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.”

Have You Moved? UI/WC information must be mailed to the address of record. To ensure you receive this information timely, keep your address up to date. You can notify both UI and WC using the “Wyoming Employer’s Notice of Change” form included with each quarterly packet mailing and also available on-line at http://doe.state.wy.us/doe.asp?id=408.

Safety Poster Art Contest

The Wyoming Department of Employment is conducting the fourth annual Safety Poster Art Contest. Wyoming students in junior and high schools will be asked to submit posters depicting acts of safety. The purpose of the poster contest is to raise safety awareness before students enter the workforce. The theme is “Embrace Safety for Life.”

The contest starts September 22, 2008. Deadline for submissions is October 31, 2008, and the winners will be announced November 7, 2008. Twelve (12) posters will be selected and made into a calendar. Savings bonds and a certificate from the Governor of Wyoming will be awarded to the selected winners.

All submissions will be recognized with a certificate of appreciation and participating schools will receive calendars. The calendars will also be available to employers across the state.

The WC Corporate Officer/LLC Member Average Wage per quarter for 2008 is $9,360.00

Federal Minimum Wage Increases

The Federal Minimum Wage increased to $6.55 per hour on July 24, 2008. This is the second increase since the law was amended in 2007. The final increase will take effect on July 24, 2009, when the wage will go to $7.25 per hour. For more information concerning the Federal Minimum Wage, call the U.S. Department of Labor’s toll-free help line at 1-866-4US-Wage (487-9243).

Business Entity Changes

Any change in your business entity type, i.e., Sole-Proprietorship to Limited Liability Company, Partnership to Corporation, Limited Liability Company to Corporation, must be reported to the divisions using the “Employer’s Notice of Change” form included with each quarterly report packet. In most instances, a completed “Joint Business Registration Form” will be required for the new entity.

For UI and WC purposes, each entity type is considered a separate business, thus requiring a new registration form. If the only change was the entity type, the new entity will be treated as a successor to the prior entity and the accounts will be transferred to the new entity.

R & P
Research & Planning
Wyoming DOE

What’s the average annual wage for a woman working in Albany County? How does that wage compare to men’s wages, and how did it change from 2000 to 2006? Which counties saw the most population growth during that time? How did growth in the 16- to 19-year-olds group compare to growth in the age 55-and-older set? These are just a few of the many questions to which you’ll find the answer at Research & Planning’s “Wyoming Mean Earnings by Age, Gender, County of Employment, and County of Residence, 2000 and 2006” website (http://doe.state.wy.us/LMI/earnings/toc.htm).

The UI Taxable Wage Base for 2008 is $20,100.00.
Please Report Questionable Activities

Both the UI and WC programs socialize costs (costs not directly charged to an individual employer) to all employers through the annual rate process. Some employers attempt to avoid their UI and WC responsibilities by treating employees as “Independent Contractors” or “Casual Labor” or paying wages in cash with no records of the transactions.

Under Wyoming statutes, both UI and WC define an independent contractor as an individual who: 1) is free from direction and control over the performance of the job by contract and by fact; 2) represents his services to the public as a self-employed individual or an independent contractor; and 3) may substitute another individual to perform his services. The individual must meet all three of these requirements to be considered an independent contractor; failure to meet any one or part of one requirement means the individual is an employee for UI and WC purposes.

If you are aware or suspect that an employer is not in compliance with Wyoming’s employer requirements, please notify the Unemployment Tax Division, P O Box 2760, Casper, WY 82002, (307) 235-3201 or e-mail wtyson@state.wy.us or Workers’ Safety and Compensation, 1510 East Pershing Blvd, Cheyenne, WY 82002, (307) 777-6035 or e-mail bcole1@state.wy.us. All reports will be kept confidential and will be investigated.

Accountable Plans for Employer Reimbursements of Employee Business Expenses

reimbursements of employee business expenses. Reimbursements
without proper documentation are considered wages. The require-
ments are:

1. The employer must have appropriate records to substantiate that an accountable plan has been established and implemented as follows:
   a. There must be a business connection for expenses incurred
      while performing services as an employee, officer or member of
      the employer.
   b. The expense must be reasonable.
   c. There must be actual accounting for the expense, by the
      employer and the employee, officer or member.
      i. For travel expenses reimbursed at established federal
         per diem rates, documentation of the trip will be considered actual ac-
         counting (federal per diem rates can be found at: http://www.gsa.gov
      ii. For business entities with federally recognized ex-
         pense allowances, the U. S. Treasury allowance will be considered ac-
         tual accounting.

2. All excess reimbursement or allowance must be repaid by the em-
  employee, officer or member to the employer within 120 days after the
  expense was paid or incurred.

Coverage “Type” Codes for UI Reimbursable Employers

If your UI account number begins with “98”, you are considered a “Reimbursable Employer” for UI reporting. As such, instead of remitting UI taxes quarterly you are responsible for reimbursing the Division for UI claim costs. Employees of reimbursable employers are covered by UI. If your company has both UI and WC and you file a Joint UI/WC report, the proper type code is “B” (both), for coverage under both UI and WC, for each employee. If your company has only UI coverage, you are required to report employee wages quarterly, using type code “U” (UI only).

Wyoming Department of Employment

UI Rules, Chapter 11, Section 4 [a] address requirements for documenting reimbursements of employee business expenses. Reimbursements without proper documentation are considered wages. The require-
ments are:

1. The employer must have appropriate records to substantiate that an accountable plan has been established and implemented as follows:
   a. There must be a business connection for expenses incurred
      while performing services as an employee, officer or member of
      the employer.
   b. The expense must be reasonable.
   c. There must be actual accounting for the expense, by the
      employer and the employee, officer or member.
      i. For travel expenses reimbursed at established federal
         per diem rates, documentation of the trip will be considered actual ac-
         counting (federal per diem rates can be found at: http://www.gsa.gov
      ii. For business entities with federally recognized ex-
         pense allowances, the U. S. Treasury allowance will be considered ac-
         tual accounting.

2. All excess reimbursement or allowance must be repaid by the em-
  employee, officer or member to the employer within 120 days after the
  expense was paid or incurred.

To obtain blank “Employee Wage Listings” forms, contact us at:
  fax 307-235-3278 or call 307-235-3217 or http://doe.state.wy.us/utd

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

Locations:
- Gillette: 10/29/08
- Cheyenne: 12/03/08
- Cody: 04/17/09

Registration Fee: $25.00 per Attendee

Pre-registration is recommended. Register Early! Space is limited!

The seminars will start at 9 am and finish at 4:30 pm with a Continental Breakfast served at 8:30 am, and Lunch at Noon, included in the fee.

Register online for the seminar through the UW Center for Conferences at: http://outreach.uwyo.edu/conferences/employerseminars/

Or Phone 877-733-3618 or 307-766-2124 to have a registration form sent to you.

NOTE: The New Hire report is separate from the report to the Department of Employment.