













NHES Administrative Office 45 South Fruit Street, Concord, NH 03301-4857

Employer Status Report Sample Form - (Attachment I) Fax to (603) 225-4323 or mail to: NHES, ATTN: Contributions, 45 South Fruit Street, Concord, NH 03301-4857 For assistance contact: (603) 228-4033

New Hire Reporting Form Sample Form - (Attachment IV) Fax: (603) 226-4324 or 1-888-783-3598 or mail to: NHES, PO Box 2092, Concord NH 03302-2092 For assistance contact: (603) 229-4371 or 1-800-803-4485

Multistate Employers – Mail to: Secretary, Department of Health & Human Services Multistate Employer Registration, Box 509, Randallstown, Maryland, 21133

Employer Quarterly Tax and Wage Report Sample Form - (Attachment VIII) Fax: (603) 225-4323 or mail to: NHES, ATTN: CASHIER, PO Box 2058 Concord, NH 03302-2058 For assistance contact: (603) 228-4042, For explanation of tax rate call: (603) 228-4048

File an appeal by mail to the Appeals Tribunal at: NHES Appeals Unit PO Box 2009 Concord, NH 03302-2009 or at the NHES website: www.nhes.nh.gov/forms/index.htm

Request to Employer for Separation Information (Notice of Claim) Sample Form - (Attachment XII) Fax to (603) 226-4324 or mail to: NHES, 45 South Fruit Street Concord, NH 03301-4857 For assistance contact: (603) 223-6100 Employers with specific questions regarding a Notice of Claim, Determination, Benefit Charges, or any claim inquiry can call the Employer Direct Line at (603) 223-6100 or (800) 266-2252 extension 6100.

Up-to-date minimum earnings requirements and the weekly benefit amount schedule are available in all local offices or can be obtained by calling (800) 266-2252.

Further explanations and the most recent information about benefits are available at: www.nhes.nh.gov

Preliminary Mass Layoff form Sample Form - (Attachment V) Must be sent by Fax to (603) 447-3951

Magnetic Media – For instructions, contact NHES Supervisor of Data Preparation at: (603) 228-4011.

NOTE: All forms and publications for employers' use are available at:

www.nhes.nh.gov/forms/employers.htm

The Law - NH Law and Rules pertaining to NH Employment Security are available at:

http://www.gencourt.state.nh.us/rsa/html/xxiii/282-a/282-a-mrg.htm

http://www.gencourt.state.nh.us/rules/state_agencies/emp100-500.html







State of New Hampshire Chris Sununu, Governor

New Hampshire Employment Security

George N. Copadis, *Commissioner* Richard J. Lavers, *Deputy Commissioner*

TABLE OF CONTENTS

Important Contact Information	Inside front cover
Local Office Addresses And others	Inside back cover
Cover Page	

Subject P	Page
Am Í An Employer?	<u> </u>
What Are My Obligations As An Employing Unit?	1
What Records Am I Required To Maintain?	1
When Is An Employing Unit An Employer?	2
What If I Disagree With The Determination Of Liability?	2
What Is The Appeal Process?	
What About Services Performed By Self-Employed Individuals?	3
What Is New Hampshire Working?	
What Employment Is Excluded And Not Taxable Under The Law?	
What Is A Successor?	4
What If I Transfer Some Or All My Business To Another Entity?	4
What About Multistate Employment?	4
What If I Am A Government Entity?	4
What About Non-Profit Organizations?	
May I Use An Authorized Agent?	4
Where Will NHES Mail Correspondence?	
Why Have New Hire Reporting?	
Who Must Report New Hires?	
Why Have New Hire Reporting?	5
What Is The Definition Of Employer For New Hire Reporting Purposes?	5
How Do I File A New Hire Report?	6
What About Multistate Employers?	6
What If My Company Is Going To Have A Large Layoff Or Shutdown?	6
Do I Have Other Obligations Required By Law?	
TAXES	7
What Is My Tax Filing Requirement?	7
What Wages Must I Report?	
WebTax for Online Employer Tax Filing	7
How Do I Compute My Taxes?	8
What Is Excess?	8
On What Amount Do I Pay Taxes?	8
What Is My Tax Rate?	8
How Is My Merit Rate Determined?	8
Why Do I Have Two Tax Rates?	9
Sample Computation	9
How Do I Submit The Employer Quarterly Tax And Wage Report?	10
When Are My Report And Payment Due?	
What If I Don't File Or Pay On Time?	
What If I Fail To File Or Pay My Taxes?	11
Why Am I Being Selected For An Audit?	11

BENEFITS	
What Benefits Do My Employees Get If They Are Laid Off?	
What Is The Base Period?	
Employers Established On NHUIS Have An Advantage In Ease And Time	
What Is The Benefit Year?	
What Makes a Person Eligible For Unemployment Compensation?	
How Does An Employer Know When A Former Employee Has Filed For H	
How Does a Claimant File a Claim?	
How Much Will a Claimant Receive?	14
What If a Claimant Works Part-Time?	
What If My Ex-Employee Files in Another State?	15
How Does a Claim Affect My Account?	15
What If I Disagree With An Émployee's Claim?	15
What Happens When I Appeal a Decision On Benefits?	15
What If I Disagree With a Tribunal Decision?	
ADDITIONAL SERVICES	16
What Additional Services Does NHES Offer For Employers?	16
Who, In the Local Office, Will Offer Assistance?	17
Are There Controls To Insure Correctness Of Claims?	
How Do You Control Fraud Within the System?	18
Where Do I Find Economic and Labor Market Information?	18
APPENDIX OF FORMS	
Attachment I – Employer Status Report	20-21
Attachment II – Determination of Liability	
Attachment III - Trade, Business, And Workforce Transfer Report	
Attachment IV – New Hire Reporting Form	
Attachment V – Preliminary Mass Layoff Notice Form	
Attachment VI – Is Your Company Having a Vacation Shutdown?	
Attachment VII – Unemployment Notice (Required By Law)	
Attachment VIII – Employer Quarterly Tax and Wage Report	
Attachment IX – Tax and Wage Report Adjustment Report	
Attachment X – Tax Rate Determination (Positive Reserve Ratio)	
Attachment XI – Tax Rate Determination (Negative Reserve Ratio)	
Attachment XII – Notice of Claim and Verification Request	
Attachment XIII – Determination Of Unemployment Compensation	
Attachment XIV – Notice of Benefits Paid And Charged To Employer	
Attachment XV – Request for Wage Information	
GLOSSARY OF TERMS	



GEORGE N. COPADIS, COMMISSIONER

EMPLOYER HANDBOOK

This handbook discusses the rights and responsibilities of employers who are subject to the New Hampshire Unemployment Compensation Law (RSA 282-A). While it does not cover every provision of the law, it does deal with the provisions which affect employers on a day to day basis.

The information is stated in general terms; it does not have the force or effect of law or rule.

The glossary of terms gives a more complete definition of important words and phrases used by this agency. The first time the term is used it will appear in *italics*.

This Employer Handbook and the New Hampshire Unemployment Compensation Law book are viewable, printable, and downloadable from our web site at **www.nhes.nh.gov** located under "Employer Information." In addition, most of the reporting forms, required by law, and the Unemployment Compensation Poster are found in this book and are available for viewing, printing, and downloading from our Web Site.

Significant changes in Law or Rules will be reflected in replacement pages when they occur.

Public Law 98-369 amended Title XI of the Social Security Act and requires that income and eligibility information such as wages and benefit amounts must be available to the agencies which administer the following programs: Workforce Opportunity and Investment Act programs, Temporary Assistance to Needy Families (TANF), Medicaid under Title XIX, Food Stamps, and any program approved under a plan approved under Titles I, X, XIV, or XVI for the Social Security Act.

NHES is a proud member of America's Workforce Network and NH Works. NHES is an Equal Opportunity Employer and complies with the Americans with Disabilities Act. Auxiliary aids and services are available upon request of individuals with disabilities. TDD/TTY ACCESS: RELAY NH 1-800-735-2964

Am I An Employer?

If you are an individual or type of organization (including a partnership, corporation, trust, LLC of any kind, etc.) which employs one or more workers at any time, you are an *Employing Unit*. Not all firms or organizations in the State are subject to the *Law* for the payment of taxes or the reimbursement of benefits paid. Coverage depends upon the amount and type of employment.

What Are My Obligations As An Employing Unit?

If you are an employing unit, whether or not obliged to file wage and tax statements, you must maintain complete records concerning your employees. The records must show, among other things, the place where services were performed, the amount of wages paid and due, and the days and hours worked.

What Records Am I Required To Maintain?

All employing units must keep payroll records for inspection by authorized agents of NHES. The records must be retained for at least six years after the calendar year in which the wages for services were paid or, if not paid, were due. The following information must be retained:

- The period covered by the payroll.
- The number of workers in covered employment for each location where employment is provided.
- Separate records for each worker showing dates of employment and corresponding wages. If an individual provides services for more than one employer during a calendar quarter, whether concurrently or independently, each employer must include that individual on its quarterly report and pay taxes on the taxable wages, without regard to reports submitted or taxes paid by any other employer.
- Records for each worker will include:
 - Name.
 - Date of hire, rehire or return to work after layoff and the date of separation from employment.
 - Each week in which service in employment was performed.
 - Money wages earned in each pay period. For tipped employees, show separately: wages, including all tips and gratuities reported to the employer in writing, and the amount

of "pooled tips" distributed by the employer to each employee.

- Cash value of all other remuneration received from an employer. If meals or lodging are furnished to an employee in connection with employment, the reasonable value of such items as agreed upon by the employer and employee must be reported as wages. For the minimum cash value to be placed on meals, room, etc., consult NHES.
- Any special payments for services that cannot be assigned to a specific pay period. These include bonuses, gifts, prizes, separation allowance, accrued leave, vacation pay, sickness allowance, payments in lieu of notice, and similar payments. The records must identify whether payments were money or other, the nature of the payment, and the period during which they were made.
- Amount and date of such wage payment.

NHES considers microfilm or magnetic tape acceptable for the retention of payroll and supporting records. Nonetheless, the employing unit must be ready to reproduce those records in hard copy when requested by NHES.

When Is An Employing Unit An Employer?

An employing unit becomes an *Employer* when it meets conditions set forth in the law. In general, employment is considered to be covered by any of the following means:

- Having one or more persons working for some part of a day in 20 different weeks, not necessarily consecutive, in a calendar year;
- Paying wages of \$1,500 in any *calendar quarter* of a calendar year;
- Being liable under the Federal Unemployment Tax Act for either the current or preceding calendar year and providing employment as defined in New Hampshire Law;
- Acquiring the business of an employer already covered (Successorship);
- Paying total wages of \$1,000 or more for all household employees in a calendar quarter.
- Paying wages of \$20,000 or more for agricultural labor in a calendar quarter or having 10 or more employees in 20 different weeks during the calendar year.

As an employing unit, you must file an *Employer Status Report* (attachment I) within 30 days of first providing employment in New Hampshire, acquiring the assets of an existing employer, or acquiring the assets of a separate unit of an existing employer. When, according to the employer status report you submit, any of these standards has been met, you will be determined to be an employer in the State of New Hampshire, liable for *contributions*. NHES will send you a *Determination of Liability* (attachment II) and establish a *separate account* for you.

The employer status report and any necessary supplemental forms can be obtained by notifying the field agent in any local office. this form is also available for viewing, printing, and downloading on our web site at **www. nhes.nh.gov/forms/documents/empstatus.pdf**. Employers may fax or mail the employer status report.

What If I Disagree With The Determination Of Liability?

A *Determination of Liability* is issued when an employing unit meets one of the items listed above to make it a *tax paying employer*. Other determinations about an employer's liability under the law include:

- An employing unit's or employer's status,
- An employer's tax rate, and

• A tax assessment for not providing required reports.

All of these may be appealed.

What Is The Appeal Process?

Employer liability and claimant eligibility determinations and decisions are issued. Each of these that may be appealed has appeal information, including how to file an appeal request and filing time limits. The written appeal request must detail the reason for the appeal. If it is not filed with NHES within the time limits identified on the determination or decision, it may not be accepted and the determination or decision may become final.

Administrative hearings are held on employer tax liability and/or Appeal Tribunal hearings are held for claimant benefit determinations. The hearings may be combined if liability impacts a claim.

Hearings are held either in a department local or administrative office. Witnesses, records, and any other material that would have a bearing on the appeal should be brought to the hearing.

The next appeal step is a reconsideration request (Administrative Decision) or a reopen request (Appeal Tribunal Decision) to the Commissioner. An appeal to the Appellate Board is next followed by an Appellate Board reconsideration request, then an appeal to the NH Supreme Court.

What About Services Performed By Self-Employed Individuals?

If you meet any of the criteria making you an employer, you are likely subject to the law and must report wages to NHES. The exception would be those *independent contractors or subcontractors* working for you who are self-employed. An ABC test addresses questions about what employment is exempt from coverage under New Hampshire's unemployment compensation law. You must show to the satisfaction of the Commissioner of NHES that:

A. The individual has been and will continue to be free from control or direction over the performance of such services, both under contract of service and in fact; and

What is New Hampshire Working?

New Hampshire Working is a three-part strategy where workers and employers join together to better endure an economic downturn.

- *Stay at Work urges employers to reduce hours rather than resort to layoffs when faced with a temporary reduction in force. The state would then offer partial benefits to offset the employees' loss of income caused by the reduction in hours. Employers would be required to submit a plan for approval and maintain their normal health insurance benefits.
- Return to Work promotes having claimants receive workplace training at no cost to the employer for up to 6 weeks, 24 hours per week. The trainee would continue to draw unemployment benefits.
- *Ready to Work gives a worker the opportunity to upgrade a skill level. Claimant's skills are assessed and certified. An employer can hire this person with confidence. If skills are lacking, claimants may get training to upgrade any deficient areas. (eff. 1/1/2011)

*Contingent on passage of SB501

- B. Such service is either outside the usual course of the business for which such service is performed or that such service is performed outside of all the places of business of the enterprise for which such service is performed; and
- C. Such individual is customarily engaged in an independently established trade, occupation, profession, or business.

All three conditions must be met for the services to be excluded from coverage. If only one or two are met, the individual's services are subject to the law as employment.

What Employment Is Excluded And Not Taxable Under The Law?

The services of some workers are excluded from coverage and the earnings are not taxable under the law. The following services are excluded from coverage.

