of our reports/forms may be accessed on our website at:
<https://jobs.utah.gov/ui/Employer/Public/TaxForms.aspx>

Reports most frequently required are:

1. **Status Report, Form 1 (See Appendix A).** This report allows you to register your business and gives the information necessary to determine whether your business is subject to the Act. New or acquired businesses must submit this form or register online. A new Status Report or registration will also be required for an existing account if the entity or ownership of the business has changed. The Department will use this new registration to determine if there are any necessary account changes that need to be made.

For ease and convenience, you may register your business online at <https://jobs.utah.gov/ui/Employer/EmployerHome.aspx>. You will receive an account number, PIN number, and rate at the end of your registration. A status examiner will finalize your account. Once your

account has been finalized by a Status Examiner, you will be able to access your account information online.

Account changes may be completed online. If you prefer, you may notify us in writing of changes to your account such as business activity, phone number, address, worksite location, or if your business has closed. However, a change in entity or ownership will require you to register the new business or entity. Our address is:

Department of Workforce Services
Attn: Employer Accounts
PO Box 45288
Salt Lake City, UT 84145-0288

2. Employer's Quarterly Wage List and Contribution Report Online Filing Options for Utah Employer's Quarterly Contributions and Wages.

Once subject to the Employment Security Act, an employer must file a quarterly report and wage list each calendar quarter. In order to increase security of data and reduce costs to both the employer and Workforce Services, the Department encourages employers to file their wage data using the Internet (See "Online Filing Options"). The Unemployment Contributions website features several options to help you file and make payments securely and quickly. You will find online quarterly reporting by visiting <https://jobs.utah.gov/UI/Employer/EmployerHome.aspx> and selecting Tax Reporting. Online filing can be accomplished by manually inputting data or by uploading a file. The file format is available at: <https://jobs.utah.gov/UI/Employer/Public/MMREFFileReport.aspx>

Our website contains the quarterly reports, wage lists, and payment methods available for online filers. If you don't file online, you must submit the Employer's Quarterly Wage List and Contribution Report, Form 33H. Online filers will receive a quarterly reminder email to file. Employers who complete and return paper forms must submit them with the contributions due within 30 days following the end of the quarter. Each employer must file quarterly reports even if wages were not paid during the quarter until Workforce Services closes the account or determines that the employer is exempt from reporting

requirements. Employers with over 250 employees or employer representatives who file reports for 100 or more employers are required to file reports using the appropriate electronic format [Section 35A-4-305(8)(d)(ii)(A)]. The total wages on your wage list must equal the total wages on your Contribution report.

Domestic Employers. If you are a domestic employer, you will be given the option to file quarterly or annually. If you choose to file annually, your report is due January 31st of the following year in which you had wages. The report is separated by quarter.

Once your initial choice for reporting has been made, you must contact Workforce Services in writing by December 1 to change your choice for the following calendar year.

If your payroll system is already computerized, you may have the capability of downloading the quarterly wage data from your computer.

Social security numbers and names are required for all employees. Report the first and last name for each employee. Provide the SSN for each employee. If the number is not available, leave the SSN space blank. You will receive a follow up letter requesting the missing data. The scanner reads nine numbers and will accept the following formats: 123456789, 123-45-6789 or 123 45 6789.

- 3. Official Notice of Claim Filed, Form 606.** This form is either sent electronically (see eResponse below) or mailed to the employer. The employer is required to complete and return the form with detailed documentation within ten days if any of the following situations apply:
 - a. The reason for separation was other than lack of work.
 - b. The claimant incorrectly reported expectation of recall.
 - c. Accrued vacation, severance, or other separation payments were made or are due.
 - d. The claimant will be receiving continuing monthly pension payments.
 - e. The employer wishes to request relief of charges, as explained on the reverse side of Form 606.
 - f. The claimant did not work for you.

Use eResponse to respond to separation requests Form 606 at <https://jobs.utah.gov/ui/employer>

This information must be correct in order that a proper determination of the claimant's eligibility can be made or that relief of charges may be granted to you, the employer.

4. **Request for Wage Information, Form 625.** This form will be sent if a former employee files a claim for unemployment insurance benefits and you have failed to properly report wages for that individual. (See penalties found on page 24 for failure to file reports). It must be completed and mailed within 48 hours after you receive it.
5. **Wage Information Request, Form 613.** When an employee may have been employed while receiving benefits.

RECEIVE UI CORRESPONDENCE USING THE INTERNET

Employers can receive Unemployment Insurance correspondence electronically from a secure web message center. The advantages of this method include the following:

- Increased security of sensitive information
- Convenient access to time-sensitive information
- Receive correspondence several days faster than by regular mail
- Reduced mailing costs

To sign up for electronic correspondence, follow these steps:

1. Go to <https://jobs.utah.gov/UI/Employer/Login.aspx>, and select correspondence link. On the Sign In page, enter your e-mail address and password.
2. From the correspondence page, click the link under “**Sign Up Now**” select **Review the Electronic Correspondence Overview**, then scroll down to the bottom and click “**Continue.**”
3. Enter your Employer ID# and PIN or access code. If your company is not already displayed in the Employer box, you must first add your company by selecting “Add Employer.” (Employers will have PIN security control and can assign an Access Code to employees who are authorized to view and respond to the benefits correspondence.)

Check the box to agree to the terms and conditions of the Employer Opt In Agreement. Click submit.

4. Under the Inbox tab, select “If you would like to sign up to receive your correspondence real-time, click here for more details.”
5. Read the Overview and Agreement screens and check the box on the agreement screen to agree to its terms.

REQUIREMENTS FOR AN EMPLOYER TO STOP FILING REPORTS

To stop filing reports, you must notify Workforce Services that:

1. You have discontinued paying wages and you do not expect to pay wages in the future.
2. You have sold your business, furnished information showing the date of the sale, the name and address of the new owner, and submitted the final report.
3. You have permanently discontinued business with no successor, provided the closure date, and submitted the final report.

