

# Employer Handbook

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- Register your business online
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- Utah's Unemployment Insurance Program
  - New Hire Registry
  - Frequently Asked Questions
  - Other DWS Programs for Employers



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Utah Department of Workforce Services

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***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**

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The information contained in the Employer Handbook is intended to assist you in understanding your rights and responsibilities with respect to the Utah Employment Security Act (hereafter referred to as the Act) and to the Utah New Hire Reporting. 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 (DWS) offers employers.

This handbook answers the questions that employers most frequently ask about DWS’ programs. If you have a question not covered in this handbook or need additional information, please feel free to contact:

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  
 1-800-222-2857 if you are calling long distance.

**ABOUT OUR WEB SITE**

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Our web site at <http://jobs.utah.gov.ui> contains both public and confidential information and services.

The public will find general information on:

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

To access confidential information, you must first create an account using your e-mail address and user created password. You are now able to 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.

Basic access requires the Utah Employer registration Number and Federal Employers Identification Number (FEIN). With basic access, you can:

- File tax reports
- View or amend tax reports
- View account profile
- Make a payment on an account
- View UI benefit Costs
- Print IRS Form 940C
- File New Hire reports
- View previous new hire reports

Advanced access requires the Utah Employer registration number and employer Personal Identification Number (PIN). The PIN is assigned to you when you register for a Utah employer registration number. With advanced access, you can:

- Update account addresses
- Update account contacts
- Request FEIN changes
- Close or Reopen account
- View electronic correspondence
- Respond to claims filings

### **WHAT IS 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 for the unemployed individual, 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.

### **WHO PAYS FOR UNEMPLOYMENT INSURANCE?**

The unemployment insurance program is operated on general insurance principles wherein the employer pays the contributions (taxes) into the Utah Unemployment Compensation Fund (trust fund) to sustain the program. Governmental units, Indian Tribal units, and nonprofit 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.

The term nonprofit organization refers only to organizations exempt from income tax as described in Section 501(c)(3) of the Internal Revenue Code. These are organizations operated exclusively for religious, charitable or educational purposes. 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. (See item 3 page 4.)

### **WHO IS 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.
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 10 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 2009 becomes a subject employer effective January 1, 2009. This employer remains subject for all of 2009 and 2010 regardless of the amount of wages paid in the other quarters of 2009 and 2010.

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.

## **WHAT ARE WAGES?**

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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 Web site for The U.S. Tax Code Online contains a detailed description of the definition of wages at:

<http://www.fourmilab.ch/ustax/www/t26-C-23-3306.html> (case sensitive)

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:

1. 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.
2. 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.
3. 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.
  4. Reimbursement and advances for bona fide, ordinary and necessary employment related expenses. DWS may require an accounting of the actual expenses or may determine whether the expenses are reasonable and necessary.
  5. 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.
  6. 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.
  7. 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.
  8. 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 DWS on their specific SUB plans.

## **WHAT WAGES MUST BE REPORTED TO WORKFORCE SERVICES?**

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

## **WHEN ARE WAGES REPORTABLE?**

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Wages must be reported for the calendar quarter in which they are 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 without regard to the ending date of the pay period, provided the payment is not delayed beyond customary payment practices of the employer, contractual agreements between employer and the workers, and state laws. Wages "constructively paid" are wages that should have been paid. For example, the pay period for the business is March 15 through March 30. The pay day is the following April 15th. If the wages are not paid to the employee on April 15th, they should have been and hence have been constructively paid. These wages need to be reported on the Employer's Quarterly Contribution Report for the second quarter and can be used by the employee if he files a claim for unemployment benefits.

## **WHAT IS EMPLOYMENT?**

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"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 EMPLOYERS' ORGANIZATIONS AND TEMPORARY SERVICE EMPLOYERS**

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Professional Employers' 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. DWS 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's Organization is any properly and legally licensed employee leasing company as defined by Section 31A-40-102 of the Utah Code. A Professional Employer's 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, DWS 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**

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**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.

For unemployment contribution purposes, **payrolling is NOT allowed.** An exception to this provision is noted in the rules pertaining to Professional Employer Organizations.

## **WHAT EMPLOYMENT IS 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 a calendar year. Unless in the prior year, you paid wages of \$1,000 or more in a calendar quarter.
2. Agricultural labor as defined by the Act provided that the employer pays less than \$20,000 per quarter, in each quarter of a calendar year, for agricultural labor and does not have 10 agricultural employees in each of 20 weeks during that year. Unless in the prior year, you paid wages of \$20,000 or more in a calendar quarter or you had 10 or more agricultural employees in each of 20 weeks during that 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 to 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.

## **GUIDELINES FOR EMPLOYMENT STATUS (INDEPENDENT CONTRACTOR)**

This contains guidelines for determining status as defined by the Utah Employment Security Act, Section 35A-4-204(3).

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.

