

# The Quarterly Connection

**YOUR LINK TO THE MOST CURRENT INFORMATION REGARDING UNEMPLOYMENT INSURANCE, WORKERS' COMPENSATION, and LABOR MARKET INFORMATION**

**Note:** Throughout this newsletter, "UI" refers to "Unemployment Insurance" and "WC" refers to "Workers' Compensation."

## New Director of the Department of Employment

new Director of the Department of Employment, replacing Cindy Pomeroy who resigned effective July 31 for family reasons.

As former Administrator of the Workers' Safety and Compensation Division and of the Vocational Rehabilitation Division, Freudenthal said Child knows the intricacies of the important services that the state provides to the disabled and to those who have been injured at work.

Child said he has remained in positions related to Workforce Services, Vocational Rehabilitation and Workers' Safety and Compensation because he believes these services are "fundamental to the workforce and human resources in this state."

"I strongly believe in the programs that this Department provides to our customers," he said. "I'm deeply honored and appreciative of the opportunity Gov. Freudenthal has afforded me to serve in this capacity. Given the exemplary leadership of Cindy Pomeroy, part of my challenge will be to maintain the positive momentum and initiatives originated under her tenure."

Governor Dave Freudenthal appointed Gary W. Child as the



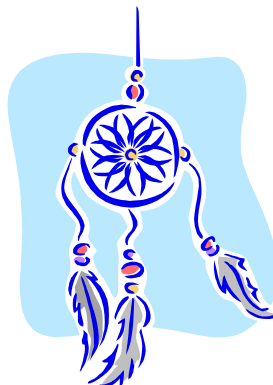
Child began his service to Wyoming State Government in 1974 when he worked as a Disability Determination Services Adjudicator for the Wyoming Department of Health & Social Service's Vocational Rehabilitation Division. Ten years later, he became the Program Manager and spent seven years as Coordinator of the administrative management and claims processing operations of the Social Security Disability Determination Services. In 1991, he became the Administrator of the Vocational Rehabilitation Division. In 2003 he took on the role of Administrator of the Workers' Safety and Compensation Division and held that post until appointed Interim Director of the Department in July.

**The WC Corporate Officers/ LLC Member Average Wage per quarter for 2007 is \$8,446.77**

## Reporting Foreign Labor Wages (Temporary Visas)

Wages paid to foreign workers are liable for UI and WC taxes. These wages MUST be reported to both programs and taxes must be paid on them, regardless of the type of Visa and regardless of the length of time the foreign worker is in Wyoming.

For UI ONLY, there is one exception: workers in the US under an H2A Visa are exempt. These wages should be reported for WC and not reported for UI purposes.



## Need Forms?

Be sure to request paper reporting forms **at least 7 days** before the report due date.

UI and joint UI/WC reports must be filed electronically on WIRE (Wyoming Internet Reporting for Employers) <https://doe.state.wy.us/wire> or on forms supplied by the Division. Substitute forms are not accepted.



### How many workers?

Research & Planning's Customized Staffing Pattern Matrix ([http://doe.state.wy.us/LMI/cust\\_staff.htm](http://doe.state.wy.us/LMI/cust_staff.htm)) allows the user to input a specific industry (e.g., Food Services & Drinking Places) and a hypothetical number of employees to determine a typical occupational distribution (the number of cooks, bartenders, bookkeepers, managers, and so on typically hired by a firm of that size) and their average hourly and/or annual wages. Requires Microsoft Access.

**The WJ Taxable Wage Base for 2007 is \$18,100.00**

### WY Quality Counts! - Awareness and Training for Quality Child Care

The WY Quality Counts! Educational Development Program provides scholarships intended to encourage individuals working in the Wyoming child care industry opportunities to enroll in and complete formal care education that will enhance the quality of child care. It also offers continuing education grants to upgrade the skills of Wyoming child care owners and staff to enhance the quality of child care provided by the industry. Additionally, the Program includes a family strengthening component, designed to educate parents on selecting quality child care and gives Wyoming parents indicators of quality. For eligibility and details about the Program, please visit [wyqualitycounts.org](http://wyqualitycounts.org) or call Rick Imbrugno at 307-777-2475.



