



## Common Reporting Errors

Some common reporting errors on UI quarterly reports are misreporting owner and partner wages and non-resident aliens.

### Should owner's or partners' "wages" be reported to Unemployment Insurance?

No. A business that operates as a sole proprietorship or a partnership should not report payments made to the owner or partners. This includes payment to member(s) of a Limited Liability Company (LLC) that files its federal income tax as a sole proprietor on Schedule C or as a partner on Form 1065.

A corporation or a LLC that files federal income tax as a corporation on Form 1120 or 1120-S must report reasonable wages of working officers.

Keeping your UI account entity status current with the Unemployment Insurance Division can save you time and phone calls. If you change your entity or federal tax filing status, please contact our office at 406-444-3834 or update your information on line at [uieservices.mt.gov](http://uieservices.mt.gov).

### Reporting Wages for Alien Workers?

Some aliens should not be included on Montana Unemployment Insurance reports. Employers should confirm the visa type for alien workers to assure they have not overpaid UI taxes.

The following Visa holders are not subject to Montana UI taxes: workers identified in 8 U.S.C. 1101(a)(15)(F) or (a)(15)(H)(ii)(a), or (a)(15)(J), or (a)(15)(M) or (a)(15)(Q).

If wages paid to exempt aliens were included on a UI report, please copy the report and indicate workers who are exempt, explain why workers are exempt, and mail the information to Helena.

Please refer to Section 3 of the Employer Handbook for types of payments and employment covered by unemployment insurance. Our Handbook can be viewed online at <http://uid.dli.mt.gov> under Data and Publications.

## No longer employing? Account updates needed? Use UI eServices for Employers!

Did you know if you are not employing and do not expect to within the next year, you can inactivate your unemployment insurance account? There are several ways to do this:

- Check the box in Step 1 on your quarterly report that states you have ceased employing, write in the date you last paid wages, and return by the due date;
- Call our office at 406-444-3834 and ask to have your account inactivated; OR
- If you have full access to UI eServices for Employers, log into your UI account:
  - Go into the Accounts tab and click on your account id number,
  - Click on the Account Services tab, and then
  - Click on "Dissolution of Business" link and record the required information.

You may follow these instructions to notify us if you sold your business to another party, or to update your business address, phone number or names of officers and contacts.

A nice feature on UI eServices for Employers, in addition to filing reports, making payments and updating your account information, is you can set up email reminders to help you file your report or make payment on time. If you haven't used UI eServices yet, give it a try. If you need assistance getting started, just call 406-444-3834 and our Customer Service Representatives would be happy to help.

## Main Street Montana Project - Peer to Peer Symposiums

Governor Steve Bullock launched the Main Street Montana Project in early 2013. The goal of the Main Street Montana Project is to create a dynamic private-public partnership to build and implement a business plan for the state of Montana by Montanans. Based on input from thousands of Montanans provided through a series of regional roundtable meetings and completed surveys, the foundation of the Main Street Montana Project was developed on Five Pillars:

- Train and Educate Tomorrow's Workforce Today
- Create a Climate that Attracts, Retains and Grows Business
- Build upon Montana's Economic Foundation
- Market Montana
- Nurture Emerging Industries and Encourage Innovation

Progress has been made on all five of the Main Street Montana Project pillars, and especially on the training and educating tomorrow's workforce today pillar. Private and public partnerships are working together to further align our state's educational system with the needs of a changing economy and to provide more on-the-job training, apprenticeship, and professional development opportunities.

With that focus in mind, the first of three Peer-to-Peer Symposiums sponsored by Governor Bullock and the Main Street Montana Project will be held October 11th and 12th in Bozeman at Montana State University. This Symposium will be directed to development of Montana's workforce. Future symposiums will address innovation and marketing Montana.

The keynote speaker for the Workforce Development Peer to Peer Symposium is be Jenette Ramos, Vice President and General Manager, Fabrication at Boeing, the world's largest aerospace company and leading manufacturer of commercial jetliners and defense, space, and security systems.

If you are struggling to train skilled workers, unsure how to manage the millennial workforce, or experiencing employee recruitment and retention challenges, this symposium will give you an opportunity to learn more about Montana's current and future workforce needs, the role higher education plays in helping meet our workforce needs, common workforce challenges and the value of industry partnerships. There will also be time for attendees to share their ideas and experiences with successful workforce development and contribute to next steps in developing ground-up workforce development solutions.

To register or view the agenda for the Symposium, please visit [www.mainstreetmontanaproject.com](http://www.mainstreetmontanaproject.com).

### 2016 Taxable Wage Base

The 2016 taxable wage base will be \$30,500, which is 80% of the 2014 average annual wage (rounded to the nearest \$100). We recommend you not update payroll software with the 2016 taxable wage base until AFTER you file the UI report for the fourth quarter of 2015.

### 2015 Assistance for Business Clinic Schedule for the Remainder of the Year

There is still time to attend 2015 Assistance for Business Clinics in September and October. If you are interested in attending, please call the Chamber of Commerce in these cities for location & fees.

Butte, September 30  
Hamilton, October 6