- Sole proprietors and partners. These individuals are not considered employees and their wages are not subject to unemployment tax and should not be reported.
- Service performed by an individual in the employ of such individual's son, daughter, or spouse, and service performed by a child under the age of 21 in the employ of the child's father or mother. This exemption does not apply to corporations.
- Service by a licensed insurance agent if such service is performed for remuneration solely by way of commission.
- Service by a licensed real estate agent if such service is performed for remuneration solely by way of commission.
- Service performed by an individual as a real estate appraiser if such service is performed for remuneration solely by way of a fee.
- Service in the employ of a church or convention or association of churches, or an organization which is operated

primarily for religious purposes and which is operated, supervised, controlled, or principally supported by a church or convention or association of churches.

• Service by a duly ordained, commissioned or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order.

This is not a complete list. If you have questions regarding exclusion of coverage, please call the Status Unit at (603) 228-4033.

What Is A Successor?

A *successor* employer is someone who acquires the assets of another employer and continues the business. As part of this acquisition the successor acquires the earned merit rate of the predecessor. the successor also acquires all of the past experience of the predecessor – the taxes paid and the benefit liability – upon which the Merit Rating computation is based.

There are no provisions in the Law which allow multiple employers to consolidate employment and wage information, i.e. *payrolling* or *common paymaster*, for the purpose of reporting to NHES. The statute requires each employer to submit separate quarterly tax and wage reports on every individual in its employ.

What If I Transfer Some Or All My Business To Another Entity?

An employer status report along with a *Trade, Business and Workforce Transfer Report* (attachment III) must be completed if an employer transfers its business or transfers any of its workforce to another employer with any common ownership. The tax rates for both employers shall be recalculated and made effective the quarter of the transfer. If you have any questions please call the status unit.

What About Multistate Employment?

An employing unit providing employment in New Hampshire and one or more other states should contact the Status Unit for advice regarding its obligations.

What If I Am A Government Entity?

Employees of the United States government, the State of New Hampshire, and towns, cities and other political subdivisions of the state are covered by the law. The United States government and the State of New Hampshire reimburse the unemployment compensation fund for benefits paid to their former employees. Towns, cities and other political subdivisions have the option of *reimbursing* the trust fund for the amount of benefits paid to former employees or paying quarterly taxes on the wages paid to their employees.

What About Non-Profit Organizations?

Most non profit organizations, even if exempt from FUTA taxes under the Internal Revenue Code, are subject to the New Hampshire law if they have one or more employees. These organizations have the option of reimbursing the trust fund for benefits paid to their former employees or of paying quarterly taxes on wages.

Non-profit organizations may change from one option to the other by making written application to the Commissioner before January 1 of the applicable year. Once an employer changes its election, it must remain with that status for an irrevocable three (3) calendar year period. Reimbursing employers must also file an Employer Quarterly Tax and Wage Report in a timely fashion each quarter.

May I Use An Authorized Agent?

An employer wishing to designate an authorized agent to receive NHES mailings or to represent the employer in claim or tax matters must make a request in writing to NHES. The request must be made by the employer and be signed by a duly authorized employee whose position or title is stated in the request.

Where Will NHES Mail Correspondence?

NHES will mail forms, notices, and other correspondence to the mailing address listed on the employer status report unless the employer designates in writing:

- One mailing address for each place of employment in New Hampshire for all forms, decisions, and other material relating to benefit claims. These items would include requests for information, claim determinations, Appeal Tribunal and Appellate Board decisions and related correspondence.
- One mailing address for forms, decisions, and other material related to employer coverage, reports, records, and tax or reimbursement payments. These items would include status reports, quarterly reports, assessments, and determinations of liability.
- The address of an authorized agent to receive materials designated above.

The employer may make a written request for waiver from the limitation of a single address for those designees listed above. The determination on a request for waiver is appealable.

Who Must Report New Hires?

Every employing unit, whether or not subject to the law, must report all New Hires to NHES. If you are providing employment in the State of New Hampshire, you are required to report certain information on every new hire or rehire to this agency. This requirement is not only for all newly hired and rehired employees, but also pertains to certain independent contractors. You must file a *New Hire Reporting Form* (attachment IV) on all newly hired and rehired employees. A rehired employee is one who was previously employed by you but has been separated from such prior employment for at least 60 consecutive days

You must also file a New Hire Report on an independent contractor if the contract for

Why Have New Hire Reporting?

New Hire reporting was created as a means of locating non-custodial parents owing child support. NHES provides the New Hire information it receives to the New Hampshire Department of Health and Human Services (DHHS). DHHS then matches this information against its child support records to locate non-custodial parents. If a match exists, DHHS then establishes a child support order or enforces an existing one. NHES also sends the New Hire information it receives to the National *Directory of New Hires* in Washington, DC. There the information is used to locate noncustodial parents who now reside in another state.

services is with an individual or sole proprietor, and you expect reimbursement for services to meet or exceed \$2,500 in a calendar year. Contract for services include oral or written, and formal or informal agreements.

In New Hampshire you must report a New Hire to NHES within 20 days of the date of hire. The date of hire is the first day services are performed for wages or any other form of compensation, or under contract. The information needed includes:

- Employee's/contractor's complete name
- Employee's home/contractor's home or business physical address – not PO box
- Social Security Number (most important)
- Employer's name
- Employer's address
- Employer's Federal Employer Identification Number
- NHES employer account number (if any)
- First day of work

What Is The Definition Of Employer For New Hire Reporting Purposes?

The legislation provides that an employer for New Hire reporting purposes is the same as for Federal Income Tax purposes (as defined by Section 3401 (d) of the Internal Revenue Code of 1986) including any governmental entity, labor organization, limited liability company, or employing unit as defined in RSA 282-A:7. At a minimum, where an employing unit is required to give an individual a W-2 or a 1099, the employing unit must meet the New Hire reporting requirements.

How Do I File A New Hire Report? Filing New Hire Reports Online

The easiest and fastest way to report your new hires is online through our New Hire Reporting System. You must have an active state account number to use this online system. Access to the online New Hire Reporting can be found on our homepage at http://www.nhes.nh.gov/

Filing by Mail or Fax

You may file "New Hire" Reports by mailing or faxing a copy of each employees' W-4 form, or an equivalent form approved or provided by NH Employment Security. Call (603) 229-4371 or 1-800-803-4485 for a copy of the Department's form, or for approval of a form you've created. To report independent contractors, you may use, a "Request for Taxpayer Identification Number and Certification," also known as a W-9.

MAIL TO: NH Employment Security PO Box 2092 Concord, NH 03302-2092 Attn: New Hire Program Tel: (603) 229-4371 or 1-800-803-4485 Fax: (603) 224-0825 Toll Free Fax: 855-253-9072 You may also file "New Hire" Reports by magnetic media (CD or 3.5" diskette). If you decide and/or are required to file your "New Hire" Reports by magnetic media, you must make two monthly transmissions which are not less than 12 days nor more than 16 days apart. For more information about filing reports magnetically, contact the NHES Supervisor of "Data Preparation" at (603) 228-4011

What About Multistate Employers?

If you have employees performing work in two or more states, you are considered a *Multistate Employer*. Multistate employers may report New Hires to each state in which they have employees working or may select one of these states to report all New Hires. (The state in which the employee was hired, if different, is not a factor.) If one state is chosen, your New Hire reports must be submitted by magnetic medium or electronically (if the state is equipped to receive transmissions this way). You must also provide notification of the state you have chosen to: Secretary, Department of Health & Human Services, Multistate Employer Registration, Box 509, Randallstown, Maryland, 21133

What If My Company Is Going To Have A Large Layoff Or Shutdown?

NHES requires an employing unit to file a *Preliminary Mass Layoff Notice* (attachment V) with NHES if the employer lays off or expects to lay off 25 or more individuals:

- In the same calendar week
- For an expected duration of 7 (seven) days or more, **or**

For the following reasons:

- Vacation or holiday shutdown
- Company closure
- Furloughs

Failure on the part of the employing unit or employer or both to file the required notice will be deemed an irrevocable waiver of the right to be heard before the determination is made. Benefits charged to the employer's account as a result of the determination shall remain so charged, even if the claimant is, by reason of some later decision, found not eligible for benefits. You may e-mail this information to masslayoff@nhes.nh.gov or fax to (603) 447-3951. Employers of companies planning a vacation shutdown are asked to post the *Is your company having a Vacation Shutdown* (attachment VI) poster in a conspicuous place.

Do I Have Other Obligations Required By Law?

To ensure that employees are aware of the unemployment compensation program, employers are required to post and maintain the *Unemployment Notice* (attachment VII), a notice to workers poster. It must be conspicuously posted and accessible to all employees. Employers with more than one establishment or location must post the Unemployment Notice in all of them. You may copy the attachment or obtain posters

What Is My Tax Filing Requirement?

Each employer must file an *Employer Quarterly Tax and Wage Report* (attachment VIII) for every quarter after being found subject to the law. The report serves two purposes: to provide wage information about individual employees to be used in determining potential entitlement to benefits; and to establish the amount of *taxable wages* paid each quarter so that taxes due may be calculated and paid timely. The tax form is Part 1; the wage form is Part 2.

The report must be filed for every quarter even if no employment was provided in that quarter and no taxes were due. An employer who expects to provide no employment for one or more quarters may make a written request for a waiver of filing requirements for the quarter involved.

The Employer Quarterly Tax and Wage Report is mailed to every employer at the end of each quarter. Employers can also file online using the WebTax application. Some information, including the quarter covered, due date, taxable wage base, applicable tax rate, and any balance due or credit, will be preprinted either on the form or displayed on WebTax. The employer must complete all other items and return the signed form with all money due by the due date. If using the WebTax online filing system, employers have until two days after the due date to file their report. Employers using WebTax can also remit their payment through Electronic Funds Transfer (EFT).

Failure to receive the form does not relieve an employer of the responsibility for filing a timely report. If, for some reason, the employer does not receive the form, a copy should be requested early enough for timely filing. If a correction or adjustment needs to be made, please use the *Tax and Wage Report Adjustment Form* (attachment IX).

from the local Field Agent, Employment Services Representative or by writing to the Administrative Office at 45 South Fruit Street, Concord, NH 03301.

Taxes

An employer not providing employment in New Hampshire for one full calendar year will be terminated. Department records and the employing unit's separate account will be permanently removed as of January 1 of the following year. Thereafter, it is the employing unit's responsibility to notify NHES if it again provides employment in New Hampshire.

What Wages Must I Report?

Wages are every form of remuneration for personal services paid or payable to a person directly or indirectly by his employing unit. These include salaries, commissions, bonuses and the reasonable value of board, rent, housing, lodging, payments in kind and other similar advantages. Questions about whether any specific type of payment is to be reported as

WebTax for Online Employer Tax Filing

Employers can file their Employer Quarterly Tax and Wage Reports online with the option of remitting your payment through electronic funds transfer (EFT). You may also pay a prior balance due and make profile changes to your account information. In order to access WebTax application, you must have a New Hampshire Unemployment account number and an active account in the New Hampshire Unemployment Insurance System (NHUIS). To file using the Webtax system go to www2.nhes.nh.gov/webtax. Next click the New UI Account Registration button to register to use the new system. When you register in NHUIS, you will be issued a temporary password. You must immediately use that password to sign on to NHUIS again and establish your permanent password. Once these steps are completed you can return to WebTax and Log on.

wages should be directed to the local office Field Agent. Because the wage information is used to establish entitlement to unemployment compensation benefits, incorrect or missing information will lead to unjustified delay, improper payment, or denial of benefits to eligible claimants.

How Do I Compute My Taxes?

After the total gross wages from all your employees are entered on the wage report, the total amount of the gross wages is then brought over to the tax report. The tax report wages must always equal the total gross wages from the wage report. Although taxes are paid only on wages up to the amount of the taxable wage base for each employee, total gross wages must be reported each quarter for each employee, including full time, part time, temporary help and all executives.

What Is Excess?

An employer is required to pay state unemployment compensation taxes only up to the taxable wage base. Beginning with the first quarter 2012, employers pay unemployment compensation taxes on the first \$14,000 paid to each employee in a calendar year. Everything earned by an employee above the established level is not taxed. Because tax is due only on the amount of wages paid to any individual employee up to the taxable wage base, the form is designed to allow the removal of wages paid in excess of that taxable wage base. An excess wage calculator is available at: www.nhes.nh.gov/ forms/documents/14000-excess-calculator.xls

On What Amount Do I Pay Taxes?

Begin with the gross wages paid in the quarter and subtract those wages paid in excess for the quarter. That number is your net taxable wages. Once you have this amount, multiply it first by the UI tax rate and then by the administrative contribution. Add those two numbers for total tax due. If the report is late, there is a late filing fee. If the payment is late, add 1% per month of the total tax due. Take the sum of tax due, delinquency fees, and previous balances to determine the amount of payment due. An Employer Quarterly Tax and Wage Report is incomplete and subject to penalties unless both Part 1 and Part 2 are complete and filed timely. Incomplete wage reports will be returned and will be considered late if not returned to NHES, and postmarked within fourteen calendar days of the mailing date of the notification.

What is My Tax Rate?

Every new employer is assigned a tax rate of 2.7% (0.027) plus any surcharges or less any fund balance reductions that may be in effect. (Please see www.nhes.nh.gov/services/ employers/tax-rate-info.htm for a current list of surcharges or reductions that may be in place.) As an employer pays taxes and has benefits paid on its behalf, the tax rate is adjusted. If the commissioner determines that the solvency of the unemployment trust fund is in jeopardy, emergency surcharges of either .5% or 1.0% may be invoked. There may also be fund balance reductions in effect which lowers an employer's rate if the amount in the unemployment trust fund reaches certain levels. Negative rated employers or employers who have their rates determined from either schedule II or III may also have an additional negative surcharge added to their rates. This would be in addition to any surcharges that may be in place.

How Is My Merit Rate Determined?

The *Merit Rate* computation, based on taxes paid and benefits charged as of January 31 of each year; are in effect for the 12 month period beginning the following July 1.

The *Tax Rate Determination* (attachments X and XI), including the factors used in the computation, is mailed to each employer annually. The employer will receive it before the end of the third quarter (July - September) when it will apply.

Employers whose merit rate computation results in a positive reserve ratio - timely taxes paid exceed benefit charges - receive a Tax Rate Determination based on Schedule I (attachment XI). Employers whose merit rate computation results in a negative reserve ratio - benefit charges exceed timely taxes paid - receive a Tax Rate Determination based on Schedule II (attachment XI). When an employer has had a negative reserve ratio for four or more consecutive years the Tax Rate Determination will be based on Schedule III (attachment XI). Annual Tax Rate Determinations are mailed only to employers who have been Merit Rated. The tax rates preprinted on each employer's Tax and Wage Report includes any adjustments applicable to the quarter covered on the report.