To obtain blank "Employee Wage Listings" forms, contact us at:  
or fax 307-235-3278  
or call 307-235-3277  
or <http://doe.state.wy.us/etd>

### IMPORTANT Information (Avoid Delinquencies)

A 2% penalty rate will be added to an employer's UI 2008 tax rate if any reports or payments for the 2<sup>nd</sup> quarter 2007 or earlier remain outstanding after September 30, 2007. To avoid this UI penalty rate, be sure your UI or joint reports are filed and paid in full before the September 30 deadline.

### WC 2008 Approximate Rate Notices

WC 2008 Approximate Rate Notices will be mailed to all WC employers no later than September 30, 2007. WC 2008 Final Rate Notices will be mailed after a WC Industry Base Rate hearing process is completed. For additional information, go to: <http://doe.state.wy.us/wscd> and click on "Employer Services" or call WC Employer Services at (307) 777-6763.

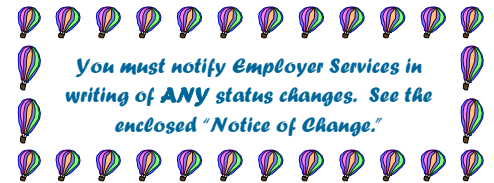
## Lease Payments and Reimbursements

Payments to individuals, including corporate officers, for "lease" expenses (i.e., use of individuals personal property) are considered wages for UI and WC purposes unless a lease document is in place. The lease document must clearly define what is being leased, that possession and use transfer to the lessee, and what the lease payment amount and the duration of the lease will be.

If there is no lease document, the "lease" arrangement must meet the three criteria of an Accountable Plan for reimbursements:

1. There must be a business connection (i.e. tools must actually be used in the business).
2. The actual expense must be substantiated (i.e. receipts, cost per hour, etc.).
3. If the reimbursement exceeds the actual expense incurred by the employee, the employee must return the amount above the actual expense.

Payments to employees for expenses that are not under a lease agreement or do not meet the requirements of an Accountable Plan are considered wages for UI and WC purposes.



You must notify Employer Services in writing of ANY status changes. See the enclosed "Notice of Change."

## Statutory Changes Affect Income Withholding

During the 2007 Session, the Wyoming Legislature passed House Bill No. 21 that changed some of the Income Withholding and Notice to

Payor provisions found in Wyoming Statutes Title 20, Chapter 6, Article 2.

Notices to Payors (NTPs) to withhold child support from income can now be sent by first class mail or certified mail. This change was made for the convenience of some employers and to reduce the costs of sending NTPs by certified mail.

Notices to Payors no longer have to be filed with the Clerk of Court before they are sent to an employer. The Clerk of Court will receive the original, but a copy of the NTP will be sent to the employer at the time it is sent to the Clerk of Court. The NTP will no longer have the Clerk's stamp when you receive it. However, it is still legal and valid under Wyoming law.



**WYOMING NEW HIRE REPORTING**  
Wyoming Statute 27-1-115 requires WY Employers report their newly hired or rehired employees to the WY New Hire Reporting Center

**Mail:**  
PO Box 1408  
Cheyenne, WY 82003

**Web:** [www.wy-newhire.com](http://www.wy-newhire.com)

**Call 307-638-1675  
or 1-800-970-9258  
FAX 1-800-921-9651**

**NOTE: The New Hire report is separate from the report to the Department of Employment**



If you have any questions regarding Income Withholding, please call the Child Support Enforcement Division of the Department of Family Services at (307) 777-6948.

### FREE Employment Posters

The Unemployment Tax Division provides state employment posters free of charge. These can be requested via the Internet at <http://doe.state.wy.us/utd> in the "Online Requests" link on the left of the page. The Federal minimum wage increase did NOT increase the state minimum wage. State posters dated 6/30/06 are still accurate.

Federal posters can be downloaded on the Internet at: <http://www.dol.gov/osbp/sbrefa/poster/matrix.htm>