NO Substitute Forms

For quarterly UI and Joint UI/WC reporting, employers must file electronically or on paper forms provided by the Division. Acceptable reporting options are:

- Electronically on WIRE (https://doe.state.wy.us/wire)
- Paper forms provided by the Division. Substitute forms of any type will be returned to the employer and considered unfiled.

Diskette – contact the Division for details: 307-235-3218.

IRS Form 940 Credits for Wyoming UI Taxes Paid

Only Wyoming UI taxes can be used as a credit against Internal Revenue Service Form 940 taxes. Do not include the Wyoming Support Fund Factor (0.00136 or 0.136% of the total UI taxes paid for 2011), as this is a Wyoming state tax.

Employee vs. Independent Contractor

With the rise in unemployment benefit claims, there have been a number of individuals that employers have misclassified as “Independent Contractors.”

UI and WC statutes (UI §27-3-104(b), WC §27-14-102(a)(xxii)) define an “Independent Contractor” as an individual who performs services for remuneration and is:

1. Free from control or direction over the details of the performance of services 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 person to perform his services.

The individual must meet all three requirements. In most cases, these individuals were actually employees for UI purposes.

Determinations regarding an individual’s status as an employee or “independent contractor” are made by UI/WC staff, either during audits of an employer’s records or if a benefit claim is filed by an individual for whom wages were not reported by the employer. The determinations of UI/WC staff can be appealed by either the employer or the claimant.

Wyoming Wage Gap Narrows with Job Losses

The wage gap between men and women in Wyoming narrowed from 2008 to 2009, due in large part to the loss of jobs among resident male workers.

Wyoming women earned an average annual wage of $25,016 in 2009, up from $24,095 in 2008 (3.8%). Men in Wyoming earned an average annual wage of $40,839 in 2009, down from $42,289 in 2008 (-3.4%). In 2008, the average annual wage for women was 57.0% of male workers; in 2009, due largely to declining earnings for men, the ratio rose to 61.3%.

From 2008 to 2009, the number of workers for whom demographic data is not available (nonresident workers) declined by 11,845 (-16.3%). The number of resident male workers decreased by 9,514 (-5.7%) while the number of resident female workers decreased by 5,528 (-3.9%). Employment decreased substantially in the construction industry, which relies heavily on out-of-state workers, and the mining industry, which typically hires more men than women.

More wage data from 1992 to 2009 is available by age, gender, industry, and county can be found at http://doe.state.wy.us/LMI/earnings_tables/2010/index.htm. For the latest information about Wyoming’s labor force, see Research & Planning’s Wyoming Labor Market Information website at http://doe.state.wy.us/LMI.
OSHA Consultation Services

Consultation provides safety and health technical assistance at no charge to private and public sector employers upon request. Our consultants do health and safety surveys, which include an audit of your facility where hazards are identified but there is no fine or penalty. Your injury and illness records are reviewed to identify any problem areas and offer corrective measures.

**The on-site consultant will:**

- Help you recognize hazards in your workplace;
- Suggest general approaches or options for solving a safety or health problem;
- Identify kinds of help available if you need further assistance;
- Provide you with a written report summarizing findings;
- Assist you to develop or maintain an effective safety and health program;
- Provide training and education for you and your employees;

**The on-site consultant will not:**

- Issue citations or propose penalties for violations of OSHA standards;
- Report possible violations to OSHA enforcement staff;
- Guarantee that your workplace will "pass" an OSHA inspection.

For additional information or to request a consultant visit, go to: [http://doe.wyo.gov/employers/safety/Pages/default.aspx](http://doe.wyo.gov/employers/safety/Pages/default.aspx)

WIRE Users – Annual Payroll Information

If you filed your quarterly UI/WC reports on WIRE for all four quarters, you can use WIRE to gather your annual wage information. Each WIRE-filed report can be accessed by logging on to WIRE and clicking the "print" button for the appropriate quarter on the Employer Profile screen.

Caution: WIRE retains only the information filed on WIRE. If you filed an amended report for any quarter or used paper instead of WIRE for one or more reports, you will need to add the information from these paper reports to the information on WIRE.

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**WYOMING DEPARTMENT OF EMPLOYMENT**

**Download Free Employment Posters**

Both the federal government and Wyoming require posting of certain employment information in all physical locations where employees work. State employment posters can be downloaded at: [http://doe.wyo.gov/employers/Pages/Posters.aspx](http://doe.wyo.gov/employers/Pages/Posters.aspx) and a link to federal employment posters can be accessed from this site.

**2011 UI and WC Rate Notices**

2011 rate notices for UI 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 determinations.

If you use a third party to prepare your quarterly reports, be sure to give the 2011 rate information to that preparer so first quarter 2011 reports are filed properly.

**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. A reproducible copy of this form is available on the Department’s website: [http://doe.wyo.gov](http://doe.wyo.gov).

**NEW HIRE REPORTING**

Mail:
PO Box 1408
Cheyenne, WY 82003

www.wy-newhire.com
or 1-800-970-9258
FAX 1-800-921-9651

**NOTE:** The New Hire report is separate from the report to the Department of Employment. This reporting requirement is not applicable to H2A Agricultural employees without valid SSNs.

For additional information or to request a consultant visit, go to: [http://doe.wyo.gov/employers/safety/Pages/default.aspx](http://doe.wyo.gov/employers/safety/Pages/default.aspx)

**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 & Dates for 2011:**

Pinedale: 03/21

**Registration Fee:** $25.00 per Attendee

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

Register online for the seminar through the Department of Employment at: [doe.state.wy.us/employerseminars](http://doe.state.wy.us/employerseminars)
or Phone 307-777-3581 or 307-777-7672 to have a registration form sent to you.