INDIANA
WORKFORCE
DEVELOPMENT
AND ITS WorkOne CENTERS

TO: Indiana's Workforce Investment System

FROM: Teresa L. Voors
Commissioner, Indiana Department of Workforce Development

THROUGH: Scott Sanders
Chief Financial Officer

DATE: January 2, 2009

SUBJECT: DWD Policy 2008-22
Voluntary Election for Unemployment Insurance Coverage

Purpose
To explain when an employer can elect to be a covered employer for unemployment insurance purposes or can elect to cover exempt services

Rescission
None

Contents
In the interest of providing some flexibility for employers, Indiana's unemployment insurance (UI) laws allow employers not otherwise subject to UI tax liability (pursuant to Indiana Code 22-4-6 and IC § 22-4-7) to elect to become a covered employer or to cover exempt services where not otherwise required. This Indiana Department of Workforce Development (IDWD) policy further explains when voluntary election is possible.

Any employing unit not otherwise subject to the law may, with the approval of IDWD and pursuant to IC § 22-4-9, become subject to Indiana's UI laws, for not less than two (2) calendar years, by filing its written application with IDWD. The application must be filed not later than April 1st of the first calendar year with respect to which the application is made to IDWD.

Where an employing unit has one or more individuals performing services entirely outside Indiana, and contributions are not required by any other state's UI law with respect to wages paid by the employing unit for services, the employing unit and such individuals may, after seeking and obtaining the approval of IDWD, elect to consider services as employment subject to Indiana's UI laws.

Any employing unit employing exempt individuals may elect to consider the services of such individuals in one or more distinct establishments as employment for all purposes of Indiana's UI laws for at least two (2) calendar years. The application must be filed not later than April 1st of the first calendar year with respect to which the application is made to IDWD.

Review Date
December 31, 2009

Ownership
Director of Unemployment Insurance Tax Administration
Indiana Department of Workforce Development
10 North Senate Avenue
Indianapolis, Indiana 46204
Telephone: 317.233.3150

Effective Date
January 1, 2009

Action
Indiana's workforce investment system will follow the guidance contained in this policy. Directors and managers will ensure that staff who work with this policy's subject matter are aware of the details contained in this policy and follow its guidelines.