Note: If you close temporarily or seasonally for one or two quarters, you must continue to file quarterly reports showing no wages paid

PENALTIES WHEN AN EMPLOYER DOES NOT FILE THE REQUIRED REPORTS

To ensure compliance, the Utah Employment Security Act includes the following penalties that attach to late reports and payments.

1. A penalty is assessed for failure to file Form 33H, Employer’s Contribution Report, within 30 days following the end of the calendar quarter. The penalty is 5% of the contribution due if the report is filed not more than 15 days late. An additional 5% is assessed for each additional 15 days or fraction thereof that the report is late up to a maximum of 25% of the contribution due but never less than \$25. To avoid these penalties, the report must be filed timely.
2. A penalty of 5% of the contribution due is assessed for delinquent contributions. This is in addition to the penalty for failure to file the report timely.

3. Interest of 1% per month is charged on contributions not paid by the due date.
4. A penalty of \$50 may be assessed for failure to provide complete wage information or to conform to the required format. This penalty may be assessed for each failure by an employer to conform for the first 15 days or fraction thereof, that the wage filing is late or out of conformity. An additional \$50 may be assessed for every 15 days that the wage information is out of compliance, but not to exceed \$250 per filing.
5. When an employer fails to comply with a request for wage or separation information, the employer may lose all rights to further notice on the claim and appeal rights regarding eligibility determinations for claimant benefits.
6. A \$20 service charge is assessed on returned checks and interest of 1% per month continues to be charged on the unpaid contribution.
7. A 1% rate surcharge is added to the overall tax rate for non-payment of prior fiscal year contributions.
8. Legal costs (e.g., subpoenas, bank garnishments) are assessed.

UNEMPLOYMENT INSURANCE BENEFITS

When a claim is filed, the effective date is the Sunday of the week the claim is filed and is in effect for 52 weeks. The wages reported in the base period determine the amount payable on the claim.

To be monetarily eligible for benefits, a worker must have earned wages in two or more calendar quarters of the base period. The total wages in the base period must be at least 1.5 times the wages earned in the highest quarter of the base period. There is also a minimum amount of wages required during the base period. For 2015, the minimum total amount is \$3,400.

A claimant is entitled to a weekly benefit amount (WBA) equal to 1/26th of the highest quarter wages in the base period. A maximum weekly benefit amount is established each year. For 2015, the amount is \$496 a week. Claimants receive a weekly benefit amount that is approximately one-half of their average weekly earnings in their highest quarter up to the maximum weekly benefit amount.

A claimant can receive regular benefits for 10 to 26 weeks, depending on the stability of their prior employment. During periods of exceptionally

high levels of state or national unemployment, additional weeks of benefits may be provided.

SOME REASONS BENEFITS MAY BE DENIED

Claimants will be denied unemployment benefits for a specific number of weeks or until additional eligibility requirements are met if they:

- Quit work without good cause
- Were discharged for just cause. The basic factors that establish just cause and are essential for determination of ineligibility include the following:
 1. Culpability—the claimant’s conduct was harmful to the employer’s interests.
 2. Knowledge—the claimant knew what conduct was expected by the employer.
 3. Control—the claimant had control over the conduct that caused the discharge.

For each factor, isolated instances of carelessness or good faith errors in judgment are not sufficient to establish just cause for discharge. Also, if the claimant made a good faith effort to meet job requirements, but failed to do so due to lack of skill or ability and a discharge results, just cause is not established.

- Are involved in a strike or failure to cross picket lines
- Are school employees or professional athletes with reasonable assurance of returning to work when school or season resumes
- Are not available for full-time work or not actively seeking work each week
- Fail to accept available suitable work or a referral to such work
- Attend school under circumstances that adversely affect availability for full-time work (unless special department approval is given)
- File fraudulent unemployment claims
- Are physically unable to work full time

- Are either self-employed full-time or a corporate officer and not seeking other full-time work
- Have earnings equal to or more than the weekly benefit amount (This includes wages, vacation, holiday or severance pay and wages in lieu of notice of termination.)
- Are illegal aliens or aliens not permitted to work in this country

**UNEMPLOYMENT INSURANCE CLAIM CENTER
PHONE NUMBERS**

| | |
|--|----------------|
| Salt Lake/South Davis | (801) 526-4400 |
| Weber/North Davis..... | (801) 612-0877 |
| Utah County..... | (801) 375-4067 |
| All other areas in or out of state | (888) 848-0688 |

If you want further information on disqualifications or if you are aware of any possible disqualifying issues regarding any claimant, please call the Unemployment Insurance Claims Center. If a potentially disqualifying issue exists due to an employee’s reason for separation and you are the last employer, you will be notified on Form 606 “Official Notice of Claim Filed.” A decision regarding the claimant’s eligibility for benefits will be made based on statements received from both you and the claimant. You and the claimant have the right to see or hear the information provided to the department and used to determine claim eligibility.

EMPLOYER APPEALS

Appeal Rights

If you disagree with any Department decision, you have the right to file an appeal. You have the right to appeal benefit determinations for your former employees, employer rates, employer successorship, and worker classifications.

Timelines

All appeals must be submitted in writing. Appeals of Department determinations must be submitted in a timely manner by the due date listed on the decision. Appeals after the due date cannot be considered unless you can establish good cause for your late appeal.

An Appeal Should Include the Following:

There is no specific appeal form, but your written appeal should contain the following information:

- Your company name and address
- Your Utah Employer Registration Number
- The date the appeal was mailed or faxed
- Statement regarding the basis for your appeal
- The relief you are requesting
- Your name, title and signature

Where to Send Your Appeal

The preferred method to file an appeal is online at jobs.utah.gov/appeals/. However, you can also mail or fax your appeal. For more information on the appeals process, visit the Division of Adjudication website at <http://jobs.utah.gov/appeals>. When mailing or faxing your appeal of a decision charging you with the costs of benefits allowed on a former employer, use the following address/fax number:

Unemployment Insurance Benefit Appeals

Utah Department of Workforce Services
Appeals Unit
P.O. Box 45244
Salt Lake City, UT 84145-0244
Fax 801-526-9242

If you are appealing an annual Contribution Rate Notice or an employer successorship or worker classification determination, use the following address/fax number:

Tax Appeals

Utah Department of Workforce Services
Hearing Officer
P.O. Box 45288
Salt Lake City, UT 84145-0288
Fax 801-526-9236

Appeal Process

Once an appeal is received, the case will be scheduled for a telephone hearing with a Hearing Officer or an Administrative Law Judge (ALJ), unless the decision is changed by the Department review

authority. The claimant also has the right to appeal any decision adversely affecting benefits. You will be notified of any appeal related to your account so that you can participate in the appeal hearing. Upon receiving notice of the hearing please read it carefully and follow all instructions listed. The hearing notice will contain important information on how to prepare for and participate in the hearing; including how to present evidence, documents and witnesses in support of your position.

