

Employer Advisor



REPORTING POTENTIAL FRAUD

To report a “refusal of work” or potential unemployment insurance fraud, please use the form below:

<https://jobs.utah.gov/ui/home/Fraud/FraudForm>

As the options may not meet every scenario, feel free to include any details in the “Additional Information” section near the bottom. This will ensure that it is assigned to a fraud investigator.

For refusals of work, please include the following information:

- Date and method offer of work was made
- Begin date of work, if it had been accepted
- Rate of pay, full-time/part-time, type of work offered

Please provide good contact information to help with appropriate follow up.



Use this online form to report unemployment insurance fraud:

<https://jobs.utah.gov/ui/home/Fraud/FraudForm>

WAGE GARNISHMENTS

FREQUENTLY ASKED QUESTIONS

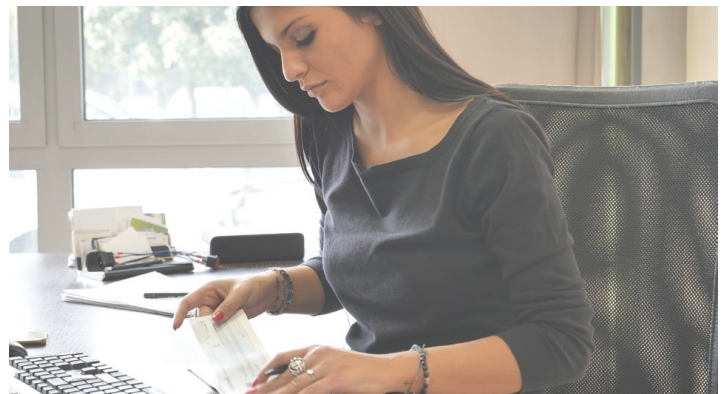
The Department of Workforce Services (DWS) may use wage garnishments to collect overpaid benefits. Here are several commonly asked questions about garnishments:

WHAT SHOULD I DO IF THE PERSON IS NO LONGER EMPLOYED?

If the employee in question is no longer employed and has been paid in full for all services, write “Terminated” and the date of separation on the top of the first page of the enclosed paperwork and return it in the enclosed self-addressed envelope. If the garnishment is not processed, please return the \$25 processing payment found in the packet.

WHERE DO I FIND THE TOTAL AMOUNT THAT THE EMPLOYEE OWES?

In the section “Writ of Continuing Garnishment for Department of Workforce Services and Instructions,” find the total garnishment balance on the first page, under number 2.



WAGE GARNISHMENTS FAQs CONT.

HOW SHOULD I CALCULATE THE GARNISHMENT AMOUNT?

Included in the garnishment packet is the “Garnishee’s answers to Interrogatories for Continuing Garnishment.” You may also utilize the Utah Courts interactive worksheet at: www.utcourts.gov/ocap/emp_garnishment. This will calculate the amount to withhold and prepare the Answers to Interrogatories for printing, thereby saving you from having to hand-write the form. This document will determine the amount to withhold from each paycheck.

HOW OFTEN SHOULD I SUBMIT THE INTERROGATORY?

The Interrogatory should be completed every pay period. The Interrogatory is designed to calculate the amount to withhold from each paycheck, ensuring that the correct amounts are withheld. DWS and the employee being garnished should receive a copy of this form.

WHAT IF THE EMPLOYEE HAS OTHER GARNISHMENTS?

Debts owed to state and federal agencies take priority over most other debtors; however a writ of garnishment in favor of the Office of Recovery Services (ORS) has first priority.