Computation Formula

The merit rate is computed in 3 steps:

- 1) All taxes paid timely
 - All benefits charged
 - = Account balance (positive or negative)
- 2) Account balance (positive or negative)/
 - <u>Taxable wages (last 3 year average)</u>
 - = Reserve ratio (positive or negative)
- 3) Apply reserve ratio to tax schedule to determine rate.

When the reserve ratio is positive, schedule I is used. When it is negative, Schedule II or Schedule III is used. (See back of Tax Rate Determination.) The highest earned tax rate is 7.0% or \$70.00 per \$1,000 of taxable wages. The lowest earned rate is 0.1% or \$1.00 per \$1,000 of taxable wages. This is before any surcharges or fund balance reductions that may be in effect.

Why Do I Have Two Tax Rates?

On your Employer Quarterly Tax and Wage Report there is a UI (*Unemployment Insurance*) tax rate and the AC (Administrative Contribution) tax rate. The Unemployment Insurance receipts go into the UI Fund and are used to pay benefits to those in the New Hampshire labor force who have become unemployed and are eligible for benefits. The Administrative Contribution, no more than 0.2 percent (.002), is used to offset the cost of administering the UI Fund. When completing Forms 940 and 940EZ, Employer's Annual Federal Unemployment *Tax (FUTA)* Return, you may only report the amount of state unemployment tax paid at the UI rate. The Administrative Contribution is a special administrative tax and may not be used as an offset against the FUTA tax.

Sample Computati	ion			
	Taxes Paid	Benefit Charges	Balance	Taxable Wages
Prior Years	\$3,435.56	\$665.00		
2015	\$470.89	\$928.00		\$34,351.76
2016	\$231.60	\$0		\$38,565.13
2017	\$118.42	\$635.00		\$16,397.54
Total	\$4,256.47	\$2,228.00	\$2,028.47	\$89,314.43
	(\$4,256.4	7 - \$2,228.00 = \$2,028	.47)	

Average annual taxable payroll (89,314.43 ÷ 3) = 29,771.47

Balance (\$2,028.47) divided by average taxable payroll (\$29,771.47) = .0681. This gives a positive reserve ratio of 6%: (must equal or exceed whole percent from the schedules). When the reserve ratio (6%) is applied to the tax schedule (Schedule I for positive balance), it produces a merit rate of 2%.

Here is an example of how Part 1 of the Employer Quarterly Tax and Wage Report should be completed. The example assumes a taxable wage base of \$14,000 with a UI tax rate of 2.5% and an AC tax rate of 0.2%.

	Employee 1	Employee 2	Tax Report
1st Quarter Total Wages	\$5,000	\$4,000	\$9,000 (line 8)
Excess	0	0	0 (line 9)
Taxable Wages	\$5,000	\$4,000	\$9,000 (line 10)
UI Tax Due	-	-	\$225 (line 11)
AC Tax Due	-	-	\$18 (line 12)
Total Tax Due	-	-	\$243 (line 13)
(Total Wages - Year to Date)	(\$5,000)	(\$4,000)	-
2nd Quarter Total Wages	\$5,000	\$4,000	\$9,000 (line 8)
Excess	0	0	0 (line 9)
Taxable Wages	\$5,000	\$4,000	\$9,000 (line 10)
UI Tax Due	-	-	\$225 (line 11)
AC Tax Due	-	-	\$18 (line 12)
Total Tax Due	-	-	\$243 (line 13)
(Total Wages - Year to Date)	(\$10,000)	(\$8,000)	-
3rd Quarter Total Wages	\$5,000	\$4,000	\$9,000 (line 8)
Excess	\$1,000	\$0	\$1,000 (line 9)
Taxable Wages	\$4,000	\$4,000	\$8,000 (line 10)
UI Tax Due	-	-	\$200 (line 11)
AC Tax Due	-	-	\$16 (line 12)
Total Tax Due	-	-	\$216 (line 13)
(Total Wages - Year to Date)	(\$15,000)	(\$12,000)	-
4th Quarter Total Wages	\$5,000	\$4,000	\$9,000 (line 8)
Excess	\$5,000	\$2,000	\$7,000 (line 9)
Taxable Wages	\$0	\$2,000	\$2,000 (line 10)
UI Tax Due	-	-	\$50 (line 11)
AC Tax Due	-	-	\$4 (line 12)
Total Tax Due	-	-	\$54 (line 13)
(Total Wages - Year to Date)	(\$20,000)	(\$16,000)	-

How Do I Submit The Employer Quarterly Tax And Wage Report?

All required information must be either returned on the form provided by NHES or filed online using the WebTax system.

Each employer reporting wages for 50 or more employees and every person or business which, acting as an agent, reports wages for a total of 50 or more employees for one or more New Hampshire employers, must submit wage reports on CD, tape or disc. A waiver from this requirement may be granted on the grounds of severe economic hardship, a lack of automation or other good cause. Waivers must be requested in writing and cite specific reasons for the request. See inside front cover for contact information.

When Are My Report And Payment Due?

The Employer Quarterly Tax And Wage Report and full payment of the amount to be paid are due on the last day of the month following the end of each calendar quarter if filing the paper report. For example, the Employer Quarterly Tax and Wage Report on wages paid in January, February, and March is due April 30. Employers using the WebTax online filing system have two days following the due date to file the report. Upon application to NHES and payment of a \$50.00 fee, the time for filing may be extended 30 days. The extension applies only to the filing of the report and not to the payment of any money due. Application for the extension must be made and the fee paid before the due date.

What If I Don't File Or Pay On Time?

The vast majority of employers submit their reports and taxes when due. Because of the importance of the Unemployment Compensation Program, and to provide equitable treatment to all employers, the law imposes penalties if its provisions are not met. Failure to submit tax and wage reports when they are due generates a late filing fee of 10% of the tax due, or a minimum of \$25.00 for each occurrence. There is also an interest charge of 1% of the tax due for each month, or any part of the month, the tax is outstanding. If legal action is necessary to obtain compliance with the law, the legal costs will be charged to the employer.

Failure to keep accounts in balance can lead to severe penalties on an employers' tax rate. If an account is not in balance or reports are outstanding, as of April 30th of any year, the employer will be assigned a penalty rate which will be the highest rate in either Schedule I, II or III plus whatever surcharges may be in effect. This rate penalty would be for the entire tax year July 1 through June 30.

If a check for any payment made to the Department is dishonored, a fee of \$25.00 or 5% of the face amount, whichever is greater, will be charged to the employer's account. This is in addition to any other fees which may be incurred.

REMEMBER: A successor employer will suffer all penalties incurred by the predecessor and is responsible for filing back reports and paying all monies due in order to bring the account into balance.

What If I Fail To File Or Pay My Taxes?

NHES maintains a vigorous collection program to obtain delinquent reports and taxes. If the Employer Quarterly Tax And Wage Report is not received timely, or if there is a balance due on the account, a *Delinquency Notice* will be sent. Failure to respond to these notices causes the account to be sent to a Field Agent for collection. If the Field Agent is unsuccessful, stronger action is taken. Methods of collection available to NHES include property liens, tax warrants (distraints), injunctions against the operation of a business, and other court action.

Why Am I Being Selected For An Audit?

A continuing operation within NHES is the field audit program, carried out by Field Agents. These audits are sometimes made as a part of the collection activities to ensure accuracy of reports and full payment of any money due.

Benefits

What Benefits Do My Employees Get If They Are Laid Off?

The taxes paid to NHES by employers and the interest earned by the resulting *Trust* Fund pay benefits to eligible unemployed individuals. When workers become totally or partially unemployed, they may file claims for temporary financial assistance through the **Unemployment** Compensation *Program*. To be eligible to receive weekly benefits, a Claimant must have worked for covered employers and must otherwise be fully qualified. To establish a valid claim for benefits, a claimant must be registered for work with NHES and must meet specified earnings requirements in the base period. If eligible, a claimant may receive benefits for up to 26 weeks during the benefit year.

What Is The Base Period?

The *Base Period* is a statutory period of the first four (4) of the last five (5) completed calendar quarters immediately preceding the effective date of the claim. The effective date of the claim is always a Sunday and is the Sunday prior to the day the claim is first opened or, if filed on a Sunday, the day of the claim. As an example, if an employee, through no fault of his or her own, is laid off on Tuesday, September 10, 2013, that person may then file for unemployment compensation the next day. September is in the third quarter of the year. The base period will be the first

Employers Established On NHUIS Have An Advantage In Ease And Timeliness.

New Hampshire Employment Security has significantly increased the expediency with which employers can respond to claims against their accounts. *The New Hampshire Unemployment Insurance System (NHUIS)* gives an employer easier access to claim information and offers the ability to handle Unemployment Insurance benefits online. Every employer in the state has been sent a registration number to utilize in setting up there NHUIS account. Once established, those designated by the employer may:

- View benefit charge statements
- Download charge files
- Report potential claimant eligibility issues
- View and respond to correspondence from this department

When an individual authorized by the employer enters the NHUIS correspondence box, all documents are available. Any that are time sensitive have a red flag and date before which action must be taken. These forms can be completed online, saving time, paper and postage. Correspondence includes:

- Notice of Claim
- Request for Information
- Determination of Eligibility
- Benefit Charge Statements

An employer may choose to receive email notification that correspondence is available for viewing in NHUIS, rather than receive by U.S. Mail. An employer will designate one individual to receive email notification, but anyone authorized may view and respond to correspondence. If you would like to explore email notification, please call 1-603-656-6651.

NHES recently introduced the SIDES (State Information Data Exchange System), which allows employers to electronically exchange data with this department. Talx and ADP, third-party agents representing thousands of NH employers, will soon be participating in this exchange. If you are interested in the SIDES/SEW application, please visit www.nhes.nh.gov Frequently Asked Questions, Employers, and view the SIDES/SEW Information document. four of the five complete quarters preceding the third quarter of 2013. In this scenario, the employee's claim will be based on those wages paid or earned from April 1, 2012 through March 31, 2013. For individuals who do not have sufficient wages in the base period as defined above to qualify for benefits, an *Alternative Base Period* of the last four completed quarters may be used. In this scenario, the alternative base period would be July 1, 2012 through June 30, 2013.

What Is The Benefit Year?

A *benefit year* differs for every claimant, based on the effective date of the claim. Again using the scenario where a claimant files a claim immediately after being laid off on September 10, 2013, the effective date of the claim would be the Sunday prior to filing or September 8, 2013. That date then becomes the first day of the claimant's benefit year. This benefit year will end on September 6, 2014. During any benefit year, which is 52 or 53 weeks depending on the effective date, the claimant is eligible for a maximum benefit amount. In times of high unemployment, the state or the Federal government may offer extended benefits. If the Federal Government does not cover 100% of the cost, an employers account may be charged for a portion of the extended benefits.

What Makes A Person Eligible For Unemployment Compensation?

The claimant is eligible to receive benefits for any week of unemployment only if:

- The claimant has become unemployed through no fault of his/her own and;
- Is registered for work at an office of NHES and reports at required intervals;
- Is ready, willing and able to accept and perform suitable work
- Is available for and seeking work.

There are exceptions. A claimant in approved training is exempt from the requirement to be available and seeking full-time employment. Benefits paid to a person in approved training will be charged directly to the unemployment compensation fund rather than to any the individual employer's account.

All claimants continuing to file claims for benefits are required to certify as to their continuing eligibility each week.

NHES has periodic checks and investigations. If benefits are found to have been paid based upon false statements, the claimant is subject to the penalty provisions of the law. Penalties include *disqualification* for future benefits, repayment of the fraudulently obtained benefits, a 20% additional financial penalty, arrest, and prosecution.

How Does An Employer Know When A Former Employee Has Filed For Benefits?

When a person files a claim against an employer, a *Notice of Claim and Verification Request* form (attachment XII) is sent to the most recent employer and, if different, to the chargeable employer. This notice will be available to view and respond to from the employer's NHUIS correspondence box. If the empoyer has chosen to email as their preferred method of correspondence, the designated individual will be notified. If the employer has chosen US Mail, the document will also be mailed.

Employers must respond by completing the form in NHUIS, faxing or mailing the form within seven calendar days of the form mail date. Please use only ONE method of response. The most timely method is utilizing NHUIS. Fax is preferable to mail. The direct fax number for responding to this form is 603-656-6558. Please do not mail a hard copy if you have responded in NHUIS or by fax. Employers will be contacted by telephone or receive additional fact-finding forms if required. Employers will have 48 hours to respond to a request for additional information. The employer must abide by the 7 business days and/or 48 hour response time frame or the account may be charged and not relieved.

The cooperation of employers is very important to insure benefits are paid to eligible people only. Prompt and accurate information from employers is essential to a good determination and the timely payment or denial of benefits. The information provided should be accurate, complete, and factual - never based on hearsay or guesswork.

Knowingly withholding information to help someone obtain or increase benefits or to reduce or deny benefits is a misdemeanor and, under some circumstances, a felony.

How Does A Claimant File A Claim?

When your employee becomes unemployed, that person should file an Initial Claim. The reason for the claimant's unemployment is then carefully reviewed. If the claimant reports that he/she quit or was discharged from employment, the claimant and the employer will be asked to provide details regarding the reasons for separation. Both parties will also be asked to provide information regarding any separation payments received on or after the individual's last day of work. The claimant must meet both monetary and non-monetary eligibility. The affected employer(s) and the claimant will receive a Determination of Unemployment Compensation, identified as UI Initial Allowed in NHUIS correspondence, that shows the monetary eligibility of the claimant. This document shows the weekly and maximum benefit amounts, the earnings the benefits are based on and which employer account(s) has initially been identified as the chargeable account. This document is not a guarantee of payment of benefits. It only indicates whether the individual has enough wage credits to qualify for a weekly benefit amount. Another Determination of Unemployment Compensation, identified as Determination of Eligibility in NHUIS correspondence, is issued when a nonmonetary issue such as reason for separation other than lack of work, is allowed or denied. All non-monetary issues must be allowed for an individual to be eligible for unemployment

benefits. All interested parties have the right to appeal an eligibility determination awarding or denying benefits. Appeal rights are printed on the form. Once the employer has waived those rights, the Determination is final unless another party appeals.

Once the initial claim has been processed, subsequent weeks will be paid as *Continued Claims*. All claims, whether initial or continued, can be filed over the Internet. If an individual does not have access to the Internet, computers are available in all NHES Local Office Resource Centers. As part of the telephone filing system, NHES has created a Claims Inquiry Line where employers can obtain general information about the unemployment compensation program. See inside front cover for contact information.