When an employer retains the right to control and direct the performance of a service, or actually exercises control and direction over the worker who performs the service, not only as to the result to be accomplished by the work but also as to the manner and means by which that result is to be accomplished, the worker is an employee of the employer for the purposes of the Act.

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 sched-

uling 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 a 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.

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 above.

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

### **WHAT MUST AN EMPLOYER PAY?**

An employer who is subject to the Act is required to pay contributions to the Utah Unemployment Compensation Fund (trust fund) on a quarterly basis (annual election for domestic/household employers). These contributions (unemployment taxes) are determined by multiplying the total subject wages for all employees each quarter by the employer’s assigned contribution rate.

The entire amount of contribution (tax) 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.

Payment should be made by Electronic Funds Transfer (EFT) at <https://jobs.utah.gov/ui/Employer/Login.aspx> or by check made payable to the Utah Unemployment Compensation Fund (or Utah U.C. Fund).

### **HOW IS THE CONTRIBUTION RATE CALCULATED?**

New Utah employers are assigned a rate based upon the average rates of all employers in their respective industries. An “earned” rate based upon payroll and benefit experience is assigned January 1 of the year following their first **full** fiscal year (July 1 through June 30) of reporting.

The unemployment insurance contribution “earned” rate for rated or 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.

Benefit costs for your former employees will be charged to you in the same proportion as the wages paid by you in the claimant’s base period year to

the total wages of all employers of that individual worker in his base period. 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 on Form 606, “Employer Notice of Claim Filed” and informed of the potential benefit costs that may be charged against them. 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 will 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 Employment Benefit Costs.” (This information can also be found on our web site under Display Benefit Costs.) **Your benefit costs for a minimum of one 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 DWS, you may request that corrections be made. The request **must be filed in writing** within 30 days of the date of the quarterly statement.

Your overall contribution (tax) rate will be determined for each year by the following four factors:

1. **Benefit Ratio** (basic tax rate): This rate is determined by dividing total benefits paid to your former employees by the total taxable wages reported to DWS by you during the same period of time. The last four completed fiscal years will be used in determining the contribution (tax) rate. **New employers are assigned a basic contribution rate equivalent to the two-year average benefit cost ratio of their major industry, but not less than 1%.**

Benefit costs charged to your account can be viewed on our web site under Display Benefit Costs.

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 (tax) 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% of taxable wages in addition to the overall contribution rate for employers who have not paid all contributions for the fiscal year (July 1st through June 30th) prior to the January 1st computation date.

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

The overall contribution rate is calculated as follows:

$\frac{\text{Benefit Costs}}{\text{Total Taxable Wages}}$	x	Reserve Factor	+	Social Tax	=	Overall Contribution Rate
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The employer contribution rates are calculated early in December 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.

## **WHAT IS SUTA DUMPING?**

### **The Legal References Behind SUTA Dumping**

Congress passed the SUTA Protection Act of 2003 to ensure that state unemployment insurance (SUI) rates are fair for all employers. The State Unemployment Tax Act 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**

The State Unemployment Tax Act (SUTA) contains provisions banning two common forms of SUTA 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 DWS 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 (SUI) 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 Between 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 employers, 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 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 with the law, visit the DWS website to obtain a Form 1 (see Appendix A for an example). As an alternative, call us and we will fax the form. This form asks for percentages of the business being transferred and to whom. After receiving this form, DWS will calculate the SUI 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, please contact this department at 801-526-9235 or 800-222-2857 and select option 3 for either number.

### **WHAT DOES IT MEAN TO BE A "SUCCESSOR" EMPLOYER?**

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"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 purposes of rate computation, 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 subsequent to 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 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 DWS from your predecessor prior to the transfer.

We recommend that you obtain access to your predecessor's payroll records in order to furnish DWS 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**

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As an employer subject to the Act, you are required to post the "Unemployment Insurance Notice to Workers" poster 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. Please telephone (801) 526-9235 or toll free 1-800-222-2857 and select option 9 to obtain these or other DWS forms.

### **WHAT RECORDS MUST AN EMPLOYER KEEP?**

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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**

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

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

### **WHAT REPORTS/FORMS MUST AN EMPLOYER SUBMIT?**

*Most of our reports/forms may be accessed on our web site at <http://jobs.utah.gov/ui> under public tax forms.*

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 you are subject to the Act. All new or acquired businesses must submit this form. A new Status Report will also be required for an existing account if the entity or ownership of the business has changed. Necessary changes can then be determined from the information acquired. This form may be downloaded from our web site or is available on request.

You may also register your business online at <http://jobs.utah.gov/ui>. You will receive an account number, PIN number, and rate at the end of your registration. Once your account has been finalized by a status examiner, you will be able to access any of our confidential services.

