



IS YOUR ADDRESS CURRENT?

With more employers filing their UI reports electronically or using services of an accountant or other third party agent, there are greater chances for employer mailing addresses to become outdated. A current mailing address is crucial to assure you receive your UI tax and benefit claims forms in a timely manner. Employers have a small window of time to respond to most notices, and we'd hate for you to miss deadlines due to an incorrect mailing address with our agency.

If you receive a paper UI5 Quarterly Report or Payment Voucher in the mail, check the address on the form to see if it is correct. If not, please note the address correction on the form before you return it. If you do not receive paper quarterly report forms, it is a good idea to log on to UI eServices for Employers (ueServices.mt.gov) to confirm we have your correct address. If not, you can update it yourself at that time, depending on your security access, or give us a call at (406) 444-3834.

Employers also have the ability to direct different types of UI mail to different addresses. For example, if you want your accountant to receive your quarterly report or rate notice directly in the mail, simply complete our Third Party Authorization form. If you have a different agent who you want benefit claim notices mailed, complete another authorization form for that agent. You can choose to have some forms mailed to you while having other forms mailed to your third party agent.

If you wish to designate an agent to receive particular types of UI forms, the Third Party Authorization Form can be downloaded by going to <http://uid.dli.mt.gov/forms> and click on Montana UI Contributions Authorization Form or we would also be happy to send you one.

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.

Cash Wages

Wages paid in cash are reportable for Unemployment Insurance purposes, and employers must include the amount of all wages paid to each employee on their quarterly UI reporting form. If an employer chooses to pay wages to employees in cash, they should always get a signed statement from the employee acknowledging the payment was made. This is sound business practice, and also helps protect employers from wage claims filed by employees stating they were not paid for services performed.

If an employer pays a crew leader or other worker who distributes the cash payments to various workers, the employer must report each worker's payment to unemployment insurance.

Help Prevent Fraud and Reduce Benefit Charges to your Account!

As a partner in the UI program, you can help us reduce fraudulent benefit claims. Here are a few tips that can help prevent fraudulent claims and potentially reduce benefits charged to your account.

- Review all documents you receive from unemployment insurance. If you receive documents relating to an employee who is still working at your business without any reduction in hours, this could be a case of fraud or identity theft. If this happens, contact our Fraud Investigation Unit at (406) 444-1709. We will investigate to validate or invalidate the claim and ensure inappropriate benefits are not charged against your account.
- Respond to wage audits sent to you by our agency. These audits compare the wage information you provide with the wages an individual reports while receiving UI benefits. If the individual receiving UI benefits does not report their wages accurately, he/she will be required to repay the overpaid benefits. If your account had been charged for those benefits, you would be credited for the benefit charges associated with the inaccurate reporting.
- Provide a complete and accurate reason an employee is no longer working for your business by the date requested.
- If you lay off an employee and have no intent to rehire that employee at a later date, do not request the former employee be "job attached." An individual who is job attached is not required to look for work while receiving UI benefits. Individuals not job attached are required to look for work and may become reemployed sooner, resulting in fewer benefits charged to your account.
- If you suspect an employee or former employee is receiving benefits they should not receive, contact our Claims Processing Center at (406) 444-2545, or report suspected fraud on our website at uid.dli.mt.gov.

2017 Taxable Wage Base

The 2017 taxable wage base will be \$31,400, which is 80% of the 2015 average annual wage (rounded to the nearest \$100). We recommend you not update payroll software with the 2017 taxable wage base until AFTER you file the UI report for the fourth quarter of 2016.

2016 Assistance for Business Clinics for Remainder of Year

There is still time to attend 2016 Assistance for Business Clinics in September and October. If you are interested in attending, please call a sponsor in these cities for location & fees.

Butte Sept. 29. Chamber of Commerce..... (406) 723-3177
Hamilton Oct. 5 Chamber of Commerce ... (406) 363-2400