Appeals from a decision made by a Hearing Officer can be appealed to an ALJ. An appeal of the ALJ decision may be submitted to the Workforce Appeals Board. An appeal of the Workforce Appeals Board's decision may be made to the Utah Court of Appeals. Each decision issued will outline the process to submit a further appeal.

CONTROLLING UNEMPLOYMENT COSTS

Utah's "benefit ratio" system provides a unique opportunity for you to manage your unemployment tax costs. As a new employer, your rate is based on an industry classification. With more experience as an employer, your basic tax rate is now determined by the unemployment benefits paid to your former employees. It is to your advantage to monitor these charges to ensure they are correct and to manage your personnel practices to reduce layoffs wherever possible.

To assist you in managing these costs, please consider the following:

1. Screen applicants to be sure they are properly suited for the work.
2. Have clear written statements of policy and rules concerning employee conduct at work.
3. Monitor new employees' progress carefully, especially during their probationary period. An employer will be liable for benefit costs of an employee who was separated because he was unable to perform the necessary work and meet minimum job performance standards. However, benefit costs increase proportionally to the length of time the individual was employed.
4. Keep accurate records of attendance, tardiness and all warnings given.

5. Do not condone violations of rules. Be consistent in taking disciplinary actions against employees who violate your work rules.
6. Be specific in providing separation explanations to Workforce Services. For example, report “claimant was absent on May 2 and May 3, did not call in, and was aware of company policy on reporting time off. By his failing to report for work, we were left shorthanded and had to find additional help to meet our production goals on those days,” rather than merely reporting “absenteeism.” Make sure you put down all the facts. Do not give conclusions.
7. Conduct exit interviews. Obtain a statement of the reason for separation. If possible, make adjustments or offer transfers.
8. Offer job openings to laid-off employees, if possible, or contact other employers to help find work for them. Report any refusals by former employees to accept work to Workforce Services at 801-526-4400.
9. If your business is temporarily shut down and other work such as maintenance or inventory work is available, offer this work to current employees who are not yet eligible to use vacation leave during the shutdown. If they refuse any offer of work, please notify Workforce Services at 801-526-4400.
10. Report vacation, separation, retirement or pension payments.
11. To receive electronic correspondence, sign up at <https://jobs.Utah.gov/UI/Employer/Login.aspx>. You may also update your mailing address at the same site under Account Admin by choosing Account Changes >Update Business Addresses or by notifying Workforce Services at 801-526-9235.
12. Carefully read and reply to all notices concerning benefit claims, requests for information, and related items. If you do not understand what is needed after reading the notices, please contact Workforce Services by calling 801-526-4400.
13. Submit all appeals within the appeal period provided by law.
14. Participate in all appeal hearings and present factual information and evidence.

15. Ensure that someone participates in the hearing who has first-hand knowledge of the reason the employee was separated.

PURPOSE OF NEW HIRE REPORTING AND THE REPORTING REQUIREMENTS

New Hire legislation appears in Section 35A-7-101, and is known as the “Centralized New Hire Registry Act.” Our state law’s minimum reporting requirements are based on the federal law. The Utah Department of Workforce Services has been given the responsibility for administering the State New Hire Registry program.

States will match New Hire reports against their child support records to locate parents, establish a child support order, or enforce an existing child support order. The State will transmit the New Hire reports to the National Directory of New Hires (NDNH), which allows the Office of Child Support Enforcement to assist States in locating parents on a national level.

Each State’s Unemployment Insurance and Workers’ Compensation Programs may also have access to their State New Hire information to detect and prevent erroneous benefit payments. In addition, the State can conduct matches between the New Hire database and other State programs to prevent unlawful or erroneous receipt of public assistance payments.

This initiative has resulted in significant increases in child support collections, reductions in Temporary Assistance to Needy Families (TANF) payments, and millions of dollars saved in Medicaid, Supplemental Nutrition Assistance Program (SNAP), formerly known as Food Stamps, Unemployment Insurance Benefits, and Workers’ Compensation Claims.

All employers are required to report mandatory data elements within 20 calendar days of the new employee’s first day of work or rehire:

| EMPLOYEE | EMPLOYER |
|--------------------------|--|
| Name | Name |
| Social Security Number | Federal Employer Identification Number |
| Mailing Address | Mailing Address |
| Date of Hire or Rehire | |
| Date of Birth (optional) | |

In order to simplify the new hire reporting process, employers have a number of options for reporting employee information. Employers may submit reports by using:

- Internet for online file transfer and data entry, select <https://jobs.utah.gov/UI/Employer/EmployerHome.aspx>
- Paper DWS Form 6 (See Appendix E), W-4 form, or computer printout
- Telephone maximum of three per call

Regardless of the format used, employers should make certain that all of the required information is included. The employer street address should be the address where child support orders should be sent.

An employer who fails to timely report the hiring or rehiring of an employee as required by law is subject to a civil penalty of:

- \$25 for each such failure; or
- \$500 if the failure to report is intentional and is the result of an agreement between the employer and the employee to not supply the required information, or to supply false or incomplete information.

New Hire information and technical specifications used for electronic reporting are available at <https://jobs.utah.gov/ui/Employer/Public/PublicPortal.aspx>.

