



employer advisor

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DO YOU Qualify

for a Successor Unemployment Insurance Account?



A successor employer is an employing unit which acquires existing business activity or a substantial amount of the assets of an existing business. The successor also acquires the reported payroll history and benefit costs, if any, which often result in a lower unemployment insurance rate than the new employer rate that would be assigned based on the business activity, product or service. In some instances, benefit costs posted to the prior business may result in a higher rate. A successor is required to withhold sufficient funds from the purchase price to cover any contributions, interest or penalties due and payable to the department; failure to do so results in the purchaser becoming personally liable for the amounts.

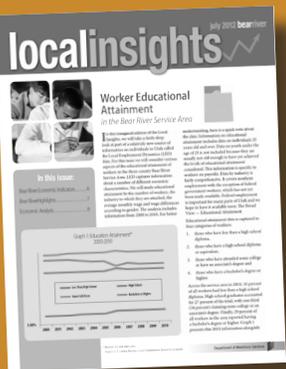
To become a successor employer, you must obtain the right to use or control the assets of a business by any legal means. The acquiring entity must:

- Purchase another employer's assets or business.
- Change the form of ownership (e.g., proprietor to either corporation or LLC, or from a corporation to LLC).
- Receive a business as a gift, repossess a business once sold or negotiate new lease(s) of business property and assets.
- Be a new or different entity from that being acquired.
- In most cases, have a new or different Employer Identification Number (EIN).
- Continue the same or similar business activity as conducted by the acquired employer.

If the following two conditions are met, you qualify to be a successor employer.

1. Immediately at the time of acquisition, the preceding employer has no continuing business activity in this state, except for wind-down activities.
2. The acquired business was not closed for 30 or more consecutive calendar days during its normal operating period immediately prior to the acquisition.

All questions on the Status Report (Form 1) should be answered and requested documents submitted to Employer Accounts within fifteen (15) days of the request. Find the Status Report here: <https://jobs.utah.gov/ui/Employer/Public/TaxForms.aspx?homepage=1>



Read the latest on Utah's economy here:



Be a Patriot Partner



In May, 2011, Governor Herbert and the Department of Workforce Services launched the Utah Patriot Partnership program to encourage employers to hire veterans.

Veterans have returned home after serving in various military theaters. We acknowledge the burdens and sacrifice our veterans and their families have made. Accordingly, Governor Herbert is asking employers to pledge their support by hiring veterans.

The Utah Patriot Partnership recognizes employers who make the Pledge of Support to hire veterans. A certificate from the Governor and additional recognition will be given to employers who pledge. Military experience gives veterans and also members of our National Guard and Reserve the training and unique qualities valued by employers such as:

1. Leadership — Veterans are relied on to be responsible for activities, resources and people.
2. Teamwork — They are able to work in a diverse and dynamic group of people.
3. Team Leaders — They possess skills to analyze a project and execute it with precision.
4. Work under pressure and deadlines — Vets complete the job effectively, correctively, and timely.
5. Give and follow directions — They are accountable for their and their subordinates' actions.
6. Drug Free — Those with an honorable discharge are certified drug free.
7. Security clearance — Many obtained some level of security clearance.
8. Systematic planning and organization — Veterans are able to plan based on employer objectives.
9. Emphasis on safety — They understand the costs involved when safety is ignored.
10. Records keeping — Vets keep and complete accurate records.
11. Conform to rules and structure — They follow rules every day in their work environment.
12. Flexibility and adaptability — A veteran is able to analyze and change to meet objectives.
13. Self-Direction — They take directions and follow through without constant supervision.
14. Education — Every vet has at least a G.E.D. and many have college credits or degrees.
15. Initiative — They have the ability to take initiative in a variety of settings.
16. Strong work habits — Their training instills pride, enthusiasm and perseverance in their work.
17. Commitment to excellence — Vets continually strive to surpass quality standards.
18. Global outlook — Veterans' service throughout the world broadens their outlook.
19. Client and service oriented — They explain and expedite their clients' needs, wants, and actions.
20. Concerned about community — They have a vested interest in their community and family environment.
21. Specialized training — Vets have advanced training and specialization in various fields.



After enrolling, your online job postings will be highlighted as those that give priority to veterans. You can also screen veterans' resumé's, shown with a star symbol. ★ For information and to pledge support, please visit our website: <http://jobs.utah.gov/employer/business/patriotpledge.html> or contact Cory Pearson at (385) 228-0280.