**Account changes** may be completed online by accessing our confidential services. If you prefer, you may notify us of changes to your account such as the type of business activity your firm engages in and changes of address or site location of your business in writing. 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 Contribution Report, (See Appendix B) Form 3, and (See Appendix C) Employer's Quarterly Wage List, Form 3H.** The Forms 3 and 3H represent a two-part quarterly report. Once subject to the Employment Security Act, an employer must file the Employer's Contribution Report and Employer's Quarterly Wage List each calendar quarter. DWS mails the forms to each subject employer during

the last week of each quarter. Our web site contains the quarterly reports, wage lists, and payment methods available to, and needed by, online filers. Online filing is the preferred reporting option. Reports will not be mailed to employers who file online although we will email a quarterly reminder notice. 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 send quarterly reports even if wages were not paid during the quarter until DWS 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)).

**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 broken down by quarter.

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

### **Online Filing Options For Utah Employer's Quarterly Contributions and Wages**

In order to further reduce the costs involved in processing wage data, DWS encourages employers to file their wage data using the Internet. The Unemployment Contributions web site features several options to help you file and make payments securely and quickly online without requiring special banking arrangements. Online quarterly reporting is found on the Department web site at <http://jobs.utah.gov/ui/Employer.asp>

Online filing can be accomplished by manually inputting data or by uploading a file. The file format is available at: <http://jobs.utah.gov/UI/Employer/Public/MMREFFileReport.aspx>

Payment can be made online by using a banking account after completing quarterly filing. The payment options are displayed as part of the filing process.

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.

**PRINTING THE FORM**—laser printed forms are acceptable if the document is an exact copy of DWS Forms 3 and 3H (see Appendices B and C on pages 46 and 47).

**USE THE UTAH EMPLOYER'S QUARTERLY WAGE LIST.** The form 3H is provided with your Employer's Contribution Report.

**EACH PAGE SHOULD INCLUDE** your current Utah Employer's Registration Number, your company's name, and the reporting period, (i.e., 3-31-09 or 1/09).

**DOUBLE SPACE** 20 names to a page.

**SOCIAL SECURITY NUMBERS ARE REQUIRED** for each employee. If the employee has applied for a number, type "applied for" in the SSN space. If the number is not available, leave the SSN space blank and you will receive a follow-up letter requesting the missing data. The scanner reads 9 numbers and will accept the following formats: 123456789, 123-45-6789, or 123 45 6789.

**REPORT A FIRST AND LAST NAME** for each employee. The following format is acceptable.

John J Sample                      JJ Sample                      J Sample

The total wages on your wage list must equal, allowing for normal rounding and truncating deviations, the total wages on line 3 of your Employer's Contribution Report.

*Additional Employer's Quarterly Wage Lists are available by contacting the Tech Services Unit at (801) 526-9235 or toll free at 1-800-222-2857 and selecting option 9. They are also available on our web site at <http://jobs.utah.gov/ui>.*

**DISKETTE AND CD ROM** filing is available to all employers.

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

DWS provides file specifications you can use to create a transmittal file for filing on diskette. See <http://jobs.utah.gov/ui/employer/login.aspx>

3. **Official Notice of Claim Filed, Form 606** (See Appendix D). This form is either sent electronically 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.

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** (See Appendix E). This form will be mailed 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 25 for failure to file reports). The form will be sent electronically or mailed to the address you show for receiving quarterly contribution (tax) reports, unless another address is specified. It must be completed and mailed within 48 hours after you receive it.

## **RECEIVE UI BENEFITS CORRESPONDENCE THROUGH THE INTERNET**

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Employers can receive Unemployment Insurance Benefits correspondence using email from a secure web message center. The advantages with this email exchange include the following:

- Convenient access to time-sensitive information
- Receive correspondence several days faster than by regular mail
- UI Benefits correspondence is sent to a secure UI web site
- Reduced mailing costs

UI Benefits documents you can receive electronically at this time include:

- Form 613—Weekly Earnings Information Request
- Form 625—Request for Wage Information
- Form 669M—Grievance Notification to Employer
- Form 65—Notice of Potential Unemployment Benefit Costs
- Form 66—Statement of Employment Benefit Costs
- Form 606A—Notice of Claimant Eligibility and Employer Charges
- Form 606 (and 606C)—Employer Notice of Claim Filed

To sign up for electronic correspondence, follow these steps:

1. Log in to <http://jobs.utah.gov/ui/Employer>, and enter your e-mail address and password.
2. From UI for Employers Home Page, select Electronic Correspondence.
3. Select Incoming Correspondence or Other Options.
4. 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.)
5. Under the Inbox tab, select “If you would like to sign up to receive your correspondence real-time, click here for more details.”
6. Read the Overview and Agreement screens and check the box on the Agreement screen to agree to its terms.