WORKFORCE SERVICES CAN HELP YOU, THE EMPLOYER

Recruitment Assistance: Utah employers save time and money recruiting and training new employees when they use the Department's Unemployment Insurance services. We can help you meet your Human Resource needs promptly and efficiently. We match the right applicants with the job specifications for Utah employers like you. Using your selection criteria, we match job seekers to the job order based on the requested education experience, skills, knowledge, and ability. Our trained staff members are also available to assist in collecting resumes and applications, scheduling interviews, hosting recruiting events or providing other services as needed. Employers can enter job orders online and search for qualified job seekers 24 hours a day, 7 days a week on the Workforce Services web site <https://jobs.utah.gov/employer/index.html> and select "Post A Job Today."

Additionally, the Department offers a variety of services, training, incentives and tax credits to help your organization grow and increase profitability. More information is available at <http://jobs.utah.gov/employer/solutions.html>.

Veteran Recruitment Assistance: We are ready to help employers share the many benefits available through hiring veterans.

The Utah Patriot Partnership recognizes employers who have made the **Pledge of Support** to hire Veterans returning from the military. A certificate from the Governor and other means of recognition will be forwarded to Patriotic employers making their Pledge of Support. <http://jobs.utah.gov/employer/business/patriotpledge.html>

Workforce Services complies with federal laws mandating veterans' preference in employment and training. We have Local Veterans Employment Representatives (LVER) and Workforce Development Specialists around the state to help employers utilize veterans' education and skills. Federal and Utah State tax credits are available among other services (e.g., the ACE Program which assists Utah veterans and actively drilling service members obtain employment by receiving educational or vocational degrees or certificates based on their military training and experience). More information regarding additional services can be found at: <http://jobs.utah.gov/employer/solutions.html>

Affirmative Action Hiring: Since Affirmative Action is an important element of successful personnel management and equal employment opportunity, an employer should understand affirmative action information and legislation.

Work Opportunity Tax Credit (WOTC): Utah employers experience training costs for each new hire. The WOTC program provides tax credits to employers for hiring individuals from specific target groups. The credit offers up to \$2,400 for each new employee who qualifies for most of the target groups. New employees who could qualify for \$2,400 include Food Stamp (SNAP) recipients, ex-felons and Vocational Rehabilitation referred individuals. Other target groups, such as long-term unemployed family assistance recipients, long-term unemployed veterans, and disabled veterans are eligible to receive between \$4,800 and \$9,600. There is no limit to the number of tax credits you may receive on your federal income tax per year. Employers must apply for and receive approval from the Utah Department of Workforce Services, which states

that your new employee is a member of a WOTC target group. You may mail, hand-deliver or electronically submit the required forms and documentation. The forms must be postmarked or transmitted no later than 28 days from the new employee's start date. The required forms and the contact names and numbers for Utah WOTC program can be found at <http://jobs.utah.gov/employer/business/wotc.html>.

ECONOMIC INFORMATION FOR EMPLOYERS

Economic information is increasingly in demand and is useful in making business decisions. It is also valuable in helping government leaders, economic planners, and private citizens understand a problem or formulate a solution. For example, employers use industrial staffing data to plan new facilities and anticipate hiring needs while governmental leaders use economic information to allocate aid to cities and towns, and to plan vocational programs. Bookmark this site for all your business economic information needs: <http://jobs.utah.gov/wi>.

Utah's Employment Situation and Business Information, especially useful to employers, has been compiled and posted on our web page: <https://jobs.utah.gov/wi/employer>. There you'll find figures on employment and unemployment, the employment cost index, wage data (statewide and in nine sub-state areas), consumer price index, income, industry information, and county-level data of various types.

Significantly, Workforce Services is the only source providing county-level economic information such as wages, the unemployment rate, and the largest employers in the county.

- Employment and wage data are collected on a quarterly basis from employers on the number of persons employed each month and total wages paid for the quarter. The data is arranged by type of industry according to the North American Industry Classification System (NAICS). After screening the quarterly data, Workforce Services sends it to the Bureau of Labor Statistics who combines all of the states' data thereby allowing analysis of national economic trends and performance. Information from this data serves as a foundation for some of the key activities within the U.S. Department of Labor, as well as the State of Utah. See <http://jobs.utah.gov/jsp/wi/utalmis/gotoIndustry.do>

- The Current Employment Statistics Program surveys a monthly sample of employing establishments that provide employment, hours worked and earnings information for persons on nonagricultural payrolls. Workforce Services partners with the Bureau of Labor Statistics to produce monthly estimates that are combined with estimates from other states to determine national economic trends. See <http://jobs.utah.gov/wi/pubs/une/index.html>
- The Occupational Employment Statistics (OES) Program provides current estimates of occupational employment and wage data by industry. Staffing patterns obtained from the OES establishment-based survey are valuable in education planning and vocational counseling. Businesses use the OES wage data to recruit and retain employees and to determine what wage to attach to a job order. See <http://jobs.utah.gov/jsp/almissage/wage-home>.

Economic Information Products

All of our products and publications are available on our website. Some products are available only on the web. Some of our major products/publications include:

- The Utah Economic Data Viewer (UEDV) is a searchable database that includes data on employment, wages and industries in Utah. The menu of tools on the UEDV includes the following:
 - Occupational explorer
 - County specific information
 - Wages and occupational openings data
 - Population data
 - Utah business database

Find it at jobs.utah.gov/jsp/wi/utalmis/default.do

- Local Insights: A quarterly publication focused on providing relevant information for decision making in the areas of regional planning, local economic development and policy design. See <http://jobs.utah.gov/opencms/wi/pubs/publicat.html>
- Substate, County, and Local Information: Includes County Demographic and Economic Profiles, County Fact Sheets, Unemployment

Statistics (both seasonally adjusted and non-adjusted), Wages, Occupational Outlook, Largest Employers, Economic Events, and much more. See <http://jobs.utah.gov/wi/regions/county/index.html>

We also can provide:

- Annual planning information
- Affirmative Action information
- Occupational information
- Industry data

RAPID RESPONSE / PRE-LAYOFF ASSISTANCE

As businesses restructure to improve productivity and reduce costs, workers and businesses often face the uncertainty of change. Workforce Services offers tools to help workers and businesses adapt to those changes. Through the Department's Rapid Response Team, (801) 526-4312, state specialists provide free assistance to companies and their affected workers facing corporate restructuring.