How Much Will A Claimant Receive?

Once a claim is established and the base period is determined, the claimant will begin to receive benefits. Essentially, the higher the *annual earnings* in the base period, the higher the Weekly Benefit Amount. To be eligible, a claimant must have earned a minimum amount of wages during the base period. This minimum earnings requirement, as well as the weekly benefit amount, is established by legislation. The amounts vary as economic indicators change. Up to date minimum earnings requirements and the weekly benefit amount schedule are available in all local offices or can be obtained from the Benefit Adjudication Unit. Unemployment compensation benefits are exhausted when the maximum benefit amount is paid out for the benefit year. Additional benefits may be provided by legislation. These typically are paid by the fund and are not chargeable to the employer

What If A Claimant Works Part-Time?

A claimant seeking full-time work is not penalized for taking *partial employment*. That person will have his/her weekly benefit amount reduced in part by the weekly earnings for the week. It is important to the claimant and required by NHES rules that the employer provide the partially employed person with proof of earnings so that benefits can be paid promptly and correctly.

What If My Ex-Employee Files In Another State?

An employee, or former employee, may file an *interstate claim* for unemployment compensation in a state other than New Hampshire. That state may request wage information under the Combined Wage Claim (CWC) agreement. Wage information is still needed to calculate the individual's weekly benefit rate. The other state may be seeking wage information on quarters not yet due. The Wages and Special Programs (WASP) unit, which handles these requests in New Hampshire, may request this wage information from your company. Respond for the requested dates only. This form should be returned no later than seven (7) days from the mail date. Benefits paid under the CWC program are chargeable to the Trust Fund and not to the account of the claimant's employer.

How Does A Claim Affect My Account?

When the claimant's base period wages were earned from tax paying employers, the charge for benefits will usually be to the separate account of the most recent employer. The most recent employer, is "the last employer prior to the effective date of the initial claim with whom an individual's work record exceeded 12 consecutive weeks of employment while such individual received no benefits."

When base period wages were earned solely by reimbursing employer(s)(see page 4), the charge for benefits paid will be assigned to those employer(s). When base period wages include wages from both tax paying and reimbursing employers, the charges will be split among both types of employers in the same proportion as the wages paid by such employers.

When a claimant is paid benefits, that employer whose account is being charged with the benefits will receive a *Notice of Benefits Paid and* *Charged to Employer* (attachment XIV). These notices are mailed at least once each month. They show the names of claimants paid, the weeks the benefits were for, and the amount paid. Employers should review this notice to ensure benefits are not being paid to employees who have been recalled to work, have refused a recall to work, or who have found other employment. The notice will also list previous charges relieved from the account as credits to the account.

What If I Disagree With An Employee's Claim?

Just as with determinations of employer liability, determinations on unemployment benefit eligibility, including assignment of benefit charges to an employer's account, may be appealed.

An appeal must in writing. It may be filed in-person, by fax, by e-mail by an electronic on-line form, or by mail. See the inside cover for address information. An appeal is timely if filed or postmarked within 14 calendar days of the date the determination was issued.

What Happens When I Appeal A Decision On Benefits?

The department notifies the Interested Parties, the claimant, and all affected employers that an appeal was filed.

The department then issues an Appeal Tribunal hearing notice. The hearing is held in an office of the department, by telephone, or by video conference.

Employers with information about the claimant's eligibility are strongly encouraged to attend these hearings to assist NHES in paying benefits properly and to protect their own interests. If the party that filed the appeal does not appear, the case may be dismissed. The testimony at the hearing is taken under oath and recorded. Therefore, it carries more weight than information previously provided to NHES. Individuals attending the hearing should have first-hand knowledge of the events and should bring any supporting records. The Employer's Guide to Appeal Tribunal Hearings may be accessed at: http://www.nhes. nh.gov/forms/documents/new-apclt.pdf

Appeal Tribunal hearings may investigate all issues surrounding a claim. The resulting decision will be made as though no previous determination had been issued. Copies of the Appeal Tribunal Decision are sent to all interested parties.

What If I Disagree With A Tribunal Decision?

Any party who disagrees with the Decision may request the Commissioner reopen it. The written request shall include all the facts or arguments which are the basis for the request. A request is timely if filed or postmarked within 14 calendar days of the Decision's issue date. A late request may be allowed if the Commissioner finds sufficient grounds to justify or excuse a delay in filing the request.

The Commissioner may only reopen an appeal for any of these three reasons:

- Fraud
- Mistake
- Newly discovered evidence.

The next appeal level is an appeal to the Appellate Board. The Board hears appeals on benefit claims, benefits charges, and employer tax liability. The Board considers the existing record and does not allow introduction of new information at the hearing.

The next level is a reconsideration request to the Board. The next level is an appeal to the NH Supreme Court.

Additional Services

What Additional Services Does NHES Offer For Employers?

Whether you operate a small business or a large business, when you access the NHES web site at www.nhes.nh.gov/services/employers/index. htm, you'll have all the assets NHES offers at your fingertips. NHES runs an online *Job Match System*. This enables employers to key in their job openings and view résumé registrations on-line. Job seekers key their résumé information in a skill set format, and apply for job openings on-line through e-mail. You, the employer, may fax or call your local office with job opening specifications. NHES's Employment Service Bureau and Operations performs this free labor exchange.

The job match system is based on the federal *Occupational Information Network (O*NET)* code used to identify and categorize occupations. When an employer's code for a job opening and a job seeker's occupation (the applicant's registration) match, the system shows the job match to the on-line employer and job seeker. The system is password protected so that the privacy of the job seeker and the employer cannot be violated.

Employers may gain either statewide exposure for their job openings at the NHES web site or limit the visibility for their openings. If the employer so desires, only the job opening description will be viewable by the applicant, not the name and address of the employer. In this case, the employer will receive the applicant résumés matched from the job match by e-mail or by hard copy through the mail. Unless job openings are deleted by the employer or the job seeker, they will remain on the system for 35 days. Applicant registrations will remain on the system for 90 days. They may be renewed for an additional 30 days by changing the date.

NHES has twelve *local offices*, each with a *Local Office Resource Center*, strategically located throughout the State. Additional services and resources are part of the *NH WORKS One-Stop System, a Proud partner of the American Job Centers*. Services for job seekers include access to the Internet for on-line job browsing and referral.

The NHES Local Office Resource Centers and the NH WORKS One-Stop System also serve as a

one-stop source of information and as a referral center for the general public and employers. Services include opportunities for employment, Economic and Labor Market Information, community and supportive services, and education and training needs.

No fee is charged to employers or applicants for any of the Employment Service programs or activities. For a free brochure with detailed information on all employment services offered to employers, please call your Local Office Employer Service Representative. Local Office phone numbers are listed on the inside back cover.

The web site is a valuable resource providing information to employers and job seekers about unemployment compensation, taxes, economic and labor market information, employer services, links to other business, economic, and workforce related sites, and community service information. Employer related links include other job boards, other state and federal agencies, Chambers of Commerce and other informational links having to do with workforce development. Employment services on-line for job seekers include résumé writing and job search information publications, as well as links to other employment-related sites. Employment services also work with Federal programs involving employers. These include Foreign Labor Certification, the Work Opportunity Tax Credit program, the Trade Adjustment Assistance Act, On-the-Job Training through the NH employment program, and veterans' programs. The web site received about 750,000 visits in the 4th quarter of 2012.

Who, In The Local Office, Will Offer Assistance?

Employer Service Representatives

Most Local Offices have an *Employer Service Representative*. This person's responsibility is to make employers aware of the services offered and then assist them to take advantage of as many services as they need from NHES.

Field Agents

All questions about tax liability, tax rates, wage reporting, covered employment, and needed tax and wage forms should be directed initially to the local office *Field Agent*. The Field Agent can usually solve the problem locally or, if not, refer it to the most suitable administrative office unit.

Office Manager

All matters other than those involving taxes and wages are best directed to the Office Manager. The Manager will either resolve the problem or refer it to the appropriate Employment Service or Unemployment Compensation specialist.

Pamphlets Available at the Local Office

<u>LMI Tools for Business</u> is a how-to guide answering your questions about Labor Market Information.

<u>Employment Services & Resources</u> offers a quick look at the many services available at the NHES Local Offices

<u>New Hire Reporting An Employer's Guide</u> speaks to this Federal, mandatory program.

<u>Return to Work – Information for Employers</u> explains the program and the benefits to employers.

<u>Stay at Work A Guide for NH employers</u> provides an overview of the Workshare program. <u>Employer Services Brochure</u> A General Overview of services available to employers

Are There Controls To Insure Correctness Of Claims?

NHES conducts an on-going program responsible for reviewing the quality of the department's benefit payment activities. The review consists of an in-depth investigation of all activities related to a randomly selected claim for a week's benefits. It involves personal contact with the claimant, past employers, and employers reported in connection with a claimant's job seeking activities. Employers contacted by Quality Control Investigators are required to give their fullest cooperation. Their investigative activities help ensure that benefits are being paid or denied in accordance with State and Federal Law, rule and policy.

How Do You Control Fraud Within The System?

The Benefit Payment Control (BPC) unit is responsible for the detection, investigation and disposition of unemployment fraud. The unit uses a number of tools to identify potentially fraudulent claims, including anonymous tips, reports from employers, and cross-matches, including information from the New Hire Reporting Program. If fraud is found, it may be prosecuted administratively or criminally with restitution of the fraudulently obtained benefits required in either case. In many instances, the disposition of cases results in benefit charges being removed from employer accounts. See the accompanying Benefit Payment Audit (attachment XVI). The Benefit Payment Audit form for the New Hire Reporting Program cross-match are sent weekly to employers reporting new hires and individuals who filed claims for unemployment compensation benefits in the same week of the hire date or subsequent to the hire date.

The activities of this unit help to insure that the law is administered properly, that benefits are paid correctly, and that the Trust Fund is protected from fraud.

Where Do I Find Economic And Labor Market Information?

The Economic and Labor Market Information Bureau of New Hampshire Employment Security collects, produces, analyzes and disseminates labor market information. The Bureau provides measurements of labor market outcomes to assist local and state officials, private employers, educators and trainers, and the general public in making decisions which promote economic opportunity and the efficient use of state labor resources.

The bureau gathers, classifies, and analyzes employment and wage information from businesses in New Hampshire. Multiple Federal-State cooperative statistical programs with the U.S. Bureau of Labor Statistics direct the process. The bureau also prepares special labor market and workforce information reports with the support of the U.S. Employment and Training Administration.

Units within the bureau survey businesses to obtain information about employment levels by industry and occupation, wages paid, occupational staffing patterns, earnings and hours of production workers, and other economic measurements. These results are compiled and analyzed and used as the foundation for monthly, quarterly, and annual publications, as well as special reports about the current and projected economic climate in the state. Also, the bureau produces the unemployment rate, along with estimates of employment and unemployment for the state, counties, labor market areas, and all cities and towns. In addition, the bureau compiles information on licensed, certified, and registered occupations; prepares community profiles; and responds to inquiries from the public. All of the information is published on the Bureau's web site at http://www.nhes.nh.gov/elmi/.

Publications are viewable and printable from the web site and hard copies of some publications are available upon request by contacting (603) 228-4124. Some of the available publications include:

Economic Conditions in New Hampshire (Web only)	Local Area Unemployment Statistics (Statewide areas)
Quarterly Census of Employment and Wages (QCEW) (Web only)	New Hampshire Occupational Employment and Wages
<i>Vital Signs: Economic and Social Indicators for New Hampshire</i> (Web only)	<i>New Hampshire Unemployment Insurance Historical Data</i> (Web only)

Scheduled periodic publications

Firms by Size in New Hampshire - (Web only)	<i>New Hampshire Employment Projections by Industry and Occupation</i>
New Hampshire Job Notes	Nonfarm Employment and Earnings - (Web only)
New Hampshire Job Outlook and Locator – Occupations by Industry	Business Employment Dynamics - (Web only)
Licensed, Certified, and Registered Occupations in New Hampshire New Hampshire Community Profiles - (Web only) New Hampshire Affirmative Action - (Web only)	Economic Analysis Reports: Road to Recovery – New Hampshire's Economy 2010 Where Are We Now? New Hampshire's Economy in 2009

Special Topic Papers

The Upper Valley – OnTheMap (2012)

Exploring Green in Real-Time: A New Hampshire Perspective (2012) Careers in Healthcare, North Country Planning

Region (2009)

Veterans in New Hampshire - (2009)

2007 Benefits Offered by New Hampshire Employers (2008)

Coös County Perspectives – The Groveton Mill Closures (2007)

An additional web resource is NHetwork. This is New Hampshire's Economic and Labor Market Information Data System, a compilation of a wide variety of economic and labor market data. The system includes data produced by the bureau as well as state-specific information from the U.S. Census Bureau, U.S. Bureau of Economic Analysis, and various NH state agencies. NHetwork includes area specific data on: occupational wages, projected growth rates for industries and occupations, income measurements, unemployment rates and labor The Greening of Transportation in New Hampshire (2012) Green Manufacturing in New Hampshire (2012) Green Economy – The Current Status of Green Jobs in New Hampshire (2009) Childcare in New Hampshire (2009) Machinists in New Hampshire (2008)

Coös County Perspectives – The Federal Prison (2007)

force statistics, type of worker by industry, building permits, training and educational programs, and educational program completers. This user-friendly data system can be accessed through the bureau's web site or at http://nhetwork.nhes.state.nh.us/nhetwork/. If you are unsure where to locate the information you need, access A User's Guide to Labor Market Information, or contact the Economic and Labor Market Information Bureau by phone at (603) 228-4124 or by e-mail at elmi@nhes.nh.gov.