## **WHEN MAY AN EMPLOYER STOP FILING REPORTS?**

To stop filing reports, you must have:

1. Discontinued paying wages. You notified DWS in writing the last date that wages were paid if you do not expect to pay wages in the future.
2. Notified DWS in writing that you have sold your business, furnished information showing the date of the sale, the name and address of the new owner, and submitted your final report.
3. Permanently discontinued business with no successor, notified DWS in writing of the closure date, and submitted your final report. If you close temporarily or seasonally for one or two quarters, you must continue to file quarterly reports showing no wages paid.

## **WHAT ARE THE PENALTIES WHEN AN EMPLOYER DOES NOT FILE THE REQUIRED REPORTS?**

To ensure compliance with the Utah Employment Security Act and avoid the extra expense connected with obtaining and processing delinquent reports, the Act provides for the following penalties that attach to late reports and payments.

1. A penalty is assessed for failure to file Form 3, 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 not paid when due. 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 will be assessed for failure to provide complete wage information or to conform to the required format. This penalty will 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 will 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.
8. Legal costs (e.g., subpoenas, bank garnishments) are assessed.

### **CAN AN EMPLOYER RECEIVE A FILING EXTENSION?**

You may obtain an extension of up to 30 days for filing contribution reports and making payments by requesting the extension in writing before the report or payment is due and showing good cause for the delay. Penalties will not be assessed if the report or payment is submitted on or before the extended due date. However, interest is assessed on unpaid contributions from the original due date.

The due date for filing the Federal Unemployment Tax return (IRS Form 940 and Form 940 EZ) must be considered in any extension for late filing of the fourth quarter report. The Internal Revenue Service will not allow full credit against federal unemployment insurance taxes for contributions (taxes) paid to the State for the fourth quarter if the contributions are paid after January 31st.

### **WHAT SHOULD AN EMPLOYER KNOW ABOUT 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 amount payable on the claim is determined by the wages reported in the base period, which is the first four of the last five completed calendar quarters prior to the filing date.

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 2009, the minimum total amount is \$3,000. If the worker did not earn at least 1.5 times the high quarter earnings, eligibility may be established with proof of paid wages for covered employment in at least 20 weeks during the base period with earnings of at least \$150 in each of the 20 weeks.

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 2009, the amount is \$444 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 unemployment. 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:
  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 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:**

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Salt lake /So. Davis.....	(801) 526-4400
Weber/No. Davis.....	(801) 612-0877
Utah County.....	(801) 375-4067
All other areas In/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 (your former employee’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**

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**What Are My Appeal Rights?**

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

**Timeliness**

All appeals must be submitted in writing. Appeals to Department determinations must be submitted within:

- 10 calendar days—if the determination was personally handed, faxed or sent electronically to the party
- 15 calendar days—if the determination was sent through the U.S. Mail
- 30 calendar days—from the date appearing on the Rate Notice for the annual rate determination

Appeals from a decision made by an Administrative Law Judge may be submitted to the Board of Review of the Utah Department of Workforce Services. Further appeals are made to the Utah Court of Appeals.

If you or the claimant appeal a Department decision, you will be notified of the time and place of the fact finding hearing conducted by an Administrative Law Judge. This represents your last opportunity to provide information. Therefore, be sure that this information is complete.

The hearing will be tape recorded as required by law. All testimony will be taken under oath. The hearing allows both parties to present all available testimony and evidence regarding this case. If either party chooses to appeal the decision, there will not be another hearing. The testimony and evidence presented at the hearing will become the case record avail-

able for review in the event of a further appeal. For this reason, each party should present all testimony and evidence at the hearing. The parties will be asked if they understand the importance of presenting all testimony and evidence.

### **What Must My Appeal Include?**

There is no specific appeal form, but your written appeal must 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 Do I Send My Appeal?**

Your appeal may be mailed, faxed or submitted electronically. When mailing or faxing your appeal, refer to the following addresses and fax number:

### **Unemployment Insurance Benefit Appeals: Appeals:**

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

### **Tax Appeals:**

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

### **Rate Appeals:**

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

For more information on the appeals process, please visit the Division of Adjudication web site at <http://jobs.utah.gov/appeals/>.

### **WHAT CAN AN EMPLOYER DO TO CONTROL 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 DWS. 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 DWS at 801-526-4400 or see page 28 for other phone number options.
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 DWS at 801-526-4400 or see page 28 for other phone number options.
10. Report vacation, separation, retirement or pension payments.
11. To receive electronic correspondence, sign up at <http://jobs.uta.gov/ui/employer>. Otherwise, update your mailing address by notifying DWS at 801-526-4400 or see page 28 for other phone number options.
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 DWS by calling 801-526-4400 or see page 28 for other phone number options.
13. Mail 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 firsthand knowledge of the reason the employee was separated.

## **WHAT IS THE PURPOSE OF NEW HIRE REPORTING AND WHAT ARE THE REPORTING REQUIREMENTS?**

New Hire Legislation appears in Section 35A-7-101. This chapter 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.

