The Quarterly Connection

YOUR LINK TO THE MOST CURRENT INFORMATION REGARDING UNEMPLOYMENT INSURANCE, WORKERS' COMPENSATION, and LABOR MARKET INFORMATION

Note: Throughout this newsletter, "UI" refers to "Unemployment Insurance" and "WC" refers to "Workers' Compensation."

2010 UI and WC Rate Notices 2010 rate

and WC (separate notices) will be mailed during December. Please review these carefully. The appeals processes will be provided with each notice if you disagree with the determination.

If you use a third party to prepare your quarterly reports, be sure to give the 2010 rate information

to that preparer so first quarter 2010 reports are filed properly.

Employer Responsibilities When Using a CPA, Accountant or Payroll Service

An emplover is

responsible for the accuracy of the UI and WC in-

formation provided to each program. If you contract with a third party (CPA, Accountant, Payroll Service, etc.) to prepare your quarterly filings and the reports are submitted with incorrect information or in an unacceptable format, the employer is ultimately responsible for making the corrections. In some cases, errors may result in a lapse of coverage, over or under payments, interest

The WC Corporate Officer/LLC Member Average Wage per quarter for 2009 is **\$9,967.77**

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> To help prevent errors, be sure a third party preparer has all the information needed, including UI and WC rates. proper UI account/WC employer numbers and any Statement of Accounts you may receive.

WIRE – Secure, Safe, Simple

WIRE (Wyoming Internet Report-

Wyoming

Reporting for

Employers

Internet

https://

doe.state.wy.us/wire

ing for Employers) is a secure, safe and simple program for UI and WC reporting. Employers control access to WIRE and can establish a WIRE reporting account at any time. Some important things about WIRE:

- Security is controlled by the employer. Passwords are encrypted and cannot be accessed by state staff. An employer can change the WIRE password at any time by clicking on "ID or Password Recovery."
- Data filed on WIRE is kept behind the Division's firewall. WIRE eliminates the need to mail paper forms, reducing the risk of losing data, including Social Security Numbers, in the mail.
- WIRE was created to be user friendly. Employers enter or upload employee wage information and WIRE computes UI excess wages and UI and WC taxes due.

If you haven't tried WIRE yet, please check it out. There is a "WIRE Demo" available on the WIRE website (https:// doe.state.wy.us/wire) if you want to test the program before creating an account.

Closure Notices If you close your business, or sell all or part of your business, you must notify

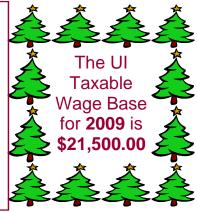
the Division of this change. Failure to do so may result in interest and penalty charges and liens filed against the business. The "Employers Notice of Change" form is mailed with each quarterly reporting packet for this purpose.



What's the average wage?

Whether you're looking for the average wage for waiters and waitresses in Weston County or salespersons in Sublette County, Research & Planning has the information you seek. Month after month, one of the most popular pages on Research & Planning's website directs visitors to Wyoming Occupational Employment & Wages (http://doe.state.wy.us/LMI/EDSpub200802/TOC000.htm). This site, updated semi-annually, uses data collected through the Occupational Employment Survey and provides wage and employment in-

formation for hundreds of jobs at the state and sub-state level. Find out what thousands of Wyoming employers already know: http://doe.wy.state.us/LMI/ is your best, most upto-date source for Wyoming Labor Market Information.



Amended Report Forms

All changes to original quarterly reports (filed on WIRE or on paper) must be submitted on a Joint UI/WC

Amended Report Form (WYO047X). A

reproducible copy of this form is available on the Department's website: http://doe.wyo.gov.



Acquisition of a Business

For both UI and WC, a person or entity acquiring

the trade, organization, business or substantially all the assets of an employer shall assume the employer's account. The transfer of some or all of an employer's workforce to another person is considered a transfer of trade or business under certain circumstances.

If an existing employer acquires another employer, the acquired account is merged into the existing account. Employers are required to notify the Division at the time of acquisition. This can be done on the "Employers Notice of Change" form enclosed with each quarterly reporting packet.

The transfer, as a successor to an existing account, or in an acquisition, is of the full account of the prior employer. This includes claims costs from the prior employer.



H1N1 (Swine Flu) Updates

The following websites provide information on the Swine Flu, ideas for how to handle the effects from it in your workplace, and H1N1 vaccine availability in Wyoming:

http://health.wyo.gov/ www.flu.gov http://www.osha.gov (see "In Focus" section).

Elective Coverage Once you have any type of elec-

tive coverage, both UI and WC have restrictions on how and when such coverage can be discontinued. Simply stopping reporting such coverage is not an option. Employers are notified in writing

when elective coverage is in effect, as appropriate for each program (UI or WC). Please contact the appropriate program if you wish to discontinue elective coverage or if you have a



question about elective coverage. UI, call 307-235-3217; WC, call 307-777-6763.

IRS Form 940 Credits for Wyoming UI Taxes Paid

Only Wyoming unemployment insurance taxes can be used as a credit against Internal Revenue Service Form 940 taxes. Do not include the Wyoming Support Fund factor (0.00072 or 0.072% for 2009 of the total paid) as this is a Wyoming state tax.

Wyoming UI and WC Coverage of Nonresident Aliens

Wyoming

WC statutes treat nonresident aliens, providing services for an employer in Wyoming, the same as any other employee. Wages paid to these individuals are subject to Wyoming UI and WC regardless of how the Internal Revenue Service or Social Security Administration treats the wages.

To obtain blank
"Employee Wage Listings"
forms, contact us at:

fax 307-235-3278
or call 307-235-3217
or http://doe.wyo.gov

Wyoming Department of Employment

Ready for Winter Weather?

Many Wyoming employees have to travel in the winter. For information on preparing emergency car (and home) kits, go to: www.ready.gov

For Wyoming Road and Travel information, go to: www.wyoroad.info

This Department of Transportation website has recently been updated to include access to road information in neighboring states.



Department of Employment - Employer Seminars

Training/Presentation topics:

Unemployment Insurance (UI) Tax Workers' Compensation (WC) Premium UI & WC Claims and Appeals Information Labor Standards Risk Management

Labor Market Information
Office of the State Mine Inspector

Location:

Wednesday, April 21, 2010 - Riverton Thursday, June 17, 2010 - Gillette Thursday, August 19, 2010 - Rock Springs Thursday, October 21, 2010 - Laramie

Registration Fee: Varies by location Pre-registration is recommended. Register Early! Space is limited!

Register online for the seminar through the Department of Employment at: <u>doe.wyo.gov</u> under "News and Events", or Phone 307-777-3581 or 307-777-7672 to have a registration form sent to you.