



Ed Rolle
Director

Some services are excluded under UI law, are not counted toward taxes, on wage reports

By Jim Waits

Contributions Division Chief

Employees are included under the unemployment insurance law, unless their services are specifically excluded. If a service is excluded, it is not counted in determining your liability for taxes, and payments for those services should not be included on your quarterly wage reports. Some of the more common types of payments you should not report are for the following:

1. Services performed by an individual in the employ of his/her son, daughter, or spouse.
2. Services performed by a child under 21 years of age in the employ of his/her father or mother.
3. Services performed as an insurance or real estate agent or solicitor if remuneration is solely from commission.
4. Services performed in the delivery or distribution of newspapers or shopping news to customers.
5. Services performed as a student nurse in the employ of a hospital or a nurses' training school; or interns in the employ of a hospital.
6. Services performed by students in regular attendance at the educational institution that employs them.
7. Services performed in the employ of a church or convention or association of churches; or a church organization operated exclusively for religious purposes.
8. Services performed by an individual for any political caucus, committee, or headquarters of other groups of like nature not established on a permanent basis.
9. Services performed by a person committed to a penal institution.

Payments made for services performed in the employ of a governmental entity should also be excluded:

See Services on back

AESD releases publication featuring occupational employment, wage data

The Arkansas Employment Security Department recently released the *2001 Occupational Employment and Wage Data*, a publication based on the Occupational Employment Statistics Survey. The Arkansas Employment Security Department conducts the survey in conjunction with the U.S. Bureau of Labor Statistics.

AESD published two versions of the report: one with statewide data and another with Metropolitan Statistical Areas data. Both can be found on the agency's Web site at www.accessarkansas.org/esd/LaborMarketInfo/AESD_labormarketinfo.htm. The statewide report is also available in print.

The reports are based on a voluntary survey conducted October 2001 to August 2002. AESD surveys employers who have an account with the agency, or those who pay unemployment insurance taxes. The number of employees was gathered by occupation and compiled according to wage ranges.

Beginning in November 2002, the survey was changed to a two-panel survey. Instead of being one year-long survey, two seven-month panels are conducted to gather the information: the first from November 2002 to June 2003 and the second from May 2003 to December 2003.

"The goal is to disseminate more current occupation and wage information to our customers by collecting the data in a shorter time frame," said Rosalie Owens, a research project analyst for AESD's Occupational Career Information Unit.

About 2,400 employers were surveyed in the first panel and about 2,500 in the second. The process involves sending out a standard survey form that is reflective of their particular industry. Companies are asked to supply occupation and wage information for all employees, both part-time and full-time, during a targeted employment period.

Although three mailings are conducted, AESD employees begin follow-up calls to nonrespondent employers after the first mail-out.

Owens said about 50 percent of the surveys are returned via the mail, and about 50 percent are collected over the phone.

"Since this is a voluntary survey, we try to work with the employers to make the process the least time consuming and as simple as possible, while still obtaining the required information," Owens said.

Once the data is gathered, it is sent to the U.S. Bureau of Labor Statistics in Washington, which processes it through a confidentiality module so employers' information is not identifiable. AESD then receives the information, usually about six weeks later, and produces the occupation and wage data reports for print and the Internet. The agency also uses the information for the Estimates Delivery System, a program that produces specific occupational and wage information tailored for a defined area, on an as needed basis.

For more information about the survey or to obtain a copy of the report, contact Rosalie Owens at (501) 682-3189.

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Employer & Legislative Newsletter

AESD *update*

Arkansas Employment Security Department

Arkansas Employment Security Department
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Little Rock, AR 72203



Services

continued from front

- As an elected official.
- As a member of a legislative body or member of the judiciary of a state or political subdivision.
- As a member of the state Army National Guard or Air National Guard.
- As an election official or election worker if the amount of remuneration is less than \$1,000 in a calendar year.
- By an inmate of a custodial or penal institution.

If you have a question or need further clarification, call the Status and Rate Unit at (501) 682-3268.

Can your community benefit from federal tax credits?

For more information, go to our Web site at

www.accessarkansas.org/esd/ForEmployer/A_wotc.htm.



You can also call your local Arkansas Workforce Center or 1-866-330-9459.