States’ 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:**

EMPLOYEE	EMPLOYER
Name	Name
Social Security Number	Federal Employer Identification Number
Mailing Address	Mailing Address
Optional: Date of Hire	
Optional: Birthday	

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** <http://jobs.utah.gov/newhire> online file transfer and data entry
- **Diskette**
- **Paper** DWS Form 6 (See Appendix G), W-4 form, or computer print-out
- **Telephone** maximum of 3 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.

A New Hire Reporting brochure is available at <https://jobs.utah.gov/ui/Employer/Login.aspx> that provides additional new hire information as well as technical specifications used for electronic reporting.

Information on the Internet:	<a href="http://jobs.utah.gov/newhire">http://jobs.utah.gov/newhire</a>
Faxing Reports	(801) 526-4391
Mailing Reports:	Utah New Hire Registry P O Box 45247 Salt Lake City Ut 84145-0247
Telephone Inquiries: (forms, specifications, etc.)	(801) 526-9235 option 9 (800) 222-2857 (toll free) option 9

## **WHAT CAN DWS DO FOR YOU, THE EMPLOYER?**

**Recruitment Assistance:** Utah employers save time and money recruiting and training new employees when they use DWS 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 DWS web site <https://jobs.utah.gov/employer/emservices.asp>.

**Veteran Recruitment Assistance:** We are ready to help employers share the many benefits available through hiring veterans. DWS complies with federal laws mandating veterans preference in employment and training. We have veteran representatives around the state to help employers take advantage of the education and skills of veterans. DWS is a clearing house for employer assistance and information about veterans services.

**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. To obtain affirmative action information, visit the DWS web site [jobs.utah.gov](http://jobs.utah.gov) and click on Employer Resource Center.

## **ECONOMIC INFORMATION FOR EMPLOYERS**

Economic information is more and more in demand and is useful in making business decisions. It also can be 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>.

Economic and labor market information especially useful to employers has been compiled and posted on our web page: <http://jobs.utah.gov/opencms/wi/employer/>. There you'll find figures on employment and

unemployment, the employer cost index, wage data (statewide and in 9 sub-state areas), consumer price index, income, industry information, and county-level data of various types.

Significantly, DWS 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, DWS 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. After analyzing and verifying the monthly data, the information is transmitted to the Bureau of Labor Statistics where it is combined with data from other states to determine national economic trends. See <http://jobs.utah.gov/opencms/wi/pubs/une>
- **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/wi/utalmis/gotoOccwage.do>

## **ECONOMIC INFORMATION PRODUCTS**

All of our products and publications are available on our web site. Some products are available ONLY on the web. Some of our major products/publications are:

- **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
- ♦ occupational wages
- ♦ county specific information
- ♦ population data
- ♦ Utah business database

Find it at [jobs.utah.gov/jsp/wi/utalmis/default.do](http://jobs.utah.gov/jsp/wi/utalmis/default.do)

- **TrendLines:** A bi-monthly magazine full of “kitchen table economics”—economic news about Utah and the nation written in a way that average people can understand. See <http://jobs.utah.gov/opencms/wi/pubs/publicat.html>
- **TrendLines Extra:** The latest economic news in a user-friendly format. A weekly web-only bulletin is posted every Monday on our site. See <http://jobs.utah.gov/opencms/wi/press/tlextra/>
- **Sub-state, 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/countyinfo>

We also can provide:

- Annual Planning Information
- Affirmative Action Information
- Occupational Information
- Industry Data

## **PRE-LAYOFF ASSISTANCE**

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### **Rapid Response/Pre-layoff Assistance**

As businesses restructure to improve productivity and reduce costs, workers and businesses often face the uncertainty of change. Fortunately, the state offers tools to help workers and businesses adapt to those changes. Through DWS' 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 web site at <http://jobs.utah.gov>.

## **CONCLUSION**

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This material was prepared to provide you with general information about the unemployment insurance program and a brief description of other DWS services. 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, please call one of the following numbers: (if you are calling long distance, call toll free at **1-800-222-2857**).

- Main Number ..... 801-526-WORK option 4
- Employer: Adjustments ..... 801-526-9235 option 3
- Audits ..... 801-526-9577
- Collections ..... 801-526-9235 option 1
- New Accounts ..... 801-526-9235 option 2
- Change of Ownership ..... 801-526-9235 option 2
- Contributions (Tax) Rates ..... 801-526-9235 option 2
- Independent Contractors ..... 801-526-9577
- or ..... 801-526-9235 option 2
- Fax ..... 801-526-9236
- Fax (Status Reports only) ..... 801-526-9377

- New Hire Registry ..... 801-526-9235 option 7
- Fax ..... 801-526-4391
- Claims: Employer Charges ..... 801-526-9530
- or ..... 801-526-9350
- Economic Information ..... 801-526-9786
- Employment Services ..... Appendix H
  