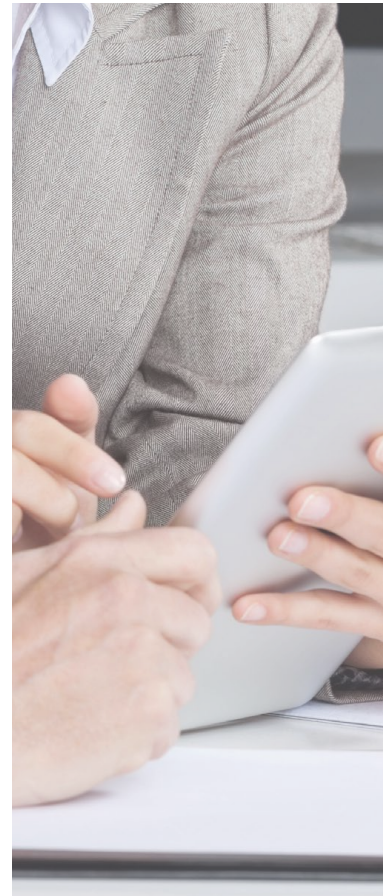
DOES THE GARNISHMENT EXPIRE?

No, a Writ of Continuing Garnishment for DWS continues indefinitely until fully satisfied.

WHEN SHOULD I BEGIN THE GARNISHMENT?

After it is served, the garnishment should take effect with the most current pay period.

Note: Within seven business days after this writ is served, you must notify the employee. Garnishment payments must be held for the first 20 calendar days after the employee is notified of the garnishment.



WHERE SHOULD I MAIL THE PAYMENT?

Garnished wage payments should be sent to:

Utah Department of Workforce Services Attn: Collections
PO Box 143003
Salt Lake City, UT 84114

If you have more questions after being served with a garnishment for an employee, please contact the Collections Unit at (801) 526-9235 and select option 1, then option 3.

WHAT IS THE PURPOSE OF THE UTAH EMPLOYMENT SECURITY ACT?

The Utah Employment Security Act: (1) provides unemployment insurance (UI) 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.


UI 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.

WHO PAYS FOR UNEMPLOYMENT INSURANCE?

The program is operated on general insurance principles. Employers pay contributions into the Utah Unemployment Compensation Fund, which can only be used to pay UI benefits. UI benefits paid to former or furloughed employees may result in a higher UI contribution rate the following calendar year.

Governmental units, Indian Tribal units, and nonprofit 501(c)(3) organizations have the option to: (1) pay contributions into the fund based upon payroll wages in the same manner as other employers, or (2) elect to become reimbursable employers liable for dollar-for-dollar reimbursement to the trust fund for benefits paid to individuals formerly in their employ in lieu of paying quarterly contributions.

HOW IS MY RATE CALCULATED?



New employers in Utah are assigned a rate based on the two-year average benefit ratio of all Utah employers in their respective industry. Employers may qualify for a rate based on their own UI experience after they have paid wages for a period of one state fiscal year (July 1 – June 30) prior to the rate computation date. To calculate a qualified employer's overall tax rate, the following self-adjusting formula is used:

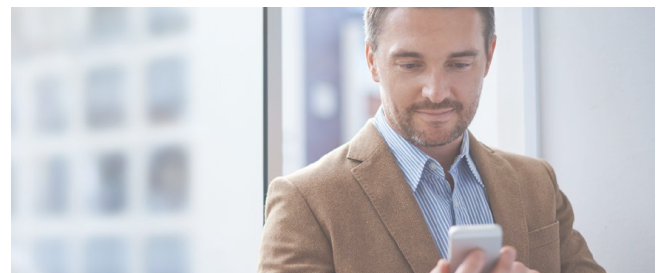
Benefit Ratio x Reserve Factor + Social Cost Rate = Unemployment Contribution Rate

THE VARIABLES DEFINED

Benefit Ratio is determined by dividing the total of chargeable UI benefits paid to your former or furloughed employees during the last four state fiscal years (July 1 – June 30) by your taxable wages for the same time period. The benefit ratio portion of the overall tax rate is unique to each employer.

Reserve Factor is a multiplier that adjusts up or down, depending on the adequacy of the Trust Fund to pay UI benefits during times of recession.

Social Cost Rate is determined from benefit costs that cannot be attributed to a specific employer and are thus shared equally by all employers.



WHEN WILL I FIND OUT MY RATE FOR 2022?

Employer rate notices are sent out at the end of November each year.