On-site assistance is available to help employers plan for downsizing and safeguard their legal rights. Planning is the most important part of a layoff. It sets forth an organized, professional means by which the layoff can be conducted. It helps those involved consider a broad range of issues and details. Employers facing a layoff of 15 or more employees or any size plant closing can qualify.

See our website at <http://jobs.utah.gov//employer/business/prelayoff.html>

CONCLUSION

This material was prepared to provide you with general information about the unemployment insurance program and a brief description of other services offered by the Department. Our goal is to provide quality employment related services sensitive to the needs of workers, employers and the community.

If you have questions or need assistance, contact us at:

- Email: dws-ui-contrib@utah.gov
- Online: <https://jobs.utah.gov/ui/Employer/EmployerHome.aspx>
- Phone: 801-526-9235 or 1-800-222-2857

APPENDIX A

Status Report - Page One

DWS UI
Form 1
Rev. 9/13

UTAH DEPARTMENT OF WORKFORCE SERVICES
Unemployment Insurance
140 East 300 South, PO Box 45288 • Salt Lake City, Utah 84145-0288
TEL (801) 526-9235 option 2 • 1-800-222-2857 option 2 • FAX (801) 526-9377



STATUS REPORT

PLEASE READ INSTRUCTIONS THEN COMPLETE ALL ITEMS (TYPE OR PRINT LEGIBLY)

| | | | | |
|---|-----|--|---|---|
| 1. Type of Ownership: <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> LLC (<input type="checkbox"/> corporate election) <input type="checkbox"/> Other (Specify): | | | | |
| 2. Business name, DBA and mailing address for UI quarterly reports: Telephone # () Fax # () Email address: | | | 3a. Federal Employer ID Number (FEIN): | |
| | | | 3b. Utah Unemployment Registration Number (if any): | |
| | | | 4. County in Utah where principal activity is located: | 5. Number of Utah permanent work sites: |
| 6. Mailing address & phone for Wage and Separation Requests (if different from item 2): | | 7. Street address & phone of principal work site in Utah (if different from item 2): | 8. Mailing address & phone of Business Headquarters (if different from item 2): | |
| Telephone # () | | Telephone # () | Telephone # () | |
| 9. List owners or corporate officers (e.g. sole proprietor, general partners, corporate officers or LLC members): | | | | |
| Name | SSN | Title | Home Address | Home Phone |
| | | | | |
| | | | | |
| | | | | |
| 10. Describe in detail your principal business product and/or service of your Utah operation (see instructions): | | | | |
| 11a. Date of first Utah wages paid to employees including corporate officers (see instructions): | | 11b. Enter Amount of first Utah wages paid: | 12. If Utah wages have not yet been paid, give estimated date you expect to pay Utah wages: | |
| Complete this section if your business falls into one of the categories below, otherwise select N/A: <input type="checkbox"/> N/A | | | | |
| 13. a. Construction Employer: ___ Business has operated only in the State of Utah or ___ Business has operated in another state prior to operating in the State of Utah. Name of prior state: _____ | | | | |
| b. Domestic Employer: ___ Employer has paid or will pay \$1,000 or more in wages in a calendar quarter for domestic service. ___ Request to file UI contribution reports and payment annually on January 31st instead of filing quarterly. | | | | |
| c. Agricultural Employer: ___ Business has paid or will pay \$20,000 or more in wages in a calendar quarter or ___ Business has or will have 10 or more employees working in at least 20 different weeks during the calendar year. | | | | |
| d. Leasing company: ___ Business is a Professional Employer Organization (PEO). ___ Utah PEO (Professional Employer Organization) registration # _____ | | | | |
| Did or will your business obtain in full or part, through an acquisition, merger or transfer, the assets, the trade or business, or workforce of another employer? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, please complete Sections 14 and 15. | | | | |
| 14a. Date of acquisition, merger or transfer _____ | | | | |
| 14b. Check the types of changes: ___ Change of entity (e.g. proprietorship to corporation) ___ Merger ___ Reorganization ___ Sale of business to new business ___ Lease of business to new business ___ Repossession ___ Purchase assets of business ___ Transfer of workforce (employees) ___ Transfer of trade or business ___ Purchase assets of business from the bankruptcy court ___ Other (explain): _____ | | | | |

APPENDIX A

Status Report - Page Two

14c. What portion of the previous owner's assets, trade or business, or workforce was or will be obtained?
 ___% of assets
 ___% of trade or business
 ___% of workforce

14d. Previous owner:
 Business name: _____
 Address: _____
 Utah Unemployment Registration #: _____
 Federal Employer Identification Number (FEIN): _____

14e. Does the previous owner continue to:
 a. Have Utah employees? Yes No
 b. Operate a separate business in Utah? Yes No If No, date closed _____

15a. List any current owner who was also a previous owner. Also, list any current owner who is related to any previous owner. "Related" means one's self, a spouse, parent, step-parent, child, step-child, sibling or step-sibling.

| Name | SSN or FEIN | Percentage of Ownership | Family Relationship |
|------|-------------|-------------------------|---------------------|
| | | | |
| | | | |
| | | | |

15b. Select the common management practices of your business retained from the previous owner:
 ___ Management, managers, officers, board of directors
 ___ Personnel and human resource policies
 ___ Operating procedures
 ___ Sales and pricing policies
 ___ Collection procedures
 ___ Financing policies
 ___ Accounting practices
 ___ Purchasing practices
 ___ Other (explain): _____
 ___ None of the above

15c. Select the common control practices your business retained from the previous owner:
 ___ Control of the assets used to conduct the business enterprise
 ___ Financing and /or leasing arrangements
 ___ Contracts
 ___ Business, professional, and regulatory licenses of the business enterprise
 ___ Other (explain): _____
 ___ None of the above

Any person or advisor who knowingly violates or attempts to violate Utah Code Section 35A-4-304 and Section 76-8-1301 may be subject to civil and criminal penalties (see instructions)

I certify that the information contained in this report is true and correct.