- Email us at [dws-ui-contrib@utah.gov](mailto:dws-ui-contrib@utah.gov)
  
- Visit our web site at <http://jobs.utah.gov/ui>

# APPENDICES

# APPENDIX A

## Status Report - Page One

DWS UI Form 1 Rev. 6/09	<b>UTAH DEPARTMENT OF WORKFORCE SERVICES</b> 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	
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### 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):  Telephone # ( )		7. Street address & phone of principal work site in Utah (if different from item 2):  Telephone # ( )	8. Mailing address & phone of Business Headquarters (if different from item 2):  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. <b>Enter Amount of first Utah wages paid:</b> _____	12. If Utah wages have not yet been paid, give estimated date you expect to pay Utah wages: _____	
<b>Complete this section if your business falls into one of the categories below, otherwise select N/A: <input type="checkbox"/> N/A</b>				
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 # _____				
<b>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?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No <b>If Yes, please complete Sections 14 and 15.</b>				
14a. Date of acquisition, merger or transfer: _____				
14b. Check the types of changes: _____ Reorganization      _____ Change of entity (e.g. proprietorship to corporation)      _____ Merger _____ Repossession      _____ Sale of business to new business      _____ Lease of business to new business _____ Transfer of trade or business      _____ Purchase assets of business      _____ Transfer of workforce (employees) _____ 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? <input type="checkbox"/> Yes <input type="checkbox"/> No b. Operate a separate business in Utah? <input type="checkbox"/> Yes <input type="checkbox"/> No <b>If No, date closed</b> _____			
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, stepchild, 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			
<i>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>			
<b>I certify that the information contained in this report is true and correct.</b>			
Signature	Title	Telephone Number	Date

## APPENDIX A

### Status Report - Page Three

Form 1 Rev 6/09

#### 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 D

## Employer Notice of Claim Filed

DWS-UI  
FORM 606  
REV 03/08

UTAH DEPARTMENT OF WORKFORCE SERVICES  
UNEMPLOYMENT INSURANCE  
OFFICIAL NOTICE OF CLAIM FILED



DATE MAILED: 01/01/04

Test Company  
140 East 300 South  
Ste 700  
Salt Lake City, Utah 84111

EFFECTIVE DATE: 10/23/06  
ADDITIONAL DT: 01/25/04  
Employer Account No: 123456-7  
Employer PIN Number: 888888888

CLAIMANT: John Doe                      AKA:                      SSN: xxx-xx-xxx

**RIGHT TO APPEAL** - You may appeal if you believe you have good cause for not requesting relief of charges to your firm's benefit account when the original notices were sent from this Department. However, you must include your reason for not responding within the allotted period after the original notice was sent. If you believe this decision is incorrect, appeal by mail to: ~R\_ADDRESS\_APPEALS~ Your appeal must be in writing and must be received or postmarked on or before ~R\_APPL\_DT~. An appeal received or postmarked after ~R\_APPL\_DT~ may be considered if good cause for the late filing can be established. Your appeal must be signed by you or your legal representative and show your firm's name, the date mailed or sent by fax and the claimant's name and social security number. Also, please state the reason for your appeal. A copy of your appeal will be sent to any other interested parties. **Department of Workforce Services, PO Box 45266, Salt Lake City, UT, 84145-0266, FAX (801)526-4402.**

1. Dates of employment with your company: Begin Date \_\_\_/\_\_\_/\_\_\_ Last Day Worked \_\_\_/\_\_\_/\_\_\_
2. Rate of Pay: \$\_\_\_\_\_ per \_\_\_\_\_. Job Title \_\_\_\_\_
3. Did this employee receive or will he/she receive severance or vacation pay    Yes [ ] No [ ]
  - If Yes, Vacation Pay: Gross Amount \$\_\_\_\_\_ for \_\_\_\_\_ hrs.
  - Severance Pay: Gross Amount \$\_\_\_\_\_ for \_\_\_\_\_ hrs.
  - Date paid or to be paid \_\_\_/\_\_\_/\_\_\_
  - How many hours did this employee normally work each week? \_\_\_\_\_ hrs per week
4. Did this employee receive or will he/she begin receiving retirement benefits?    Yes [ ] No [ ]
  - If Yes, monthly amount \$\_\_\_\_\_, or lump sum amount \$\_\_\_\_\_.
  - Date payments start(ed) \_\_\_/\_\_\_/\_\_\_.
5. Is this employee still employed by your company?                      Yes [ ] No [ ]
  - If Yes, how many hours is he/she currently working per week? \_\_\_\_\_ hrs per week
  - Has the number of hours per week recently been reduced?                      Yes [ ] No [ ]
  - Did this employee request a reduction in hours?                      Yes [ ] No [ ]

