



*A **better** way to do business with the Unemployment Insurance Division!*

In 2014, all Montana Employers (and those who do payroll) will be able to access UI information through the new DLI Employer Web Portal! Features include:

- ✓ Self-service account maintenance
- ✓ Enhanced electronic filing of Wage and Tax Reports (including bulk filing)
- ✓ A single sign-on instead of two
- ✓ Much more!

**Stay tuned for more information to come!**

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### **Start filing reports and payments online now!**

This is a great time of year to begin filing reports and payments online through our online system WOW! WOW will allow you to file your quarterly tax reports, wages and ACH Debit payments all in one convenient system which calculates excess wages, taxable wages and tax due for you! Wages can be uploaded or manually keyed into WOW to save you time and eliminate postage to save you money! To learn more about filing reports and payments online, or to register to use our system, please go to [wow.mt.gov](http://wow.mt.gov) and start filing online today!

For those of you already using WOW please don't forget to update your Contact Information by clicking on the Update Contact Information link on the WOW Main Menu.

### **Accurate & Legible Wage Listings**

Providing correct Social Security Numbers for each of your employees is essential for the efficient administration of the unemployment insurance program. Correct SSN also prevent delays or incorrect monetary decisions when individuals file unemployment claims. For example, wages reported under an incorrect social security number may be used erroneously by another individual who files for benefits.

Additionally, please make sure your wage listings are legible (handwritten wage lists are clearly written; and typed or computer listings are printed with a 10 point or larger size font in black ink).



## Employer Benefit Charges

The UI Employer Benefit Charging phone line at (406) 444-0399 is available to assist employers with questions, concerns, or responses to potential unemployment insurance charges or actual charges to their accounts. This queue is staffed by knowledgeable claim assistants who process employer charging notices. This service is available Monday – Friday from 8:00 a.m. – 4:00 p.m.

## Tax Due?

Have you received a Statement of Account from Unemployment Insurance showing an amount due? If you have questions about the statement or if you can't pay in full, please call us at 406-444-3834. Our accounts receivable staff will assist you in resolving the issue.

## Update Your Payroll Software

The UI taxable wage base for 2013 is \$27,900 and your UI rate for 2013 probably changed too.

Please confirm your software has the new 2013 taxable wage base and your correct tax rate for 2013. If you cannot locate your 2013 tax rate, you may obtain the correct rate by using UI4Employers or calling our office at (406) 444-3834.

## Wages or Not?

While most forms of compensation provided to employees are reportable to Unemployment Insurance, there are some exceptions. The following covers common questions we receive:

**Bonuses** - Bonuses are wages when paid. If bonuses are other than cash, report the actual value of the item as wages.

**Corporate Officer Payments** - Corporate officers performing a service for the corporation (includes subchapter S Corporations) are employees. You must report their wages.

**Employee Benefit Plans** - All employee benefit plans are reportable as wages **except** plans established for employees and paid by the employer for retirement, sickness or accident disability, medical, hospitalization or death. Employees may not elect to receive cash instead of coverage.

**Insurance Premiums** - Premiums paid by the employer for sickness, disability, medical or hospital expenses are not wages if the payment was made under a qualified plan as defined under the U.S. Internal Revenue Code. Premiums deducted from the employees' gross wages are reportable as wages.

**Partner's Earnings** - Distribution of profit to business partners or partners in a LLP or LLC that is taxed as a partnership is not wages.

**Profit Distribution** - Payments distributed to corporate officers or shareholders in lieu of reasonable compensation for services performed are wages, even though designated as profits or dividends. Distribution of profit to sole proprietors and partners is not wages.

**Room and Board** - The cash value of room and board is wages, and must have a value of at least \$130.00 per week according to department rules. Meals furnished by the employer to the employee are considered wages. A cash value must be established for the provided meals.

Employer Registration.....	800-550-1513	FAX.....	(406) 444-0629
Contributions Bureau .....	(406) 444-3834	TDD.....	(406) 444-0532