Signature _____ Title _____
 Telephone Number _____ Date _____

APPENDIX A

Status Report - Page Three

Form 1 Rev 9/13

Unemployment Insurance (UI) Instructions for Status Report, Form 1

The Utah Employment Security Act states that the Department of Workforce Services (DWS) must determine the status of each business and each person independently established in a trade, occupation, or profession. After paying wages, complete and return this form immediately to the Department of Workforce Services, UI Employer Accounts Unit, PO Box 45288, Salt Lake City, Utah, 84145-0288.

All items must be completed. If an item does not apply to your business, enter N/A (Not Applicable).

Except as indicated below, all items are self-explanatory.

- Item 1: LLC (Limited Liability Company) is considered a partnership unless corporate election is selected. LLC corporate election means the business has authorization or has requested approval from the IRS to be taxed as a corporation. In this case, LLC members would be considered corporate officers. All payments for their services are taxable and reportable for Utah unemployment insurance coverage.
- Item 2: If you have more than one trade or business name, list the name or names by which your company is best known to the public. List the telephone and FAX numbers for the employer rather than those for the accountant or employer representative.
- Item 3b: Enter your current Utah Unemployment Registration Number if previously registered.
- Item 6: Address and telephone number of the agent or office able to provide wage data, weeks of employment and other information about employees separated from your employment.
- Item 7: Provide the telephone number and physical location (street address, city, state and zip) for the principal work site in Utah. If there are multiple permanent work sites, attach a separate sheet listing the name, address and telephone number for each work site.
- Item 10: Describe in detail the specific product or service you provide. For example, do you manufacture, install, sell wholesale or retail, or offer services? Describe the product, what is sold, or the type of services offered. (Some examples are wholesale men's wear, construction single residential housing, or computer integrated systems design.)
- Item 11: Wages are currently defined by Section 3306(b) of the Internal Revenue code of 1986 and Section 35A-4-208 of the Utah Employment Security Act. Wages are all payments for services performed including commissions, bonuses, salaries or draws to corporate officers, tips and the cash value of all remuneration in any medium other than cash. Wages paid to the entity owner (e.g., sole proprietor, general partners and LLC members) are not considered as wages for unemployment insurance. See Item 1 instruction for LLC member exceptions. Wages paid for services performed by a sole proprietor's spouse, parents, or children under age 21 should not be reported for unemployment insurance.
- Item 13b. A domestic employer hires a household worker such as, but not limited to, a nanny, babysitter, yard worker, driver, health aide, private nurse, housekeeper, caretaker, and cleaning people. In addition, employees of college fraternities and sororities are included in this category.
- Item 13d. A Professional Employer Organization (PEO) must become licensed with the Utah Insurance Department before DWS can recognize its PEO status.

APPENDIX A

Status Report - Page Four

Item 14a: If you acquired (in whole or part) the business activity previously conducted by another entity, or if the business entity has changed (i.e., changed entity from a sole proprietorship to a corporation) even if the owners are still principally the same, complete Items 14a-15c. "Acquired" means to come in possession of, obtain control of, or obtain the right to use the assets, business, or workforce through any legal means. An acquisition can include change to the form of ownership, inheritance, repossession, foreclosure, gift, purchase or any items noted in Item 14b. Any employing units that are party to a transfer must notify the UI division within 30 days of the transfer date.

Item 15a: If you are a current owner of this business as well as a previous owner of the transferred business, enter your name, social security number and percentage of ownership in the new business. If you are a current owner and are related to any previous owner of the transferred business, enter your name, social security number, percentage of ownership in the new business and your family relationship.

Any employer, employer representative, or advisor who knowingly violates or attempts to violate Utah Code Section 35A-4-304 and Section 78-8-1301 may be subject to civil and criminal penalties which consist of contribution rate increases to their UI accounts and a fraud assessment of up to \$5,000.

To obtain additional information, please select option 2 after calling either (801) 526-9235 or toll free 1-800-222-2857 or contact the Utah Department of Workforce Services, UI Employer Accounts Unit, 140 East 300 South, PO Box 45288, Salt Lake City, Utah 84145-0288.

APPENDIX B

Employer's Contribution Report/ Employer's Quarterly Wage List

General Information and Instructions

For faster, easier filing, use our website: <http://jobs.utah.gov>



You must submit this report every quarter, even if you didn't pay wages for that quarter.

Enter "0" wages paid on the Grand Total Wage line)

The required method of filing this report is either typed or machine printed

Electronic reporting options are available. You may submit by diskette or by uploading to our secure website. Specifications are available by calling (801) 526-9250. **Employers with 250 or more employees must submit wage information by electronic media.**

Adjustments for Prior Quarters: Do not make adjustments or corrections for prior quarters on this report. Submit adjustments to prior quarters via our website: <http://jobs.utah.gov/ui>, or use Form-3ADJ and Form-3HADJ. These forms are available on our website, or call our office (801) 526-9235 or 1(800) 222-2857 and we can mail or fax the forms to you.

New Hire Reporting: Every employer is required to report data on any newly hired/rehired employee within 20 days of the employee's first day of work. This data includes the name, address, social security number, and date of hire/rehire for the employee. It also includes the employer's business name, address, and FEIN. Do not report this data on this form. You can report new hires on our website, or for other reporting options or questions call (801) 526-9235, option 7.

Enter the number of employees who were employed by you as of the 12th of each month of the quarter. Include full-time, part-time, intermittent and temporary employees.

Enter the Social Security number, Name (first name, middle initial and last name) and gross wages paid to each employee in the quarter. Gross wages means all wages earned before deductions (except deductions for a qualified Section 125 cafeteria plan are excluded). Include all payments for services including, but not limited to: cash, bonuses, commissions, tips, sick pay, vacation pay and gifts. Report only whole dollars. Attach a separate Utah Employer Quarterly Wage List Continuation Sheet, Form 33HA, with additional employee wage data if necessary.

Add the wages for all employees to get the Grand Total Wages for the quarter.