DO NOT WRITE BELOW THIS LINE



# APPENDIX E

## C.O. Request for Wage Information

DWS-UI  
FORM 625  
REV 03/04

UTAH DEPARTMENT OF WORKFORCE SERVICES  
UNEMPLOYMENT INSURANCE  
C.O. REQUEST FOR WAGE INFORMATION



DATE MAILED: 01/01/04

SSN: xxx-xx-xxx

Name: John Doe

Test Company  
140 East 300 South  
Ste 700  
Salt Lake City, Utah 84111

**Please complete and Fax or Mail this form within 48 hours from date received and RETURN TO: Utah Department of Workforce Services, CO Claims, PO BOX 45277, Salt Lake City, UT, 84145 or Fax to (801)526-9394. Telephone (801)526-9530.**

This claimant has applied for unemployment benefits and indicated employment with your company. We do not have a complete report of wages on this individual for the calendar quarters shown below. We need this information to complete a monetary determination of this person's potential benefits (who also must meet eligibility requirements). A \$50.00 fine may be assessed under Section 35-A-4-17(H) of the Utah Employment Security Act for failure to return this completed report within 48 hours from date received. Your prompt cooperation will be appreciated.

- A. Is this your correct employer account #? **6-387690** [ ]Yes [ ]No, Correct Number: \_\_\_\_\_.
- B. Date hired: \_\_\_\_\_ Last day worked: \_\_\_\_\_.
- C. Any company pension or retirement benefits being paid or due within the next year? [ ]Yes [ ]No  
If "Yes," effective date: \_\_\_\_\_ Monthly Amount: \$\_\_\_\_\_ or Lump Sum: \_\_\_\_\_.
- D. Enter Utah gross wages paid to the employee for the calendar quarters indicated. (Show wages reported to another state for these quarters in Remarks below).

OFFICE CODES	CALENDAR QUARTERS		QTR/YR	UTAH GROSS WAGES (if no wages, write "none")	DWS OFFICE USE ONLY
	BEGINNING	ENDING			
1	JAN 1, 2003	MAR 30, 2003	1/03		
2	APR 1, 2003	JUN 30, 2003	2/03		
3	JUL 1, 2003	SEP 30, 2003	3/03		
4	OCT 1, 2003	DEC 31, 2003	4/03		
5					
6					

REMARKS \_\_\_\_\_

**I CERTIFY** that the above information is true and correct to the best of my knowledge. I understand that the law provides penalties for false benefits or the payment of contributions.

Signature \_\_\_\_\_ Printed Name \_\_\_\_\_

Title \_\_\_\_\_ Phone # \_\_\_\_\_ Date: \_\_\_\_\_

DO NOT WRITE BELOW THIS LINE



## APPENDIX F

### Calculating Excess Wages

**Taxable Wage Base for 2010 is \$28,300**

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
John	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$24,000
excess	\$0	\$0	\$0	\$0	\$0
taxable wages	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$24,000
Mary	\$10,000	\$10,000	\$10,000	\$10,000	\$40,000
excess	0	0	-\$ 1,700	-\$10,000	-\$11,700
taxable wages	\$10,000	\$10,000	\$ 8,300	\$0	\$28,300
Sue	\$30,000	\$20,000	\$10,000	\$0	\$60,000
excess	-\$ 1,700	-\$20,000	-\$10,000	\$0	-\$31,700
taxable wages	\$28,300	\$0	\$0	\$0	\$28,300
<hr/>					
Total Wages	\$46,000	\$36,000	\$26,000	\$16,000	\$124,000
Excess Wages	-\$ 1,700	-\$20,000	-\$11,700	-\$10,000	-\$43,400
Taxable Wages	\$44,300	\$16,000	\$14,300	\$ 6,000	\$80,600

## APPENDIX G

### Utah New Hire Registry Reporting Form

DWS-UI  
Form 6  
Rev. 10/08

#### UTAH NEW HIRE REGISTRY REPORTING FORM

- > Photo Copy this Original for Future Use
- > **Important** Instructions on Reverse Side
- > PRINT Legibly in Ink, or Type All Entries
- > Please Write all Entries in CAPS
- > All Required Items **MUST** Be Completed

Submit within 20 days of new employee's first day of work to:

**Utah New Hire Registry**  
P.O. Box 45247  
Salt Lake City Ut 84145-0247  
or **FAX (801) 526-4391**  
<http://jobs.utah.gov/newhire>

**INTERNET**

#### REQUIRED EMPLOYER INFORMATION

1. Federal Employer ID Number (FEIN)	
2. Employer's Name	
3. Employer's Street Address	
4. Employer's City	
5. Employer's State	6. Employer's Zip Code

#### REQUIRED EMPLOYEE INFORMATION

7. Social Security Number (SSN):	
8. Employee's First Name	
9. Employee's Middle Initial	
10. Employee's Last Name	
11. Employee's Home Address	
12. Employee's City	
13. Employee's State	14. Employee's Zip Code