Attachment I





45 South Fruit Street Concord, New Hampshire 03301-4857 Phone (603) 228-4142 Fax (603) 225-4323 www.nhes.nh.gov (Do not write in this space)

ace)	Account #	
	Subject	
	Retroactive	
	Successor	
	Acquisition	
	Not Subject	
	NAICS	

EMPLOYER STATUS REPORT STRUCTIONS THEN COMPLETE ALL ITEMS (TYPE OR PRINT LEGIBLY)

	PLEASE READ INS	TRUCTIONS THE	N COMPLETE ALL ITEMS	(TYPE	OR PRINT LEGIBLY))	
	establish its status under the provisior uired by the law to file with this depar					employing unit is	
1.				2. F	ederal Identification	Number	7
	BUSINESS NAME OR TRADE NAME			3.	For your employm	ent in NH, describe in	_
	Address of principal place of business in N box) If more than one locati				detail your princip	al activity	
	СІТҮ	STATE	ZIP CODE	За.		ent in NH, describe in al products, processes	
	PHONE NUMBER	FAX NUMBER					
	E-MAIL			4.	Check (x) type of	business	
	MAILING ADDRESS IF DIFFERENT FROM A	ABOVE			Proprietorship	(Single member)	
	STREET ADDRESS OR POST OFFICE BOX				Partnership Corporation	LLC (Partnership)	
	CITY	STATE	ZIP CODE		Other		
	PHONE NUMBER	FAX NUME	BER		_		
5.	If a corporation or LLC, enter the foll Full corporate or LLC name:	owing: Date of R	egistration/	/	State of Registratio	on	_
6.	Is your business a nonprofit organization		ction 501(c)(3) and exem our letter of exemption.	npt unde	er 501(a) of the Inter	rnal Revenue Code?	
7.	Enter date on which employment wa Enter date wages were first paid in N		/ /		/		
8.	Ceased to furnish employment in NH	on//	Reason:				-
9.	Are or will you be subject to the Fede	. ,		,		No	
10.	Has employment been furnished in NH	in preceding year	s during which you were s	subject	to the Federal Unemp	ployment Tax Law?	
11.	Did you acquire the organization, tra	de, business, wo	rkforce, or any of the N	ew Han	npshire assets of an	y other employing uni	t
	Yes If Yes, date of acquisition:	/ / .%ofa	ssets acquired the	en com	plete questions 11a thr	u 11d.	
	No If No, skip to item 12.	, , , , , , , , , , , , , , , , ,	· · · · · · · · · · · · · · · · · · ·			-	
11a.	Please provide the name and addres	s of prior owner.					_
		·					

11b. Check (x) the	type of change:			
Reorga	nization		Purchase Assets of busi	ness
Transfe	r of trade of business		Merger	
Change	of entity (e.g. proprietorship to	corporation)	Lease of business	
	r of workforce (employees) If ch		_	sfer Report
	y business assets not acquired? ness assets not acquired:	Yes No		
11d. Will the prior o	wner remain in business in NH?	Yes No		
If yes, please e	explain:			
12. Enter the gross	payroll of your business for the curr	ent and two prior calendar years.	(New Hampshire Payroll Only)	
Calendar Year	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
13. Do you expect	to have a gross payroll of at leas	\$1,500 in a calendar quarter?		
	er the earliest quarter and year th	()		
	o, have you or do you expect to e	mploy at least one worker in 20	different weeks in a calendar ye	ar?
If so, whe	n did this occur (or will occur)?			
	ber of workers to whom you furnis			
the next succeeding Saturda		seven consecutive calendar day	's beginning at 12:01 am Sunday	y and ending as 12:00 midnight on
CALENDAR YEAR:		ENDAR YEAR:	CALENDAR	YEAR:
1st 2nd 3rd		1st 2nd 3rd 4th	5th 1st	2nd 3rd 4th 5th
JAN FEB	JAN		JAN FEB	
MAR	MA	۲	MAR	
APR MAY	APF		APR MAY	
JUN	JUL		JUN	
JUL AUG			JUL	
SEP	SEF		SEP	
OCT NOV			OCT NOV	
DEC	DEC		DEC	
15. In addition to the	e employment shown under item	14, did you engage in any "self	employed individuals", "sub-cont	ractors", consultants", etc?
No 🗌	Yes, furnish name, trade, and ad	Idress below (use block 19 or a	separate sheet if necessary)	
	Domes	tic-Household Employm	ent Section	
16. Have you had o	r do you expect to have a \$1,000	quarterly payroll for domestic se	ervice? Yes No	0
If Yes, give the	earliest quarter and year this occu	rred (or will occur). Quarter	Year	
17. If this report is p	prepared by other than a sole prop	rietor, this item must be comple	ted.	
	nder the pains and penalties of pe			
	ation relating to the matters requi			orrect, and complete report based dge.
NAME		FIRM NAME		DATE
SIGNATURE		ADDRESS		PHONE
	t be signed by owner, all partners			
	ified that the information in this re ned under the pains and penalties		ets, is true and correct to the be	st of my (our) knowledge and
Name (Type or Print)	Social Security Number	Resident Address	Title	Signature
			—	
<u> </u>				
19. Remarks				

Attachment II



GEORGE N. COPADIS, COMMISSIONER RICHARD J. LAVERS, DEPUTY COMMISSIONER

February 22, 2016

JOHN BROWN ABC COMPANY 300 MAIN ST ANYTOWN NH 03912

ADMINISTRATIVE OFFICE 45 South Fruit Street

Concord, NH 03301-4857



Dear Employer:

It is determined that you became an employer under Section RSA 282-A:8 1(B) of the New Hampshire Unemployment compensation Law as of **March 31, 2016** because you had a \$1500 or more payroll in this state in the calendar quarter **3/16**. Your liability is retroactive to **January 10, 2016**.

Employer identification **# 00000** has been assigned to your account. Please use this number when corresponding with this office.

The tax rate assigned to your account is 2.7%, plus any surcharge that may be applicable. The tax rate on the quarterly tax reports will include any surcharges or fund balance reductions that may be in effect.

Enclosed are tax reports you are required to submit for quarter(s) ending: **None** The due date is shown on line 4 of each report. Interest and/or late fees are due and payable on past due reports

IMPORTANT: Any reports or monies due that have not been tiled or paid as of April 30th of any year will not be eligible for a rate tax rate less than 2.7% for the entire July 1 to June 30 tax year.

APPEAL RIGHTS: This determination is final unless a written appeal is received or postmarked within **fourteen** (14) days from the date of this letter in the Office of the Commissioner at 45 South Fruit Street, Concord, New Hampshire 03301-4857.

Sincerely,

Celine B Allen Tax Unit Supervisor-Status Room 101 Enclosure

NHES is a proud member of America's Workforce Network and NH Works. NHES is an Equal Opportunity Employer and complies with the Americans with Disabilities Act. Auxiliary Aids and Services are available on request of individuals with disabilities

Telephone (603) 224-3311 Fax (603) 228-4145 TDD/TTY Access: Relay 1-800-735-2964 Web site: www.nhes.nh.gov



GEORGE N. COPADIS, COMMISSIONER RICHARD J. LAVERS, DEPUTY COMMISSIONER

Signature

Administrative Office

45 South Fruit Street Concord, NH 03301-4857



Account #

Name

TRADE, BUSINESS, AND WORKFORCE TRANSFER REPORT

(This report must be completed within 30 days of an employer having sold or transferred all, or a portion of, it's trade, or

SA 282-A EMP 302.13)					
	SALE OF BUSINES	S OR ENTITY	CHANGE SECT	IONS	
anged to (check one)	Sole Proprietorship	Partnership	Corporation	LLC	Date of Change
siness Sold or Leased:	Yes	(complete infor	mation below)	No	
% o	f Assets Sold or Leased:				_
	Sold/Leased to:				
		Address			
, ,	yment in New Hampshire				
Yes	If YES, Please ex	·			
No	If NO, Specify las				
	TRANSFER	OF WORKFOR	CE SECTION		
e of Transfer All or Por	tion of NH Workforce:			_	
iness Workforce Trans	ferred to (Transferee):	Name			
		Address			
mber of NH Employees	Transferred				
. ,	DE, BUSINESS, AND WOR	RKFORCE TRANS	ER REPORT - TR	 ANSFERRE	D EMPLOYEES form or
ach a separate list prov	viding transferred employ ers prior to the date of tr	/ees names, soci			
mber of Employees Ret	tained:				
here any common owr	nership, management or	control between	parties (Transfer	or and Trai	nsferee)?
	Yes No				
If YES, Please expl				0	
ach a list of the Owner bility Companies.	s, all Partners, Authorize	d Corporate Offic	ers and Authoriz	ed Membe	rs of Limited
edules and attachmen		r) knowledge and	l belief, a true, ai	nd complet	te report based on all the
Name	Title			Date	
	Name				ation relating to the matters required to be reported in this report of which I (we) have Name Title Date

NHES is a proud member of America's Workforce Network and NH Works. NHES is an Equal Opportunity Employer and complies with the Americans with Disabilities Act. Auxiliary Aids and Services are available on request of individuals with disabilities

Telephone #

Address

Telephone (603) 224-3311 Fax (603) 228-4145 TDD/TTY Access: Relay 1-800-735-2964 Web site: www.nhes.nh.gov

TRADE, BUSINESS, AND WORKFORCE TRANSFER REPORT

Employer Name

Account #

Transferred Employees

		Gross Wages (L	ast 4 Completed Ca	Gross Wages (Last 4 Completed Calendar Quarters Prior to Transfer)	ior to Transfer)
Social Security #	Employee Name	Most Recently Completed Qtr	Preceding Qtr	Preceding Qtr	Preceding Qtr

FORM 2	Note : For "Type of Hire" write " $\underline{\mathbf{W}}$ " for W-2 EMPLOYEE or " $\underline{\mathbf{I}}$ " for 1099 INDEPENDENT CONTRACTOR		Type of <u>DATE</u> Hire <u>OF</u> "W'or"" BIRTH						NHES 0085 R-12/15	
<u>)RTING</u> Gram 2092 -253-907	te " <u>W</u> " for CONTRAC		<u>Work</u> State							0//
RETURN TO: NHES -New Hampahin Security MEW HIRE REPORTING FORM DO BOX 2092 CONCORD NH 03302-2092 FAX: (603) 224-0825 TOLL FREE FAX: 1-855-253-9072	Note : For "Type of Hire" write " $\underline{\mathbf{W}}$ " for W-2 or " $\underline{\mathbf{I}}$ " for 1099 INDEPENDENT CONTRACTOR		* <u>First</u> <u>Day of</u> <u>Work</u>						mburse	hes.nh.g
NEW HIRE NEW HIRE PO Box 2092 Concord NH Fax: (603) 22 Toll Free Fay	r "Type (1099 INE	i Fields	*ZIP						kpect to rei	น.พพง
	Note : Fc or " <u>1</u> " for	*Required Fields	* <u>State</u>						r and you e) 8.02(a)(3)). 5f work.	http://
			*CITY/TOWN						ed. Isiness as a sole proprieto in a calendar year. (EMP30 urity number and first day (id on homepage
			*HOME ADDRESS (NOT PO BOX)						ad within <u>20</u> days of the date hir ortable if contractor operates bu vices for one or more contracts or business address, social secr	" filing link can be found on homepage http://www.nhes.nh.gov/
FEDERAL IDENTIFICATION NO:	EMPLOYER TELEPHONE NO : (EMPLOYER FAX NO : ()	EMPLOYER CONTACT PERSON :	* <u>EMPLOYEE NAME</u> **(or Independent Contractor)						Note: All new hires must be reported within <u>20</u> days of the date hired. ** Independent contractors are reportable if contractor operates business as a sole proprietor and you expect to reimburse individual more than \$2,500 for services for one or more contracts in a calendar year. (EMP308.02(a)(3)). Indicate contractor's name, home or business address, social security number and first day of work.	Online "New Hire" fil
			* <u>Social</u> Security <u>#</u>							

Attachment IV

U	FMPI OVER INFORMATION	N - MASS LINEMPLO	VMENT											
эш	PERM. LAYOFF			COMPANY										
4	SEASONAL TEMP SHITDOWN	×	_							_				
sο	FURLOUGH			EMPLOYER ACCOUNT #	ACCOUNT	1 #								
)z∢	N A SOCIAL SECURITY LAST DAY	SOCIAL SECURITY	LAST DAY	Normal Hours Worked/	Hours Worked Sunday-	SALARIED ROP	HOURLY ROP	Shift Premium \$	PAID WEEKLY/ BIWEEKLY		4 PAY	OTHER MONIES (Holiday Pay, Severance Pay, Bonus, Commission, etc.)	DTHER MONI ay, Severance ommission, e	ES • Pay, Bonus, rtc.)
L	EMPLOYEE NAME	NUMBER	ON JOB				1			AN	HOURS	DESCRIPTION	HOURS	
	Example	XXXX-XX-XXX	1 1/2/2012	04	1		00.61		Λ	nn.nc/¢	0.00	د	10.00	00.001¢
					T									
					T									

Preliminary Mass Layoff Notice Form

Attachment V

Attachment VI

PLEASE HELP YOUR EMPLOYEES BY VOLUNTARILY POSTING THIS IN A CONSPICUOUS PLACE



New Hampshire Employment Security

Ve're working to keep New Hampshire working"

Is your company having a Vacation Shutdown?

After your last day of work open a claim on the Internet at

www.nhes.nh.gov

If you do not have Internet access, please go immediately to your nearest NH Employment Security office.

- File as directed on the Internet application.
- Vacation and holiday pay count as wages in reference to Unemployment Compensation, but if you are unsure about eligibility because of vacation or holiday pay, please open a claim and file.

Failure to apply immediately may result in a loss in your entitlement to some benefits!

What should you have available before you file?

- Your social security number
- Know where you worked in the past 18 months, including names of companies, addresses and approximate dates you worked there.
- Have your check stubs, W2s, and 1099 forms available for easy reference.

You have to open a claim and then file a claim each week as directed to know if you are eligible!

Eligibility for Unemployment Compensation is determined on an individual basis and based on the law.

Visit the NH Employment Security Resource Center in an Employment Security office near you for free resources, tools, and information, or visit our Website at:

www.nhes.nh.gov

N	H EMPLOYMEN	T SECURITY OFI	FICES
Berlin	Conway	Littleton	Portsmouth
Claremont	Keene	Manchester	Salem
Concord	Laconia	Nashua	Somersworth



NHES is a proud member of America's Workforce Network and NH WORKS.

NHES is an Equal Opportunity Employer and complies with the Americans with Disabilities Act. Auxiliary aids and services are available upon request to individuals with disabilities. TTY Access: Relay NH 1-800 735 2964

Attachment VII



YOU ARE REQUIRED BY LAW TO POST THIS IN A CONSPICUOUS PLACE



UNEMPLOYMENT



If you become partially or totally unemployed:

Filing in person

File a claim in person at the office nearest you and register for work.

Example: If your last day of work was a Friday and you worked a full week, visit the office nearest you the following week Office Hours: 8:00 a.m. - 4:30 p.m. Monday - Friday

Filing over the Internet

File on-line and register for work at www.nhes.nh.gov

Example: If your last day of work was a Friday and you worked a full week, do not open your claim on-line that week. Open your claim the following Sunday - Saturday (before midnight).

Failure to apply as explained below may result in a loss in your entitlement to some benefits!