Wages for each employee are subject to contributions up to the taxable wage base for the year. Wages in excess of the taxable wage base are not subject to contributions. The taxable wage base changes every year. If the employee earns more than the taxable wage base, then the amount over the taxable wage base is not taxable. This is calculated per employee, per year. Determine the amount of excess wages for each employee and enter the total for all employees in the appropriate box. If you have trouble determining the amount of excess wages, please contact this department at (801) 526-9235, option 5; or 1(800) 222-2857. If you submit this report via our website, the website will calculate the excess wages for you.

l. Subtract the Wages in Excess from Grand Total Wages to get Subject Wages. Multiply Subject Wages by the Contribution Rate (which is indicated on the form) to get Contribution Due. This is the amount you owe if you submit the form by the Due Date. If you submit this form after the Due Date, then you will need to add interest and penalty to the amount you owe.

.. **Interest:** If you submit this form after the due date, include interest. Simple interest is assessed on the contribution due at the rate of 1% per month that the report is overdue.

l. **Late Filing Penalty:** Section 35A-4-305(1) of the Utah Employment Security Act provides for a penalty for failure to file the contribution report by the due date of 5% of the contribution due for each 15 days the report is late, with a maximum of 25% and a minimum of \$25.00.

l. **Wage List Penalty:** Section 35A-4-305(8) of the Utah Employment Security Act provides for a penalty for failure to provide wage information for each employee, for each calendar quarter. This penalty is assessed at \$50 for each 15 days the wage data is late, with a maximum penalty of \$250.00.

l. If your Federal Employer Identification Number (FEIN, aka EIN) changes, please provide us with the New FEIN. If your mailing address phone changes, please provide us with the new information.

i. **If you no longer pay wages,** because you are out of business, or no longer have covered employees, please provide us with the date of last payroll so we can close your account.

i. **If you transfer your business to a new owner** (by sale, repossession, inheritance, etc.), please provide the contact information for the new owners. **If you change your entity type** (ex: change from sole proprietor to corporation), please provide the new entity information in the New owner section.

APPENDIX D

Calculating Excess Wages

Taxable Wage Base for 2015: \$31,300

| | | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Total |
|---------------|---------------|----------------|----------------|----------------|----------------|-----------|
| John | Total Wages | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$24,000 |
| | Excess Wages | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Taxable Wages | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$24,000 |
| Mary | Total Wages | \$10,000 | \$10,000 | \$15,000 | \$10,000 | \$45,000 |
| | Excess Wages | \$0 | \$0 | -\$3,700 | -\$10,000 | -\$13,700 |
| | Taxable Wages | \$10,000 | \$10,000 | \$11,300 | \$0 | \$31,300 |
| Sue | Total Wages | \$30,000 | \$20,000 | \$10,000 | \$0 | \$60,000 |
| | Excess Wages | \$0 | -\$18,700 | -\$10,000 | \$0 | -\$28,700 |
| | Taxable Wages | \$30,000 | \$1,300 | \$0 | \$0 | \$31,300 |
| Total Wages | | \$46,000 | \$36,000 | \$31,000 | \$16,000 | \$129,000 |
| Excess Wages | | \$0 | -\$18,700 | -\$13,700 | -\$10,000 | -\$42,400 |
| Taxable Wages | | \$46,000 | \$17,300 | \$17,300 | \$6,000 | \$86,600 |

APPENDIX E

Utah New Hire Registry Reporting Form

DWS-UI
Form 6
Rev. 0913

UTAH DEPARTMENT OF WORKFORCE SERVICES UNEMPLOYMENT INSURANCE-CONTRIBUTIONS

UTAH NEW HIRE REGISTRY REPORTING FORM



Submit this completed form within 20 days of a new employee's first day of work to:

Utah New Hire Registry
P.O Box 45247
Salt Lake City, UT 84145-0247
Or
FAX to 801-526-4391

You may photo copy this original form for future use.
See **important** instructions on second page.
PRINT legibly in ink or **TYPE** all entries.
Please write all entries in **CAPS**.
All required items **MUST** be completed.

Today's Date (mm/dd/yyyy) _____

REQUIRED EMPLOYER INFORMATION



Federal Employer ID Number (FEIN) _____

Employer's Business Name _____

Employer's Street Address _____

City _____ State _____ ZIP _____

REQUIRED EMPLOYEE INFORMATION



Social Security Number _____

Employee's first name _____

Employee's middle initial _____

Employee's last name _____

Employee's home address _____

City _____ State _____ ZIP _____

Date of hire/rehire (mm/dd/yyyy) _____

OPTIONAL INFORMATION: Employee's birthdate (mm/dd/yyyy) _____

140 East 300 South • Salt Lake City, Utah 84111
801-526-9235 • or toll free 800-222-2857 • FAX 801-526-9236
Equal Opportunity Employer/Programs • jobs.utah.gov

APPENDIX E

Utah New Hire Registry Reporting Form

DWS-UIC
Form 8
Rev. 0913

UTAH DEPARTMENT OF WORKFORCE SERVICES UNEMPLOYMENT INSURANCE-CONTRIBUTIONS



INSTRUCTIONS

This form is used to report new hires by mail or fax. We strongly recommend entering new hire data on our web site at <https://jobs.utah.gov/UI/Employer/EmployerHome.aspx>. Larger employers may consider submitting new hire information by CD or by uploading a file on our website. For further information about electronic reporting, please refer to the New Hire Registry Handbook or visit our web site, <https://jobs.utah.gov/UI/Employer/EmployerHome.aspx>. You can contact us at 801-526-9235 or 1-800-222-2857.

The Form: You may download, complete, and print this form in Acrobat Reader, but you cannot electronically save a completed form, or retain your work on a partially completed work. Alternately, you may print the form and use a typewriter with a dark simple print font with 10 or 12 pitch. If hand-printing, use black ink and print in CAPITAL LETTERS with clear character separation.

REQUIRED ITEMS must be completed. Forms submitted with missing data will be returned.