#### OPTIONAL EMPLOYEE INFORMATION

15. Date of Hire (Month/Day/Year)	
16. Date of Birth (Month/Day/Year)	

## APPENDIX H

### DWS Employment Center Listing

American Fork  
751 E Quality Dr Ste 100  
American Fork UT 84003  
(801) 492-4500  
Fax (801) 492-4550

Beaver  
875 N Main  
Beaver UT 84713  
(435) 438-3580  
Fax (435) 438-3599  
Toll free 1-888-266-0019

Blanding  
544 N 100 E  
Blanding UT 84511  
(435) 678-1400  
Fax (435) 678-1401

Brigham City  
1050 S Medical Drive  
Brigham City UT 84302  
(435) 734-4060  
Fax (435) 734-4062

Cedar City  
176 E 200 N  
Cedar City UT 84721  
(435) 865-6530  
Fax (435) 865-1108

Clearfield  
1290 E 1450 S  
Clearfield UT 84015  
(801) 776-7800

Fax (801) 825-9595  
Delta  
44 S 350 E  
Delta UT 84624  
(435) 864-3860  
Fax (435) 864-4173

Emery County  
550 W Highway 29  
Castle Dale UT 84513  
(435) 381-6100  
Fax (435) 381-6109

Heber City  
69 N 600 W Ste C  
Heber UT 84032  
(435) 654-6520  
Fax (435) 654-6535

Junction  
550 N Main  
Junction UT 84740  
(435) 577-2443  
Fax (435) 577-2468  
Toll free 1-877-270-1790

Kanab  
468 E 300 S  
Kanab UT 84741  
(435) 644-8910  
Fax (435) 644-8914  
Toll free 1-800-576-3938

Loa  
Wayne Co. Courthouse  
18 S Main  
Loa UT 84747  
(435) 836-2406  
Fax (435) 836-2342  
Toll free 1-877-835-2406

Logan  
180 N 100 W  
Logan UT 84321  
(435) 792-0300  
Fax (435) 753-4933

Manti  
55 S Main Ste 3  
Manti UT 84642  
(435) 835-0720  
Fax (435) 835-0759

Midvale  
7292 S State St  
Midvale UT 84047  
(801) 567-3800  
Fax (801) 567-3832

Moab  
457 Kane Creek Blvd  
Moab UT 84532  
(435) 719-2600  
Fax (435) 719-2604

Nephi  
625 N Main  
Nephi UT 84648  
(435) 623-1927  
Fax (435) 623-2892

Ogden  
480 27th Street  
Ogden UT 84401  
(801) 626-0300  
Fax (801) 394-7375

Panguitch  
665 N Main  
Panguitch UT 84759  
(435) 676-1410  
Fax (435) 676-1419

Park City  
1960 Sidewinder Dr. Ste 202  
Park City UT 84068-0697  
(435) 649-8451  
Fax (435) 649-5430

Price  
475 W Price River Dr Ste 300  
Price UT 84501  
(435) 636-2300  
Fax (435) 636-2380

Provo  
1550 N 200 W  
Provo UT 84604  
(801) 342-2600  
Fax (801) 342-2727

Richfield  
115 E 100 S  
Richfield UT 84701  
(435) 893-0000  
Fax (435) 893-0002

Roosevelt  
140 W 425 S Ste 330-13  
Roosevelt UT 84066  
(435) 722-6500  
Fax (435) 722-6506

Roy  
1951 W 5400 S  
Roy UT 84067  
(801) 776-7200  
Fax (801) 776-7250

Salt Lake Downtown  
158 S 200 W  
Salt Lake City UT 84101  
(801) 524-9000  
Fax (801) 524-9297

Salt Lake Metro  
720 S 200 E  
Salt Lake City UT 84111  
(801) 536-7000  
Fax (801) 536-7056

Salt Lake South County  
5735 S Redwood Rd  
Taylorsville UT 84123  
(801) 269-4700  
Fax (801) 269-4830

Spanish Fork  
1185 N Chappel Dr  
Spanish Fork UT 84660  
(801) 794-6600  
Fax (801) 794-6650

South Davis  
763 W 700 S  
Woods Cross UT 84087  
(801) 374-7830  
Fax (801) 371-1064

St George  
162 N 400 E Bldg B  
St George UT 84770  
(435) 674-5627  
Fax (435) 986-3595

Tooele  
305 N Main Ste 100  
Tooele UT 84074  
(435) 833-7310  
Fax (435) 833-7395

Vernal  
1050 W Market Drive  
Vernal UT 84078  
(435) 781-4100  
Fax (435) 781-4135

West Valley  
2750 S 5600 W Ste A  
West Valley City UT 84120  
(801) 840-4400  
Fax (801) 840-4481

**NOTES:**

## **MISSION**

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

**<http://jobs.utah.gov/ui>**

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

DWS 04-03-0410