You must file your initial claim within 3 business days of becoming unemployed or no later than the last calendar day of the first week for which you wish to file for benefits. For filing purposes you are considered to be unemployed on the last day you actually work or on the day your work hours are significantly reduced. Your claim is effective the calendar week it is opened.

What should you have available before you file?

- Your social security number
- Information about where you worked in the past 18 months, including company names, addresses and approximate dates you worked there
- Your most recent check stubs, W2's and 1099 forms from the last 18 months
- The amounts of your separation pay, severance, vacation, holiday, sick, bonus pay, and wages in lieu of notice you received or expect to receive

Who pays for Unemployment Compensation Taxes?

• Employers pay the tax that is deposited in the Unemployment Compensation Trust Fund from which benefits are paid.

Eligibility for Unemployment Compensation is determined on an individual basis and based on the law. You have to open a claim and then file a claim each week to know if you are eligible.

	NH EM	IPLOYMENT	SECURITY OFF	ICES	
Berlin	Claremont	Concord	Conway	Keene	Laconia
Littleton	Manchester	Nashua	Portsmouth	Salem	Somersworth

NHES is a proud member of America's Workforce Network and NH WORKS

NHES is an Equal Opportunity Employer and complies with the Americans with Disabilities Act. Auxiliary aids and services are available upon request to individuals with disabilities. TTY/TDD Access: Relay NH 1-800-735-2964 Attachment VIII





NH EMPLOYMENT SECURITY ATTN: CASHIER PO BOX 2058 CONCORD, NH 03302-2058

PHONE: (603) 224-3311 www.nhes.nh.gov

YOU CAN FILE THIS REPORT ONLINE AT www2.nhes.nh.gov/webtax

EMPLOYER QUARTERLY TAX REPORT

1. EMPLOYER NAME & ADDRESS

2. STATE EMPLOYER NUMBER	3. FOR CALENDAR QUARTER
4. NAME CONTROL	5. DUE DATE
6. FEDERAL ID NUMBER	
NO EMPLOYMENT - IF NO EMPLOY DURING THE QUARTER, ENTER ZERO	

See more instructions on separate sheet. Must send back original (no photocopies). Must be typewritten or printed in black ink in all capital letters. Do not print commas, decimals, \$ signs, or dashes.

		1st MONTH			NTH		3rd MC	
7.	FOR EACH MONTH, REPORT THE NUMBER OF COVERED WORKERS WHO WORKED DURING OR RECEIVED PAY FOR ANY PART OF THE PAYROLL PERIOD WHICH INCLUDES THE 12TH OF THE MONTH. IF NONE ENTER ZERO.							
8.	TOTAL GROSS WAGES PAID THIS QUARTER (MUST AGREE WITH LINE 24)							
9.	WAGES PAID THIS QUARTER IN EXCESS OF PER EMPLOYEE THIS YEAR (see instructions) \$14,000							
10.	NET TAXABLE WAGES (SUBTRACT LINE 9 FROM LINE 8)							
11.	UNEMPLOYMENT INSURANCE (UI) TAX DUE UI TAX (MULTIPLY LINE 10 BY TAX RATE) RATE %							
12.	ADMINISTRATIVE CONTRIBUTION (AC) DUE AC (MULTIPLY LINE 10 BY RATE) RATE % DO NOT INCLUDE THIS AMOUNT WHEN FILING FEDERAL UNEMPLOYMENT TAX RETURN (FUTA)							
13.	TOTAL TAX DUE (ADD LINES 11 AND 12)							
14.	IF PAYMENT IS DELINQUENT ADD 1% PER MONTH ON TOTAL TAX DUE							
15.	IF REPORT IS DELINQUENT ADD FEE FOR LATE FILING							
16.								
17.	PAY THIS AMOUNT (TOTAL LINES 13 THROUGH 16) (IF UNDER \$1.00 NO PAYMENT DUE)							
18.	PREPARED BY							
	PREPARERS TELEPHONE NO. ()	MAKE	CHEC	K PA	YABL	ETO	STA	TE OF N
	TAXPAYER	MAIL CHEC	,		opies o Loymei			OF THE REP
	AUTHORIZED SIGNATURE TITLE DATE			ATTN: C				

ANY BUSINESS CHANGES/CORRECTIONS SHOULD BE MADE ON THE ATTACHED CHANGE NOTICE

CONCORD, NH 03302-2058

NH - UC

EMPLOYER QUARTERLY WAGE REPORT

NH EMPLOYMENT SECURITY ATTN: CASHIER PO BOX 2058 CONCORD, NH 03302-2058

PHONE: (603) 224-3311 www.nhes.nh.gov

YOU CAN FILE THIS REPORT ONLINE AT www2.nhes.nh.gov/webtax

1. EMPLOYER NAME & ADDRESS

ww2.nhes.nh.gov/webtax
3. FOR CALENDAR QUARTER
5. FEDERAL ID NUMBER

See more instructions on separate sheet. Must send back original (no photocopies). Must be typewritten or printed in black ink in all capital letters. **Do not print commas, decimals, \$ signs, or dashes.**

MPLC	OYEI	E SO(CIAL	_ SE	CUI	RITY	'NU	MBE	R		20.	EM	PLO	YEE	LAS	ΓNA	ME								21. IN	FIRS	L L	22. [s S	5 VV	AGE	STH	IS Q CEI	
										I.														I				V							1	Т
															1									1											A	1
																							1											1		
							1	1							1								<u> </u>												Δ	
																								L				T								
																				N.				1											A	
																	1					1		1												T
																1																			A	
															1																					
																							T.												A	
															L	1	I		I																	T
											Т							5										Т								
																																			_	
1	1	1															1	1	1		1	1	1	1									1	1	1	1
																																			<u> </u>	
	1									1					1							1													1	1
												Y																							_	-
							1							1	5				1	1		1	2	2										1		1
								1		÷					1	1		1		1		1	1	1									1			÷
1	÷		÷				1	1		÷					1	1	1	1	1		1	1	1	1									1	1		÷
																																				÷
÷	÷	÷	÷				i.	i.		÷.	÷			ì	i.	i.	i.	i i	1		i.	i.	i.	i.				1	÷				i.	i.		i.
i.	Ì.	÷.	Ť.				i.	i.		i.	Ì				i.	i.	i i	i.	i.		i i	i.	i.	i.				1					i.	i.		i.
							1	1							1				1			1	1	1				1								
							1	1							1		L.,		L		L.,	L.,	1												A	
																																				T
																																			۸	
																																				T
	I		Т							T																										
											24.	TO R	TAL EPO	WAC RT (S	GES F SAM	PAID E AS	FOR LINE	ENT 8)	IRE							23	3. W	/Age	то	TAL F	OR	THI	s pa	GE		
													-	(*				- /				_														_

31

Attachment IX

ADMINISTRATIVE OFFICE

45 South Fruit Street CONCORD, NH 03301-4857

GEORGE N. COPADIS, COMMISSIONER RICHARD J. LAVERS, DEPUTY COMMISSIONER

TAX AND WAGE REPORT ADJUSTMENT FORM

(A separate form must be submitted for each quarter - This form can be reproduced)

EMPLOYER NAME:

Quarter Ended _____

Request is hereby made for an adjustment to my account for the following reasons:

CORRECTIONS - PA	RT 1 (TAX REPORT)	1 st Month	2 nd Month	3 rd Month
	Line 7			

CORRECTIONS - PART 1 (TAX REPORT)

Tax Report Line	Item	Amount Previously Reported	Correct Amount	Difference (+ or -)
Line 8	Total Wages			
Line 9	Excess Wages			
Line 10	Taxable Wages			
Line 11	UI Rate			
Line 12	AC Rate			
Line 13	Total Tax Due			
*Interest should be c	alculated at 1% per mo	onth on total tax due	* Interest Due	
			Balance or Credit Due	
CORRECTIONS - P	ART 2 (Wage Report)			
Social Security #	Emplo	oyee Name	Amount Previously Reported	Correct Amount





ACCOUNT #

R - 4/13

Attachment X

STATE OF NEW HAMPSHIRE DEPARTMENT OF EMPLOYMENT SECURITY 45 SOUTH FRUIT STREET CONCORD, NH 03301 - 4857 TELEPHONE (603) 224-3311

TAX RATE DETERMINATION (POSITIVE RESERVE RATIO)

Section A:79 of the Unemployment Compensation Law requires the Commissioner to "classify employees in accordance with their actual experience in the payment of contributions...and with respect to benefits charged against their accounts..." each July 1, to be effective for the one year period beginning on **July 1, 2016**.

Mailing Date Employer Account No Experience Date December 31, 1993

In making the computation to set the rates, all past taxes paid, and all benefit charges are used. The difference between these figures is computed as a percentage of the employer's average annual taxable wages for the last three years. When the taxes paid exceed the benefits charged (positive reserve), the rate is determined under Schedule I on the reverse. When benefits charged exceed taxes paid (negative reserve), the rate is determined under Schedule II. Your tax rate has been determined under Schedule I.

In addition to reduced rates on the above merit rating provisions, employers whose rates are computed in Schedule I may have even lower rates, depending on the amount in the Unemployment Trust Fund. Reductions are provided for three different Fund levels. Emergency Power Surcharges under RSA282-84 may also be applied if the solvency of the Trust Fund is in jeopardy. Listed below are the factors on which your merit or earned rate is based. Also listed are any Fund level reductions or surcharges that may apply. Changes in Fund level reductions and surcharges may change in a quarter and will be reflected in the tax rate shown on the Employer Tax and Wage Report sent out each quarter.

	Tax Paid	Benefits Charges	Reserve	Annual Taxable Wages
Prior Years	\$345.54	\$0.00		
2015	\$215.45	\$0.00		\$28,415.25
2016	\$170.83	\$0.00		\$20,109.11
2017	\$315.12	\$0.00		\$35,033.13
TOTAL	\$1046.94	\$0.00	\$1,046.94	\$83,557.49

AVERAGE ANNUAL TAXABLE WAGES \$27,852.50

RESERVE DIVIDED BY AVERAGE TAXABLE WAGES = A POSITIVE RESERVE RATIO OF	3.0%
RESERVE RATIO APPLIED TO CURRENT TAX SCHEDULE = YOUR MERIT RATE IS	2.4%
OUR CURRENT FUND BALANCE ALLOWS REDUCTION OF THE NET RATE AT WHICH YOU PAY IS	
This net rate will appear on your tax report as follows: Unemployment Insurance (UI) tax rate Administrative Contributions (AC) rate	1.2% 0.2%

THIS DETERMINATION IS FINAL UNLESS WITHIN 14 DAYS FROM THE MAILING DATE OF THIS NOTICE YOU FILE AN APPEAL, IN WRITING, IN THE OFFICE OF THE COMMISSIONER AT 45 SOUTH FRUIT STREET, CONCORD, NH 03301-4857

Attachment XI

STATE OF NEW HAMPSHIRE DEPARTMENT OF EMPLOYMENT SECURITY 45 SOUTH FRUIT STREET CONCORD, NH 03301 - 4857 TELEPHONE (603) 224-3311

TAX RATE DETERMINATION (NEGATIVE RESERVE RATIO)

Section A:79 of the Unemployment Compensation Law requires the Commissioner to "classify employees in accordance with their actual experience in the payment of contributions...and with respect to benefits charged against their accounts..." each July 1, to be effective for the one year period beginning on **July 1, 2016**.

> Mailing Date Employer Account No Experience Date

October 24, 1996

In making the computation to set the rates, all past taxes paid, and all benefit charges are used. The difference between these figures is computed as a percentage of the employer's average annual taxable wages for the last three years. When the taxes paid exceed the benefits charged (positive reserve), the rate is determined under Schedule I on the reverse. When benefits charged exceed taxes paid (negative reserve), the rate is determined under Schedule II. Your tax rate has been determined under Schedule II.

In addition to tax rates based on the above merit rating provisions, employers whose rates are computed under Schedule II will have higher rates, depending on the amount in the Unemployment Compensation Fund. Increases are invoked for three different Fund levels. Although your merit rate applies to the one-year period beginning July 1, the increases, when applicable, may change from quarter to quarter. Emergency Power Surcharges under RSA282-84 may also be applied if the solvency of the Trust Fund is in jeopardy. Listed below are the factors on which your merit or earned rate is based. Also listed is the Fund level increase applicable to the calendar quarter (July 1 to September 30), and the actual net rate at which you will pay taxes for that period. Changes in the Fund level increases and surcharges, if any, will be reflected in the tax rate shown on the Employer Tax and Wage Report sent out each quarter by this department. See www.nh.gov/nhes/tax_rate_info.htm for a list of quarterly increases and surcharges.

	Tax Paid	Benefits Charges	Reserve	Annual Taxable Wages
Prior Years	\$110.40	\$0.00		
2015	\$912.48	\$0.00		\$76,040.00
2016	\$1,755.64	\$0.00		\$150,440.00
2017	\$759.32	\$8,270.00		\$76,108.00
TOTAL	\$3,537.84	\$8,270.00	(\$4,732.16)	\$302,588.00

AVERAGE ANNUAL TAXABLE WAGES \$100,862.67

RESERVE DIVIDED BY AVERAGE TAXABLE WAGES = A NEGATIVE RESERVE RATIO OF -4.0%

RESERVE RATIO APPLIED TO CURRENT TAX SCHEDULE = YOUR MERIT RATE IS	
CURRENT ADDED NEGATIVE RATED SURCHARGE	0.5%
NET RATE AT WHICH YOU PAY IS	3.6%

This net rate will appear on your tax report as follows:	
Unemployment Insurance (UI) tax rate	4%
Administrative Contributions (AC) rate0.	2%

THIS DETERMINATION IS FINAL UNLESS WITHIN 14 DAYS FROM THE MAILING DATE OF THIS NOTICE YOU FILE AN APPEAL, IN WRITING, IN THE OFFICE OF THE COMMISSIONER AT 45 SOUTH FRUIT STREET, CONCORD, NH 03301-4857

A new employer with a good experience (positive reserve) may expect a merit rate reduction in two and one half years as a general rule. This employer, however, would receive any fund balance reductions currently in effect.