- **Federal Employer ID Number:** The 9-digit federal employer identification number used for Federal tax reporting. Do not place a hyphen between numbers.
- **Employer's Name:** List the employer's legal name.
- **Employer's Address:** The address where child support payment orders are sent.
- **Employee's Social Security Number:** The 9-digit number issued by the Social Security Administration. Do not place hyphens between numbers. Forms and reports without a Social Security Number will not be accepted.
- **Date of Hire/Rehire:** This is the date that labor or services for compensation are first performed by the employee. The date of rehire is the date labor or services for compensation are first performed by an employee who was previously employed by the employer, but has been separated from that employment for at least 60 consecutive days.

SUBMISSION OF NEW HIRE REPORTS

- You may choose the filing method that is most convenient for you. You may also submit a copy of the employee's **W-4 Form** or a printed list.
- An employer who fails to timely report the hiring or rehiring of an employee as required by law is subject to a **civil penalty** of \$25 to \$500 for each such failure.
- All required information must be provided within **20 calendar days** of the employee's first day of work.
- Submit all data using the address, fax number or web site printed on the front of the form.

140 East 300 South • Salt Lake City, Utah 84111
801-526-9235 • or toll free 800-222-2857 • FAX 801-526-9236
Equal Opportunity Employer/Programs • jobs.utah.gov

APPENDIX F

Utah Department of Workforce Services Employment Centers

Beaver

875 North Main
Beaver, UT 84713

Blanding

544 North 100 East
Blanding, UT 84511

Brigham City

138 West 990 South
Brigham City, UT 84302

Cedar City

176 East 200 North
Cedar City, UT 84721

Clearfield

1290 East 1450 South
Clearfield, UT 84015

Delta

44 South 350 East
Delta, UT 84624

Emery County

550 West Highway 29
Castle Dale, UT 84513

Heber City

69 North 600 West
Suite C
Heber, UT 84032

Junction

550 North Main
Junction City, UT 84740

Kanab

468 East 300 South
Kanab, UT 84741

Lehi

557 West State Street
Lehi, UT 84043

Loa

18 South Main
Loa, UT 84747

Logan

180 North 100 West
Logan, UT 84321

Manti

55 South Main, Suite 3
Manti, UT 84642

Midvale

7292 South State Street
Midvale, UT 84047

Moab

457 Kane Creek Boulevard
Moab, UT 84532

Nephi

625 North Main
Nephi, UT 84648

Ogden

480 27th Street
Ogden, UT 84401

Panguitch

665 North Main
Panguitch, UT 84759

Park City

1910 Prospector Avenue,
Suite 100
Park City, UT 84060

Price

475 West Price River
Drive, Suite 300
Price, UT 84501

Provo

1550 North 200 West
Provo, UT 84604

Richfield

115 East 100 South
Richfield, UT 84701

Roosevelt

140 West 425 South
Suite 330-13
Roosevelt, UT 84066

Salt Lake — Metro

720 South 200 East
Salt Lake City, UT 84111

Salt Lake — South County

5735 South Redwood Road
Taylorsville, UT 84123

Spanish Fork

1185 North Canyon Creek
Parkway
Spanish Fork, UT 84660

South Davis

763 West 700 South
Woods Cross, UT 84087

St. George

162 North 400 East
Suite B100
St. George, UT 84770

Tooele

305 North Main, Suite 100
Tooele, UT 84074

Vernal

1050 West Market Drive
Vernal, UT 84078

Equal Opportunity

It is illegal for the Department of Workforce Services, a recipient of federal financial assistance, to discriminate on the following bases:

- Against any individual in the United States, on the basis of race, color, religion, sex, national origin, age, disability, political affiliation or belief; and
- Against any beneficiary of programs financially assisted under Title I of the Workforce Investment Act of 1998 (WIA), on the basis of the beneficiary's citizenship/status as a lawfully admitted immigrant authorized to work in the United States, or his or her participation in any WIA Title I-financially assisted

program or activity.

Workforce Services must not discriminate in any of the following areas:

- Deciding who will be admitted, or have access, to any WIA Title I-financially assisted program or activity;
- Providing opportunities in, or treating any person with regard to, such a program or activity; or
- Making employment decisions in the administration of, or in connection with, such a program or activity.

If you think you have been discriminated against under a WIA Title I-financially assisted program or activity, you must file a complaint within 180 days from the date of the alleged violation with either the Utah Department of Workforce Services Equal Opportunity Officer/Customer Relations at (801) 526-4390 or 1-800-331-4341, or in writing to either Workforce Services or the Civil Rights Center (CRC):

Equal Opportunity/Customer Relations
Department of Workforce Services
P.O. Box 45249
Salt Lake City, UT 84145-0249

The Director, Civil Rights Center
U.S. Department of Labor
200 Constitution Ave. NW
Room N-4123
Washington, DC 20210

Auxiliary aids and services are available upon request to individuals with disabilities by calling (801) 526-9240. Individuals with speech and/or hearing impairments may call the Relay Utah by dialing 711. Spanish Relay Utah: 1-888-346-3162.

If you file a complaint with Department of Workforce Services, you must wait either until Workforce Services issues a written Notice of Final Action, or until 90 days have passed (whichever is sooner), before filing with the CRC. If the Department of Workforce Services does not send you a written Notice of Final Action within 90 days of the day on which you filed your complaint, you do not have to wait for Workforce Services to issue that Notice before filing a complaint with CRC. However, you must file your CRC complaint within 120 days after the day on which you filed your complaint with Workforce Services. If Workforce Services does give you a written Notice of Final Action on your complaint, but you are dissatisfied with the decision or resolution, you may file a complaint with the CRC. You must file your CRC complaint within 30 days of the date on which you received the Notice of Final Action.

MISSION

We provide employment and support services for our customers to improve their economic opportunities.

<http://jobs.utah.gov/ui/Employer/Public/Handbook/EmployerHandbook.aspx>

Utah Department of Workforce Services

P.O. Box 45288 • 140 E. 300 S.
Salt Lake City, UT 84145-0288
(800) 222-2857 • (801) 526-9235

04-03-0715

Equal Opportunity Employer Program

Auxiliary aids and services are available upon request to individuals with disabilities by calling (801) 526-9240. Individuals with speech and/or hearing impairments may call Relay Utah by dialing 711.
Spanish Relay Utah: 1-888-346-3162