Reserve as a percentage of average taxable wages (equals or exceeds)	Contribution Rate
0%	2.7%
1%	2.6%
2%	2.5%
3%	2.4%
4%	2.3%
5%	2.2%
6%	2.0%
7%	1.9%
8%	1.7%
9%	1.5%
10%	1.0%
11%	.7%
12%	.5%
13%	.3%
14%	.2%
16%	.15%
19%	.1%

Schedule I (Positive Reserve)

Schedule II. (Negative Reserve) - 3 or fewer consecutive years

Schedule II. (Negative Reserve)	j - 5 of fewer consecutive years
-1%	2.8%
-2%	2.9%
-3%	3.0%
-4%	3.1%
-5%	3.2%
-6%	3.3%
-7%	3.4%
-8%	3.5%
-9%	3.6%
-10%	3.7%
-11%	3.8%
-12%	3.9%
-15%	4.0%
-18%	4.1%
-21%	4.2%
-23%	4.3%
-26%	4.5%
-29%	4.6%
-31%	4.7%
-33%	4.8%
-35%	5.0%
-36%	5.2%
-37%	5.3%
-38%	5.4%
-40%	5.5%
-46%	5.6%
-50%	5.7%
-60%	5.8%
-70%	5.9%
-80%	6.0%
-100%	6.5%

······································	
Reserve as a percentage of average taxable wages (equals or exceeds)	Contribution Rate
-1%	3.3%
-2%	3.4%
-3%	3.5%
-4%	3.6%
-5%	3.7%
-6%	3.8%
-7%	3.9%
-8%	4.0%
-9%	4.1%
-10%	4.2%
-11%	4.3%
-12%	4.4%
-15%	4.5%
-18%	4.6%
-21 %	4.7%
-23%	4.8%
-26%	5.0%
-29%	5.1%
-31%	5.2%
-33%	5.3%
-35%	5.5%
-36%	5.7%
-37%	5.8%
-38%	5.9%
-40%	6.0%
-46%	6.1%
-50%	6.2%
-60%	6.3%
-70%	6.4%
-80%	6.5%
-100%	7.0%

Schedule III. (Negative Reserve) - 4 or more consecutive years

Attachment XII



NEW HAMPSHIRE EMPLOYMENT SECURITY

NOTICE OF CLAIM AND VERIFICATION REQUEST

FORMERLY REQUEST TO EMPLOYER FOR SEPARATION INFORMATION

Claimant's Name John Doe		Social Security Number	Form ID Number
Benefit Year Beginning Date	Benefit Year Ending Date	Issue Date	
Claima	nt Address here	Business Unit: BAU - Manchester 45 South Fruit St. Concord, NH 03301-	
		Phone: (800) 266-22 Fax: (603) 226-43	
Employer's Name		UI Account Number	Employer Telephone Number (603)
Failure to respond, per	MPORTANT INFORMATION - DEAL RSA 282-A:45, shall be deemed an tion is made and may affect charge	irrevocable waiver of your rigl	nt to be heard before a
listed your company/business a have questions about registerin Unit listed above. This agency compensation benefits. Failure	LOYER INSTRUCTIONS: The claim is a former employer. You may comp g to use this method, please call 1-60 will use the information you supply to to respond will result in a determinat ess to which this form was mailed ple This request must include your NH Ac y or email	blete this form online at https://nhi 03-656-6631. You may fax or ma o determine the claimant's eligibili tion based on available facts. wase fax a request to the Contribu	uis.nh.gov/employer. If you iil the form to the Business ty for unemployment tions Unit at (FAX) 603-225-
	account number reported for you a	above correct?	
	please fax a request to the Contri		
If the account number is inc	correct or blank, please provide y	our NH unemployment tax liat	pility account number.
	Ten-digit number. Fill in lea	ading zeroes.	
Example: 45214 should be	U		
	for you?		YES NO
	ded by claimant: 09/04/1998.		
	iter the correct date		
	ded by claimant: 11/21/2012.		MONTH DAY YEAR
	ter the correct date		
5. Reason for separation			MONTH DAY YEAR
Lack of Work - Lack of	-		
	on for separation the claimant pro	ovided?	YES NO
If you do not agree, please	choose one reason from the follo ou will be sent a separate docum	owing list of 30 that most close	ly matches why the
☐ Fired - Absence from w	ork or tardiness	Fired - Alcohol or dru	igs at work
	Si usted no puede leer esto, llame por favo	Dr a 1-800-266-2252 para una traduccion.	
		• • • • • • • • • • • • • • • • • • • •	

DSN: 000900 Page 1 of 2 THIS SPACE FOR OFFICIAL USE ONLY ID: 000000014384871

Fired - Company policy violation	☐ Fired - Did not meet performance expectations
Fired - Disciplinary action	Fired - Dishonesty or theft
Fired - Drug test failed	Fired - Neglect of duty
Fired - Sexual harassment	Fired - Other
Quit - Accept other employment	Quit - Attend school or training
Quit - Anticipated discharge/Potential layoff	Quit - Disagreement
Quit - Drug test requirement	Quit - Domestic Abuse
Quit - Experience/training(lacks job knowledge)	Quit - No call/No show
Quit - Family, marriage, or domestic reasons	Quit - No reason given
Quit - Pregnancy, illness, or injury	Quit - Start self-employment
Quit - Transportation issues	Quit - Other
Leave of Absence - Medical	Leave of Absence - Personal
Retirement - Forced	Retirement - Voluntary
Strike/lockout (Union labor dispute)	□ Suspension

6. If you have paid or will pay this claimant monies other than for hours actually worked due to this separation, please complete all applicable fields in the following table. This includes, but is not limited to, severance, separation pay, wages-in-lieu of notice, vacation, holiday, sick, PTO (personal time off), pension, retirement, and bonus pay.

SEVERANCE/ WAGES-IN-LIEU	Hours	Gross \$\$ Amount	
VACATION	Hours	Gross \$\$ Amount	
SICK	Hours	Gross \$\$ Amount	
PTO (Personal Time Off)	Hours	Gross \$\$ Amount	
1st HOLIDAY	Hours	Gross \$\$ Amount	Date of Holiday
2nd HOLIDAY	Hours	Gross \$\$ Amount	Date of Holiday
FLOATING HOLIDAY(S)	Hours	Gross \$\$ Amount	
PENSION/RETIREMENT PAYOUT	Lump Sum Payout Date	Gross \$\$ Amount	
PENSION/RETIREMENT ON- GOING PAYMENT	Start Date	End Date (if known)	Monthly Gross Payment Amount
BONUS	Туре	Gross \$\$ Amount	
OTHER	Туре	Gross \$\$ Amount	

7... Do you waive and release all rights to appeal prior to the determination on this claim under sections 42 through 67 of RSA 282-A as amended except for the right to request a re-determination under section 46?....

YES

NO

8. **EMPLOYER CERTIFICATION:** I certify that the information furnished is true and correct.

Employer Representative - Print Name	Telephone Number
Employer Representative Signature	Title
Name of Company/Firm	Date Completed

Si usted no puede leer esto, llame por favor a 1-800-266-2252 para una traduccion.

THIS SPACE FOR OFFICIAL USE ONLY ID: 000000014384871

Attachment XIII



NEW HAMPSHIRE EMPLOYMENT SECURITY

DETERMINATION OF UNEMPLOYMENT COMPENSATION

Claimant's Name		Social Security Number
John Doe		XXX-XX-XXXX
Benefit Year Beginning Date	Benefit Year Ending Date	Application Date
		Date Issued
		Determination Identification Number
		Business Unit
		Mass Layoff 45 South Fruit St. Concord NH 03301-4857
		Phone: (800) 266-2252 Fax: (603) 226-4324

THIS NOTICE IS A DETERMINATION ON ELIGIBILITY FOR UNEMPLOYMENT BENEFITS.

You last worked for on . You have received or will receive separation pay from this employer. You were paid \$731.52 wages your final workweek ending 11/10/12. You normally worked 40 hours/week at \$18.00/hour. You received 10.02 hours (\$180.36) vacation pay. This represents deductible income. Based on the facts provided by you and/or your employer, this department finds that your separation pay will be applied as reasonable, to each week following your last day of work through 11/17/2012, at the rate of your normal weekly wage, per NH law, RSA 282-A:14, III (a) and Emp 502.07. You may be entitled to partial benefits during the week ending 11/17/2012. Please reopen your claim during that week to receive any partial benefits. Complete law/rule reference can be viewed at www.nhes.nh.gov by using the NH LAW & RULE link on the left side of the page, or at any NH Employment Security Office.

IMPORTANT NOTICE: The first week determined to be payable for any initial unemployment claim with a Benefit Year Beginning on January 3, 2010 or later will not be paid and will be served as a "waiting week" per new Legislation. You must still file timely for the week and all weeks for which you wish to receive benefits after opening your initial claim. The department will determine which week will be served as the waiting week. This waiting week will not reduce your total available benefits. The Maximum Benefit Amount for a new claim remains 26 times your established Weekly Benefit Amount. This law does not apply to claims that already exist or to special program claims, such as Emergency Unemployment Compensation, Trade Act, Disaster Unemployment or Extended Benefits.

Interested Parties: mail to the Appeals Tribunal at **NHES Appeals Unit**, **PO Box 9505**, **Manchester**, **NH 03108-9505**, or at the NHES website <u>http://www.nhes.nh.gov/forms/index.htm</u>. The appeal should include the determination ID number, your name, the last four digits of the claimant's social security number and any additional facts and/or documentation to support the appeal. To be timely, your appeal must be received in an office of the Department or, if mailed, postmarked no later than 12/05/2012 (14 calendar days from the date this determination was issued). If the 14th day falls on a Saturday, Sunday or Legal Holiday, your deadline has already been extended to include the next scheduled work day. If you do not file your appeal within the 14-day calendar period, include a statement with the date you received the determination and your reason for filing late. The Commissioner may extend the time for filingC

APPEAL RIGHTS FOR CLAIMANTS AND EMPLOYERS: You may appeal this determination by filing an appeal by

Si usted no puede leer esto, llame por favor a 1-800-266-2252 para una traduccion.

THIS SPACE FOR OFFICIAL USE ONLY ID: 000000013708921

Attachment XIV





NEW HAMPSHIRE EMPLOYMENT SECURITY NOTICE OF BENEFITS PAID AND CHARGED TO EMPLOYER

Employer		
UI Account Number	Unit Number	Date Issued
		NHES Office
THIS IS NOT A BILL DO N	NOT MAKE PAYMEN	IT FROM THIS NOTICE

For the week(s) indicated, the individual(s) listed below received unemployment compensation benefits which were charged to your account during the month of:

An explanation of each column appears at the end of this statement.

1. CLAIMANT'S NAME	2. SOCIAL SECURITY NUMBER	3. TRANS DATE	4. WEEK CLAIMED	5. SRCE	6. STAT	7. GROSS AMT PAID	8. AMT CHARGED	9. AMT CREDITED
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
				TOT	AL MONTH	LY CHARGES		\$0.00
				ТО	TAL MONT	HLY CREDITS		\$0.00
				YEAR-	TO-DATE N	ET CHARGES		\$0.00

Attachment XV



JFS-84400

NEW HAMPSHIRE EMPLOYMENT SECURITY

REQUEST FOR WAGE INFORMATION

Claimant's Name	Benefit Year Ending Date	Social Security Number
		Date Issued:
		12/17/2012
		Return To:
		BENEFIT PAYMENT CONTROL
		45 SOUTH FRUIT ST
		CONCORD NH 03301-4857
123 MAIN ST		Phone: (603) 228-4071
ANYWHERE NH 03301-1271		Fax: (603) 229-4390

Your company reported to the National New Hire Reporting Program that the individual identified above was hired on 11/19/2012.

The Benefit Payment Control Unit of the New Hampshire Employment Security checks whether individuals have been working while certifying for unemployment compensation benefits. Please complete and return this form by 01/02/2013.

To reply, either use the enclosed mailing envelope OR fax to the number shown above. If you have any questions, please contact the Benefit Payment Control Unit at the above number.

Instructions: Please complete the form in the format provided below by calendar week, Sunday through Saturday. Failure to properly complete the form as requested may result in a request for additional payroll documentation. Please record wage information carefully as it may be the basis for legal action against the claimant.

Column C:

Column B: Enter wages earned or hours worked for each day of the week listed in Column A for the individual identified above.

Enter total gross wages earned for each week in column A and the date on which the wages were paid. If a worker earned vacation and/or holiday pay during the same week that he/she had earnings, enter the vacation and/or holiday separately in the space(s) provided.

NOTE: Enter earnings in Columns B and C for the day and for the week, respectively, when earned, not when paid.

Indicate if the worker's name and/or social security number on this form differs from your REMARKS: records or if the worker did not work during the weeks in guestion. Report any Unemployment Compensation eligibility issues (e.g., quit, discharge, refusal of work, severance pay, etc.).

A. CALENDAR WEEK ENDING DATES FOR WHICH WAGES ARE REQUESTED	DAY TH		KER ACTU	B. ARNED OR HO ALLY WORKE LISTED IN CO	D DURING			TO	-	2. Lendar We	EK	FOR OFFICE
FOR THE WORKER	SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	GROSS WAGES	VACATION PAY	HOLIDAY PAY	DATE PAID	USE ONLY
11/24/2012												
12/01/2012												
12/08/2012												



--CONTINUED ON REVERSE--

Si usted no puede leer esto, llame por favor a 1-800-266-2252 para una traduccion.

Claimant's Name		Benefi	t Year Ending D	ate Social Se	curity Number	
D. Enter period of employment separation is other than lack of documentation if needed.)						
Period of Employment:						
First day worked	Last o	day worked				
Reason for Separation: (Ple	ase Circle)	Lack of wor	k	Discharge/Fire	ed	Voluntary Quit
This worker's rate of pay was	6:					
\$	_per					
Amount	Hour	/Week				
				Division	Deposit	
Method of Payment: (Please	Circle)	Check	Cash	Direct	Dopooli	
Title/Position E. If you have any knowledge of employer, was self-employed, r	r information efused work of	that during the a		s this individual	was worki	
Title/Position E. If you have any knowledge of employer, was self-employed, r completely in Item F, REMARK	r information efused work o S.	that during the a offered by you of	bove week another er	s this individual nployer, or was	was worki not able to	
Title/Position E. If you have any knowledge o employer, was self-employed, r completely in Item F, REMARK	r information efused work o S.	that during the a offered by you of	bove week another er	s this individual nployer, or was	was worki not able to	o work, explain
Title/Position E. If you have any knowledge of employer, was self-employed, r completely in Item F, REMARK F. REMARKS {if necessary, attach	r information efused work o S. additional sheet N: I certify tha	that during the a offered by you of (s)} Check at the wage and	bove week another er k if the inc employmer	s this individual nployer, or was l ividual did no nt data shown a	was worki not able to t work dur bove have	o work, explain ing these weeks been taken from
Title/Position E. If you have any knowledge of employer, was self-employed, r completely in Item F, REMARK F. REMARKS {if necessary, attach	r information efused work o S. additional sheet N: I certify tha	that during the a offered by you of (s)} Check at the wage and	bove week another er k if the inc employmer	s this individual nployer, or was l ividual did no nt data shown a	was worki not able to t work dur bove have	b work, explain ing these weeks been taken from hd belief.
Title/Position E. If you have any knowledge of employer, was self-employed, r completely in Item F, REMARK F. REMARKS {if necessary, attach EMPLOYER'S CERTIFICATIO pur payroll records. I further cert	r information efused work o S. additional sheet N: I certify tha	that during the a offered by you of (s)} Check at the wage and	bove week another er k if the inc employmer	s this individual nployer, or was lividual did no it data shown a best of my kno	was worki not able to t work dur bove have pwledge ar	b work, explain ing these weeks been taken from hd belief.
Title/Position E. If you have any knowledge of employer, was self-employed, r completely in Item F, REMARK F. REMARKS {if necessary, attach EMPLOYER'S CERTIFICATIO bur payroll records. I further cent Employer's Name	r information efused work o S. additional sheet N: I certify tha	that during the a offered by you of (s)} Check at the wage and	bove week another er k if the inc employmer	s this individual nployer, or was lividual did no ht data shown a best of my kno Title	was worki not able to t work dur bove have pwledge ar	b work, explain ing these weeks been taken from hd belief. ate



-- COMPLETE AND RETURN ALL PAGES --

Si usted no puede leer esto, llame por favor a 1-800-266-2252 para una traduccion.

GLOSSARY OF TERMS

Additional Initial Claim - See Claim (Initial)

Administrative Contribution (AC) Tax Rate – That portion of taxes due NHES that are used to cover administrative costs. The AC portion may not be used as an offset to the Federal Unemployment Tax (FUTA) Rate. That rate is now set at .2 percent (.002). (Page 9)

Administrative Hearing Committee - Page 2

Alternative Base Period - A statutory period of the last 4 completed calendar quarters immediately preceding the individual's Benefit Year. An Alternate Base Period is available to individuals that do not establish monetary eligibility in the Base Period. Page 12

Annual Earnings - Wages to the nearest dollar, earned during each Base Period by an individual in employment in New Hampshire. Annual earnings may also include an amount determined by entitlement to Workers' Compensation in the Base Period. (Note: the Base Period is not necessarily a calendar year.) Page 14

Appeals – A system in place that allows all participants in any Determination to question the decision. Appeals may be made on decisions ranging from the Determination that an employing unit is an employer to whether a claimant is eligible for benefits. Pages 2 & 15

Base Period - A statutory period of the first 4 of the last 5 completed calendar quarters immediately preceding the individual's Benefit Year in which an individual must have the required employment and/or wages to establish entitlement to unemployment compensation. An Alternate Base Period may be used for any individual who does not have sufficient wages in the Base Period to qualify for benefits. Page 12

Benefits - The money payable to an individual as compensation for wage losses during a time of unemployment. Page 12

Benefit Payment Control – A unit of NHES responsible for the detection, investigation and disposition of unemployment fraud. If a New Hire Report includes an individual collecting benefits, this unit will send a Request for Wage Information letter (Attachment XV) for completion. Page 18

Benefit Year - A benefit period, generally 52 weeks, during which a claimant may receive the maximum potential benefit amount. Page 13

Calendar Quarter - The period of three consecutive months ending every March 31, June 30, September 30 and December 31. Page 2

Chargeable Employer – The employer against whom Benefits paid to an eligible individual shall be charged. In many cases this will also be the Most Recent Employer. Page 13

Claim (Initial) – The first filing of a claim in a Benefit Year, beginning the process to receive benefits. The claimant gives a full accounting of the reason for separation and details about such things as likelihood of rehire. An Additional Initial Claim is when a subsequent initial claim is filed during an existing benefit year because of new unemployment after a break of one week or more has occurred

with intervening employment. The Most Recent Employer could change with an Additional Claim. Page 14

Claim (Continued Weeks) – Once the claim is established, the continued week claim is the submission for compensation for that time period. Page 14

Claimant - An applicant for benefits for a week of total or partial unemployment. Page 12

Combined Wage Claim (CWC) - If a claimant files for benefits in another state or files in NH for work performed in another state, NHES works with the state(s) in question to acquire all necessary information to pay the claimant. Page 14

Common Paymaster - (See "Payrolling) Page 4

Contributions - Taxes, Interest, Penalties, Fees and other charges added by Law. Page 2

Delinquency Notice – A notice sent to the employer if the Employer Quarterly Tax And Wage Report is not received timely or if there is a balance due on the account. Page 11

Determination of Liability – A notice sent to an employing unit stating that it has met the requirements, thus making it an employer subject to the Law. Page 2 and Attachment II

Determination on Claim for UC Benefits – A notice that an Initial Claim to receive Unemployment Compensation has been either approved or denied. Page 14 and Attachment XIII

Disqualification - The denial of benefits to a claimant who does not meet eligibility requirements. Page 13

Economic and Labor Market Information – an accumulation of data on employment and wages from employers covered by unemployment compensation. The information is gleaned from required filing and from voluntary surveys. Page 18

Employer – An employing unit which meets the requirements of wages paid or length of time worked to make it necessary to report employment to NHES. Page 2

Employer Quarterly Tax and Wage Report – The required filing of employers listing the names, Social Security Numbers, and gross wages of those performing services for them and then computing the tax due. Page 7 and Attachment VIII

Employer Service Representative – A contact in each of NHES's Local Offices working with employers to assist in finding the labor force necessary to perform the mission of the employer. Page 17

Employer Status Report - A form required by NHES from every employing unit. Page 2 and Attachment I

Employing Unit – An individual, partnership, corporation, or any kind of LLC employing one or more individuals at any time for any purpose. Page 1

Exhaustion - Receipt of the maximum benefits available to a claimant in a benefit year. Page 14

Federal Unemployment Tax (FUTA) Return – The Federal government requires that information submitted on the Wage and Tax Quarterly Reports to NHES to be amassed for the calendar year and sent to it. UI taxes paid to NHES in a timely fashion offset taxes due through FUTA. Page 9

Field Agent – An individual in the Local Office who assists employers in the preparation of their Wage and Tax Quarterly and who will follow up when either wages to be reported or taxes due are not paid in a timely fashion. Page 17

Independent Contractors and Subcontractors – A group of self employed individuals whose wages need not be reported to NHES. These people must meet the ABC Test establishing independence. Page 3

Interstate Claim - A claim filed in one state for benefits payable by another state. Page 14

Job Match System – An extensive data base listing claimants and other job seekers, by skill set (see O*NET), as well as available jobs from employers. When there is a match, claimants and employers are notified. Page 16

Law - New Hampshire Revised Statutes Chapter (RSA) 282 - A . Page 1

Local Office – The twelve NHES offices throughout the state where claimants and employers may use the resources and services offered by NHES to guarantee a vibrant economy with minimal unemployment. Page 16

Local Office Resource Center – An area in each Local Office set aside for the public to look for jobs, learn to write résumés, and find the tools to become fully employed. Page 16

Maximum Benefit Amount (MBA) - The total amount of benefits available to a claimant in any benefit year. The amount is determined by the base period annual earnings and is computed each benefit year. Page 13

Merit Rate - The tax rate assigned an employer's separate account based on his experience with employment and unemployment. See Tax Rate Determination. Page 8

Most Recent Employer (MRE) – The last employer prior to the effective date of the initial claim with whom the individual's work record exceeded 4 consecutive weeks of employment without receiving any unemployment benefits. Page 13

Multistate Employer - An employer whose employees work in two or more states. Page 6

National Directory of New Hires – A clearinghouse for examining the New Hire information of all the states and territories to find those not properly paying child support for which the individual is responsible. Page 5

New Hire - Any newly hired or rehired employee with whom you contract for services. Page 5

New Hire Reporting Form – A required form listing all individuals performing services for you. Page 5 and Attachment IV

NH Works – A Federally funded program assisting individuals by paying all or part of education or training to improve job skills. Page 16

NH Works One-Stop System – A place where employers and job seekers can explore resources available to meld the labor force with labor market needs. Page 16

NHetwork – New Hampshire's economic and labor market information system containing a myriad of data sources. Page 19

New Hampshire Unemployment Insurance System (NHUIS) – A system for employers and claimants to access their account information and communicate with the agency. Page 12

Notice of Benefits Paid and Charged to Employer – A letter mailed at least once a month to employers whose accounts have been charged with benefits. Page 15 and Attachment XIV

Notice of Claim and Verification Request – A form sent to an employer advising the firm that there has been a claim for benefits by an individual in whom the firm has an interest. Page 13 and Attachment XII

Occupational Information Network (O*NET) – An online service for career information, transferable skills assistance, information on colleges and technical schools and financial aid data. Page 16

Partial Employment - A week of less than full time work for which the individual earns less than 130% of his or her weekly benefit amount. Page 14

Payrolling – A practice, not allowed, of having multiple employers consolidating employment and wage information for reporting to NHES. Page 4

Preliminary Mass Layoff Notice – A form an employer must file if laying off 25 or more individuals. Page 6 and Attachment V

Reimbursing Employer - An employer who repays to the Fund dollar for dollar instead of paying a quarterly tax on wages. Page 4

Request for Taxpayer Identification Number and Certification – Also known as a W-9, used to identify Independent Contractors and subcontractors. Page 6

Separate Account - A Contributing employer's record of experience which contains all timely paid taxes and all benefit charges. Each employer's separate account is the basis for that employer's Tax Rate computation. Page 2

Subcontractor - See Independent Contractor

Successor - An employer who has acquired the assets of another company. Page 4

Tax Paying Employer - An employer paying tax on its employee's wages. Each employer has a separate account, enumerating taxes collected and benefits paid. See Reimbursing Employer. Page 2

Tax Rate Determination – A form used to inform an employer of the firm's tax rate for a calendar year. There are two types: Positive Reserve Ratio (Attachment X) and Negative Reserve Ratio Attachment XI). Page 8

Tax and Wage Report Adjustment Form – A form to rectify errors reported on the Employer Wage and Tax Quarterly. Page 7 and Attachment IX

Taxable Wages - Gross wages in a calendar year paid to an employee up to the established taxable wage base. Page 7

Trade, Business, and Workforce Transfer Report – A form which must be completed if an employer transfers its business or any of its workforce to another employer with common ownership. Page 4 and Attachment III

Trust Fund – The place where all Contributions from Employers are amassed and from which all Benefits are paid. Page 12

Unemployment Insurance (UI) Tax Rate – That portion of taxes due NHES that go into the UI Trust Fund. These monies are used to pay benefits to those in the Unemployment Compensation Program. The UI portion may be used as an offset to the Federal Unemployment Tax (FUTA) Rate. Page 9

Unemployment Compensation Program – The system established to collect contributions from employers and then pay benefits to eligible claimants who have become unemployed through no fault of their own. Page 12

Unemployment Compensation Fund – See Trust Fund.

Unemployment Notice – A poster that must be prominently displayed at a place of employment. Page 6 and Attachment VII

Vacation Shutdown – A period when an employee may be eligible for benefits. Page 6 and Attachment VI

Wages - Every form of remuneration for personal services paid or payable to a person directly or indirectly by an employing unit, including salaries, commissions, bonuses and the reasonable value of board, rent, housing, lodging, payments in kind and other similar advantages. Page 7

Weekly Benefit Amount (WBA) - The amount of benefits payable to an individual for a week of total unemployment. Page 14

New Hampshire Employment Security

Administrative Office 45 South Fruit Street Concord, NH 03301-4857 Phone: (603) 224-3311 Fax: (603) 228-4145 Web Site Address: www.nhes.nh.gov

TTY/TDD Access: Relay NH 1-800-735-2964

NHES is an Equal Opportunity Employer and complies with the Americans with Disabilities Act. Auxiliary aids and services are available upon request of individuals with disabilities.

NH Employment Security

Manager: Mark Belanger 151 Pleasant Street **Berlin**, NH 03570-2085 Phone: (603) 752-5500 Fax: (603) 752-5536

NH Employment Security

Manager: kB Miller 404 Washington Street PO Box 180 **Claremont**, NH 03743-0180 Phone: (603) 543-3111 Fax: (603) 543-3113

NH Employment Security

Manager: Carol Aubut 45 South Fruit Street **Concord**, NH 03301-4857 Phone: (603) 228-4100 Fax: (603) 229-4353

NH Employment Security

Manager: Tania Drummond 518 White Mountain Highway **Conway**, NH 03818-4205 Phone: (603) 447-5924 Fax: (603) 447-5985

NH Employment Security

Manager: kB Miller 149 Emerald Street, Suite Y **Keene**, NH 03431-3662 Phone: (603) 352-1904 Fax: (603) 352-1906

NH Employment Security

Manager: Carol Aubut 426 Union Avenue Laconia, NH 03246-2894 Phone: (603) 524-396 Fax: (603) 524-3963

NH Employment Security

Manager: Tania Drummond 646 Union Street, Suite 100 Littleton, NH 03561-5314 Phone: (603) 444-2971 Fax: (603) 444-6245

NH Employment Security

Manager: Luc Mailloux 300 Hanover Street **Manchester**, NH 03104-4957 Phone: (603) 627-7841 Fax: (603) 627-7982

NH Employment Security

Manager: Dijana Radujkovic 6 Townsend West **Nashua**, NH 03063-1217 Phone: (603) 882-5177 Fax: (603) 880-5256

NH Employment Security

Manager: Sarah Morrissey 2000 Lafayette Road **Portsmouth**, NH 03801-5673 Phone: (603) 436-3702 Fax: (603) 436-3754

NH Employment Security

Manager: Dijana Radujkovic 29 South Broadway **Salem**, NH 03079-3026 Phone: (603) 893-9185 Fax: (603) 893-9212

NH Employment Security

Manager: Sarah Morrissey 6 Marsh Brook Drive **Somersworth**, NH 03878-1595 Phone: (603) 742-3600 Fax: (603) 749-7515 **Benefit Adjudication Unit** 45 South Fruit Street Concord, NH 03301-4857 Phone: 1-800-266-2252 or (603) 665-1500 Employer Fax for notice of Claim forms: (603) 656-6558

Unemployment Claims Inquiry

(General Information for employers and claimants) Manchester Area: (603) 665-1500 All Others call: 1-800-266-2252

Colebrook:

118 Main Street, Suite 2A Colebrook, NH 03576 Tel 237-5859 or Fax 237-5865 *By appointment only*

Plymouth:

Whole Village Family Resource Center 258 Highland Street Plymouth, NH 03264 Tel: 603-536-3720 *By appointment only*